

PUBLIC NOTICE

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

Date: Friday, May 8th, 2026
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 May 5th, 2026 @ 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: 885 5280 4149; passcode: 682701; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/88552804149?pwd=dPNrVAQRq8uC6RmRH6F5Obqo8G0Djo.1>

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) APRIL REGULAR BOARD MEETING**

The Board shall review and vote to approve the minutes of the Regular Board meeting of April 10th, 2026.

D. DEPARTMENT REPORTS**D1) FINANCIAL REPORT**

Mike Dobrowski, CPA, shall discuss the monthly April 2026 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 April 2026 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 April 2026.

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 April 2026 Water/Sewer Report.

D5) TTSA REPORT

The Board of Directors meeting was held on April 15th, 2026, meeting summaries attached.

E. COMMITTEE REPORTS**E1) BUDGET & FINANCE COMMITTEE (PRESIDENT CLEMENT)**

Met May 7th, the previous month April 9th, 2026, B&F report is attached.

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

No Meeting.

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR GOODING)

Met May 4th, report is attached.

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR SALKE)

No Meeting.

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**F1) DRAFT FISCAL YEAR 2026/2027 OPERATIONS AND CAPITAL BUDGET**

Review and discuss the FY 2026/2027 Operations and Capital Improvement Budgets

F2) CAPITAL IMPROVEMENT PLAN FIVE-YEAR OUTLOOK

Review of the Capital Improvement Plan five-year outlook.

F3) DISTRICT MISSION STATEMENT AND POLICY 4.0.0.

Consider for approval updates to the District Mission Statement and Policy 4.0.0 as discussed and recommended by the Administration and Personnel Committee at their April 7th meeting.

- F4) WATER RATE ADJUSTMENT REQUEST**
Consideration of a request by the Bear Creek Association for a water rate tier lock for water used for pond replenishment.

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

- H1) GOVERNMENT CODE SECTION 54954.2(a) PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
General Manager performance evaluation for fiscal year 2025/2026

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 June 12th, 2026, at 9:00 a.m.

I certify that on or before Tuesday May 5th, 2026, 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 BOARD OF DIRECTORS MEETING**
3 **April 10, 2026**
4

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

6 President Clement called the meeting to order at 9:00 AM.
7

8 Directors Present: President Bert Clement, Janet S. Grant, Evan Salke, Kurt Gooding, and Christine
9 York

10 Directors Absent: None
11

12 Staff Present: General Manager Joseph Mueller, Office Manager Laurie Axell, and James Orndorff
13

14 Guests included District CPA Michael Dobrowski, NTFPD Chief Steve Leighton and Forest Fuels
15 Manager April Shackleton, OVFD Chief Brad Chisholm, Chris Nelson, and Bill Cashmareck
16

17 **B. PUBLIC COMMENT**

18 There were no comments on items not on today's agenda.
19

20 **C. APPROVAL OF MINUTES**

21 **C1) MARCH REGULAR BOARD MEETING**

22 **It was moved by Grant and seconded by Salke to approve the minutes of the March 13, 2026**
23 **Regular Board meeting as presented. Motion carried unanimously.**
24

25 **D. DEPARTMENT REPORTS**

26 **D1) FINANCIAL REPORT**

27 District CPA Mike Dobrowski presented the financial reports as of March 31, 2026. He noted the
28 interfund account report done at the request of the auditors. He and Mueller will begin the budget
29 process this week.
30

31 **It was moved by Grant and seconded by Gooding to approve payment of checks #34385 - 344044,**
32 **payroll, electronic fund transfers, and bill pays. Motion carried unanimously.**
33

34 **It was moved by Grant and seconded by Gooding to approve the financial reports through**
35 **March 31, 2026 as presented. Motion carried unanimously.**
36

37 **It was moved by Grant and seconded by York to approve the Q1 reports through March 2026.**
38 **Motion carried unanimously.**
39

40 **D2) FIRE DEPARTMENT REPORT**

41 Chief Leighton reported on recent calls, including the joint response to an incident at Eagle Falls. The
42 District responded to 284 calls last month. Leighton discussed the Legislative Task Force that reviews
43 upcoming Assembly and Senate bills, including AB 1971 that provides tax incentives to homeowners
44 for home hardening, but does not provide funding for fire department inspections.
45

46 Chief Chisholm will be retiring in the next year or so. OVPSD is asking that NTFPD consider
47 annexing OVFD. Leighton asked that ASCWD be part of this process in lieu of the current contract.
48 Revenues would be combined and the entire area would receive full service, delivered more efficiently
49 because of the economies of scale. The next steps to consider the annexation include a fiscal analysis
50 and application to LAFCO. NTFPD will absorb the cost for the required studies, which could be about
51 \$25,000 - \$35,000.

1
2 Discussion followed as the options were clarified, including impacts to staffing and equipment. There
3 was consensus among the ASCWD Board to be a partner in the process.
4

5 **D3) GENERAL MANAGER’S REPORT**

6 Mueller presented the March 2026 General Manager and Office Activities report. Carollo is reviewing
7 the Alpenglow Development Alternatives Analysis. The main activity this month is beginning to
8 compile next year’s budget. Mueller has completed the CIP budget for Committee review.
9

10 Staff has begun spring clean-up in the park and is hoping for a May 1 opening. Given the light winter,
11 there is no damage to be addressed. Color Crafters is looking at the cracks in the tennis courts to
12 determine if they should be filled sooner rather than later.
13

14 Axell secured a new merchant credit card account through California Special Districts Association
15 (CSDA) that allows customers to pay their bills with a card and reduced fees for ASCWD.
16

