
ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York
General Manager: Joe Mueller

PUBLIC NOTICE

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

Date: Friday, December 13th, 2024
Location: District Office, Board Room
270 Alpine Meadows Road
Alpine Meadows, CA 96146
Time: 9:00 a.m.

AGENDA

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

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

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to info@alpinesprings.org, or by mail before Tuesday December 10th, 2024 @ 9:00 a.m.

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

ZOOM: At the specified time, 9:00 a.m., connect to ZOOM. Mtg. ID: 845 3381 4610; passcode: 587501; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/84533814610?pwd=nac1cLe04t4qgILhn6G14CEKUIDmba.1>

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York
General Manager: Joe Mueller

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

B. PUBLIC COMMENT

It is the policy of the Alpine Springs County Water District to give the public the opportunity to address any item of interest which is relevant to the district's activities. This is an opportunity for members of the public to address the Board on items that are not on this agenda or any agenda item that they cannot stay for. Please state your name for the record. Comments are limited to five minutes. Under state law, the Board cannot take action on an item not on the agenda. After the closing of Public Comment, the Board may choose to acknowledge the comment or, where appropriate, briefly answer a question, refer the matter to staff, or set the item for discussion at a future meeting.

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 8th, 2024.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the November 2024 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 monthly (reports) expenditures.

D2) FIRE DEPARTMENT REPORT

Chief Leighton, or his designee, shall report on the November 2024 activities of North Tahoe Fire Protection District for Alpine Meadows, 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 2024.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

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

D5) TTSA REPORT

The Board of Directors did not meet in November.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)

Met December 12th, the previous month November 7th, 2024, B&F report is attached.

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

No Meeting

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)

No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)

No Meeting

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York
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F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

- F1)** AMENDED AND RESTATED AGREEMENT FOR FIRE PROTECTION, EMERGENCY MEDICAL, AND RELATED SERVICES BY NORTH TAHOE FIRE PROTECTION DISTRICT TO THE ALPINE SPRINGS COUNTY WATER DISTRICT
Consideration for approval an Amended and Restated Agreement between ASCWD and NTFPD for Fire Protection, Emergency Medical, and Related Services.
- F2)** SETTLEMENT AND RELEASE AGREEMENT BETWEEN NORTH TAHOE FIRE PROTECTION DISTRICT AND ALPINE SPRINGS COUNTY WATER DISTRICT
Consideration for approval of a Settlement and Release Agreement between ASCWD and NTFPD.
- F3)** ELECTION OF ASCWD BOARD PRESIDENT AND VICE PRESIDENT TO THE BOARD OF DIRECTORS
Nominate and elect the ASCWD Board President and Board Vice President to the Board of Directors for 2025.
- F4)** ASCWD TREASURER AND SECRETARY TO THE BOARD OF DIRECTORS
Assign the ASCWD Treasure and Secretary to the Board for 2025.

G. 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.

H. CLOSED SESSION

NONE

I. 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.

J. 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 January 10th, 2025, at 9:00 a.m.

I certify that on or before Tuesday December 10th, 2024, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manager
Alpine Springs County Water District

EXHIBIT C1

1 **ALPINE SPRINGS COUNTY WATER DISTRICT**
2 **MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING**
3 **November 8, 2024**
4

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

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

7
8 Directors Present: President Janet S. Grant, David Smelser, Jan Ganong, Evan Salke, and Christine
9 York

10 Directors Absent: None

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

12
13 Guests included CPA Mike Dobrowski, Alan Whisler from NTFPD, Jen Faber, and Danielle Bradfield.
14 There may have been others who did not identify themselves.

15
16 **B. PUBLIC COMMENT**

17 There were no comments on items not on today's agenda.
18

19 **C. APPROVAL OF MINUTES**

20 **C1) OCTOBER REGULAR BOARD MEETING**

21 **It was moved by Smelser and seconded by Ganong to approve the minutes of the October 10,**
22 **2024 Regular Board meeting as corrected. Motion carried unanimously.**
23

24 **D. DEPARTMENT REPORTS**

25 **D1) FINANCIAL REPORT**

26 District CPA Mike Dobrowski presented the financial reports as of October 31, 2024. Another round
27 of late notices has been sent, but receivables are tracking closely to last year. He reviewed account
28 balances. The audit is almost complete with very few adjustments needed. The retirement payments
29 were clarified.
30

31 **It was moved by York and seconded by Ganong to approve the financial reports through**
32 **October 2024 as presented. Motion carried unanimously.**
33

34 **It was moved by York and seconded by Ganong to approve payment of checks #33928 – 33967,**
35 **payroll, and electronic fund transfers. Motion carried unanimously.**
36

37 **D2) FIRE DEPARTMENT REPORT**

38 Whisler reported on the calls responded to in the past month. Even though the weather is changing,
39 there is still fire danger. NTFPD has sent personnel to the fires in southern California. Whisler
40 reviewed staffing. He described the apps available to get information on fires and other calls, including
41 Pulse Point and Watch Duty.
42

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

44 Mueller presented his written report of activities for October 2024, including updates on the
45 Alpenglow Subdivision sewer system.
46

47 Mueller clarified the "General Business" items on his report. Sheid's last day is November 30. Staffing
48 requirements are being reconsidered, including whether or not to continue with the flex schedule.
49

50 Mueller continues to work with Chief Leighton to finalize the agreement with NTFPD. The LAFCO
51 Board will vote in December on the Fire and Emergency Medical Agreement requirement.

1
2 Mueller noted the Accounts Receivable to date. Eleven accounts are on the District Payment Plan.
3

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

5 Ramirez presented the October 2024 Water/Wastewater Report, including maintenance and repairs
6 addressed during the month. Photos of recent projects and graphs indicating water production and use
7 were included in the report.
8

9 Options to work with restaurants and the ski area on what can and cannot go into the drains was
10 considered.
11

12 Mueller reported Carollo has determined the tanks should be replaced, rather than coated. He will get
13 more detail and make a recommendation. The capital plan budget is based on replacing the tanks.
14

15 **D5) TTSA REPORT**

16 Smelser presented the October 16, 2024 TTSA Board Meeting Summary, which was included in the
17 meeting packets. He was surprised at the costs to address the projects identified in the Capital Projects
18 Reports, which will likely require another rate increase. A brief discussion followed regarding the
19 phasing and funding options that may be considered.
20

21 **E. COMMITTEE REPORTS**

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

23 Grant reported on the November 7, 2024 Budget & Finance Committee meeting.
24

25 The Treasurer's Report was included in the packet. Funds have been invested in the California CLASS
26 Account and it has already generated a substantial return.
27

28 The Committee recommends approving the unbudgeted expense for Item F1 below, the forest fuel
29 reduction plan.
30

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

32 This Committee did not meet.
33

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

35 This Committee did not meet.
36

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

38 This Committee did not meet.
39

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

41 **F1) ASCWD GREENBELT LANDS FORESTRY FUEL REDUCTION**

42 Forester Danielle Bradfield from Feather River Forestry presented a report on her observations of the
43 work to be done on District greenbelt lands. She described the two components of the project. The
44 proposed agreement is to prepare shovel ready projects for treatment completing the first stage of field
45 work and permitting. Discussion followed regarding the work to be done and timing.
46

47 **It was moved by York and seconded by Ganong to authorize the General Manager to execute a**
48 **contract agreement for forestry/fuels reduction planning with Feather River Forestry as**
49 **presented. Motion carried unanimously.**
50
51

1 **F2) FALL 2024 ASCWD NEWSLETTER**

2 The Board offered suggestions for information to be included in the Fall 2024 newsletter.

3
4 **F3) OUTGOING DISTRICT DIRECTORS**

5 Outgoing Directors Dave Smelser and Janice Ganong were thanked for their contributions to the
6 District and community.

7
8 **G. CORRESPONDENCE TO THE BOARD**

9 No correspondence was presented.

10
11 **H. CLOSED SESSION**

12 The Board went into Closed Session at 10:42 to consider:

13 **ANTICIPATED LITIGATION**

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

15
16 Open Session was reconvened at 11:55 and there was no reportable action.

17
18 **I. DIRECTORS' COMMENTS**

19 Salke expressed his appreciation for Smelser's and Ganong's service to the community.

20
21 The Christmas Party is scheduled for December 7 at River Ranch.

22
23 **J. ADJOURNMENT**

24 There being no further business to come before the Board, the meeting was adjourned at 11:56 AM.

25 The next regularly scheduled Board meeting is Thursday December 13, 2024 at 9:00 AM.

26
27 Respectfully Submitted,

28 Judy Friedman

29 Recording Secretary

30 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

31

EXHIBIT D1

Subject: *November 2024 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 12/05/24*

On a year-to-date basis our net income was \$209,787 more than the prior fiscal year. Net income was \$258,374 favorable to budget on a year-to-date basis. 105-day late notices were mailed out to customers in November. As of the end of the month the accounts receivable balance was \$73,840, \$15,207 less than November of 2023.

Our cash and investments position has increased by \$811,677 from 11/30/2023 and decreased by \$108,580 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 P&L by Fund 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 & Wells Fargo Prior Month statements.

Cash reserved for Capital – **\$0 + \$153,710 = \$153,710**

Prior Year + (10% of annual revenues (\$1,916,428-379,330) less Garbage)

Cash available for operations – **\$2,965,552**

(Remaining balance \$3,119,262-153,710)

In Transit Timing Differences

\$12,296 of prior period interest income was posted after investment statements were received.

Work in Progress Accounts	Current Year	Total
Admin Office ADA Compliant	4,512	4,512
Alpine Estates Well #1 Rehab	47,011	47,011
Water Tank Inspection & Evaluation	47,294	47,294
Total	\$ 98,817	\$ 98,817

Accounts Payable	
NTPPD Contract	\$ 0
Total	\$ 0

Sick and General Leave		
Sick leave Hours	237.00 Hrs.	
General leave Hours and Dollars	321.03 Hrs.	\$ 23,358.76

Prepays		
Placer Co. Env. Health Permit (5394.05) (82.00) 7 months		\$ 574.00
Garbage Contract (5404.02) 1 Mo. @ \$19,154.59		\$ 19,154.59
Healthplan Services (51031&41) (171.45+208.05) 0 month		\$ 0.00
SDRMA Insurance (5120.00) 7 months @ 3,600.62		\$ 25,204.32
SDRMA (5120.00) Worker's Comp 7 months @ \$1,768.10		\$ 12,376.71
CSDA (5168) 1 mo @ 682.25 + 12 mo @719.75 (Jan-Dec)		<u>\$ 9,319.25</u>
Total		\$ 66,628.87

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>
11/06/24	ach110624	4,903.43	CalPERS Active Health Insurance

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$24,552.10	
Health Ins. (Retired)	9,491.60	
Pension (Employee 7.75%)	15,667.91	(Employer 7.68% Effective 07/01/23)
Payroll Taxes	4,490.94	
Health plan co-ins.	<u>977.25</u>	
Total	\$55,179.80	

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
11/14/24	\$18,830.58
11/27/24	\$25,360.91

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

	<u>Jul - Nov 24</u>	<u>Jul - Nov 23</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Water Revenue	1,039,617	897,812	141,805
Connection Fees	27,166	39,773	(12,607)
Sewer Revenue	433,539	388,377	45,161
Garbage Revenue	379,330	358,374	20,956
Park Revenue	9,855	21,530	(11,675)
Fire Mitigation Fees	973	15,123	(14,150)
Property Tax Revenue	849	513	335
Other Revenue	25,100	24,826	274
Total Income	<u>1,916,428</u>	<u>1,746,329</u>	<u>170,099</u>
Gross Profit	1,916,428	1,746,329	170,099
Expense			
Salaries and Wages - Admin	109,696	103,336	6,360
Salaries and Wages - O&M	105,324	106,240	(916)
Benefits - Office	15,013	12,503	2,510
Benefits - O&M	39,189	37,928	1,261
Health Plan Co-Insurance	977	1,015	(38)
Directors' Fees	4,925	5,375	(450)
Insurance - Administration	26,015	23,790	2,225
Park Expenditures	12,894	2,963	9,931
Parts/Tools/Misc. Equip	12,237	15,727	(3,490)
Postage and Delivery	1,542	1,581	(39)
Cleaning	0	1,440	(1,440)
Newsletter and Printing	0	1,601	(1,601)
Office Expense	4,186	4,991	(804)
Dues and Subscriptions	5,684	1,190	4,494
Bank and Collection Fees	2,238	2,723	(485)
Analytical Testing	6,133	5,545	588
Accounting Fees	30,003	28,989	1,015
Legal Fees	1,381	2,776	(1,395)
Consultants-Misc.	1,041	1,286	(244)
NTFD Contract	44,222	43,301	921
Fire Fuel Management Fee	3,525	0	3,525
Building Maintenance	11,980	2,898	9,082

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
 July through November 2024

	<u>Jul - Nov 24</u>	<u>Jul - Nov 23</u>	<u>\$ Change</u>
Equipment Maintenance - Admin	3,928	4,271	(343)
Vehicle Maintenance and Rep.	2,818	5,762	(2,944)
Maintenance Water and Sewer	41,223	99,769	(58,545)
Gas and Electric - Admin	12,818	13,861	(1,044)
SCADA System	2,210	12,869	(10,659)
Travel and Entertainment	0	669	(669)
Education Staff/Board	256	714	(458)
Uniforms	823	913	(90)
ASCWD Fuel	2,152	2,151	1
Telephone - Administration	1,467	1,425	43
Government Mandates	9,426	5,373	4,054
Garbage Services	108,186	89,077	19,109
Depreciation Expense	114,795	109,495	5,300
Miscellaneous - O&M	1,041	327	714
Total Expense	<u>739,352</u>	<u>753,871</u>	<u>(14,519)</u>
Net Ordinary Income	1,177,076	992,457	184,619
Other Income/Expense			
Other Income			
Interest Revenue	42,231	17,098	25,133
Total Other Income	42,231	17,098	25,133
Other Expense			
Interest Expense	50	86	(36)
Total Other Expense	50	86	(36)
Net Other Income	<u>42,181</u>	<u>17,012</u>	<u>25,169</u>
Net Income	<u><u>1,219,257</u></u>	<u><u>1,009,470</u></u>	<u><u>209,787</u></u>

3:31 PM
 12/05/24
 Accrual Basis

Alpine Springs County Water District
 Profit & Loss Budget Performance 2024/2025
 November 2024

	Nov 24	Budget	Jul - Nov 24	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	285	0	1,039,617	1,023,455	1,163,017
Connection Fees	0	2,101	27,166	10,506	25,214
Sewer Revenue	0	0	433,539	396,138	396,138
Garbage Revenue	0	0	379,330	377,496	377,496
Park Revenue	0	0	9,855	20,000	40,000
Fire Mitigation Fees	0	1,000	973	5,000	12,000
Property Tax Revenue	0	0	849	48,296	965,915
Other Revenue	184	1,782	25,100	8,925	21,399
Total Income	469	4,883	1,916,428	1,889,816	3,001,179
Gross Profit	469	4,883	1,916,428	1,889,816	3,001,179
Expense					
Salaries and Wages - Admin	21,157	22,134	109,696	110,663	265,601
Salaries and Wages - O&M	20,082	21,791	105,324	108,950	261,487
Benefits - Office	3,816	7,854	15,013	39,274	94,252
Benefits - O&M	8,068	9,340	39,189	46,699	112,079
Health Plan Co-Insurance	0	999	977	4,991	11,984
Directors' Fees	925	990	4,925	4,920	11,850
Insurance - Administration	5,369	5,752	26,015	28,736	69,000
Park Expenditures	352	0	12,894	18,626	37,250
Parts/Tools/Misc. Equip	958	2,725	12,237	13,625	32,700
Postage and Delivery	66	393	1,542	1,969	4,720
Cleaning	0	167	0	831	2,000
Newsletter and Printing	0	0	0	1,600	3,200
Office Expense	924	2,077	4,186	10,386	24,925
Dues and Subscriptions	682	1,119	5,684	5,591	13,424
Bank and Collection Fees	166	291	2,238	1,464	3,501
Analytical Testing	64	833	6,133	4,169	10,000
Accounting Fees	6,001	6,120	30,003	30,595	73,435
Audit	0	0	0	0	23,000
Legal Fees	887	1,252	1,381	6,236	15,000
Consultants-Misc.	248	1,311	1,041	6,560	15,737
NTFD Contract	0	64,394	44,222	321,974	772,732
Fire Fuel Management Fee	0	833	3,525	4,169	10,000
OPEB Trust - Annual Funding	0	0	0	0	30,000

3:31 PM
12/05/24
Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2024/2025
November 2024

	Nov 24	Budget	Jul - Nov 24	YTD Budget	Annual Bud...
Building Maintenance	606	2,994	11,980	14,967	35,925
Equipment Maintenance - A...	284	784	3,928	3,923	9,411
Vehicle Maintenance and Rep.	0	992	2,818	4,956	11,900
Maintenance Water and Sewer	29,239	12,092	41,223	60,456	145,100
Gas and Electric - Admin	2,729	6,360	12,818	31,791	76,311
SCADA System	419	1,466	2,210	7,324	17,586
Travel and Entertainment	0	100	0	500	1,200
Education Staff/Board	256	292	256	1,456	3,500
Uniforms	0	251	823	1,243	3,000
ASCWD Fuel	1,483	792	2,152	3,956	9,500
Telephone - Administration	327	283	1,467	1,419	3,400
Government Mandates	82	2,236	9,426	11,165	26,817
Garbage Services	19,155	19,069	108,186	95,345	228,828
Depreciation Expense	22,959	22,959	114,795	114,796	275,509
Miscellaneous - O&M	0	163	1,041	800	1,941
Total Expense	147,302	221,208	739,352	1,126,125	2,747,805
Net Ordinary Income	-146,833	-216,325	1,177,076	763,691	253,374
Other Income/Expense					
Other Income					
Interest Revenue	5,564	415	42,231	2,095	5,000
Total Other Income	5,564	415	42,231	2,095	5,000
Other Expense					
Interest Expense	9	0	50	0	0
Total Other Expense	9	0	50	0	0
Net Other Income	5,555	415	42,181	2,095	5,000
Net Income	-141,278	-215,910	1,219,257	765,786	258,374

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of November 30, 2024

	Nov 30, 24	Oct 31, 24	\$ Change	Nov 30, 23	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	349	343	6	417	(68)
Bank of the West	0	0	0	145,130	(145,130)
Plumas Bank Checking	184,706	298,856	(114,150)	89,443	95,264
Placer County - Interest App.	173,106	173,106	0	366,304	(193,198)
Wells Fargo Advisors	1,160,676	1,160,676	0	1,360,715	(200,039)
California CLASS	1,411,691	1,406,127	5,564	0	1,411,691
LAIF Accounts	188,734	188,734	0	345,576	(156,842)
Total Checking/Savings	3,119,262	3,227,842	(108,580)	2,307,585	811,677
Accounts Receivable					
Accounts Receivable	73,840	100,398	(26,558)	89,047	(15,207)
Total Accounts Receivable	73,840	100,398	(26,558)	89,047	(15,207)
Other Current Assets					
Placer - Agency Taxes 390-770	26	26	0	1,728	(1,703)
Accrued Int Rec Wells Fargo	18,092	18,092	0	0	18,092
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	66,629	91,916	(25,288)	59,676	6,952
County Collection Accounts	15,675	15,675	0	9,102	6,573
Deferred Pension Outflows	87,559	87,559	0	76,080	11,479
Deferred OPEB Outflows	139,361	139,361	0	29,960	109,401
Total Other Current Assets	327,342	352,630	(25,288)	176,548	150,795
Total Current Assets	3,520,445	3,680,870	(160,426)	2,573,180	947,265
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	418,391	418,391	0	403,391	15,000
Park Improvements Depreciable	24,564	24,564	0	21,728	2,836
Land Improvements	218,678	218,678	0	151,444	67,234
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,657,802	6,657,802	0	6,650,377	7,425
SCADA System	172,423	172,423	0	172,423	0
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	82,271	81,011	1,261	81,011	1,261
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	293,229	293,229	0	293,229	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	98,817	68,368	30,450	55,414	43,403
Accumulated Depreciation	(5,958,015)	(5,935,056)	(22,959)	(5,643,720)	(314,295)

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of November 30, 2024

	Nov 30, 24	Oct 31, 24	\$ Change	Nov 30, 23	\$ Change
Total Fixed Assets	5,062,962	5,054,210	8,751	5,240,097	(177,135)
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	8,600,842	8,752,516	(151,675)	7,830,712	770,130
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	0	0
Total Accounts Payable	0	0	0	0	0
Other Current Liabilities					
Accounts Payable - 05	54,005	54,005	0	54,005	0
OPEB Liability	433,316	433,316	0	368,622	64,694
Accrued Payroll & Payroll Tax	580	1,598	(1,018)	1,589	(1,009)
Accrued Vacation Payable	23,359	28,231	(4,872)	22,878	481
Deferred Pension Inflows	720	720	0	1,145	(425)
Deferred OPEB Inflows	35,968	35,968	0	54,695	(18,727)
Net Pension Liabilities	46,624	46,624	0	26,467	20,157
HRA Plan Payable	13,478	13,478	0	4,966	8,511
Total Other Current Liabilities	608,049	613,939	(5,890)	534,367	73,682
Total Current Liabilities	608,049	613,939	(5,890)	534,367	73,682
Long Term Liabilities					
Caterpillar Financial Serv	4,657	9,164	(4,507)	58,699	(54,041)
Total Long Term Liabilities	4,657	9,164	(4,507)	58,699	(54,041)
Total Liabilities	612,707	623,103	(10,397)	593,066	19,640
Equity					
Retained Earnings	540,843	540,843	0	375,196	165,647
Retained Earnings - Garbage	514,997	514,997	0	485,759	29,238
Retained Earnings - Park	(170,689)	(170,689)	0	(173,813)	3,124
Retained Earnings - Sewer	1,783,891	1,783,891	0	1,576,303	207,588
Retained Earnings - Water	(1,338,317)	(1,338,317)	0	(1,561,741)	223,424
Fund balance Undesignated	439,473	439,473	0	411,854	27,619
Investment in plant & equip	4,998,680	4,998,680	0	5,114,618	(115,938)
Net Income	1,219,257	1,360,535	(141,278)	1,009,470	209,787
Total Equity	7,988,135	8,129,413	(141,278)	7,237,645	750,490
TOTAL LIABILITIES & EQUITY	8,600,842	8,752,516	(151,675)	7,830,712	770,130

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

	<u>Jul - Nov 24</u>
OPERATING ACTIVITIES	
Net Income	1,219,257
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	57,088
1550.00 · Prepaid Expenses	2,873
1600.05 · County Collection Accts	18,247
1041.00 · Placer Co - Taxes 770	54,623
1145.05 · Accrued Int Rec Wells Fargo	5,082
1850.00 · Accumulate Depreciation:1850.02 · Accumulated D...	4,765
1850.00 · Accumulate Depreciation:1850.03 · Accumulated D...	4,765
1850.00 · Accumulate Depreciation:1850.04 · Accumulated D...	14,325
1850.00 · Accumulate Depreciation:1850.05 · Accumulated D...	83,570
2010.00 · Accounts Payable - 06 Fund	(5,814)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Pa...	(171)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(10,173)
2075.00 · Accrued Vacation Pay - 05 Fund	(3,681)
2010.05 · Accounts Payable - 05	(245)
Net cash provided by Operating Activities	1,444,513
INVESTING ACTIVITIES	
1725.00 · Park:1725.03 · Park Assets	(15,000)
1780.00 · Office & Other Equip.	(1,261)
1830.05 · Work in Progress:1843.05 · Admin Office ADA Compl...	(4,512)
1830.05 · Work in Progress:1847.05 · Alpine Estates Well #1 R...	(47,011)
1830.05 · Work in Progress:1848.05 · Water Tank Inspection & ...	(47,294)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated De...	7,370
Net cash provided by Investing Activities	(107,708)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	(22,528)
Net cash provided by Financing Activities	(22,528)
Net cash increase for period	1,314,277
Cash at beginning of period	1,804,985
Cash at end of period	3,119,262

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

Date	Num	Name	Memo	Amount	Balance
11/06/2024	ach11062...	CalPERS (Active)	Customer ID: 2668620501 Heal...	-4,903.43	-4,903.43
11/06/2024	ach11062...	CalPERS (Retired)	CalPERS ID: 2668620501 Heal...	-898.45	-5,801.88
***	Missing numbers here ***				
11/06/2024	Payroll 10	CalPERS	10/25/24 Payroll Confirm 10027...	-2,825.13	-8,627.01
11/06/2024	Payroll 11	Nationwide Retirement Solutions	10/31/24 Payroll Check Date	-200.00	-8,827.01
***	Duplicate document numbers ***				
11/15/2024	Payroll 11	Nationwide Retirement Solutions	11/15/24 Payroll Check Date	-200.00	-9,027.01
***	Duplicate document numbers ***				
11/15/2024	Payroll 11	CalPERS	11/08/24 Payroll Confirm 10027...	-2,650.26	-11,677.27
***	Duplicate document numbers ***				
11/27/2024	Payroll 11		11/22/24 Payroll	-25,360.91	-37,038.18
***	Duplicate document numbers ***				
11/28/2024	Payroll 11	Nationwide Retirement Solutions	11/27/24 Payroll Check Date	-200.00	-37,238.18
11/29/2024	Payroll 12	CalPERS	11/22/24 Payroll Confirm 10027...	-2,595.09	-39,833.27
***	Missing numbers here ***				
11/11/2024	Ach11/11/...	AT&T {319907901}	Account #319907901	-224.26	-40,057.53
***	Missing numbers here ***				
11/14/2024	Ach11/14/...	Tahoe Truckee Sierra Disposal Co., Inc.	Customer #000355 Conf #33	-394.62	-40,452.15
***	Missing numbers here ***				
11/15/2024	Ach11/15/...	Intermedia	Account #2588835	-102.87	-40,555.02
***	Missing numbers here ***				
11/18/2024	Ach11/18/...	Liberty 1402 Beaver Dam	Acct 200008698793	-35.64	-40,590.66
***	Duplicate document numbers ***				
11/18/2024	Ach11/18/...	Liberty Utilities	Alpine Springs Water Co Acct. ...	-2,298.53	-42,889.19
***	Missing numbers here ***				
11/21/2024	Ach11/21/...	Caterpillar Financial Services Corp	Contract #001-70093002	-4,515.56	-47,404.75
***	Missing numbers here ***				
11/25/2024	Ach11/25/...	Umpqua Bank Commercial Card OPS	Account #9350	-1,781.91	-49,186.66
***	Missing numbers here ***				
11/21/2024	Ach11/21/...	Xerox Financial Service	Contract #010-1016061-001	-241.33	-49,427.99
***	Missing numbers here ***				
11/04/2024	33966	Pam Zinn	October 2024 Health Insurance	-147.91	-49,575.90
11/04/2024	33967	Michael J. Dobrowski, CPA, LLC	November 2024 Invoice #24497	-6,000.68	-55,576.58

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

Date	Num	Name	Memo	Amount	Balance
11/19/2024	33968	AmeriGen Power Solutions	Invoice # 01-16502	-606.46	-56,183.04
11/19/2024	33969	The Paper Trail	11/08/2024 Board Meeting	-247.50	-56,430.54
11/19/2024	33970	Best Best & Krieger LLP	Inv. #1010406	-887.00	-57,317.54
11/19/2024	33971	Eastern Regional Landfill	Account #200	-351.58	-57,669.12
11/19/2024	33972	FedEx	Account #1834-0409-1	-51.66	-57,720.78
11/19/2024	33973	Grant Kaye Creative, LLC	Invoice 2024__006	-364.75	-58,085.53
11/19/2024	33974	Janet Grant	Nov 24 Bdgt., Fin., & BoD Mtgs	-275.00	-58,360.53
11/19/2024	33975	Janice Ganong	Nov 24 Board of Directors Mtg.	-150.00	-58,510.53
11/19/2024	33976	Evan Salke {1}	Nov 24 Bdgt., Fin & BoD Mtgs.	-200.00	-58,710.53
11/19/2024	33977	David Smelser {1}	Nov 2024 Board of Directors Mtg.	-150.00	-58,860.53
11/19/2024	33978	Christine York	Nov 2024 Board of Directors Mtg	-150.00	-59,010.53
11/19/2024	33979	Mountain Pipeline TV Inspection & Sealing	Invoice #1507	-9,736.32	-68,746.85
11/19/2024	33980	Silver State Analytical Laboratories	Inv. #RN322309	-64.00	-68,810.85
11/19/2024	33981	Tahoe City Chevron, Inc.	Customer Acct. #147	-176.69	-68,987.54
11/19/2024	33982	Thatcher Company Of Nevada, Inc.	Customer C1081	-538.97	-69,526.51
11/29/2024	33983	Alpine Septic and Pumping	Inv. #110624-05	-16,300.00	-85,826.51
11/29/2024	33984	Carollo Engineers	Project #203224 & Project #20...	-30,449.50	-116,276.01
11/29/2024	33985	FedEx	Account #1834-0409-1	-13.95	-116,289.96
11/29/2024	33986	Flyers Energy	Account ID: 31116	-1,306.34	-117,596.30
11/29/2024	33987	Longo Inc.	Invoice #9911 11/25/24	-3,202.18	-120,798.48
11/29/2024	33988	Sierra Controls, LLC	Inv. #125520	-419.04	-121,217.52
11/29/2024	33989	Tahoe City Lumber	Invoice #2411-788356	-172.74	-121,390.26
11/29/2024	33990	USA BlueBook	Customer #814589	-245.81	-121,636.07
*** Missing numbers here ***					
11/25/2024	ach112524	Pace Laser Products		-69.95	-121,706.02
*** Missing numbers here ***					
11/14/2024	200024	Professional Communications Messaging	Account #193072 Conf. #32	-42.40	-121,748.42
11/14/2024	200025	SDRMA	Member #7084 Conf. #34	-425.56	-122,173.98

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Alpine Springs County Water District
Subsequent Payments Listing

December 1 - 5, 2024

Date	Num	Name	Memo	Amount	Balance
12/03/2024	ach12032...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-898.45	-898.45
*** Missing numbers here ***					
12/03/2024	33991	Michael J. Dobrowski, CPA, LLC	December 2024 Invoice #24505	-6,000.68	-6,899.13
12/03/2024	33992	Pam Zinn	November 2024 Health Insurance	-147.91	-7,047.04
12/04/2024	33993	The Paper Trail	09/13/2024 Board Meeting	-247.50	-7,294.54
*** Missing numbers here ***					
12/03/2024	ach120324	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-4,903.43	-12,197.97

Alpine Springs County Water District
Profit & Loss by Fund

July through September 2024

Accrual Basis

Ordinary Income/Expense	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
Income											
Water Revenue	0.00	0.00	1,038,331.73	0.00	1,038,331.73	0.00	0.00	0.00	0.00	0.00	1,038,331.73
Connection Fees	0.00	8,565.00	18,601.00	0.00	27,166.00	0.00	0.00	0.00	0.00	0.00	27,166.00
Sewer Revenue	0.00	433,538.60	0.00	0.00	433,538.60	0.00	0.00	0.00	0.00	0.00	433,538.60
Garbage Revenue	379,330.08	0.00	0.00	0.00	379,330.08	0.00	0.00	0.00	0.00	0.00	379,330.08
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	9,640.00	0.00	9,640.00	0.00	9,640.00
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	973.28	0.00	0.00	973.28	0.00	973.28
Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	169.71	0.00	169.71	0.00	169.71
4610.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	678.82	0.00	0.00	678.82	0.00	678.82
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	678.82	169.71	0.00	848.53	0.00	848.53
Other Revenue	6,681.06	0.00	0.00	0.00	6,681.06	0.00	0.00	0.00	0.00	0.00	6,681.06
4999.02 - Other Revenue - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4999.04 - Other Revenue - 04	0.00	6,681.06	0.00	0.00	6,681.06	0.00	0.00	0.00	0.00	0.00	6,681.06
4999.05 - Other Revenue - 05	0.00	0.00	6,683.06	0.00	6,683.06	0.00	0.00	0.00	0.00	0.00	6,683.06
Other Revenue - Other	0.00	0.00	94.75	0.00	94.75	0.00	0.00	0.00	0.00	0.00	94.75
Total Other Revenue	6,681.06	6,681.06	6,777.81	0.00	20,139.93	0.00	0.00	0.00	0.00	0.00	20,139.93
Total Income	396,011.14	448,784.66	1,064,710.54	0.00	1,899,506.34	1,652.10	9,809.71	0.00	11,461.81	0.00	1,910,968.15
Gross Profit	396,011.14	448,784.66	1,064,710.54	0.00	1,899,506.34	1,652.10	9,809.71	0.00	11,461.81	0.00	1,910,968.15
Expense											
Salaries and Wages - Admin											
5020.02 - Salaries Administration - 02	2,856.09	0.00	0.00	0.00	2,856.09	0.00	0.00	0.00	0.00	0.00	2,856.09
5020.03 - Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	11,424.37	0.00	11,424.37	0.00	11,424.37
5020.04 - Salaries Administration - 04	0.00	5,712.18	0.00	0.00	5,712.18	0.00	0.00	0.00	0.00	0.00	5,712.18
5020.05 - Salaries Administration - 05	0.00	0.00	37,129.20	0.00	37,129.20	0.00	0.00	0.00	0.00	0.00	37,129.20
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	2,856.09	5,712.18	37,129.20	0.00	45,697.47	0.00	11,424.37	0.00	11,424.37	0.00	57,121.84
Salaries and Wages - O&M											
5032.02 - Salaries & Wages O & M - 02	2,716.54	0.00	0.00	0.00	2,716.54	0.00	0.00	0.00	0.00	0.00	2,716.54
5032.03 - Salaries & Wages O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	10,866.16	0.00	10,866.16	0.00	10,866.16
5032.04 - Salaries & Wages O & M - 04	0.00	5,433.08	0.00	0.00	5,433.08	0.00	0.00	0.00	0.00	0.00	5,433.08
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	35,315.04	0.00	35,315.04	0.00	0.00	0.00	0.00	0.00	35,315.04
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	2,716.54	5,433.08	35,315.04	0.00	43,464.66	0.00	10,866.16	0.00	10,866.16	0.00	54,330.82
Benefits - Office											
5103.02 - Benefits - Admin. - 02	410.48	0.00	0.00	0.00	410.48	0.00	0.00	0.00	0.00	0.00	410.48
5103.03 - Benefits - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,641.93	0.00	1,641.93	0.00	1,641.93
5103.04 - Benefits - Admin. - 04	0.00	820.96	0.00	0.00	820.96	0.00	0.00	0.00	0.00	0.00	820.96
5103.05 - Benefits - Admin. - 05	0.00	0.00	5,336.29	0.00	5,336.29	0.00	0.00	0.00	0.00	0.00	5,336.29
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	410.48	820.96	5,336.29	0.00	6,567.73	0.00	1,641.93	0.00	1,641.93	0.00	8,209.66
Benefits - O&M											
5104.02 - Benefits - O & M - 02	1,115.11	0.00	0.00	0.00	1,115.11	0.00	0.00	0.00	0.00	0.00	1,115.11
5104.03 - Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	4,460.45	0.00	4,460.45	0.00	4,460.45
5104.04 - Benefits - O & M - 04	0.00	2,230.23	0.00	0.00	2,230.23	0.00	0.00	0.00	0.00	0.00	2,230.23
5104.05 - Benefits - O & M - 05	0.00	0.00	14,496.48	0.00	14,496.48	0.00	0.00	0.00	0.00	0.00	14,496.48
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