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

18 James Orndorff presented the February 2026 Water/Wastewater Report, including water production.
19 He reiterated that given the low snow year, spring clean-up has begun. He described the return to bulk
20 delivery of chlorine that is safer and less costly. Orndorff said staff is building a new eye-wash station
21 to update the current one.
22

23 Orndorff showed photos of the park. The pathway is being rebuilt this week.
24

25 **D5) TTSA REPORT**

26 Clement reported on the March 18, 2026 Board meeting.
27

28 **E. COMMITTEE REPORTS**

29 **E1) BUDGET & FINANCE COMMITTEE (PRESIDENT CLEMENT)**

30 Clement reported on the April 9, 2026 Budget & Finance Committee meeting.
31

32 **It was moved by Grant and seconded by York to approve the Treasurer’s Report as presented.**
33 **Motion carried unanimously.**
34

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

36 York noted the report of the March 31 meeting included in today’s meeting packet. The Flower Walk
37 is scheduled for July 5 and the Community Barbecue is June 13. The Easter Egg Hunt was well
38 attended. The Committee’s recommendation to maintain 2025 park fees for 2026 was included in the
39 report.
40

41 York was asked to see if a Community Clean Up Day has been scheduled. York said the Committee is
42 recommending ASCWD provide dumpsters for Memorial Day and a date later in the summer. Mueller
43 reminded the group that last year seven dumpsters were ordered and they were not overflowing. Two
44 clean-up days with 7 dumpsters will be included in the budget for the board to decide on the number of
45 days and dumpsters.
46

47 **E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR GOODING)**

48 This Committee did not meet.
49

50 **E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR SALKE)**

1 The report of the April 7 meeting was in the meeting packet. Mueller will send his self-review to the
2 Board for consideration during a Closed Session at the May meeting. The Board was asked to do their
3 self-reviews as well. Goals and Objectives for Committees will be finalized at the July meeting. Salke
4 said to let him know if there are suggestions to improve the policies and procedures.
5

6 York left the meeting at this point and was not present for the following votes.
7

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

9 **F1) UPDATE ON DEFENSIBLE SPACE TREATMENT AND FOREST HEALTH** 10 **PROJECTS THROUGHOUT ALPINE MEADOWS AND THE SURROUNDING** 11 **AREA**

12 NTFPD Forest Fuels Manager April Shackelford said a grant was awarded for regional fuels reduction
13 projects. Approximately \$793,000 was allocated for work in Alpine Meadows. Shackelford described
14 the scope of work designed to reduce fuels and erosion, as well as protect homes and the area in
15 general. She showed maps of areas to be treated, as well as the work being done by the National Forest
16 Foundation. The 2025 Community Wildfire Protection Plan prioritizes projects.
17

18 Shackelford answered questions clarifying the areas to be addressed, access, and strategies to maintain
19 the trail systems where possible. Shackelford will work with Mueller on an article for the newsletter
20 regarding the how NTFPD curbside inspections will be carried out.
21
22

23 **F2) PLACER LAFCO VOTE FOR SPECIAL DISTRICT REPRESENTATIVE**

24 **It was moved by Salke and seconded by Grant to vote for Judy Friedman as the Special District**
25 **representative on Placer County LAFCO. Motion carried unanimously.**
26

27 **F3) RESOLUTION #6-2026 APPROVING AN UNSECURED, SUBORDINATE** 28 **INTERFUND NOTE**

29 **It was moved by Gooding and seconded by Grant to subordinate the Interfund Note**
30 **documenting the obligation of the Alpine Springs County Water District to repay \$680,349.42,**
31 **from the Water Fund to the Sewer Fund, funds used in the construction of Tank 4 project.**
32

32 **ROLL CALL VOTE:**

33 **AYES: Grant, Gooding, Salke, and Clement**

34 **NAYS: None**

35 **Motion carried unanimously.**
36

37 **F4) DISTRICT PARK USE FEES**

38 **It was moved by Salke and seconded by Gooding to approve the District Park Use 2026 Fee**
39 **Schedule as presented. Motion carried unanimously.**
40

41 **F5) SPRING SUMMER 2026 ASCWD NEWSLETTER**

42 The date for the Flower Walk will be added. York thanked Mueller for the article recognizing her
43 organization of the Easter Egg Hunt. Information on NTFPD curbside inspection work will be
44 included.
45

46 **G. CORRESPONDENCE TO THE BOARD**

47 No correspondence was presented.
48

49 **H. CLOSED SESSION**

50 Closed Session was not convened.
51

1 **I. DIRECTORS' COMMENTS**

2 There were no additional comments.

3

4 **J. ADJOURNMENT**

5 There being no further business to come before the Board, the meeting was adjourned at 11:22 AM.

6 The next regularly scheduled Board meeting is May 8, 2026 at 9:00 AM.

7

8 Respectfully Submitted,

9 Judy Friedman

10 Recording Secretary

11 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

EXHIBIT D1

Subject: *April 2026 Month End Review*
For: *Alpine Springs County Water District*
To: *The Board of Directors*
Prepared by: *Michael J. Dobrowski, CPA 05/06/26*

On a year-to-date basis our net income was \$316,153 less than the prior fiscal year. This is primarily due to the billing rate increases and timing of property tax receipts. Net income was \$508,645 favorable to budget on a year-to-date basis. As of the end of the month, the cash and investment accounts totaled \$3,167,245.

Our cash and investments position has increased by \$460,800 from 04/30/25 and decreased by \$191,048 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
Adjusting Journal Entries
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.

Current restricted or committed funds

Fire Mitigation fees	\$ 195,448
Line Replacement Budget (LRB)	\$ 585,060
FY 2025/2026 CIP Budget	<u>\$2,031,970</u>
Total	\$2,812,478

Cash available for operations – \$ 354,767

(Remaining balance \$3,167,245-\$2,812,478)

In Transit Timing Differences or Other Notable Items

No material items to discuss.