Alpine Springs County Water District Profit & Loss by Fund

July through September 2024

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprd...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
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	1,115.11	2,230.23	14,496.48	0.00	17,841.82	0.00	4,460.45	0.00	4,460.45	0.00	22,302.27
Health Plan Co-insurance	20.51	0.00	0.00	0.00	20.51	0.00	0.00	0.00	0.00	0.00	20.51
5106.02 - Health Plan Co-insur. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	41.02	0.00	0.00	41.02	0.00	0.00	0.00	41.02	0.00	41.02
5106.05 - Health Plan Co-insur. - 05	0.00	0.00	266.61	0.00	266.61	0.00	0.00	0.00	266.61	0.00	266.61
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	20.51	41.02	266.61	0.00	328.14	0.00	82.04	0.00	82.04	0.00	410.18
Directors' Fees	615.00	0.00	0.00	0.00	615.00	0.00	0.00	0.00	615.00	0.00	615.00
5110.02 - Directors Fees - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5110.03 - Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	615.00	0.00	615.00	0.00	615.00
5110.04 - Directors Fees - 04	0.00	615.00	0.00	0.00	615.00	0.00	0.00	0.00	615.00	0.00	615.00
5110.05 - Directors Fees - 05	0.00	0.00	615.00	0.00	615.00	0.00	0.00	0.00	615.00	0.00	615.00
5110.06 - Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	615.00	0.00	0.00	615.00	0.00	615.00
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	615.00	615.00	615.00	0.00	1,845.00	615.00	615.00	0.00	1,230.00	0.00	3,075.00
Insurance - Administration	3,812.62	0.00	0.00	0.00	3,812.62	0.00	0.00	0.00	3,812.62	0.00	3,812.62
5120.02 - Insurance - Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120.03 - Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,812.62	0.00	3,812.62	0.00	3,812.62
5120.04 - Insurance - Admin. - 04	0.00	3,812.61	0.00	0.00	3,812.61	0.00	0.00	0.00	3,812.61	0.00	3,812.61
5120.05 - Insurance - Admin. - 05	0.00	0.00	3,812.61	0.00	3,812.61	0.00	0.00	0.00	3,812.61	0.00	3,812.61
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	3,812.62	3,812.61	3,812.61	0.00	11,437.84	0.00	3,812.62	0.00	3,812.62	0.00	15,250.46
Park Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,231.18	0.00	12,231.18	0.00	12,231.18
Parts/Tools/Misc. Equip	157.13	0.00	0.00	0.00	157.13	0.00	0.00	0.00	157.13	0.00	157.13
5151.02 - Parts/Tools/Misc. Equip. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5151.03 - Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	157.13	0.00	157.13	0.00	157.13
5151.04 - Parts/Tools/Misc. Equip. - 04	0.00	1,049.86	0.00	0.00	1,049.86	0.00	0.00	0.00	1,049.86	0.00	1,049.86
5151.05 - Parts/Tools/Misc. Equip. - 05	0.00	0.00	8,341.07	0.00	8,341.07	0.00	0.00	0.00	8,341.07	0.00	8,341.07
5151.06 - Parts/Tools/Misc. Equip	0.00	0.00	0.00	0.00	0.00	157.14	0.00	0.00	157.14	0.00	157.14
Parts/Tools/Misc. Equip - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Parts/Tools/Misc. Equip	157.13	1,049.86	8,341.07	0.00	9,548.06	157.14	157.13	0.00	314.27	0.00	9,862.33
Postage and Delivery	61.54	0.00	0.00	0.00	61.54	0.00	0.00	0.00	61.54	0.00	61.54
5162.02 - Postage & Delivery - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5162.03 - Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	246.16	0.00	246.16	0.00	246.16
5162.04 - Postage & Delivery - 04	0.00	123.08	0.00	0.00	123.08	0.00	0.00	0.00	123.08	0.00	123.08
5162.05 - Postage & Delivery - 05	0.00	0.00	800.04	0.00	800.04	0.00	0.00	0.00	800.04	0.00	800.04
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	61.54	123.08	800.04	0.00	984.66	0.00	246.16	0.00	246.16	0.00	1,230.82
Office Expense	117.99	0.00	0.00	0.00	117.99	0.00	0.00	0.00	117.99	0.00	117.99
5167.02 - Office Expense - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5167.03 - Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	471.96	0.00	471.96	0.00	471.96
5167.04 - Office Expense - 04	0.00	235.98	0.00	0.00	235.98	0.00	0.00	0.00	235.98	0.00	235.98
5167.05 - Office Expense - 05	0.00	0.00	1,533.88	0.00	1,533.88	0.00	0.00	0.00	1,533.88	0.00	1,533.88
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	117.99	235.98	1,533.88	0.00	1,887.85	0.00	471.96	0.00	471.96	0.00	2,359.81
Dues and Subscriptions	173.49	0.00	0.00	0.00	173.49	0.00	0.00	0.00	173.49	0.00	173.49
5168.02 - Dues & Subscriptions - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5168.03 - Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	693.95	0.00	693.95	0.00	693.95

Alpine Springs County Water District
Profit & Loss by Fund

July through September 2024

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
5165.04 - Dues & Subscriptions - 04	0.00	346.98	0.00	0.00	346.98	0.00	0.00	0.00	0.00	0.00	346.98
5165.05 - Dues & Subscriptions - 05	0.00	0.00	2,255.33	0.00	2,255.33	0.00	0.00	0.00	0.00	0.00	2,255.33
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	173.49	346.98	2,255.33	0.00	2,775.80	0.00	693.95	0.00	693.95	0.00	3,469.75
Bank and Collection Fees											
5163.04 - Bank Fees - 04	0.00	363.28	0.00	0.00	363.28	0.00	0.00	0.00	0.00	0.00	363.28
5163.05 - Bank Fees - 05	0.00	0.00	363.29	0.00	363.29	0.00	0.00	0.00	0.00	0.00	363.29
5163.06 - Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	363.29	0.00	0.00	363.29	0.00	363.29
Bank and Collection Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	243.20	0.00	243.20	0.00	243.20
Total Bank and Collection Fees	0.00	363.28	363.29	0.00	726.57	363.29	243.20	0.00	606.49	0.00	1,333.06
Analytical Testing											
Accounting Fees	0.00	0.00	4,176.20	0.00	4,176.20	0.00	0.00	0.00	0.00	0.00	4,176.20
5180.02 - Consultants-Accounting - 02	3,600.41	0.00	0.00	0.00	3,600.41	0.00	0.00	0.00	0.00	0.00	3,600.41
5180.03 - Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,600.41	0.00	3,600.41	0.00	3,600.41
5180.04 - Consultants-Accounting - 04	0.00	3,600.41	0.00	0.00	3,600.41	0.00	0.00	0.00	0.00	0.00	3,600.41
5180.05 - Consultants-Accounting - 05	0.00	0.00	3,600.41	0.00	3,600.41	0.00	0.00	0.00	0.00	0.00	3,600.41
5180.06 - Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	3,600.40	0.00	0.00	3,600.40	0.00	3,600.40
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	3,600.41	3,600.41	3,600.41	0.00	10,801.23	3,600.40	3,600.41	0.00	7,202.81	0.00	18,002.04
Legal Fees											
5190.03 - Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	5.20	0.00	5.20	0.00	5.20
5190.04 - Consultants-Legal Fees - 04	0.00	36.40	0.00	0.00	36.40	0.00	0.00	0.00	0.00	0.00	36.40
5190.05 - Consultants-Legal Fees - 05	0.00	0.00	36.40	0.00	36.40	0.00	0.00	0.00	0.00	0.00	36.40
5190.06 - Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	26.00	0.00	0.00	26.00	0.00	26.00
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	36.40	36.40	0.00	72.80	26.00	5.20	0.00	31.20	0.00	104.00
Consultants-Misc.											
5195.02 - Consultants-Misc. - 02	27.31	0.00	0.00	0.00	27.31	0.00	0.00	0.00	0.00	0.00	27.31
5195.03 - Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	54.63	0.00	54.63	0.00	54.63
5195.04 - Consultants-Misc. - 04	0.00	54.63	0.00	0.00	54.63	0.00	0.00	0.00	0.00	0.00	54.63
5195.05 - Consultants-Misc. - 05	0.00	0.00	355.05	0.00	355.05	0.00	0.00	0.00	0.00	0.00	355.05
5195.06 - Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	54.63	0.00	0.00	54.63	0.00	54.63
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.	27.31	54.63	355.05	0.00	436.99	54.63	54.63	0.00	109.26	0.00	546.25
Fire Fuel Management Fee	0.00	0.00	0.00	0.00	0.00	3,525.00	0.00	0.00	3,525.00	0.00	3,525.00
Building Maintenance											
5231.02 - Building Maint/Supplies - 02	557.38	0.00	0.00	0.00	557.38	0.00	0.00	0.00	0.00	0.00	557.38
5231.03 - Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,229.53	0.00	2,229.53	0.00	2,229.53
5231.04 - Building Maint/Supplies - 04	0.00	1,114.77	0.00	0.00	1,114.77	0.00	0.00	0.00	0.00	0.00	1,114.77
5231.05 - Building Maint/Supplies - 05	0.00	0.00	7,245.97	0.00	7,245.97	0.00	0.00	0.00	0.00	0.00	7,245.97
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	557.38	1,114.77	7,245.97	0.00	8,918.12	0.00	2,229.53	0.00	2,229.53	0.00	11,147.65
Equipment Maintenance - Admin											
5232.02 - R & M Admin. - 02	129.21	0.00	0.00	0.00	129.21	0.00	0.00	0.00	0.00	0.00	129.21
5232.03 - R & M Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	516.84	0.00	516.84	0.00	516.84
5232.04 - R & M Admin. - 04	0.00	258.42	0.00	0.00	258.42	0.00	0.00	0.00	0.00	0.00	258.42
5232.05 - R & M Admin. - 05	0.00	0.00	1,733.27	0.00	1,733.27	0.00	0.00	0.00	0.00	0.00	1,733.27
Equipment Maintenance - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Equipment Maintenance - Admin	129.21	258.42	1,733.27	0.00	2,120.90	0.00	516.84	0.00	516.84	0.00	2,637.74
Vehicle Maintenance and Rep.											
5239.02 - R & M Vehicles - 02	84.39	0.00	0.00	0.00	84.39	0.00	0.00	0.00	0.00	0.00	84.39

Alpine Springs County Water District Profit & Loss by Fund

July through September 2024

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
5235.03 - R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	337.54	0.00	337.54	0.00	337.54
5235.04 - R & M Vehicles - 04	0.00	168.77	0.00	0.00	168.77	0.00	0.00	0.00	0.00	0.00	168.77
5235.06 - R & M Vehicles - 05	0.00	0.00	1,097.00	0.00	1,097.00	0.00	0.00	0.00	0.00	0.00	1,097.00
Vehicle Maintenance and Rep. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Vehicle Maintenance and Rep.	84.39	168.77	1,097.00	0.00	1,350.16	0.00	337.54	0.00	337.54	0.00	1,687.70
Maintenance Water and Sewer											
5240.04 - R & M Water/Sewer - 04	0.00	7,902.84	0.00	0.00	7,902.84	0.00	0.00	0.00	0.00	0.00	7,902.84
5240.05 - R & M Water/Sewer - 05	0.00	0.00	2,637.15	0.00	2,637.15	0.00	0.00	0.00	0.00	0.00	2,637.15
Maintenance Water and Sewer - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Maintenance Water and Sewer	0.00	7,902.84	2,637.15	0.00	10,539.99	0.00	0.00	0.00	0.00	0.00	10,539.99
Gas and Electric - Admin											
5311.02 - Gas & Electric - Admin - 02	933.39	0.00	0.00	0.00	933.39	0.00	0.00	0.00	0.00	0.00	933.39
5311.03 - Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	933.39	0.00	933.39	0.00	933.39
5311.04 - Gas & Electric - Admin - 04	0.00	2,440.73	0.00	0.00	2,440.73	0.00	0.00	0.00	0.00	0.00	2,440.73
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	1,711.22	0.00	1,711.22	0.00	0.00	0.00	0.00	0.00	1,711.22
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	1,711.23	0.00	0.00	1,711.23	0.00	1,711.23
Gas and Electric - Admin - Other	789.24	0.00	0.00	0.00	789.24	-699.26	0.00	0.00	-699.26	0.00	89.98
Total Gas and Electric - Admin	1,722.63	2,440.73	1,711.22	0.00	5,874.58	1,011.97	933.39	0.00	1,945.36	0.00	7,819.94
SCADA System											
5312.05 - SCADA System - 05	0.00	0.00	240.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00	240.00
Total SCADA System	0.00	0.00	240.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00	240.00
Uniforms											
5324.02 - Uniforms - 02	41.16	0.00	0.00	0.00	41.16	0.00	0.00	0.00	0.00	0.00	41.16
5324.03 - Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	164.65	0.00	164.65	0.00	164.65
5324.04 - Uniforms - 04	0.00	82.32	0.00	0.00	82.32	0.00	0.00	0.00	0.00	0.00	82.32
5324.05 - Uniforms - 05	0.00	0.00	535.10	0.00	535.10	0.00	0.00	0.00	0.00	0.00	535.10
Uniforms - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Uniforms	41.16	82.32	535.10	0.00	658.58	0.00	164.65	0.00	164.65	0.00	823.23
ASCWD Fuel											
5342.02 - ASCWD Fuel - 02	33.45	0.00	0.00	0.00	33.45	0.00	0.00	0.00	0.00	0.00	33.45
5342.03 - ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	133.80	0.00	133.80	0.00	133.80
5342.04 - ASCWD Fuel - 04	0.00	66.90	0.00	0.00	66.90	0.00	0.00	0.00	0.00	0.00	66.90
5342.05 - ASCWD Fuel - 05	0.00	0.00	434.84	0.00	434.84	0.00	0.00	0.00	0.00	0.00	434.84
ASCWD Fuel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ASCWD Fuel	33.45	66.90	434.84	0.00	535.19	0.00	133.80	0.00	133.80	0.00	668.99
Telephone - Administration											
5371.02 - Telephone - 02	41.47	0.00	0.00	0.00	41.47	0.00	0.00	0.00	0.00	0.00	41.47
5371.03 - Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	165.89	0.00	165.89	0.00	165.89
5371.04 - Telephone - 04	0.00	82.95	0.00	0.00	82.95	0.00	0.00	0.00	0.00	0.00	82.95
5371.05 - Telephone - 05	0.00	0.00	539.14	0.00	539.14	0.00	0.00	0.00	0.00	0.00	539.14
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	41.47	82.95	539.14	0.00	663.56	0.00	165.89	0.00	165.89	0.00	829.45
Government Mandates											
5394.02 - Gov Mandates - Garbage - 02	450.81	0.00	0.00	0.00	450.81	0.00	0.00	0.00	0.00	0.00	450.81
5394.03 - Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,803.25	0.00	1,803.25	0.00	1,803.25
5394.04 - Gov Mandates - Sewer - 04	0.00	901.63	0.00	0.00	901.63	0.00	0.00	0.00	0.00	0.00	901.63
5394.05 - Gov Mandates - Water - 05	0.00	0.00	6,106.56	0.00	6,106.56	0.00	0.00	0.00	0.00	0.00	6,106.56
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	450.81	901.63	6,106.56	0.00	7,459.00	0.00	1,803.25	0.00	1,803.25	0.00	9,262.25
Garbage Services											

**Alpine Springs County Water District
Profit & Loss by Fund
July through September 2024**

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
5405.02 - Other Garbage Services - 02	12,160.51	0.00	0.00	0.00	12,160.51	0.00	0.00	0.00	0.00	0.00	12,160.51
Garbage Services - Other	57,716.67	0.00	0.00	0.00	57,716.67	0.00	0.00	0.00	0.00	0.00	57,716.67
Total Garbage Services	69,877.18	0.00	0.00	0.00	69,877.18	0.00	0.00	0.00	0.00	0.00	69,877.18
Depreciation Expense											
5513.02 - Depreciation - 02	2,859.00	0.00	0.00	0.00	2,859.00	0.00	0.00	0.00	0.00	0.00	2,859.00
5513.03 - Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,859.00	0.00	2,859.00
5513.04 - Depreciation - 04	0.00	8,595.00	0.00	0.00	8,595.00	0.00	0.00	0.00	0.00	0.00	8,595.00
5513.05 - Depreciation - 05	0.00	0.00	50,142.00	0.00	50,142.00	0.00	0.00	0.00	0.00	0.00	50,142.00
5513.06 - Depreciation - 06	0.00	0.00	0.00	0.00	0.00	4,422.00	0.00	0.00	4,422.00	0.00	4,422.00
Total Depreciation Expense	2,859.00	8,595.00	50,142.00	0.00	61,596.00	4,422.00	2,859.00	0.00	7,281.00	0.00	68,877.00
Miscellaneous - O&M											
5602.02 - Misc. - O & M - 02	27.76	0.00	0.00	0.00	27.76	0.00	0.00	0.00	0.00	0.00	27.76
5602.03 - Misc. - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111.05	0.00	111.05
5602.04 - Misc. - O & M - 04	0.00	55.52	0.00	0.00	55.52	0.00	0.00	0.00	0.00	0.00	55.52
5602.05 - Misc. - O & M - 05	0.00	0.00	618.37	0.00	618.37	0.00	0.00	0.00	0.00	0.00	618.37
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	27.76	55.52	618.37	0.00	701.65	0.00	0.00	0.00	111.05	0.00	812.70
Total Expense	91,508.66	46,145.55	191,473.52	0.00	329,127.73	13,775.43	59,861.33	0.00	73,636.76	0.00	402,764.49
Net Ordinary Income	294,502.48	402,639.11	873,237.02	0.00	1,570,378.61	-12,123.33	-50,051.62	0.00	-62,174.95	0.00	1,508,203.56
Other Income/Expense											
Other Income											
Interest Revenue	4,874.16	0.00	0.00	0.00	4,874.16	0.00	0.00	0.00	0.00	0.00	4,874.16
4850.02 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,874.16	0.00	4,874.16
4850.03 Interest Revenue	0.00	4,874.16	0.00	0.00	4,874.16	0.00	0.00	0.00	0.00	0.00	4,874.16
4850.04 Interest Revenue	0.00	0.00	4,874.16	0.00	4,874.16	0.00	0.00	0.00	0.00	0.00	4,874.16
4850.05 Interest Revenue	0.00	0.00	0.00	0.00	0.00	4,874.16	0.00	0.00	4,874.16	0.00	4,874.16
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	4,874.16	4,874.16	4,874.16	0.00	14,622.48	4,874.16	4,874.16	0.00	9,748.32	0.00	24,370.80
Total Other Income	4,874.16	4,874.16	4,874.16	0.00	14,622.48	4,874.16	4,874.16	0.00	9,748.32	0.00	24,370.80
Other Expense											
Interest Expense	0.00	0.00	31.86	0.00	31.86	0.00	0.00	0.00	0.00	0.00	31.86
Total Other Expense	0.00	0.00	31.86	0.00	31.86	0.00	0.00	0.00	0.00	0.00	31.86
Net Other Income	4,874.16	4,874.16	4,842.30	0.00	14,590.62	4,874.16	4,874.16	0.00	9,748.32	0.00	24,338.94
Net Income	299,376.64	407,513.27	878,075.32	0.00	1,584,969.23	-7,249.17	-45,177.46	0.00	-52,426.63	0.00	1,532,542.60