Work in Progress Accounts	Current Year	Total
Chlorination System Evaluation	17,216	17,216
Sewer Line Replacement	47,087	47,087
Tank Replacement Project	408,332	408,332
Pipeline Rehabilitation	147,079	147,079
Booster Pump Site	23,669	23,669
Alpine Estates Well #1 Rehab	<u>17,961</u>	<u>83,944</u>
Total	\$661,344	\$ 727,327

Accounts Payable			
NTFPD Contract		\$	0
	Total	\$	0

Sick and General Leave			
Sick leave Hours	475.50 Hrs.		
General leave Hours and Dollars	328.91 Hrs.	\$	32,521.92

Prepays			
California Rural Water (5168.00) @ \$65.17 2 months		\$	130.29
Garbage Contract (5404.02) 2 Mo. @ \$20,224.35		\$	40,448.70
Placer Co. Env. Health Permit (5394.05) @ \$84.17 2 months		\$	168.31
SDRMA Insurance (5120.00) 2 months @ \$3,751.48		\$	7,502.89
SDRMA (5120.00) Worker's Comp 2 months @ \$1,256.32		\$	2,512.59
CSDA (5168) 0 mo @ \$719.75 (Jan-Dec)		\$	0.00
CSDA (5168) 8 mo @ \$719.75 (Jan-Dec26)		\$	5,758.00
Core Utilities (5167) 3 mo @ \$70.84 (Aug-Jul)		\$	<u>212.44</u>
Total		\$	56,733.22

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>
04/02/26	34404	\$2,932.20	Hunt Propane

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$64,339.04
Health Ins. (Retired)	28,619.86
Pension (Employee 7.75%)	32,183.62 (Employer 7.96% Effective 07/01/25)
Payroll Taxes	11,969.85
Health plan co-ins.	<u>5,041.75</u>
Total	\$142,154.12

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
04/02/26	\$21,492.57
04/16/26	\$21,087.54
04/30/26	\$21,113.98

**Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2025 through April 2026**

	<u>Jul '25 - Apr 26</u>	<u>Jul '24 - Apr 25</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Water Revenue	1,205,620	1,038,195	167,425	16%
Connection Fees	8,660	27,166	(18,506)	(68)%
Sewer Revenue	475,634	432,919	42,715	10%
Garbage Revenue	398,517	375,364	23,153	6%
Park Revenue	8,945	9,875	(930)	(9)%
Fire Mitigation Fees	14,031	973	13,058	1,342%
Property Tax Revenue	596,723	976,218	(379,495)	(39)%
Other Revenue	54,167	27,971	26,196	94%
Total Income	<u>2,762,297</u>	<u>2,888,682</u>	<u>(126,384)</u>	<u>(4)%</u>
Gross Profit	2,762,297	2,888,682	(126,384)	(4)%
Expense				
Salaries and Wages - Admin	284,237	241,289	42,947	18%
Salaries and Wages - O&M	194,490	167,698	26,792	16%
Benefits - Office	60,829	32,663	28,167	86%
Benefits - O&M	76,283	62,037	14,246	23%
Health Plan Co-Insurance	5,042	3,656	1,386	38%
Directors' Fees	8,700	9,675	(975)	(10)%
Insurance - Administration	47,845	52,859	(5,014)	(10)%
Park Expenditures	795	14,883	(14,087)	(95)%
Parts/Tools/Misc. Equip	27,725	18,384	9,341	51%
Postage and Delivery	1,646	2,445	(798)	(33)%
Newsletter and Printing	405	1,532	(1,127)	(74)%
Office Expense	11,757	11,291	467	4%
Dues and Subscriptions	15,717	10,105	5,612	56%
Bank and Collection Fees	2,390	2,417	(27)	(1)%
Analytical Testing	29,090	9,688	19,402	200%
Accounting Fees	69,568	60,967	8,601	14%
Audit	32,000	24,544	7,456	30%
Legal Fees	3,586	1,693	1,893	112%
Consultants-Misc.	5,530	11,758	(6,228)	(53)%

**Alpine Springs County Water District
 Profit & Loss Prev Year Comparison
 July 2025 through April 2026**

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change	% Change
NTFD Contract	523,722	513,348	10,374	2%
Fire Fuel Management Fee	0	14,276	(14,276)	(100)%
Building Maintenance	11,795	13,587	(1,793)	(13)%
Equipment Maintenance - Admin	6,866	7,537	(671)	(9)%
Vehicle Maintenance and Rep.	989	2,876	(1,887)	(66)%
Maintenance Water and Sewer	96,782	41,223	55,558	135%
Gas and Electric - Admin	47,462	64,265	(16,803)	(26)%
SCADA System	15,802	2,210	13,591	615%
Education Staff/Board	1,761	1,356	405	30%
Uniforms	1,705	1,344	361	27%
ASCWD Fuel	3,803	5,291	(1,488)	(28)%
Telephone - Administration	3,438	3,157	280	9%
Government Mandates	30,145	23,513	6,633	28%
Garbage Contract	206,910	203,959	2,951	2%
Depreciation Expense	257,496	229,590	27,906	12%
Miscellaneous - O&M	0	12,732	(12,732)	(100)%
Total Expense	2,086,310	1,879,847	206,464	11%
Net Ordinary Income	675,987	1,008,835	(332,848)	(33)%
Other Income/Expense				
Other Income				
Interest Revenue	115,142	98,289	16,853	17%
Total Other Income	115,142	98,289	16,853	17%
Other Expense				
Interest Expense	16	74	(58)	(79)%
Fire Mitigation Fees	216	0	216	100%
Total Other Expense	232	74	158	214%
Net Other Income	114,910	98,215	16,695	17%
Net Income	790,897	1,107,050	(316,153)	(29)%