Fund	Account	Debit	Credit
	09/30/2024 Trial Balance		
2	1240.00 · Interfund Receivable:1240.02 · Due from (to) Interfund - 02	598,175.96	
2	1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	3,475.11	
2	1610.00 · Deferred Pension Outflows:1610.02 · Deferred Pension Outflows - 02	4,378.15	
2	1611.00 · Deferred OPEB Outflows:1611.02 · Deferred OPEB Outflows - 02	6,967.00	
2	1730.00 · Land Improvements:1730.02 · Land Improvements - 02	54,669.57	
2	1770.00 · Building Improvements:1770.02 · Building Improvements - 02	89,272.60	
2	1780.00 · Office & Other Equip.:1780.02 · Office & Other Equip. - 02	20,252.69	
2	1790.00 · Vehicles:1790.02 · Vehicles - 02	32,187.32	
2	1800.00 · Maintenance Equipment:1800.02 · Maintenance Equipment - 02	73,307.17	
2	1830.05 · Work in Progress:1831.02 · Dumpster Lighting - 02	0.00	
2	1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. - 02		182,239.80
2	1885.00 · Net Pension Asset:1885.02 · Net Pension Asset - 02		
2	2060.00 · OPEB Liability:2060.02 · OPEB Liability - 02		21,665.70
2	2070.00 · Accrued Payroll & Taxes:2070.02 · Accrued Payroll & Taxes - 02		537.63
2	2075.00 · Accrued Vacation Pay:2075.02 · Accrued Vacation Pay - 02		1,352.00
2	2080.00 · Deferred Pension Inflows:2080.02 · Deferred Pension Inflows - 02		34.00
2	2081.00 · Deferred OPEB Inflows:2081.02 · Deferred OPEB Inflows - 02		1,800.00
2	2085.00 · Net Pension Liabilities:2085.02 · Net Pension Liabilities - 02		2,331.00
2	3000.02 · Retained Earnings - 02		514,997.00
2	3005.00 · Invest. Plant & Equip.:3005.02 · Invest. Plant & Equip. - 02		90,309.00
2	4150.02 · Garbage Revenue - 02		379,330.08
2	4999.00 · Other Revenue:4999.02 · Other Revenue - 02		6,681.06
2	5020.00 · Salaries Administration:5020.02 · Salaries Administration - 02	2,856.09	
2	5032.00 · Salaries and Wages O&M:5032.02 · Salaries & Wages O & M - 02	2,716.54	
2	5103.00 · Benefits - Admin.:5103.02 · Benefits - Admin. - 02	410.48	
2	5104.00 · Benefits - O & M:5104.02 · Benefits - O & M - 02	1,115.11	
2	5106.00 · Health Plan Co-Insur.:5106.02 · Benefits - O & M - 02	20.51	
2	5110.00 · Directors' Fees:5110.02 · Directors Fees - 02	615.00	
2	5120.00 · Insurance - Admin.:5120.02 · Insurance - Admin. - 02	3,812.62	
2	5151.00 · Parts/Tools/Misc. Equip:5151.02 Parts/Tools/Misc Equip.	157.13	
2	5162.00 · Postage and Delivery:5162.02 · Postage & Delivery - 02	61.54	
2	5165.00 · Cleaning:5165.02 · Cleaning Service - 02	0.00	
2	5166.00 · Newsletter and Printing:5166.02 · Newsletter - 02	0.00	
2	5167.00 · Office Expense:5167.02 · Office Expense - 02	117.99	
2	5168.00 · Dues and Subscriptions:5168.02 · Dues & Subscriptions - 02	173.49	
2	5180.00 · Consultants- Accounting:5180.02 · Consultants-Accounting - 02	3,600.41	
2	5181.00 · Consultants- Audit:5181.02 · Consultants-Audit - 02	0.00	
2	5195.00 · Consultants-Management:5195.02 · Consultants-Management - 02	0.00	
2	5196.00 · Consultants-Misc.:5196.02 · Consultants-Misc. - 02	27.31	
2	5225.00 · OPEB Trust - Annual Funding:5225.02 · OPEB Trust - Annual Funding - 02	0.00	
2	5231.00 · Building Maintenance:5231.02 · Building Maint/Supplies - 02	557.38	
2	5232.00 · R & M Admin.:5232.02 · R & M Admin. - 02	129.21	

Fund	Account	Debit	Credit
2	5239.00 · R & M Vehicles:5239.02 · R & M Vehicles - 02	84.39	
2	5311.00 · Gas & Electric - Admin:5311.02 · Gas & Electric - Admin - 02	933.39	
2	5324.00 · Uniforms:5324.02 · Uniforms - 02	41.16	
2	5342.00 · ASCWD Fuel:5342.02 · ASCWD Fuel - 02	33.45	
2	5371.00 · Telephone:5371.02 · Telephone - 02	41.47	
2	5394.00 · Gov Mandates:5394.02 · Gov Mandates - Garbage - 02	450.81	
2	5404.02 · Garbage Contract - 02	57,716.67	
2	5404.02 · Other Garbage Services - 02	12,160.51	
2	5513.00 · Depreciation Expense:5513.02 · Depreciation - 02	2,859.00	
2	5602.00 · Miscellaneous - O & M:5602.02 · Misc. - O & M - 02	27.76	
2	4850.00 · Interest Revenue:4850.02 Interest Revenue		4,874.16
2	Total	973,404.99	1,206,151.43
3	1041.00 Placer Co - Taxes 770:1041.03 Placer Co-Agency Taxes		0.00
3	1240.00 · Interfund Receivable:1240.03 · Due from (to) Interfund - 03		81,765.55
3	1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	13,900.43	
3	1610.00 · Deferred Pension Outflows:1610.03 · Deferred Pension Outflows - 03	17,506.60	
3	1611.00 · Deferred OPEB Outflows:1611.03 · Deferred OPEB Outflows - 03	27,873.00	
3	1710.00 · Land:1710.03 · Land - 03	41,376.00	
3	1720.00 · Playground:1720.03 · Playground - 03	0.00	
3	1725.00 · Park:1725.03 · Park Assets	418,391.00	
3	1726.00 · Park Improvements Depreciable	24,563.95	
3	1730.00 · Land Improvements:1730.03 · Land Improvements - 03	54,669.57	
3	1770.00 · Building Improvements:1770.03 · Building Improvements - 03	89,272.60	
3	1780.00 · Office & Other Equip.:1780.03 · Office & Other Equip. - 03	20,252.69	
3	1790.00 · Vehicles:1790.03 · Vehicles - 03	32,187.31	
3	1800.00 · Maintenance Equipment:1800.03 · Maintenance Equipment - 03	73,307.17	
3	1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. - 03		202,755.34
3	1885.00 · Net Pension Asset:1885.03 · Net Pension Asset - 03	0.00	
3	2060.00 · OPEB Liability:2060.03 · OPEB Liability - 03		86,662.80
3	2070.00 · Accrued Payroll & Taxes:2070.03 · Accrued Payroll & Taxes - 03		2,150.49
3	2075.00 · Accrued Vacation Pay:2075.03 · Accrued Vacation Pay - 03		5,407.98
3	2080.00 · Deferred Pension Inflows:2080.03 · Deferred Pension Inflows - 03		144.00
3	2081.00 · Deferred OPEB Inflows:2081.03 · Deferred OPEB Inflows - 03		7,194.00
3	2085.00 · Net Pension Liabilities:2085.03 · Net Pension Liabilities - 03		9,324.00
3	3000.03 · Retained Earnings:3000.03 · Retained Earnings - 03	170,689.00	
3	3005.00 · Invest. Plant & Equip.:3005.03 · Invest. Plant & Equip. - 03		534,416.00
3	4175.03 · Park Passes - 03		9,640.00
3	4510.03 · Property Tax Revenue:4510.03		169.71
3	4999.00 · Other Revenue:4999.03 · Other Revenue - 03		0.00
3	5020.00 · Salaries Administration:5020.03 · Salaries Administration - 03	11,424.37	
3	5032.00 · Salaries and Wages O&M:5032.03 · Salaries & Wages O & M - 03	10,866.16	
3	5103.00 · Benefits - Admin.:5103.03 · Benefits - Admin. - 03	1,641.93	
3	5104.00 · Benefits - O & M:5104.03 · Benefits - O & M - 03	4,460.45	

Fund	Account	Debit	Credit
3	5106.00 · Health Plan Co-Insur.:5106.03 · Benefits - O & M - 03	82.04	
3	5110.00 · Directors' Fees:5110.03 · Directors Fees - 03	615.00	
3	5120.00 · Insurance - Admin.:5120.03 · Insurance - Admin. - 03	3,812.62	
3	5145.03 · Park Expenses - 03	12,231.18	
3	5151.00 · Parts/Tools/Misc. Equip:5151.03 Parts/Tools/Misc Equip.	157.13	
3	5162.00 · Postage and Delivery:5162.03 · Postage & Delivery - 03	246.16	
3	5165.00 · Cleaning:5165.03 · Cleaning Service - 03	0.00	
3	5166.00 · Newsletter and Printing:5166.03 · Newsletter - 03	0.00	
3	5167.00 · Office Expense:5167.03 · Office Expense - 03	471.96	
3	5168.00 · Dues and Subscriptions:5168.03 · Dues & Subscriptions - 03	693.95	
3	5169.00 · Bank & Collection Fees:5169.03 · Bank Fees - 03	0.00	
3	5180.00 · Consultants- Accounting:5180.03 · Consultants-Accounting - 03	3,600.41	
3	5181.00 · Consultants- Audit:5181.03 · Consultants-Audit - 03	0.00	
3	5190.00 · Consultants-Legal Fees:5190.03 · Consultants-Legal Fees - 03	5.20	
3	5195.00 · Consultants-Management:5195.03 · Consultants-Management - 03	0.00	
3	5196.00 · Consultants-Misc.:5196.03 · Consultants-Misc. - 03	54.63	
3	5225.00 · OPEB Trust - Annual Funding:5225.03 · OPEB Trust - Annual Funding - 03	0.00	
3	5231.00 · Building Maintenance:5231.03 · Building Maint/Supplies - 03	2,229.53	
3	5232.00 · R & M Admin.:5232.03 · R & M Admin. - 03	516.84	
3	5239.00 · R & M Vehicles:5239.03 · R & M Vehicles - 03	337.54	
3	5311.00 · Gas & Electric - Admin:5311.03 · Gas & Electric - Admin - 03	933.39	
3	5324.00 · Uniforms:5324.03 · Uniforms - 03	164.65	
3	5342.00 · ASCWD Fuel:5342.03 · ASCWD Fuel - 03	133.80	
3	5371.00 · Telephone:5371.03 · Telephone - 03	165.89	
3	5394.00 · Gov Mandates:5394.03 · Gov Mandates - Parks - 03	1,803.25	
3	5395.00 · Tax Administrative Charge - 03	0.00	
3	5513.00 · Depreciation Expense:5513.03 · Depreciation - 03	2,859.00	
3	5602.00 · Miscellaneous - O & M:5602.03 · Misc. - O & M - 03	111.05	
3	4850.00 · Interest Revenue:4850.03 Interest Revenue		4,874.16
3 Total		1,043,607.45	944,504.03
4	1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04	2,038,884.94	
4	1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	6,950.21	
4	1610.00 · Deferred Pension Outflows:1610.04 · Deferred Pension Outflows - 04	8,757.30	
4	1611.00 · Deferred OPEB Outflows:1611.04 · Deferred OPEB Outflows - 04	13,937.00	
4	1730.00 · Land Improvements:1730.04 · Land Improvements - 04	54,669.57	
4	1740.04 · ASCWD Interceptor	58,095.00	
4	1760.04 · Sewer System	1,046,200.81	
4	1770.00 · Building Improvements:1770.04 · Building Improvements - 04	89,272.59	
4	1780.00 · Office & Other Equip.:1780.04 · Office & Other Equip. - 04	20,252.67	
4	1790.00 · Vehicles:1790.04 · Vehicles - 04	32,187.31	
4	1800.00 · Maintenance Equipment:1800.04 · Maintenance Equipment - 04	73,307.17	
4	1810.00 · Truckee River Intercept:1810.04 · Truckee River Intercept - 04	358,524.00	
4	1830.05 · Work in Progress: 1844.04 · Sewer Easement	0.00	

Fund	Account	Debit	Credit
4	1834.04 · Sewer Line Office Sewer Line Replace:1834.04 · Work in Progress - 04	0.00	
4	1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - 04		1,404,396.88
4	1885.00 · Net Pension Asset:1885.04 · Net Pension Asset - 04	0.00	
4	2010.04 · Accounts Payable - 04		0.00
4	2060.00 · OPEB Liability:2060.04 · OPEB Liability - 04		43,331.40
4	2070.00 · Accrued Payroll & Taxes:2070.04 · Accrued Payroll & Taxes - 04		1,075.24
4	2075.00 · Accrued Vacation Pay:2075.04 · Accrued Vacation Pay - 04		2,703.99
4	2080.00 · Deferred Pension Inflows:2080.04 · Deferred Pension Inflows - 04		72.00
4	2081.00 · Deferred OPEB Inflows:2081.04 · Deferred OPEB Inflows - 04		3,597.00
4	2085.00 · Net Pension Liabilities:2085.04 · Net Pension Liabilities - 04		4,663.00
4	3000.04 · Retained Earnings - 04		1,783,891.00
4	3005.00 · Invest. Plant & Equip.:3005.04 · Invest. Plant & Equip. - 04		336,707.00
4	4050.00 · Connection Fees:4050.04 · Connection Fees - 04		8,565.00
4	4100.04 · Sewer Revenue - 04		433,538.60
4	4300.04 · Fire Fuel Management Fees - 04		0.00
4	4510.00 · Property Tax Revenue:4510.04 · Property Tax Revenue - 04		0.00
4	4999.00 · Other Revenue:4999.04 · Other Revenue - 04		6,681.06
4	5020.00 · Salaries Administration:5020.04 · Salaries Administration - 04	5,712.18	
4	5032.00 · Salaries and Wages O&M:5032.04 · Salaries & Wages O & M - 04	5,433.08	
4	5103.00 · Benefits - Admin.:5103.04 · Benefits - Admin. - 04	820.96	
4	5104.00 · Benefits - O & M:5104.04 · Benefits - O & M - 04	2,230.23	
4	5106.00 · Health Plan Co-Insur.:5106.04 · Benefits - O & M - 04	41.02	
4	5110.00 · Directors' Fees:5110.04 · Directors Fees - 04	615.00	
4	5120.00 · Insurance - Admin.:5120.04 · Insurance - Admin. - 04	3,812.61	
4	5151.00 · Parts/Tools/Misc. Equip:5151.04 · Parts/Tools/Misc Equip. - 04	1,049.86	
4	5162.00 · Postage and Delivery:5162.04 · Postage & Delivery - 04	123.08	
4	5165.00 · Cleaning:5165.04 · Cleaning Service - 04	0.00	
4	5166.00 · Newsletter and Printing:5166.04 · Newsletter - 04	0.00	
4	5167.00 · Office Expense:5167.04 · Office Expense - 04	235.98	
4	5168.00 · Dues and Subscriptions:5168.04 · Dues & Subscriptions - 04	346.98	
4	5169.00 · Bank & Collection Fees:5169.04 · Bank Fees - 04	363.28	
4	5180.00 · Consultants- Accounting:5180.04 · Consultants-Accounting - 04	3,600.41	
4	5181.00 · Consultants- Audit:5181.04 · Consultants-Audit - 04	0.00	
4	5190.00 · Consultants-Legal Fees:5190.04 · Consultants-Legal Fees - 04	36.40	
4	5196.00 · Consultants-Misc.:5196.04 · Consultants-Misc. - 04	54.63	
4	5225.00 · OPEB Trust - Annual Funding:5225.04 · OPEB Trust - Annual Funding - 04	0.00	
4	5231.00 · Building Maintenance:5231.04 · Building Maint/Supplies - 04	1,114.77	
4	5232.00 · R & M Admin.:5232.04 · R & M Admin. - 04	258.42	
4	5239.00 · R & M Vehicles:5239.04 · R & M Vehicles - 04	168.77	
4	5240.00 · R & M Water/Sewer:5240.04 · R & M Water/Sewer - 04	7,902.84	
4	5311.00 · Gas & Electric - Admin:5311.04 · Gas & Electric - Admin - 04	2,440.73	
4	5312.00 · SCADA Sys:5312.04 · SCADA System - 04	0.00	

Fund	Account	Debit	Credit
4	5323.00 · Education:5323.04 · Education - 04	0.00	
4	5324.00 · Uniforms:5324.04 · Uniforms - 04	82.32	
4	5342.00 · ASCWD Fuel:5342.04 · ASCWD Fuel - 04	66.90	
4	5371.00 · Telephone:5371.04 · Telephone - 04	82.95	
4	5394.00 · Gov Mandates:5394.04 · Gov Mandates - Sewer - 04	901.63	
4	5513.00 · Depreciation Expense:5513.04 · Depreciation - 04	8,595.00	
4	5602.00 · Miscellaneous - O & M:5602.04 · Misc. - O & M - 04	55.52	
4	4850.00 · Interest Revenue:4850.04 Interest Revenue		4,874.16
4 Total		3,847,184.12	4,034,096.33
5	1045.05 · Wells Fargo Advisors	1,156,262.82	
5	1055.05 · California CLASS	1,400,192.82	
5	1150.05 · Accounts Rec - 05	205,171.66	
5	1145.05 · Accrued Int Rec Wells Fargo Advisors	18,914.18	
5	12000 · Undeposited Funds	11.14	
5	1080.05 · OPEB (CERBT) Prefunding - 05	0.00	
5	1240.00 · Interfund Receivable:1240.05 · Due from (to) Interfund - 05		2,525,965.81
5	1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	45,176.38	18,398.91
5	1600.00 · County Collection Accts:1600.05 · County Collection - 05	15,675.14	
5	1610.00 · Deferred Pension Outflows:1610.05 · Deferred Pension Outflows - 05	56,916.95	
5	1611.00 · Deferred OPEB Outflows:1611.05 · Deferred OPEB Outflows - 05	90,584.00	
5	1730.00 · Land Improvements:1730.05 · Land Improvements - 05	54,669.57	
5	1750.05 · Water System	6,657,801.75	
5	1751.05 · SCADA System	172,423.27	
5	1770.00 · Building Improvements:1770.05 · Building Improvements - 05	89,272.60	
5	1780.00 · Office & Other Equip.:1780.05 · Office & Other Equip. - 05	20,252.64	
5	1790.00 · Vehicles:1790.05 · Vehicles - 05	32,187.25	
5	1800.00 · Maintenance Equipment:1800.05 · Maintenance Equipment - 05	73,307.12	
5	1820.05 · Inflow and Infiltration - 05	26,031.00	
5	1830.05 · Work in Progress	0.00	
5	1830.05 · Work in Progress:1831.05 AME Well Design - 05	0.00	
5	1830.05 · Work in Progress:1832.05 New Water Well Location - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Alpine Meadows Bridge Replac - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Water Line Project - 05	0.00	
5	1830.05 · Work in Progress:1835.05 Tank 4 & 4A Replacement - 05	0.00	
5	1830.05 · Work in Progress:1836.05 Remote Read Meters - 05	0.00	
5	1830.05 · Work in Progress:1837.05 Upgrade Backup Battery Tank 2&5	0.00	
5	1830.05 · Work in Progress:1838.05 Forest Service Use Permit	0.00	
5	1830.05 · Work in Progress:1839.05 Water Line Chalet Road to J.S.T.	0.00	
5	1830.05 · Work in Progress:1840.05 Fire Flow Improvements	0.00	
5	1830.05 · Work in Progress:1841.05 Booster Pump Site	0.00	
5	1830.05 · Work in Progress:1842.05 Water & Wastewater Master Plan	0.00	
5	1830.05 · Work in Progress:1843.05 Admin Office ADA Compliant	0.00	
5	1830.05 · Work in Progress:1845.05 Zone 3 Water Testing Site	0.00	

Fund	Account	Debit	Credit
5	1830.05 · Work in Progress:1846.05 Rate Study	0.00	
5	1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - 05		3,569,864.27
5	1885.00 · Net Pension Asset:1885.05 · Net Pension Asset - 05	0.00	
5	1910.05 · Land Use & Ease Rights - 05	17,435.50	
5	2010.05 · Accounts Payable - 05		54,005.00
5	2050.05 · Retention Payable - 05		0.00
5	2060.00 · OPEB Liability:2060.05 · OPEB Liability - 05		281,656.10
5	2070.00 · Accrued Payroll & Taxes:2070.00 · Accrued Payroll & Taxes - 05	10,752.42	0.00
5	2070.00 · Accrued Payroll & Taxes:2070.05 · Accrued Payroll & Taxes - 05		6,989.06
5	2075.00 · Accrued Vacation Pay - 05 Fund	337.45	0.00
5	2075.00 · Accrued Vacation Pay:2075.05 · Accrued Vacation Pay - 05		17,575.89
5	2080.00 · Deferred Pension Inflows:2080.05 · Deferred Pension Inflows - 05		470.00
5	2081.00 · Deferred OPEB Inflows:2081.05 · Deferred OPEB Inflows - 05		23,377.00
5	2085.00 · Net Pension Liabilities:2085.05 · Net Pension Liabilities - 05		30,306.00
5	2091.05 · HRA Plan Payable - 05		13,477.59
5	2095.05 · Caterpillar Financial Services - 05		13,670.36
5	3000.00 · Retained Earnings (Overall)		540,843.27
5	3000.05 · Retained Earnings - 05	1,338,317.09	
5	3005.00 · Invest. Plant & Equip.:3005.05 · Invest. Plant & Equip. - 05		3,542,224.00
5	3010.00 · Design. for Cap. Outlay:3010.05 · Design. for Cap. Outlay - 05		0.00
5	4010.05 · Water Revenue		1,039,331.73
5	4050.00 · Connection Fees:4050.05 · Connection Fees - 05		18,601.00
5	4300.00 · Fire Fuel Management Fees:4300.05 · Fire Fuel Mgmt - 05		0.00
5	4999.00 · Other Revenue:4999.00 · Other Revenue - 05		94.75
5	4999.00 · Other Revenue:4999.05 · Other Revenue - 05		6,683.06
5	5020.00 · Salaries Administration:5020.05 · Salaries Administration - 05	37,129.20	
5	5032.00 · Salaries and Wages O&M:5032.05 · Salaries & Wages O & M - 05	35,315.04	
5	5103.00 · Benefits - Admin.:5103.05 · Benefits - Admin. - 05	5,336.29	
5	5104.00 · Benefits - O & M:5104.05 · Benefits - O & M - 05	14,496.48	
5	5106.00 · Health Plan Co-Insur.:5106.05 · Health Plan Co-Insur. - 05	266.61	
5	5110.00 · Directors' Fees:5110.05 · Directors Fees - 05	615.00	
5	5120.00 · Insurance - Admin.:5120.05 · Insurance - Admin. - 05	3,812.61	
5	5151.00 · Parts/Tools/Misc. Equip:5151.05 · Parts/Tools/Misc Equip. - 05	8,341.07	
5	5162.00 · Postage and Delivery:5162.05 · Postage & Delivery - 05	800.04	
5	5165.00 · Cleaning:5165.05 · Cleaning Service - 05	0.00	
5	5166.00 · Newsletter and Printing:5166.05 · Newsletter - 05	0.00	
5	5167.00 · Office Expense:5167.05 · Office Expense - 05	1,533.88	
5	5168.00 · Dues and Subscriptions:5168.05 · Dues & Subscriptions - 05	2,255.33	
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	243.20	
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	363.29	
5	5170.05 · Analytical Testing - 05	4,176.20	
5	5180.00 · Consultants- Accounting:5180.05 · Consultants-Accounting - 05	3,600.41	
5	5181.00 · Consultants- Audit:5181.05 · Consultants-Audit - 05	0.00	

Fund	Account	Debit	Credit
5	5190.00 · Consultants-Legal Fees:5190.05 · Consultants-Legal Fees - 05	36.40	
5	5196.00 · Consultants-Misc.:5196.05 · Consultants-Misc. - 05	355.05	
5	5225.00 · OPEB Trust - Annual Funding:5225.05 · OPEB Trust - Annual Funding - 05	0.00	
5	5231.00 · Building Maintenance:5231.05 · Building Maint/Supplies - 05	7,245.97	
5	5232.00 · R & M Admin.:5232.05 · R & M Admin. - 05	1,733.27	
5	5239.00 · R & M Vehicles:5239.05 · R & M Vehicles - 05	1,097.00	
5	5240.00 · R & M Water/Sewer:5240.05 · R & M Water/Sewer - 05	2,637.15	
5	5311.00 · Gas & Electric - Admin:5311.00 · Gas & Electric - Admin - 05	89.98	
5	5311.00 · Gas & Electric - Admin:5311.05 · Gas & Electric - Admin - 05	1,711.22	
5	5312.00 · SCADA System - 05	240.00	
5	5320.05 · Travel & Meetings - 05	0.00	
5	5323.00 · Education Staff/Board:5323.05 · Education (GM & Board) - 05	0.00	
5	5324.00 · Uniforms:5324.05 · Uniforms - 05	535.10	
5	5342.00 · ASCWD Fuel:5342.05 · ASCWD Fuel - 05	434.84	
5	5371.00 · Telephone:5371.05 · Telephone - 05	539.14	
5	5394.00 · Gov Mandates:5394.05 · Gov Mandates - Water - 05	6,106.56	
5	5513.00 · Depreciation Expense:5513.05 · Depreciation - 05	50,142.00	
5	5602.00 · Miscellaneous - O & M:5602.05 · Misc. - O & M - 05	618.37	
5	4850.00 · Interest Revenue:4850.05 Interest Revenue		4,874.16
5	5396.05 · Interest Expense:5396.05 · Interest - 05	31.86	
5	Total	11,673,531.31	11,708,407.96
6	1020.06 · Petty Cash	513.89	
6	1036.06 Plumas Bank Checking	447,516.43	
6	1042.06 · Placer - Int. 771	172,569.58	
6	1070.06 · LAIF Accounts	186,525.05	
6	1041.00 Placer Co - Taxes 770	18,290.54	
6	1160.06 · Other Accounts Receivable	0.00	
6	1210.06 · Principal Stock	0.00	
6	1240.00 · Interfund Receivable:1240.06 · Due from (to) Interfund - 06		29,329.05
6	1550.00 · Prepaid Expenses:1550.06 · Prepaid Expenses - 06		0.00
6	1710.00 · Land:1710.06 · Land - 06	319,060.00	
6	1715.06 · Firehouse	376,338.21	
6	1718.06 · Firehouse Vehicles & Equipment	343,336.45	
6	1830.05 · Work in Progress: VSB Expansion - 06	0.00	
6	1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06		552,840.64
6	2010.00 · Accounts Payable:2010.06 · Accounts Payable - 06	247.16	247.16
6	2070.00 · Accrued Payroll & Taxes:2070.06 · Accrued Payroll & Taxes - 06		0.00
6	2090.06 · Deferred Grant Revenue		0.00
6	2100.00 · Deposit Credit from NTFD - 06	0.00	
6	3002.06 · Undesignated - GF - 06		439,473.00
6	3005.00 · Invest. Plant & Equip.:3005.06 · Invest. Plant & Equip. - 06		495,024.01
6	3006.06 · Invest. Fixed Assets - F - 06		0.00
6	3010.00 · Design. for Cap. Outlay:3010.06 · Design. for Cap. Outlay - 06		0.00

Fund	Account	Debit	Credit
6	4200.06 · Fire Mitigation Fees - 06		973.28
6	4300.06 · Fire Fuel Management Fees - 06		0.00
6	4510.00 · Property Tax Revenue:4510.06 · Property Tax Revenue - 06		678.82
6	4999.00 · Other Revenue:4999.06 · Other Revenue - 06		0.00
6	5110.00 · Directors' Fees:5110.06 · Directors Fees - 06	615.00	
6	5151.00 · Parts/Tools/Misc. Equip:5151.06 · Parts/Tools/Misc Equip.	157.14	
6	5167.00 · Office Expense:5167.06 Office Expense	0.00	
6	5169.00 · Bank & Collection Fees:5169.06 · Bank Fees - 06	363.29	
6	5180.00 · Consultants- Accounting:5180.06 · Consultants-Accounting - 06	3,600.40	
6	5181.00 · Consultants- Audit:5181.06 · Consultants-Audit - 06	0.00	
6	5190.00 · Consultants-Legal Fees:5190.06 · Consultants-Legal Fees - 06	26.00	
6	5196.00 · Consultants-Misc.:5196.06 · Consultants-Misc. - 06	54.63	
6	5220.06 · NTFD Contract - 06	0.00	
6	5221.06 · Fire Fuel Management Fee - 06	3,525.00	
6	5232.06 · R & M Admin - 06	0.00	
6	5311.00 · Gas & Electric - Admin:5311.06 · Gas & Electric - Admin - 06	1,711.23	
6	5312.00 · SCADA Sys:5312.06 · SCADA System - 06	0.00	
6	5394.00 · Gov Mandates:5394.06 Gov Mandates - Fire - 06	0.00	
6	5395.00 · Tax Administrative Charge - 06	0.00	
6	5513.00 · Depreciation Expense:5513.06 · Depeciation - 06	4,422.00	
6	5602.00 · Miscellaneous - O & M:5602.06 · Misc. - O & M - 06	0.00	
6	5905.06 · Fire Mitigation Fees		0.00
6	4850.00 · Interest Revenue:4850.06 Interest Revenue		4,874.16
6 Total		1,878,872.00	1,523,440.12
Grand Total		19,416,599.87	19,416,599.87

EXHIBIT D2

NTFPD-ASCWD Response Calls
November 2024

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FD1.19)	Basic Incident Type (FD1.21)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken 2 (FD1.66)
2024032719	11/2/2024 16:09	2253 BEAR CREEK Drive	96146	False alarm or false call, other	E56	Investigate	
2024033040	11/5/2024 16:39	2353 JOHN SCOTT Trail	96146	Alarm system sounded due to malfunction	E56	Investigate	
2024035081	11/25/2024 14:52	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide basic life support (BLS)	
2024035202	11/26/2024 17:24	150 ALPINE MEADOWS RD / 2200 ALPINE Circle	96146	Motor vehicle accident with no injuries CANCELLED AT SCE	M56	Investigate	
2024035256	11/27/2024 12:16	205 ALPINE MEADOWS RD #30	96146	EMS call, excluding vehicle accident with injury	B5, M56, E	Provide advanced life support (ALS)	
2024035320	11/28/2024 4:38	1600 TRAPPER MCNUITT Trail	96146	Carbon monoxide incident	M51, B5, E	Ventilate	
2024035345	11/28/2024 11:17	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2024035548	11/30/2024 11:36	2600 ALPINE MEADOWS Road	96146	Emergency medical service, other	M56	Provide advanced life support (ALS)	
Total Calls		8					



AGENDA NO: D3
MEETING DATE: 12/13/2024

General Managers Report

TO: ASCWD Board of Directors Date: December 09, 2024
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of November 2024

Projects

1) 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.

2) White Wolf Subdivision

No activity this month

Upcoming project activity

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

General Business

- Reviewed operational staffing needs going forward with the departure of the operations supervisor and one of our flex operational employees.
- Discussed with District Retiree (Buz) operational needs and his availability to assist during the month of December.
- Brought in a contract operator to assist the District operator in daily and routine tasks.
- Worked on formalizing an agreement with Longo Inc. for maintenance and system wide repairs throughout the District.
- Initiated the Mutual Aid Agreement with Tahoe City PUD for operations support during staff transitions.
- Worked with the General Manager of Olympic Valley PSD for Mutual Aid through their General Manager, however the GM could not obtain agreement with the operations staff.

- Prepared the Management Discussion and Analysis for the District's annual financial audit.
- Discussed the initial staging of the storage of snow removal equipment on District lands with the contractor.
- Finalized the edits of the fire protection and emergency medical services agreement with the NTFPD Chief.
- Reviewed customers request for penalty and late fee waivers.
- Reviewed building and/or remodeling plans with Operations staff for potential conflicts with District water or sewer lines.
- Assisted Operations with the evaluation of water losses and / or leak identification.
- Attended the monthly area General Managers meeting.

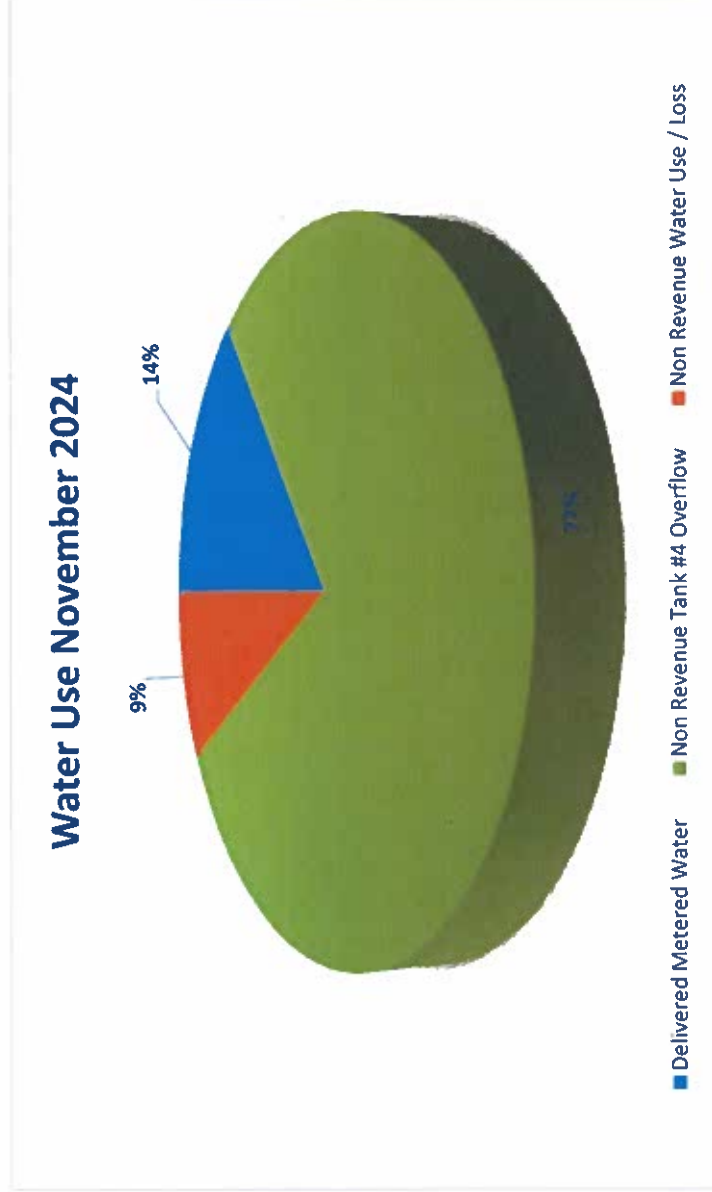
Office Activities Performed by Office Manager

- Trained with Operations staff (Scheid and Miguel) on reports for water sampling, monthly drought reporting, water calculation report, backflow monitoring, water sampling process, and meter reading process.
- Processed customer payments.
- The current past due Accounts Receivable are 36 down from 43 last month.
- The District has a total of 9 accounts on the District Payment Plan.
- Assisted customers on property and account ownership changes and updates.
- Enrolled with CA Waterboard for monthly drought reporting
- Answered questions on customer annual billings.