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

05/06/26

As of April 30, 2026

Accrual Basis

	Apr 30, 26	Mar 31, 26	\$ Change	Apr 30, 25	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	258	258	0	359	(101)
Plumas Bank Checking	152,199	1,762	150,437	247,522	(95,323)
Placer County - Interest App.	182,818	182,818	0	176,465	6,353
California CLASS	2,634,691	2,976,176	(341,485)	2,089,067	545,624
LAIF Accounts	197,280	197,280	0	193,033	4,247
Total Checking/Savings	3,167,245	3,358,293	(191,048)	2,706,445	460,800
Accounts Receivable					
Accounts Receivable	8,251	10,468	(2,217)	25,389	(17,138)
Total Accounts Receivable	8,251	10,468	(2,217)	25,389	(17,138)
Other Current Assets					
Placer - Agency Taxes 390-770	437	437	0	424,858	(424,421)
Interfund Receivable - Enterp	0	0	0	0	(0)
Prepaid Expenses	56,733	22,232	34,501	54,969	1,765
County Collection Accounts	14,765	14,765	0	0	14,765
Deferred Pension Outflows	75,189	75,189	0	87,559	(12,370)
Deferred OPEB Outflows	115,359	115,359	0	139,361	(24,002)
Total Other Current Assets	262,483	227,982	34,501	706,747	(444,264)
Total Current Assets	3,437,978	3,596,743	(158,764)	3,438,581	(603)
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	265,031	265,031	0	343,336	(78,305)
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	49,048	49,048	0	39,564	9,484
Land Improvements	218,678	218,678	0	218,678	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,728,970	6,728,970	0	6,657,802	71,168
SCADA System	174,385	174,385	0	172,423	1,962
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	420,137	420,137	0	357,090	63,047
Office Equipment	81,010	81,010	0	82,271	(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	727,327	698,510	28,818	171,669	555,658
Accumulated Depreciation	(6,331,860)	(6,306,110)	(25,750)	(6,072,810)	(259,050)

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

As of April 30, 2026

	Apr 30, 26	Mar 31, 26	\$ Change	Apr 30, 25	\$ Change
Total Fixed Assets	5,383,722	5,380,654	3,068	5,021,019	362,703
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	8,839,136	8,994,832	(155,696)	8,477,036	362,100
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					
Retention Payable	35,000	35,000	0	0	35,000
OPEB Liability	415,220	415,220	0	433,316	(18,096)
Accrued Payroll & Payroll Tax	1,601	0	1,601	1,247	354
Accrued Vacation Payable	32,522	31,121	1,401	33,647	(1,125)
Deferred Pension Inflows	154	154	0	720	(566)
Deferred OPEB Inflows	17,441	17,441	0	35,968	(18,527)
Net Pension Liabilities	45,380	45,380	0	46,624	(1,244)
HRA Plan Payable	89	89	0	13,478	(13,389)
Total Other Current Liabilities	547,406	544,404	3,002	564,999	(17,593)
Total Current Liabilities	547,406	544,404	3,002	564,999	(17,593)
Long Term Liabilities					
Caterpillar Financial Serv	8	8	0	36,108	(36,100)
Total Long Term Liabilities	8	8	0	36,108	(36,100)
Total Liabilities	547,414	544,413	3,002	601,107	(53,693)
Equity					
Retained Earnings	1,272,787	1,272,787	0	540,843	731,944
Retained Earnings - Garbage	585,275	585,275	0	514,997	70,278
Retained Earnings - Park	(128,660)	(128,660)	0	(170,689)	42,029
Retained Earnings - Sewer	2,013,087	2,013,087	0	1,783,891	229,196
Retained Earnings - Water	(1,675,109)	(1,675,109)	0	(1,338,317)	(336,792)
Fund balance Undesignated	434,764	434,764	0	439,473	(4,709)
Investment in plant & equip	4,998,680	4,998,680	0	4,998,680	0
Net Income	790,897	949,595	(158,698)	1,107,050	(316,153)
Total Equity	8,291,721	8,450,419	(158,698)	7,875,928	415,793
TOTAL LIABILITIES & EQUITY	8,839,136	8,994,832	(155,696)	8,477,036	362,100

Alpine Springs County Water District
Profit & Loss Budget Performance 2025/2026
April 2026

	Apr 26	Budget	Jul '25 - Apr...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	0	0	1,205,620	1,208,230	1,372,989
Connection Fees	0	3,152	8,660	31,518	37,821
Sewer Revenue	0	0	475,634	381,699	433,749
Garbage Revenue	0	0	398,517	352,099	400,113
Park Revenue	730	0	8,945	17,500	35,000
Fire Mitigation Fees	0	1,000	14,031	10,000	12,000
Property Tax Revenue	0	0	596,723	599,241	998,734
Other Revenue	0	2,082	54,167	20,820	25,000
Total Income	730	6,234	2,762,297	2,621,107	3,315,406
Gross Profit	730	6,234	2,762,297	2,621,107	3,315,406
Expense					
Salaries and Wages - Admin	40,327	29,097	284,237	290,970	349,163
Salaries and Wages - O&M	26,717	21,374	194,490	213,740	256,487
Benefits - Office	9,655	8,811	60,829	88,110	105,723
Benefits - O&M	13,002	5,914	76,283	59,140	70,963
Health Plan Co-Insurance	76	931	5,042	9,310	11,173
Directors' Fees	1,225	990	8,700	9,900	11,850
Insurance - Administration	5,008	5,504	47,845	55,040	66,052
Park Expenditures	127	6,308	795	25,234	37,850
Parts/Tools/Misc. Equip	2,320	2,715	27,725	27,150	32,600
Postage and Delivery	86	339	1,646	3,390	4,060
Cleaning	0	167	0	1,670	2,000
Newsletter and Printing	0	1,726	405	3,451	3,451
Office Expense	772	1,867	11,757	18,670	22,405
Dues and Subscriptions	1,036	1,145	15,717	11,450	13,744
Bank and Collection Fees	49	333	2,390	3,330	4,000
Analytical Testing	265	1,167	29,090	11,670	14,000
Accounting Fees	12,818	6,335	69,568	63,350	76,003
Audit	0	0	32,000	25,650	25,650
Legal Fees	234	1,252	3,586	12,520	15,000
Consultants-Misc.	404	1,341	5,530	13,410	16,095
NTFD Contract	0	66,582	523,722	665,820	798,987
Fire Fuel Management Fee	0	833	0	8,330	10,000