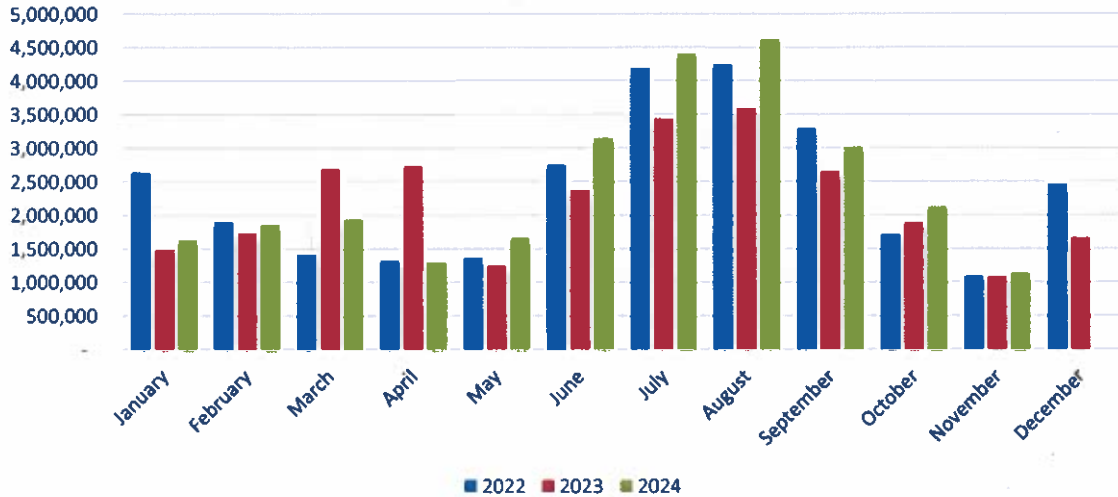
EXHIBIT D4

ALPINE SPRINGS COUNTY WATER DISTRICT NOVEMBER 2024 WATER REPORT

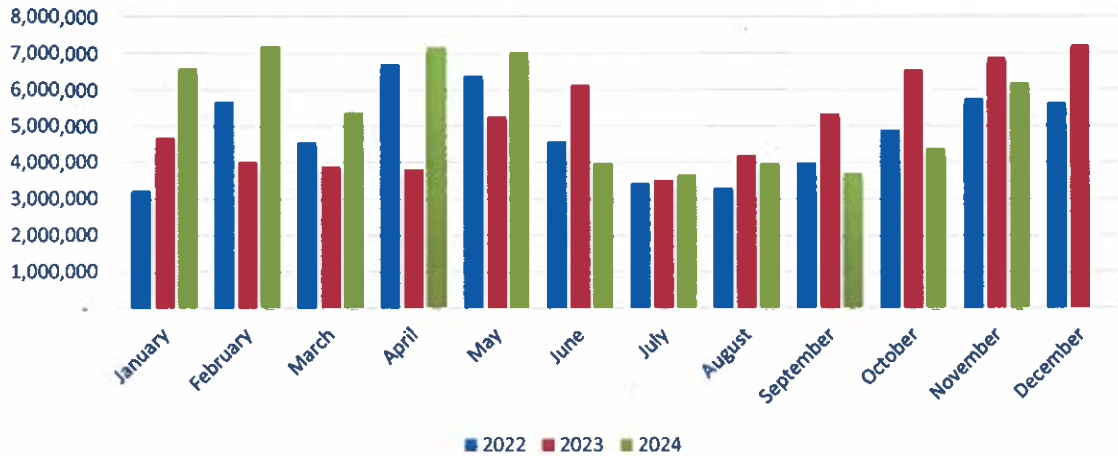
Total Potable Water Production	7,972,117	Gallons
Delivered Metered Water	1,141,924	Gallons
Non Revenue Tank #4 Overflow	6,155,735	Gallons
Non Revenue Water Use / Loss	674,458	Gallons



Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)

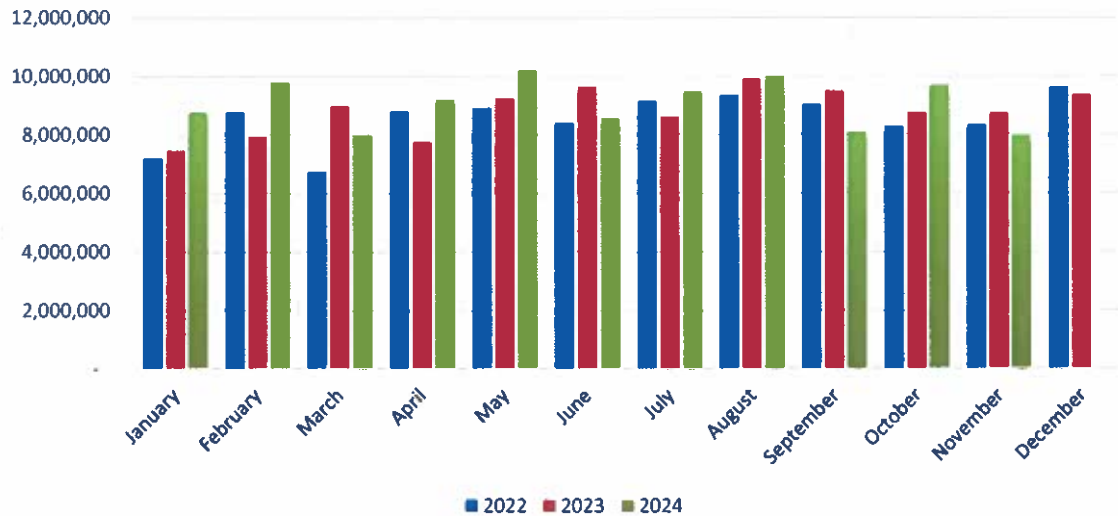


EXHIBIT E1

Alpine Springs County Water
Budget and Finance Committee Report
Wednesday, November 7, 2024 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. After reviewing the October financial reports and the payables, the committee recommends board approval. The audit is nearly complete.
 - b. Treasurer's Report
 - i. Last month the committee talked about the California Class investment with the thought that some of our operating cash with Plumas Bank be directed to California Class when we know how user friendly working on money transfer is with California Class. So far we have not needed to transfer any money into our Plumas operating account. Additionally, we learned that our California Class account has generated \$6127 in interest as of the end of October.
 - c. Unbudgeted Expenses
 - i. The committee discussed the Feather River Forestry Proposal for treatment plan preparation on Greenbelt land for \$32,220. The committee recommends approval for this unbudgeted expense.

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

4. CORRESPONDENCE
 - a. There was no correspondence this month to the committee. Joe reported to us that one request for adjustments to a bill was given and two were declined per our board policy.

5. ADJOURNMENT
 - a. The committee adjourned at 10:15 a.m.

6. NEXT MEETING
 - a. Next B&F meeting: Thursday, December 12, 2024 9:30 a.m.

**ALPINE SPRINGS COUNTY WATER DISTRICT
DECEMBER 2024 TREASURERS REPORT
FY 24/25**

	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 246,929	12/2/2024	0.00%
LAIF	\$ 188,734	12/2/2024	4.518%
Placer County Treasurer	\$ 173,106	10/31/2024	3.659%
CERBT	\$ 157,969	11/29/2024	2.480%
California CLASS	\$ 1,411,691	11/30/2024	4.827%
Wells Fargo Bonds	\$ 255,359	10/31/2024	4.800%
Wells Fargo CDs	\$ 904,374	10/31/2024	4.670%
	<u>\$ 3,338,162</u>		

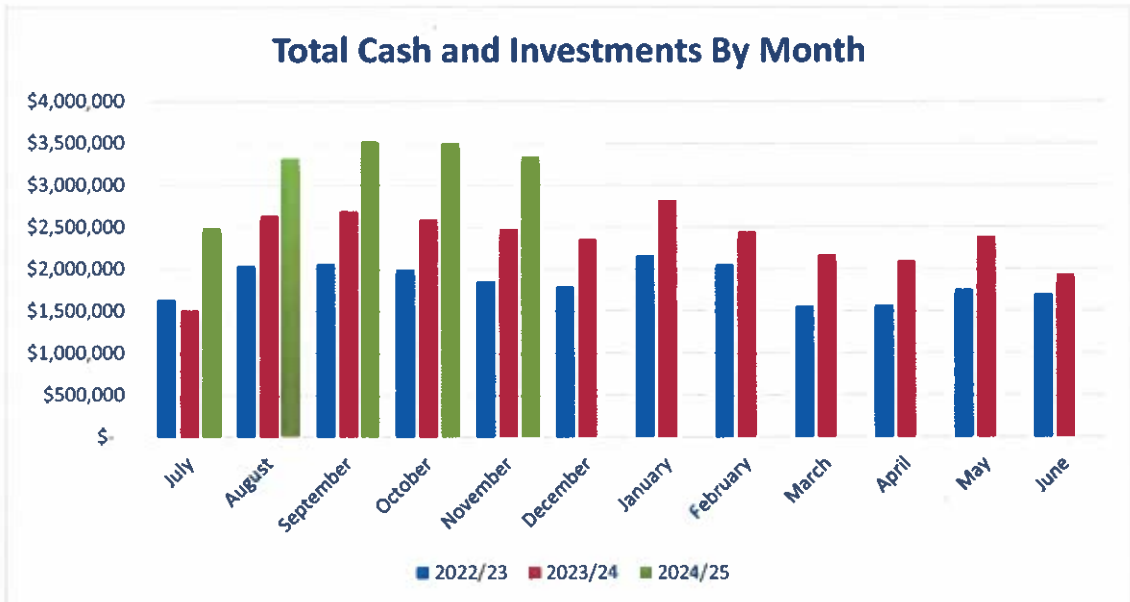
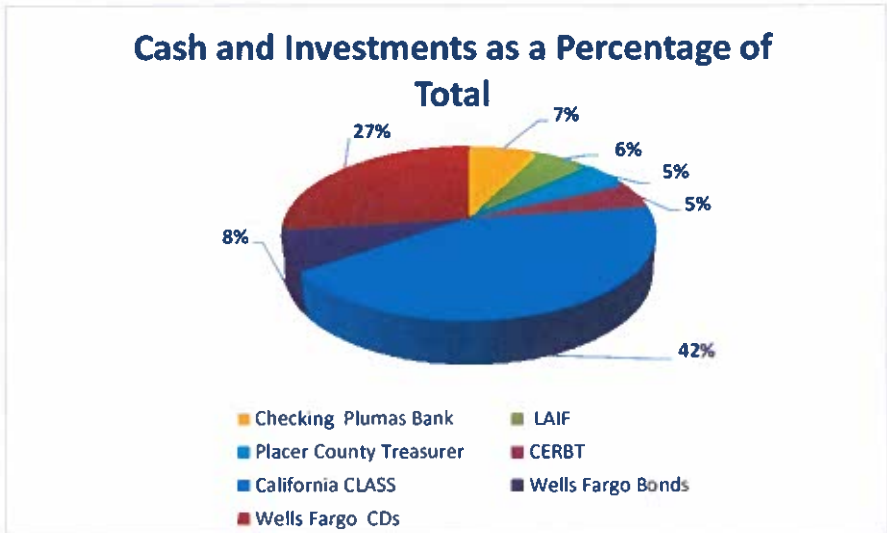


EXHIBIT F1



AGENDA NO: F1

MEETING DATE: 12/13/2024

Staff Report

TO: ASCWD Board of Directors

Date: December 9, 2024

FROM: Joe Mueller, General Manager

SUBJECT: AMENDED AND RESTATED AGREEMENT FOR FIRE PROTECTION, EMERGENCY MEDICAL AND RELATED SERVICES BY THE NORTH TAHOE FIRE PROTECTION DISTRICT TO THE ALPINE SPRINGS COUNTY WATER DISTRICT

BACKGROUND:

On September 11, 2006, the District entered into an agreement for fire protection, emergency medical and related services with the North Tahoe Fire Protection District ("North Tahoe"). The District and North Tahoe subsequently executed a second agreement for fire protection, emergency medical and related services ("Agreement") on January 8, 2021. Under the Agreement, North Tahoe provides all fire protection and emergency medical and related services within the Alpine Springs service area in exchange for a portion of the District's property tax revenue.

While the Agreement was set to terminate on December 31, 2036, the District and North Tahoe reached an impasse after engaging in good faith negotiations to resolve a dispute regarding the interpretation of the current agreements scope and payment terms for certain services under the Agreement. Therefore, the District's Board of Directors at its October 2023 Board meeting exercised the District's right to terminate the Agreement with North Tahoe, setting the current agreement sunset date as October 2026.

The 2021 agreement was basically the original 2006 agreement with minor modifications. The 17-year-old language no longer reflects current conditions, and the District felt it necessary to provide the community with a newly drafted contract that accurately reflected current conditions, clearly define scope and level of services, and total financial compensation for performing said services. Providing a Transparent well documented agreement that reflects today's conditions and expectations for both districts to manage and work from cohesively is essential in providing this important service to our community.

Over the past year the District has solicited community input through a voluntary community advisory committee which provided important feedback as to the community expectations and perceptions on the level of services wanted, versus needed, the level of services provided at North Tahoe's discretion, and the actual level of services in the agreement which the District pays North Tahoe to perform. To the extent possible the District and North Tahoe have incorporated this feedback into the Amended and Restated Agreement presented today.

DISCUSSION:

Over the past 12 months the North Tahoe Fire Protection District Chief and the District's General Manager have worked closely together to review each section of the Amended and Restated Agreement and feel the document presented today accurately reflects the scope of services provided and the financial compensation required to provide those services.

On December 3, 2024, the North Tahoe Fire Protection District Board of Directors reviewed the Amended and Restated Agreement and authorized the Fire Chief to execute.

RECOMMENDATION:

Authorize the General Manager to execute the Amended and Restated Agreement for Fire Protection, Emergency Medical and Related Services with North Tahoe Fire Protection District.

ATTACHMENTS:

1. Amended and Restated Agreement for Fire Protection, Emergency Medical and Related Services By North Tahoe Fire Protection District to the Alpine Springs County Water District

**AMENDED AND RESTATED
AGREEMENT FOR FIRE PROTECTION, EMERGENCY MEDICAL
AND RELATED SERVICES BY THE NORTH TAHOE FIRE
PROTECTION DISTRICT TO THE ALPINE SPRINGS COUNTY
WATER DISTRICT**

THIS AGREEMENT FOR FIRE PROTECTION, EMERGENCY MEDICAL AND RELATED SERVICES (“Agreement”) is entered into as of January 1, 2025, by and between NORTH TAHOE FIRE PROTECTION DISTRICT (“North Tahoe”) and ALPINE SPRINGS COUNTY WATER DISTRICT (“Alpine Springs”), (individually, “Party”; collectively, “Parties”).

RECITALS

A. North Tahoe is a California special district duly authorized to provide all services permitted to be performed by a fire protection district pursuant to the California Fire Protection District Act, Health and Safety Code §§ 13800 et seq. **North Tahoe** provides such services in the North Tahoe areas of Placer County, from the El Dorado County line to the Nevada State line (“North Tahoe Service Area”).

B. **Alpine Springs** is a California special district duly authorized to provide all services permitted to be performed by a fire protection district pursuant to the California Fire Protection District Act, Health and Safety Code §§ 13800 et seq. to the authority granted it in Water Code § 31120. **Alpine Springs** provides such services in the Alpine Meadows subdivision of Placer County (“Alpine Springs Service Area”).

C. **North Tahoe** currently provides certain fire protection and emergency medical services in the **Alpine Springs** area of responsibility pursuant to an agreement with **Alpine Springs**.

The Parties have agreed that **North Tahoe** shall provide fire protection, emergency medical and related services as described in this Agreement to **Alpine Springs** and in the **Alpine Springs** service area, on a long-term basis subject to the following terms and conditions.

AGREEMENT

1. **Scope of Services.**

a. **North Tahoe** shall provide to **Alpine Springs**, for the term of this Agreement, all fire protection, fire prevention, fire suppression, rescue and emergency medical services; hazardous materials services and response; enforcement of the fire codes and other fire protection ordinances, fire origin and arson investigation, training and related administrative services; and fire district support services, including, but not limited to, supervision and management, dispatching, training, and equipment procurement and maintenance services; procurement and maintenance of adequate stocks of supplies and materials; public information and fire safety education; emergency preparedness planning and other necessary services; all generally on the same basis and generally to the same extent as provided by North Tahoe in the **North Tahoe** service area. Services provided under this subsection a shall be provided by North

Tahoe without any additional fee or charge to Alpine Springs or its residents beyond the payments set forth in Section 6.

b. North Tahoe shall provide to Alpine Springs, for the term of this Agreement, chipping services in support of community cleanup events and activities annually in the amount of at least a chipping crew working two eight hour days of onsite service. The date, location and event schedule of this service will be mutually agreed upon by both Parties annually.

c. North Tahoe shall provide defensible space inspections, plans checks, and inspections for fees in accordance with Alpine Springs adopted cost recovery fee schedule, provided that such fees are not different or higher for such services than that charged for North Tahoe residents and provided that North Tahoe may discount fees or charges for services provided to North Tahoe residents if fully or partially funded by grant or similar third party funding. North Tahoe shall include details of its defensible space program for Alpine Springs on North Tahoe's website.

d. North Tahoe may provide to Alpine Springs for the term of this Agreement, certain grant writing, application, and related-administration services for the Alpine Springs service area as agreed to, in writing, by both Parties in advance.

e. Each Party shall adopt its own amendments to the California Fire Code, as applicable, but shall consult with the other Party prior to any amendment or adoption of such fire codes different from those in effect on the date this Agreement commenced. Each Party shall make all reasonable effort, subject to the authority of the respective Boards of Directors, to coordinate amendments to the California Fire Code.

f. Without altering the independent contractor status described by Section 5, **Alpine Springs** shall designate the **North Tahoe** Fire Chief ("Fire Chief") or designee to carry out the functions and duties of the fire chief/marshal within **Alpine Springs** for purposes of fire service management and enforcement of **Alpine Springs** ordinances and applicable state law. The Fire Chief shall be vested with full power and authority regarding the allocation of fire, emergency medical and related resources within the **North Tahoe** service area and the **Alpine Springs** service area; the method and manner of delivery of services; the assignment, evaluation and discipline of personnel; and other matters related to the control of personnel, assignment of equipment or other resources employed by or under the control of **North Tahoe** and other operational decisions respecting delivery of services in either District.

g. The Fire Chief, or designee, shall provide a monthly written call log to the **Alpine Springs** Board of Directors and shall attend a Board of Directors meeting to answer questions at least once per quarter. Additional reporting and information to the Board shall be as mutually agreed between the **Alpine Springs** General Manager and the Fire Chief.

h. **Alpine Springs** shall retain the responsibility for providing a water system and water service within the **Alpine Springs** service area, including the installation and maintenance of fire hydrants. **Alpine Springs** shall annually inspect all fire hydrants to ensure that the hydrants within **Alpine Springs** are mechanically operable. Upon learning of any fire hydrant problem, whether learned by inspection or otherwise, **North Tahoe** shall promptly notify **Alpine**

Springs of the problem and **Alpine Springs** shall promptly make repairs or corrections as needed, at its own expense and subject to budgetary expenditures. **Alpine Springs** shall provide snow removal services for hydrants and to maintain access to the Alpine Meadows Fire Station. This section does not and shall not be construed as placing a mandatory duty on **Alpine Springs** for purposes of the Government Claims Act or other applicable law.

i. **North Tahoe** may separately negotiate terms of supplemental fire, emergency medical or related service funding with Placer County and/or the Alpine Meadows Ski Resort for the purpose of providing additional services pursuant to Sections 4.a and 4.b.

j. For all grants for which matching funds are required, **North Tahoe** and **Alpine Springs** shall discuss and agree on the responsibility for the matching grant funds.