Alpine Springs County Water District
 Profit & Loss Budget Performance 2025/2026
 April 2026

	Apr 26	Budget	Jul '25 - Apr...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	448	2,873	11,795	28,730	34,480
Equipment Maintenance - A...	508	874	6,866	8,740	10,491
Vehicle Maintenance and Re...	681	876	989	8,760	10,500
Maintenance Water and Sew...	0	12,084	96,782	120,840	145,000
Gas and Electric - Admin	4,004	7,381	47,462	73,810	88,570
SCADA System	0	1,668	15,802	16,680	20,000
Travel and Entertainment	0	100	0	1,000	1,200
Education Staff/Board	362	376	1,761	3,760	4,500
Uniforms	261	292	1,705	2,920	3,500
ASCWD Fuel	0	708	3,803	7,080	8,500
Telephone - Administration	338	283	3,438	2,830	3,400
Government Mandates	1,244	2,368	30,145	23,680	28,418
Garbage Contract	20,224	20,127	206,910	201,270	241,524
Depreciation Expense	25,750	25,751	257,496	257,510	308,995
Miscellaneous - O&M	0	159	0	1,590	1,900
Total Expense	167,943	240,651	2,086,310	2,380,505	2,888,234
Net Ordinary Income	-167,213	-234,417	675,987	240,602	427,172
Other Income/Expense					
Other Income					
Interest Revenue	8,515	4,165	115,142	41,650	50,000
Total Other Income	8,515	4,165	115,142	41,650	50,000
Other Expense					
Interest Expense	0	0	16	0	0
Fire Mitigation Fees	0	0	216	0	0
Total Other Expense	0	0	232	0	0
Net Other Income	8,515	4,165	114,910	41,650	50,000
Net Income	-158,698	-230,252	790,897	282,252	477,172

Alpine Springs County Water District
Statement of Cash Flows
July 2025 through April 2026

Jul '25 - Apr 26

OPERATING ACTIVITIES

Net Income	790,897
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	170,728
1240.00 · Interfund Receivable:1240.02 · Due from (to) Interfund - 02	230,733
1240.00 · Interfund Receivable:1240.03 · Due from (to) Interfund - 03	31,989
1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04	(337,735)
1240.00 · Interfund Receivable:1240.05 · Due from (to) Interfund - 05	341,558
1240.00 · Interfund Receivable:1240.06 · Due from (to) Interfund - 06	(266,545)
1550.00 · Prepaid Expenses	10,321
1600.05 · County Collection Accts	18,046
1041.00 · Placer Co - Taxes 770 - 06 Fund	55,327
1160.05 · Other Accounts Receivable - 05	21,447
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. -...	10,686
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. -...	10,686
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. -...	32,136
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. -...	187,457
2010.00 · Accounts Payable - 06 Fund	(893)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(12,098)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.02 · Accrued Payroll...	(135)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.03 · Accrued Payroll...	(541)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.04 · Accrued Payroll...	(270)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.05 · Accrued Payroll...	(1,758)
2075.00 · Accrued Vacation Pay - 05 Fund	875
2010.02 · Accounts Payable - 02	(625)
2010.03 · Accounts Payable - 03	(1,179)
2010.04 · Accounts Payable - 04	(863)
2010.05 · Accounts Payable - 05	(23,842)
2050.05 · Retention/Alpenglow Payable05	35,000
2090.05 · Deferred Revenue	(21,447)

Net cash provided by Operating Activities 1,279,953

INVESTING ACTIVITIES

1751.05 · SCADA System	(1,962)
1770.00 · Building Improvements	(6,223)
1718.06 · Firehouse Vehicles & Equipment	78,305
1830.05 · Work in Progress:1831.05 · AME Well Design - 05	(4,276)
1830.05 · Work in Progress:1833.05 · Chlorination System Eval - 05	(17,216)
1830.05 · Work in Progress:1834.04 · Sewer Line Replacement - 04	(47,087)
1830.05 · Work in Progress:1835.05 · Tank Replacement Project - 05	(408,332)
1830.05 · Work in Progress:1839.05 · Pipeline Rehabilitation - 05	(147,079)

Report shows the change in accounts, not ending balances (EXCEPT CASH). Page 1

Alpine Springs County Water District
Statement of Cash Flows
July 2025 through April 2026

	<u>Jul '25 - Apr 26</u>
1830.05 · Work in Progress:1841.05 · Booster Pump Site	(23,669)
1830.05 · Work in Progress:1847.05 · Alpine Estates Well #1 Rehab	(13,685)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06	(61,774)
Net cash provided by Investing Activities	<u>(652,997)</u>
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	(27,079)
Net cash provided by Financing Activities	<u>(27,079)</u>
Net cash increase for period	599,877
Cash at beginning of period	<u>2,567,368</u>
Cash at end of period	<u><u>3,167,245</u></u>

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05/06/26

Alpine Springs County Water District
Check Register for Current Month

April 3 - 30, 2026

Date	Num	Name	Memo	Amount	Balance
04/24/2026	ach042426#2	CalPERS (Active)	Customer ID: 2668620501 Hea...	-6,606.23	-6,606.23
04/24/2026	ach042426#3	CalPERS (Retired)	CalPERS ID: 2668620501 Hea...	-1,332.06	-7,938.29
*** Missing numbers here ***					
04/08/2026	ACH04/08/26	AT&T {319907901}	Acct # 319907901	-235.14	-8,173.43
*** Missing numbers here ***					
04/10/2026	ACH04/10/26	Verizon Wireless 7080	942737080-00001	-164.16	-8,337.59
*** Missing numbers here ***					
04/07/2026	Confirm98	Professional Communications Messaging	Acct.#193072	-42.40	-8,379.99
*** Missing numbers here ***					
04/15/2026	Confirm100	Tahoe Truckee Sierra Disposal 0355	Cust. #000355	-410.38	-8,790.37
*** Missing numbers here ***					
04/24/2026	34405	Anthony D. Christensen	Uniform Reimbursement	-260.95	-9,051.32
04/24/2026	34406	James Orndoff	Reimbursement	-76.38	-9,127.70
04/24/2026	34407	Auerbach Engineering Corp	Project No: 0110.03	-4,276.00	-13,403.70
04/24/2026	34408	Best Best & Krieger LLP	Inv. #1057909 Matter #82141 ...	-234.00	-13,637.70
04/24/2026	34409	Janet Grant	April 2026 Board of Directors ...	-200.00	-13,837.70
04/24/2026	34410	Evan Salke {1}	April 2026 Board of Directors ...	-300.00	-14,137.70
04/24/2026	34411	Albert Clement	April 2026 Board of Directors ...	-275.00	-14,412.70
04/24/2026	34412	Kurt Gooding	April 2026 Board of Directors ...	-200.00	-14,612.70
04/24/2026	34413	Christine York	April 2026 Board of Directors ...	-250.00	-14,862.70
04/24/2026	34414	Carollo Engineers	Inv # FB81158-7 Project 204517	-24,490.50	-39,353.20
04/24/2026	34415	Christine York	2026 Easter Egg Hunt	-59.16	-39,412.36
04/24/2026	34416	L.A. Perks Petroleum Specialist, Inc.	Invoice #897466	-1,160.00	-40,572.36
04/24/2026	34417	Tahoe City Chevron, Inc.	Customer #12177 Inv.# 142431	-100.00	-40,672.36
04/24/2026	34418	Tahoe Truckee Sierra Disposal Co., Inc.	Cust. # 028540 Inv. # 1094940	-60,673.05	-101,345.41
04/24/2026	34419	The Paper Trail	Inv. #6572	-403.50	-101,748.91
04/24/2026	34420	Western Environmental Testing Lab	Inv. #26040151	-265.20	-102,014.11
04/24/2026	34421	Eastern Regional Landfill	Acct #200	-67.60	-102,081.71
04/24/2026	34422	Kelsie Fire Extinguisher Service, LLC	Invoice #1034 & #1025	-448.00	-102,529.71
04/24/2026	34423	Inland Supply Company	Cust.#6008 Inv.#1116800	-2,072.48	-104,602.19
04/24/2026	34424	Michael J. Dobrowski, CPA, LLC	Inv. #26252	-6,409.21	-111,011.40
04/24/2026	34425	Pam Zinn	April 2026 Health Reimburse...	-398.18	-111,409.58
*** Missing numbers here ***					

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Alpine Springs County Water District
Check Register for Current Month

April 3 - 30, 2026

Date	Num	Name	Memo	Amount	Balance
04/13/2026	ach041326	UPS	Acct. #1476JH Inv. # 1476JH146	-61.28	-111,470.86
*** Missing numbers here ***					
04/16/2026	ach041626	Liberty 1402 Beaver Dam		-375.48	-111,846.34
*** Missing numbers here ***					
04/21/2026	ach042126	Xerox Financial Service	Cust. #1016061 Inv. #41835445	-241.33	-112,087.67
*** Missing numbers here ***					
04/24/2026	ach042426	Liberty Utilities	Acct#3000000006092	-2,945.98	-115,033.65
*** Missing numbers here ***					
04/25/2026	ach042526	Columbia Bank	Visa #9350	-1,751.31	-116,784.96
*** Missing numbers here ***					
04/10/2026	200056	Badger Meter	Inv. #80230871	-60.39	-116,845.35
04/10/2026	200057	SDRMA	Member #7084	-163.73	-117,009.08

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05/06/26

Alpine Springs County Water District
Subsequent Payments Listing
May 1 - 6, 2026

Date	Num	Name	Memo	Amount	Balance
05/01/2026	ach050126	Cypress Dental	Group #11368	-363.62	-363.62