2. **Term of Agreement.**

This Agreement shall commence upon its effective date January 1, 2025 and continue in effect until terminated as provided by this Section. Except as provided by Sections 6.b and 7, this Agreement shall not terminate prior to December 31, 2039. Either Party may terminate this Agreement upon written notice of not less than thirty—six (36) months. If a Party sends a written notice of termination, that Party may only rescind the notice with a prior written consent of the other Party.

3. **Facilities and Equipment.**

a. Upon the effective date of this Agreement, **Alpine Springs** shall:

(i) Lease to **North Tahoe** the present Alpine Meadows Fire Station and attached fixtures (collectively, “Fire Station”) for the non-market rate of one dollar per year recognizing the mutual benefit both Parties receive through the staffing of the Fire Station for the duration of this Agreement; and

(ii) **North Tahoe** will retain possession and title to the existing, or newly acquired, fire apparatus, tools and equipment and all Fire Station furnishings and equipment.

b. **North Tahoe** shall:

(i) Provide all exterior and interior maintenance and repair of the Fire Station, including the roof, walls and foundations, and the plumbing, electrical, HVAC and other systems, such that the building at all times is fully functional as a fire station and crew quarters for firefighters;

(ii) Maintain the Fire Station in as good or better a condition as when received, ordinary wear and tear excepted; and

(iii) Keep a record of all improvements and repairs to the Fire Station, exceeding \$1,000 in value and having a useful life of more than three (3) years, made by **North Tahoe** during the duration of this Agreement and keep a record of

the annual depreciated value of such improvements and repairs based on the fixed asset depreciation schedules for public entities set forth in Governmental Accounting Standards Board Statement No. 34 (GASB 34).

c. The Parties acknowledge that, prior to approval of this Agreement, representatives of both Parties completed a formal “walk-through” inspection of the Fire Station to determine if any deficiencies exist. No deficiencies exist.

d. Upon termination of this Agreement, **North Tahoe** shall:

(i) Return possession of the Fire Station to **Alpine Springs** and **Alpine Springs** shall pay **North Tahoe** the original cost of the repairs and improvements made by **North Tahoe** to the Fire Station, less accrued depreciation on such repairs and improvements; and

(ii) Transfer to **Alpine Springs** its right, title and interest to and possession of the fire apparatus, tools and equipment and all Fire Station furnishings and equipment that is (1) described in Section 3.a(ii) and/or such substitutes or replacements thereof as may have from time to time been acquired by **North Tahoe** or (2) acquired with fire mitigation fee funds pursuant to Section 4.a(iv). Such returned property shall be in like kind and condition as when received by **North Tahoe**, ordinary wear and tear. excepted. Alternatively, **North Tahoe** may elect to pay to **Alpine Springs** a sum equal to the then fair market value of any such property not returned to **Alpine Springs**, with such sum fully taking into account the age and condition of the equipment on the date this Agreement commenced and normal wear and tear.

(iii) In the event any of the items described in Sections 3.a(ii) or 4.a(iv) are determined by **North Tahoe** to be obsolescent or otherwise beyond its useful life for purposes of providing services under this Agreement, **North Tahoe** shall offer to transfer such property at that time to **Alpine Springs** at no cost or to dispose of it, as may be elected by **Alpine Springs**.

4. **Implementation Schedule.**

a. Upon the effective date of this Agreement, **North Tahoe** shall:

(i) Place a Type I fire engine and paramedic ambulance into service at the Fire Station, equipped to meet or exceed NFPA and Sierra Sacramento Valley EMS standards, as applicable, provided all apparatus shall be scheduled and assigned at the sole discretion of the Fire Chief, based on operational needs, maintenance and repair or system status management patterns throughout the service area of **North Tahoe** and **Alpine Springs**;

(ii) Provide standardized mobile and handheld radios at the Fire Station;

(iii) Complete, at its own expense, a Capital Facilities Plan (“Plan”) on behalf of **Alpine Springs** for review and approval by the **Alpine Springs** Board of

Directors. If approved, **Alpine Springs** shall use its best efforts to implement the Plan through the adoption of a Fire Mitigation Fee and, upon adoption, shall submit the Plan to Placer County. **North Tahoe** shall, at its own expense, review and update, as needed, the Plan annually. All mitigation fees and any similar fees from developer agreements shall be invested and expended in accordance with the provisions of the Plan, provided that, upon adoption of the Plan, the **Alpine Springs** Board of Directors shall authorize the Fire Chief to implement the Plan, including adopting specifications for apparatus or equipment purchase, procuring apparatus or equipment consistent with **North Tahoe** procurement policy, entering into contracts with vendors and making payment. **North Tahoe** shall be reimbursed for such payments by **Alpine Springs** from available fire mitigation fee funds within thirty (30) days of presenting evidence of such payment to **Alpine Springs** or as soon thereafter as fire mitigation fee funds are available to **Alpine Springs**. **Alpine Springs** shall transfer to **North Tahoe** title and possession of any apparatus or equipment purchased by **North Tahoe** through the implementation of the Plan. Upon termination of this Agreement, the disposition of such apparatus and equipment shall be determined pursuant to Section 3.d(ii).

b. Throughout the term of this Agreement, **North Tahoe** will assign a minimum of two personnel to the station with efforts made that a minimum of one being Advanced Life Support (ALS) qualified to operate out of Fire Station at least 150 days, 24 hours each day, during the year, subject to Section I.f, with the specific days to be determined by the Fire Chief. The intent is that efforts will be made to staff the station during fire season and other high risk weather events. At **North Tahoe**'s discretion, additional days of staffing will be provided if a grant is awarded to provide additional staffing at the Fire Station; additional funding is obtained from Placer County or the Alpine Meadows Ski Resort for fire, emergency medical or related services; or other funding permits.

5. **North Tahoe Employees.**

All employees, including, but not limited to, the Fire Chief, agents, contractors or subcontractors hired or retained by **North Tahoe** are employees, agents, contractors or subcontractors of **North Tahoe** and not of **Alpine Springs**. Nothing in this Agreement shall be construed to be inconsistent with this relationship or status. **Alpine Springs** shall not be obligated in any way to pay any wage claims or other claims made against **North Tahoe** resulting from performance of this Agreement by any such employees, agents, contractors or subcontractors, or any other person.

6. **Financial Provisions.**

a. **Alpine Springs** shall pay **North Tahoe** for the performance of the services described in this Agreement as follows: Eighty percent (80%) of Property Tax in accordance with Attachment 1, **Schedule and Processing of Payments.**

“Property Tax” for these purposes shall mean all property taxes on the Placer County secured and unsecured rolls, including but not limited to real, personal, supplemental or unitary property taxes, county fire tax, possessory interest tax and homeowner’s property tax redemption

funds, however denominated, based on property located within or otherwise inuring to **Alpine Springs**, including delinquent collections thereof "Property Tax" does not include collection of delinquent water, sewer or garbage service accounts and related water, sewer or garbage service charges placed on the property tax rolls.

b. Change in conditions. Both parties agree a change in condition will have occurred if the property tax revenue received by **Alpine Springs** is estimated by the County to be less than 95% of the average prior two fiscal years of the property tax revenue received by **Alpine Springs**. This change in condition will constitute the opening of the agreement for renegotiation. The parties agree to meet no later than October 31 of that fiscal year to renegotiate the level of service to be provided under this Agreement. If no agreement is reached by the Parties within ninety (90) days, the Parties agree that **North Tahoe** may reduce the level of service to **Alpine Springs** to match the revenue available from **Alpine Springs** and either party may terminate the Agreement under the provisions of Section 2 Term of the Agreement.

7. Dispute Resolution.

In the event that a dispute arises with regard to this Agreement, the Parties agree to work in good faith to resolve the dispute. If informal means of resolution are unsuccessful, either Party may send a written dispute notice to the other Party demanding performance within fifteen (15) days ("Performance Period").

a. Mediation. The Parties agree to mediate any dispute or claim arising between them out of this Agreement or any resulting transaction before resorting to arbitration or court action. If the dispute is not resolved during the Performance Period, within sixty (60) days after the end of Performance Period, either Party may demand in writing that the dispute be promptly submitted to a mediator for resolution. Mediation fees, if any, shall be divided equally among the Parties involved. If any Party commences an arbitration or court action based on a dispute or claim to which this Section applies without first attempting to resolve the matter through mediation, then that Party shall not be entitled to recover attorneys' fees, even if they would otherwise be available to that Party in any such arbitration or court action.

b. Arbitration. Any controversy or claim arising out of or related to this Contract, or the breach thereof, and not resolved by mediation shall be settled through binding arbitration in accordance with the Rules of the American Arbitration Association or of the Judicial Arbitration and Mediation Service (JAMS), as may be selected by the Party filing for arbitration, except that discovery pursuant to California Code of Civil Procedure § 1283.05 shall be allowed. The foregoing notwithstanding, the Parties may mutually agree to the following arbitration procedure: they shall select the arbitrator, who shall be a retired judge or justice, or an attorney with not less than five (5) years substantial experience with public entity law, and in such case the arbitration shall be conducted in accordance with Part III, Title 9 of the California Code of Civil Procedure, except that discovery pursuant to California Code of Civil Procedure § 1283.05 shall be allowed.

The Parties agree to be bound by an arbitrator's order for specific performance. Failure to perform in accordance with such order is grounds for injunction or termination of this Agreement at the prevailing party's option.

Judgment upon the award rendered by any arbitrator(s) shall be in accord with substantive California law and may be entered in any court having jurisdiction thereof. Claims within the monetary limits of the Small Claims Court shall be litigated in such court at the request of either Party, so long as both Parties limit their right to recovery to the jurisdiction of the Small Claims Court. Any claim filed in Small Claims Court shall be deemed to be a waiver of the right to arbitrate, and if a counter claim in excess of the jurisdiction of the Small Claims Court is filed in Superior Court then the Party filing in Small Claims Court may demand arbitration pursuant to this subsection. Any arbitration under this Agreement shall be deemed commercial arbitration, not subject to the consumer arbitration provisions of California Code of Civil Procedure § 1284.3.

c. Attorneys' Fees. In the event of legal proceedings, including any arbitration, for the enforcement or interpretation of this Agreement, the prevailing party in such proceeding shall be entitled to its reasonable attorneys' fees and costs. If a Party prevails on some issues and an opposing Party on other issues, the arbitrator or judge, as the case may be, shall apportion attorneys' fees and costs as is just and equitable in the circumstances.

d. Exclusions from Mediation and Arbitration. The following matters are excluded from mediation and arbitration hereunder:

(i) A judicial or non-judicial foreclosure or other action or proceeding to enforce a deed of trust, mortgage or installment land sale contract as defined in California Civil Code § 2985;

(ii) The filing or enforcement of a mechanic's lien;

(iii) Any matter which is within the jurisdiction of a probate or small claims court; and

(iv) An action for bodily injury or wrongful death, or for latent or patent defects to which California Code of Civil Procedure § 337.1 or § 337.15 applies.

8. Indemnification.

a. **North Tahoe** shall defend, indemnify and hold **Alpine Springs**, its elected officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of or incident to any alleged acts, omissions, negligence or wind misconduct of **North Tahoe**, its elected officials, officers, employees, agents, subcontractors, subconsultants and volunteers arising out of or in connection with **North Tahoe's** performance of, or obligations under, this Agreement, including without limitation the payment of all consequential damages and attorneys' fees and other related costs and expenses, except such loss or damage which was caused by the active negligence, sole negligence or willful misconduct of **Alpine Springs**.

North Tahoe shall defend, at **North Tahoe's** own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against **Alpine Springs**, its elected officials, officers, employees, agents, subcontractors, subconsultants or volunteers arising out of or in connection with **North Tahoe's** performance of,

or obligations under, this Agreement. **North Tahoe** shall pay and satisfy any judgment, award or decree that may be rendered against **Alpine Springs** or its elected officials, officers, employees, agents, subcontractors, subconsultants or volunteers, in any such suit, action or other legal proceeding. **North Tahoe** shall reimburse **Alpine Springs** and its elected officials, officers, employees, agents, subcontractors, subconsultants or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

North Tahoe's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by **Alpine Springs**, its elected officials, officers, employees, agents or volunteers.

b. **Alpine Springs** shall defend, indemnify and hold **North Tahoe**, its elected officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of or incident to any alleged acts, omissions, negligence or willful misconduct of **Alpine Springs**, its elected officials, officers, employees, agents, subcontractors, subconsultants and volunteers arising out of or in connection with **Alpine Springs's** performance of, or obligations under, this Agreement, including without limitation the payment of all consequential damages and attorneys' fees and other related costs and expenses, except such loss or damage which was caused by the active negligence, sole negligence or willful misconduct of **North Tahoe**.

Alpine Springs shall defend, at **Alpine Springs's** own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against **North Tahoe**, its elected officials, officers, employees, agents, subcontractors, subconsultants or volunteers arising out of or in connection with **Alpine Springs's** performance of, or obligations under, this Agreement. **Alpine Springs** shall pay and satisfy any judgment, award or decree that may be rendered against **North Tahoe** or its elected officials, officers, employees, agents, subcontractors, subconsultants or volunteers in any such suit, action or other legal proceeding. **Alpine Springs** shall reimburse **North Tahoe** and its elected officials, officers, employees, agents, subcontractors, subconsultants or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

Alpine Springs's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by **North Tahoe**, its elected officials, officers, employees, agents or volunteers.

9. **Insurance.**

a. **Time for Compliance.** **North Tahoe** shall not commence Services under this Agreement until it has provided evidence satisfactory to **Alpine Springs** that it has secured all insurance required under this section. In addition, **North Tahoe** shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to **Alpine Springs** that the subcontractor has secured all insurance required under this section.

b. **Types of Required Coverages.** As a condition precedent to the effectiveness of this Agreement for work to be performed hereunder and without limiting the indemnity

provisions of the Agreement, **North Tahoe** in partial performance of its obligations under such Agreement, shall procure and maintain in full force and effect during the term of the Agreement, the following policies of insurance:

(i) **Commercial General Liability:** Commercial General Liability Insurance which affords coverage at least as broad as Insurance Services Office “occurrence” form CG 0001, with minimum limits of at least \$10,000,000 per occurrence. Defense costs shall be paid in addition to the limits.

The policy shall contain no endorsements or provisions limiting coverage for (1) products and completed operations; (2) contractual liability; (3) third party action over claims; or (4) cross liability exclusion for claims or suits by one insured against another.

Without limiting the generality of the above, the policy shall insure against all bodily injury, property damage, personal injury and other loss or liability caused by or connected with **North Tahoe’s** occupation and use of the Fire Station under this Agreement.

(ii) **Medical Malpractice Liability Insurance:** Medical Malpractice Liability Insurance for all activities of **North Tahoe** and its employees arising out of or in connection with this Agreement in an amount of no less than ten million dollars (\$10,000,000) in the aggregate annually. In the event **North Tahoe** cannot provide an occurrence policy, **North Tahoe** shall provide insurance covering claims made as a result of performance of Agreement and shall maintain such insurance in effect for at least six (6) months following termination or expiration of this Agreement.

(iii) **Automobile Liability:** Automobile Liability Insurance with coverage at least as broad as Insurance Services Office Form CA 0001 covering “Any Auto” (Symbol 1) with minimum limits of \$5,000,000 each accident.

(iv) **Workers’ Compensation:** Workers’ Compensation Insurance, as required by the State of California and Employer’s Liability Insurance with a limit of not less than \$1,000,000 per accident for bodily injury and disease.

c. Endorsements.

The policy or policies of insurance required by Sections 9.b(i) Commercial General Liability, 9.b(ii) Medical Malpractice Liability Insurance and 9.b(iii) Automobile Liability shall be endorsed to provide the following:

(i) **Additional Insured:** The indemnified parties shall be additional insureds with regard to liability and defense of suits or claims arising out of the performance of the Agreement. Additional Insured Endorsements shall not (1) be restricted to “ongoing operations”; (2) exclude “contractual liability”; (3) restrict coverage to “sole” liability of **North Tahoe**; or (4) contain any other exclusions contrary to the Agreement.

(ii) **Primary Insurance and Non-Contributing Insurance:** This insurance shall be primary and any other insurance, deductible, or self-insurance maintained by the indemnified parties shall not contribute with this primary insurance.

(iii) **Severability:** In the event of one insured, whether named or additional, incurs liability to any other of the insureds, whether named or additional, the policy shall cover the insured against whom claim is or may be made in the same manner as if separate policies had been issued to each insured, except that the limits of insurance shall not be increased thereby.

(iv) **Cancellation:** The policy shall not be canceled or the coverage suspended, voided, reduced or allowed to expire until a thirty (30) day prior written notice of cancellation has been served upon **Alpine Springs** except ten (10) days prior written notice shall be allowed for non-payment of premium.

(v) **Duties:** Any failure by the named insured to comply with reporting provisions of the policy or breaches or violations of warranties shall not affect coverage provided to the indemnified parties.

(vi) **(Applicability:** That the coverage provided therein shall apply to the obligations assumed by **North Tahoe** under the indemnity provisions of the Agreement, unless the policy or policies contain a blanket form of contractual liability coverage.

The policy or policies of insurance required by Section 9.b(iv) Workers' Compensation shall be endorsed, as follows:

(i) **Waiver of Subrogation:** A waiver of subrogation stating that the insurer waives all rights of subrogation against the indemnified parties.

(ii) **Cancellation:** The policy shall not be canceled or the coverage suspended, voided, reduced or allowed to expire until a thirty (30) day prior written notice of cancellation has been served upon **Alpine Springs** except ten (10) days prior written notice shall be allowed for non-payment of premium.

d. **Deductible.** Any deductible or self-insured retention must be approved in writing by **Alpine Springs** and shall protect the indemnified parties in the same manner and to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

e. **Evidence of Insurance.** **North Tahoe**, concurrently with the execution of the Agreement, and as a condition precedent to the effectiveness thereof, shall deliver either certified copies of the required policies, or original certificates and endorsements on forms approved by **Alpine Springs**. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf At least fifteen (15) days prior to the expiration of any such policy, evidence of insurance showing that such insurance coverage has been renewed or extended shall be filed with **Alpine Springs**. If such coverage is cancelled or reduced, **North Tahoe** shall, within ten (10) days after receipt of written notice of

such cancellation or reduction of coverage, file with **Alpine Springs** evidence of insurance showing that the required insurance has been reinstated or has been provided through another insurance company or companies.

f. Failure to Maintain Coverage. **North Tahoe** agrees to suspend and cease all operations hereunder during such period of time if the required insurance coverage is not in effect and evidence of insurance has not been furnished to **Alpine Springs**. **Alpine Springs** shall have the right to withhold any payment due **North Tahoe** until **North Tahoe** has fully complied with the insurance provisions of this Agreement.

g. Acceptability of Insurers. Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A: VII and authorized to do business in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

10. Review and Evaluation

Annually the **Alpine Springs** General Manager and the **North Tahoe** Fire Chief shall meet to review the Agreement and discuss any potential changes or clarifications and explore other governance models that may have increased benefits to the constituencies of the respective Parties.

11. Miscellaneous.

a. Entire Agreement. This Agreement and its attachments constitute the entire agreement between **North Tahoe** and **Alpine Springs** respecting the matters set forth herein. **Alpine Springs** and **North Tahoe** each represent that neither has relied on any promise, inducement, representation or other statements made in connection with Agreement that is not expressly contained herein. This Agreement expressly supersedes that certain Agreement for Fire Protection, Emergency Medical and Related Services, dated January 8, 2021, between the Parties.

b. Negotiated Agreement. The Parties agree that this Agreement shall not be construed in favor of, or against, any Party by reason of the extent to which any Party or its counsel participated in the drafting of this Agreement. The Parties represent that they have consulted legal counsel prior to the execution of this Agreement and have executed this Agreement with full knowledge of its meaning and effect.

c. Assignment. Neither **Alpine Springs** nor **North Tahoe** shall have the right to assign its respective rights and obligations hereunder without the written consent of the other Party. This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, personal representatives, and successors and assigns.

d. Amendment. This Agreement may be amended, modified or supplemented only in writing signed by both **Alpine Springs** and **North Tahoe**,

e. Waiver. The failure of any Party hereto at anytime or times to require performance of any provision hereof shall in no manner affect its right at a later time to enforce the same. No waiver by a Party of any condition or a breach of any term contained in this Agreement shall be effective unless in writing and no waiver in any one or more instances shall be deemed to be a further or continuing waiver of any such condition or breach in any other instance or wavier of any other condition or breach of any other term.

f. Governing Law. This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a state or federal court situated in the County of Placer, State of California. In the event of any such litigation between the Parties, the prevailing party shall be entitled to recover its reasonable costs incurred, including reasonable attorneys' fees, as determined by the court.

g. Construction. The language and all parts of Agreement shall be construed, in all cases, according to its fair meaning. The Parties acknowledge that each Party has reviewed and revised Agreement in that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall not be employed in the interpretation of Agreement. Titles and headings are for reference purposes only and shall not be used to interpret this Agreement.

h. Survivability. Section 8, Indemnification, shall survive the termination of this Agreement.

i. Notices. Notice to the Parties in connection with this Agreement shall be given personally or by certified mail, return receipt requested, addressed as follows:

TO ALPINE SPRINGS: Alpine Springs County Water District
 270 Alpine Meadows Road
 Alpine Meadows, CA 96146
 ATTN: General Manager

TO NORTH TAHOE: North Tahoe Fire Protection District
 P.O. Box 5879
 Tahoe City, CA 96145
 ATTN: Fire Chief

Notice shall be effective at the time of personal delivery or seventy-two (72) hours after mailing by certified mail, return receipt requested.

j. No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

k. Authority to Enter Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right and authority to make this Agreement and bind each respective Party.

l. Invalidity: Severability. If any portion of this Agreement is declared invalid, illegal or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

m. Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

AGREED to the year and day first above written at Tahoe City, Placer County, California.

**ALPINE SPRINGS COUNTY WATER
DISTRICT**

**NORTH TAHOE FIRE PROTECTION
DISTRICT**

By: _____
Joe Mueller, General Manager

By: _____
Steve Leighton, Fire Chief

Date: _____

Date: _____

AMENDED AND RESTATED AGREEMENT FOR FIRE PROTECTION, EMERGENCY
MEDICAL AND RELATED SERVICES BY THE NORTH TAHOE FIRE PROTECTION
DISTRICT TO THE ALPINE SPRINGS COUNTY WATER DISTRICT

ATTACHMENT 1

Schedule and Processing of payments

Payments will be made based off the September, January, and May statements from Placer County. Payments will be made within 45 days of receipt of the Placer County statements (based on the date Placer County emails the statements to North Tahoe) such as the Trial Balance Composite, which will be included along with a spreadsheet showing the calculations as outlined in the example. For example, if North Tahoe receives the statement for September on October 13, payment is due from Alpine Springs to North Tahoe by November 27.

The contract term ends December 31, 2039. Based on the above payment schedule, NTFPD will still be owed a payment based on the January 2040 statement from Placer County, which will be after the contract terminates. The funds that post to ASCWD in January are for the July- December 2039 time frame.

Property Tax Payment Calculation to North Tahoe Fire Protection District (based off of Placer County Account codes in 2020. Account codes could be subject to change):

Step 1: Take the Ending Balance of Ledger Account 53220: Revenue Apportionments.

Step 2: Subtract the Ending Balance of Ledger Account 42010: Investment Income and Account 46030: Direct Charges.

Step 3: Multiply the total amount by 80%

Step 4: Add the fees charged for collection of direct charges and 20% of property taxes (must pull the detail of Account 52360: Professional and Special Services - General). This step will only be applicable in the months that Placer County charges fees to ASCWD. Mail NTFPD a check

Note: The June statement will include important year-end adjustments, as shown in the example. Must use the final Month 13 reconciliation from Placer County to include all year-end adjustments. The reconciliation based off the June Month 13 numbers will be included with the September statement reconciliation.

EXHIBIT F2



AGENDA NO: F2

MEETING DATE: 12/13/2024

Staff Report

TO: ASCWD Board of Directors

Date: December 09, 2024

FROM: Joe Mueller, General Manager

SUBJECT: SETTLEMENT AND RELEASE AGREEMENT BETWEEN NORTH TAHOE FIRE PROTECTION DISTRICT AND ALPINE SPRINGS COUNTY WATER DISTRICT

BACKGROUND:

A dispute has arisen between the District and North Tahoe Fire Protection District under the Existing Agreement for Fire Protection, Emergency Medical and Related Services regarding the scope and compensation of chipping, grant administration, defensible space services and additional administration services provided by North Tahoe.

DISCUSSION:

Over the past 12 months, the North Tahoe Fire Protection District Chief and the District's General Manager, together have reached an agreement to settle the dispute arising out of the agreement's scope of services, financial compensation of said services and the use of a vehicle storage area. Both parties feel it is in the best interest of both Districts to resolve this matter and reallocate staff resources to working together on more positive projects and initiatives.

On December 3, 2024, the North Tahoe Fire Protection District Board of Directors reviewed the Settlement and Release Agreement and authorized the Fire Chief to execute.

RECOMMENDATION:

Authorize the General Manager to execute the Settlement and Release Agreement with North Tahoe Fire Protection District.

ATTACHMENTS:

1. Settlement and Release Agreement between North Tahoe Fire Protection District and Alpine Springs County Water District.

SETTLEMENT AND RELEASE AGREEMENT

This Settlement and Release Agreement (“Settlement Agreement”) is made and entered into by and between the NORTH TAHOE FIRE PROTECTION DISTRICT (“North Tahoe”) and ALPINE SPRINGS COUNTY WATER DISTRICT (“Alpine Springs”), (individually, “Party”; collectively, “Parties”).

RECITALS

WHEREAS, North Tahoe provides fire protection, emergency medical and related services to Alpine Springs under the terms of that certain Agreement for Fire Protection, Emergency Medical and Related Services (“Existing Agreement”);

WHEREAS, a dispute has arisen between the Parties under the Existing Agreement regarding the scope and compensation of chipping, grant administration, defensible space services and additional administration services provided by North Tahoe (“Dispute”);

WHEREAS, Alpine Springs has provided written notice of termination of the Existing Agreement (“Notice of Termination”); and

WHEREAS, North Tahoe through a, 2007 and 2008 Reimbursement Agreement contributed to the construction of a vehicle storage building (“Building”) located adjacent to the Fire Station; and

WHEREAS, North Tahoe currently occupies the Building but the scope and duration of its use of the Building is unclear; and

WHEREAS, North Tahoe and Alpine Spring wish to enter into this Settlement Agreement to settle and resolve the Dispute and clarify the future use of the Building as set forth below.

TERMS AND CONDITIONS

NOW, THEREFORE, in consideration of the foregoing recitals, which are incorporated herein, the mutual understandings contained in this Settlement Agreement and other good, valuable and sufficient consideration, the Parties agree as follows:

1. TERMS.

1.1 Settlement Payment.

Alpine Springs shall pay North Tahoe the amount of Eleven Thousand Dollars Six Hundred Ninety One Dollars and Zero Cents (\$11,691.00) (the “Settlement Payment”). Payment of the Settlement Payment shall be made within thirty (30) days of final execution of this Settlement Agreement. The Settlement Payment represents half of the amount withheld by ASCWD of the disputed NTFPD invoice for services provided and invoiced to ASCWD after the execution of the January 8, 2021 agreement, identified as Defensible space \$5373.49, Contractor Chipping \$6961.24, Grant M&A \$7237.08, and Additional Administration \$3810.38.

1.2 Rescission of Notice of Termination.

Alpine Springs rescinds its Notice of Termination. To the extent necessary, North Tahoe consents to this rescission.

1.3 Approval of New Agreement.

Concurrently with execution of this Settlement Agreement, the Parties shall execute the Amended and Restated Agreement for Fire Protection, Emergency Medical and Related Services ("New Agreement"), attached as Exhibit A and incorporated by this reference. Upon its effective date, the New Agreement shall supersede the Existing Agreement.

1.4 Use of Building.

On or before January 1, 2025, North Tahoe shall vacate and remove all equipment from the Building. The Building shall be in the condition as it exists on the execution of this Agreement. Upon North Tahoe's vacation of the Building, any right by North Tahoe to lease, occupy, or use the Building shall cease, and Alpine Springs shall have full title and occupancy rights to the Building. Alpine Springs shall not owe North Tahoe any contribution or reimbursement for any costs of construction or maintenance of the Building.

2. RELEASES.

2.1 Release Of Claims

Each Party releases and discharges all claims of every kind whatsoever whether known or unknown, which that Party or any of its agents, representatives, employees, predecessors, successors and/or assigns, asserts or could assert against the other Party or any of its officials, officers, consultants, agents, representatives, sureties, insurers, employees, predecessor, successors and/or assigns, relating to the Dispute or future use, occupancy, or ownership of and liability for construction or maintenance costs of the Building ("Released Matters").

2.2 Civil Code Section 1542 Waiver.

(a) With respect to the releases described in Released Matters, each Party expressly waive all rights under California Civil Code section 1542 which provides that a general release does not extend to unknown or unsuspected claims which, if known, would have materially affected the settlement. California Civil Code section 1542 provides:

"A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY."

(b) Each Party acknowledges that it may hereafter discover facts different from, or in addition to, those which it now believe to be true with respect to the release of claims. Each

Party agrees that the foregoing release shall be and remain effective in all respects notwithstanding such different or additional facts or any discovery thereof.

3. GENERAL PROVISIONS.

3.1 Representation and Warranty.

The Parties and signatories hereby each represent, covenant and warrant that they are authorized (individually or by their respective Boards) to enter into and execute this Settlement Agreement and that they have not previously assigned any claims released or assigned in this Settlement Agreement, in whole or in part, or taken any other steps which would adversely affect the rights which are the subject of this Settlement Agreement. In the event that any of the above representations and/or warranties are breached or any of the representations and/or warranties contained in this subparagraph prove false, the breaching/misrepresenting Party hereby agrees to defend, indemnify and hold the other Party harmless from all damages, loss, liability, costs and attorneys' fees resulting from said breach/misrepresentation.

3.2 No Reliance.

Each Party acknowledges: (i) this Settlement Agreement is the resolution of a fully matured set of facts and each Party individually declares and represents it is executing this Settlement Agreement in reliance solely on its own judgment, belief, and knowledge of the facts surrounding the transactions described in this Settlement Agreement; (ii) this Settlement Agreement is made without reliance upon any statement or representation not contained in this Settlement Agreement of any other Party, or any representative, agent or attorney of any other party; (iii) no promise, inducement or agreement not expressed in this Settlement Agreement has been made to any Party; and (iv) the recitals, terms and conditions contained in this Settlement Agreement are contractual and not mere recitals.

3.3 Discovery.

Each Party acknowledges that it may subsequently discover facts different from, or in addition to, those which it now believes to be true with respect to the Released Matters, and agree this Settlement Agreement shall be and remain effective in all respects notwithstanding such different or additional facts.

3.4 Additional Documents.

Each Party agrees to perform such further acts and to execute and deliver such further documents as may be reasonably necessary or appropriate to carry out the intent or provisions of this Settlement Agreement.

3.5 Entire Agreement.

This Settlement Agreement embodies the entire understanding and agreement between the Parties pertaining to the matters described herein and supersedes and cancels all prior oral or written agreements between the Parties. No modification of this Settlement Agreement shall be valid unless agreed to in writing by the Parties.

3.6 Voluntary.

This Settlement Agreement is executed voluntarily and without duress or undue influence on the part of or on behalf of the Parties, or of any other person, firm or other entity.

3.7 Consultation with Legal Counsel.

The Parties acknowledge that they have had the right to seek counsel in the preparation of this Settlement Agreement and have had it fully explained to them by such counsel, and that they are fully aware of the contents of this Settlement Agreement and of its legal effect. Except as provided for in this Settlement Agreement, none of the Parties have been influenced to any extent whatsoever in executing this Settlement Agreement by any representations, statements, or omissions pertaining to any of the foregoing matters by any Party or said Party's counsel.

3.8 Drafting of Settlement Agreement.

None of the Parties hereto, nor their respective counsel, shall be deemed the drafters of this Settlement Agreement for purposes of construing the provisions thereof. The language in all parts of this Settlement Agreement shall in all cases be construed according to its fair meaning, not strictly for or against any of the Parties hereto.

3.9 Waiver.

No provision of this Settlement Agreement may be waived unless in writing and signed by the Parties. Waiver of any one provision herein shall not be deemed to be a waiver of any other provision herein.

3.10 Assignment.

Each Party represents and warrants that it has not assigned or otherwise transferred any interest in any claims which are the subject matter hereof. Each Party agrees to indemnify and hold any other Party, and each of them, harmless from any liability, loss, claims, demands, damages, costs, and expenses for attorneys' fees incurred by any of them as a result of any person asserting such assignment of transfer.

3.11 Governing Law.

This Settlement Agreement is entered into in the County of Placer, State of California, and shall be interpreted pursuant to California law. If legal action is necessary to enforce any of the terms of this Settlement Agreement, such action shall be brought in accordance with the laws of the State of California in Superior Court of California for the County of Placer, or if such court is unavailable to the action then in such court having appropriate jurisdiction in the closest proximity thereto.

3.12 No Promise or Warranty.

No promise or warranty shall be binding on the Parties except as expressly contained in this Settlement Agreement.

3.13 Attorneys' Fees Incurred in Resolving the Dispute.

The Parties agree to bear their own attorneys' fees and costs. However, in the event of any suit or proceeding arising from the enforcement or breach of this Settlement Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs in addition to any other permitted relief.

3.14 Settlement Agreement Binding on Assignees, Successors.

This Settlement Agreement shall bind and inure to the benefit of the successors and assigns of the Parties, and to all affiliates, dba's or any other associated entities.

3.15 Severability.

In the event that any portion of this Settlement Agreement is deemed illegal, invalid or unenforceable in any respect, then such invalidity, illegality or unenforceability will not affect any other provision of this Settlement Agreement and this Settlement Agreement shall be construed as though such illegal, invalid or unenforceable provision had never been contained herein, unless a court determines the primary purpose of this Settlement Agreement would be frustrated.

3.16 Counterparts.

This Settlement Agreement may be executed in multiple counterparts, all of which shall constitute a binding Settlement Agreement. Facsimile and/or PDF signatures, when received, shall have the same force and effect as original signatures.

**PLEASE READ THIS DOCUMENT CAREFULLY. IT CONTAINS
A GENERAL RELEASE OF CLAIMS KNOWN AND UNKNOWN.**

The Parties have executed and delivered this Settlement Agreement consisting of twenty-one (21) pages.

WHEREFORE, the undersigned have read the foregoing Settlement and Release Agreement, and fully understanding it agree to its terms, hereby execute this Settlement Agreement and make it effective on the date of the last signature hereto.

**NORTH TAHOE FIRE PROTECTION
DISTRICT**

**ALPINE SPRINGS COUNTY WATER
DISTRICT**

By: _____

By: _____

Its: _____

Its: _____

Dated: _____

Dated: _____

EXHIBIT A
NEW AGREEMENT

[attached behind this page]

EXHIBIT F3



AGENDA NO: F3

MEETING DATE: 12/13/2024

Staff Report

TO: ASCWD Board of Directors

Date: December 06, 2024

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 2025.

FISCAL IMPACT:

No fiscal impact.

EXHIBIT F4



AGENDA NO: F4

MEETING DATE: 12/13/2024

Staff Report

TO: ASCWD Board of Directors

Date: December 06, 2024

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 2025.

FISCAL IMPACT:

No fiscal impact.