Alpine Springs County Water District Adjusting Journal Entries April 2026

Date	Num	Name	Memo	Account	Debit	Credit
04/02/2026	Payroll		03/27/26 Payroll	Salaries and Wages - A...	13,675.81	
			03/27/26 Payroll	Salaries and Wages - O...	7,526.58	
			-MULTIPLE-	Office Expense	261.73	
			03/27/26 Payroll Buz He...	51031.0 · Health Insuran...	1,033.14	
			03/27/26 Total payroll	Plumas Bank Checking		21,492.57
			03/27/26 Payroll	Accrued Payroll & Payrol...		1,471.32
			03/27/26 Payroll Taxes	51043.0 · Payroll Taxes	466.63	
				22,963.89	22,963.89	
04/02/2026	CalPers	CalPERS	03/27/26 Payroll Confirm...	Plumas Bank Checking		2,990.60
		CalPERS	03/27/26 Payroll Pension	51032.0 · Pension Contr...	1,063.97	
		CalPERS	03/27/26 Payroll Pension	51042.0 · Pension Contr...	455.31	
		CalPERS	03/27/26 Payroll Pension	Accrued Payroll & Payrol...	1,471.32	
				2,990.60	2,990.60	
04/16/2026	Payroll		04/10/26 Payroll	Salaries and Wages - A...	13,325.81	
			04/10/26 Payroll	Salaries and Wages - O...	8,826.87	
			-MULTIPLE-	Office Expense	102.86	
			04/10/26 Payroll Buz He...	51031.0 · Health Insuran...	0.00	
			04/10/26 Total payroll	Plumas Bank Checking		21,087.54
			04/10/26 Payroll	Accrued Payroll & Payrol...		1,615.39
			04/10/26 Payroll Taxes	51043.0 · Payroll Taxes	447.39	
				22,702.93	22,702.93	
04/21/2026	CalPers	CalPERS	04/10/26 Payroll Confirm...	Plumas Bank Checking		3,282.66
		CalPERS	04/10/26 Payroll Pension	51032.0 · Pension Contr...	1,063.97	
		CalPERS	04/10/26 Payroll Pension	51042.0 · Pension Contr...	603.30	
		CalPERS	04/10/26 Payroll Pension	Accrued Payroll & Payrol...	1,615.39	
				3,282.66	3,282.66	
04/30/2026	Payroll		04/24/26 Payroll	Salaries and Wages - A...	13,325.81	
			04/24/26 Payroll	Salaries and Wages - O...	8,962.76	
			-MULTIPLE-	Office Expense	102.86	
			04/24/26 Payroll Buz He...	51031.0 · Health Insuran...	0.00	
			04/24/26 Total payroll	Plumas Bank Checking		21,113.98
			04/24/26 Payroll	Accrued Payroll & Payrol...		1,600.62
			04/24/26 Payroll Taxes	51043.0 · Payroll Taxes	323.17	
				22,714.60	22,714.60	
04/30/2026	Deprec...		Garbage	5513.02 · Depreciation - ...	1,068.61	
			Park	5513.03 · Depreciation - ...	1,068.61	
			Sewer	5513.04 · Depreciation - ...	3,213.55	
			Water	5513.05 · Depreciation - ...	18,745.69	
			Fire	5513.06 · Depreciation - ...	1,653.13	
			Garbage	1850.02 · Accumulated ...		1,068.61
			Park	1850.03 · Accumulated ...		1,068.61
			Sewer	1850.04 · Accumulated ...		3,213.55
			Water	1850.05 · Accumulated ...		18,745.69
			Fire	1850.06 · Accumulated ...		1,653.13
				25,749.59	25,749.59	
04/30/2026	Leave		04/30/26 Accrued Vacati...	Accrued Vacation Payable		1,401.23
			04/30/26 Accrued Vacati...	Salaries and Wages - O...	1,401.23	
				1,401.23	1,401.23	
04/30/2026	Prepays		-MULTIPLE-	Insurance - Administration	5,007.80	
			1 Month	Prepaid Expenses		5,947.73
			1 Month Placer Co. Env. ...	5394.05 · Gov Mandates...	84.17	
			-MULTIPLE-	Dues and Subscriptions	784.92	
			1 month Core Utilities	Office Expense	70.84	
			1 month Healthplan Serv...	51041.0 · Health Insuran...	0.00	
	1 month Garbage Contract	Garbage Contract	0.00			
				5,947.73	5,947.73	
TOTAL					107,753.23	107,753.23

EXHIBIT D3

- Met with the financial consultant to obtain District financing of three water tank replacements.
- Performed daily operational checks throughout the valley.
- Worked with staff on the day-to-day field operations.
- Prioritized operations staff work activities.
- Performed a residential construction project onsite inspection.
- Reviewed construction plans identifying the water and sewer services in the area.
- Assisted Operations with the evaluation of water losses and / or leak identification.
- Attended the monthly area General Managers' meeting.

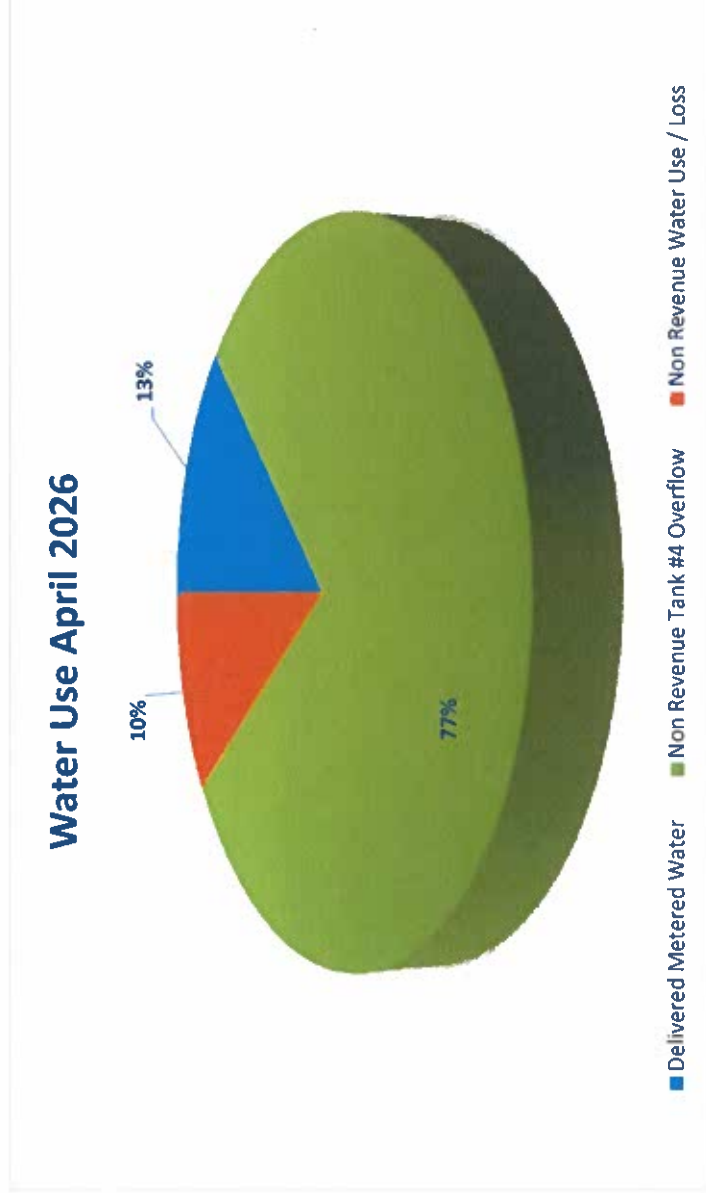
Office Activities Performed by Office Manager

- Submitted the monthly CA Drought report.
- Prepared the Monthly State sampling Report.
- Attended AllPaid Training on credit card processor alternatives.
- Researched and ordered Oyster shells for the park bocce ball court.
- Attended an Ethics Webinar.
- Attended the TTSA public outreach campaign workshop for the Clean Water Revitalization Project.
- Updated the website with the new credit card merchant account with AllPaid.

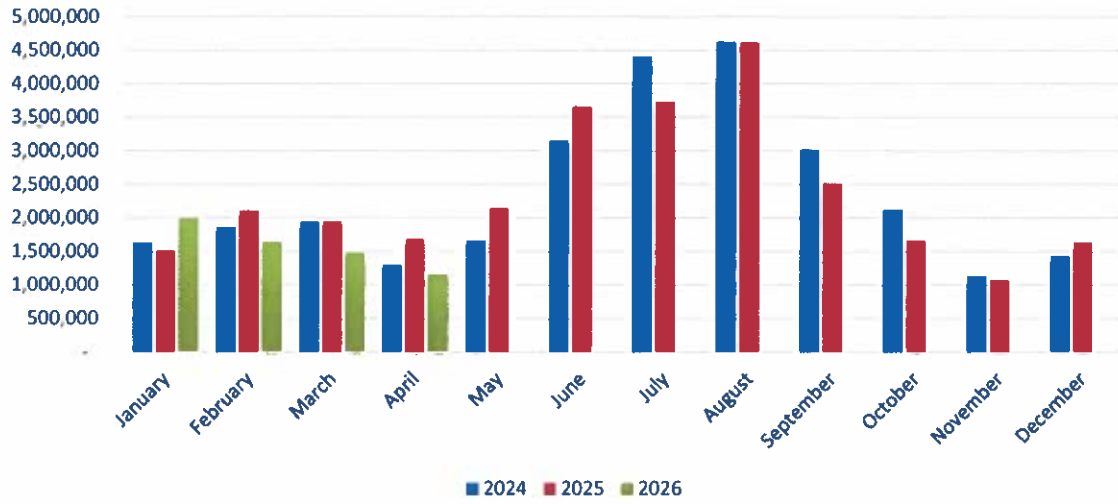
EXHIBIT D4

ALPINE SPRINGS COUNTY WATER DISTRICT APRIL 2026 WATER REPORT

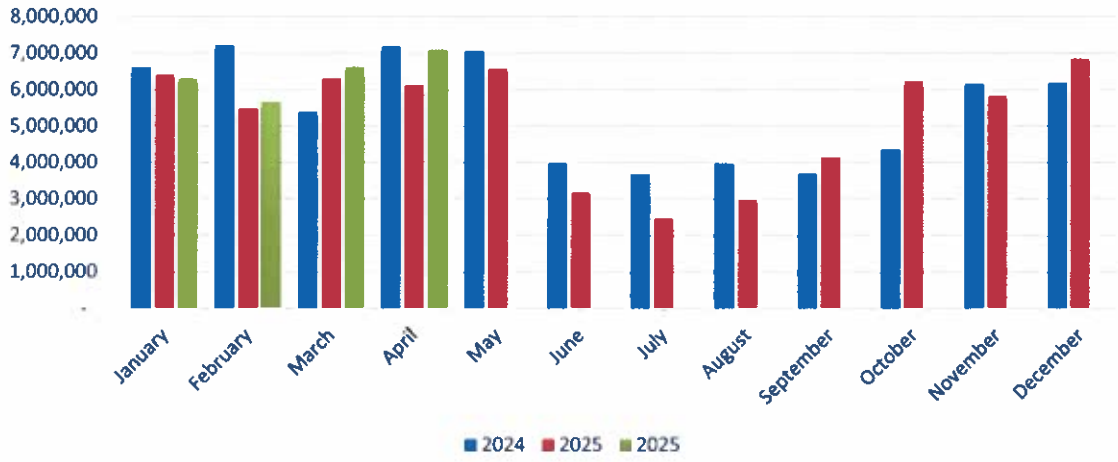
Total Potable Water Production	9,171,760 Gallons
Delivered Metered Water	1,151,504 Gallons
Non Revenue Tank #4 Overflow	7,091,611 Gallons
Non Revenue Water Use / Loss	928,645 Gallons



Delivered Metered Water per Month (gallons)



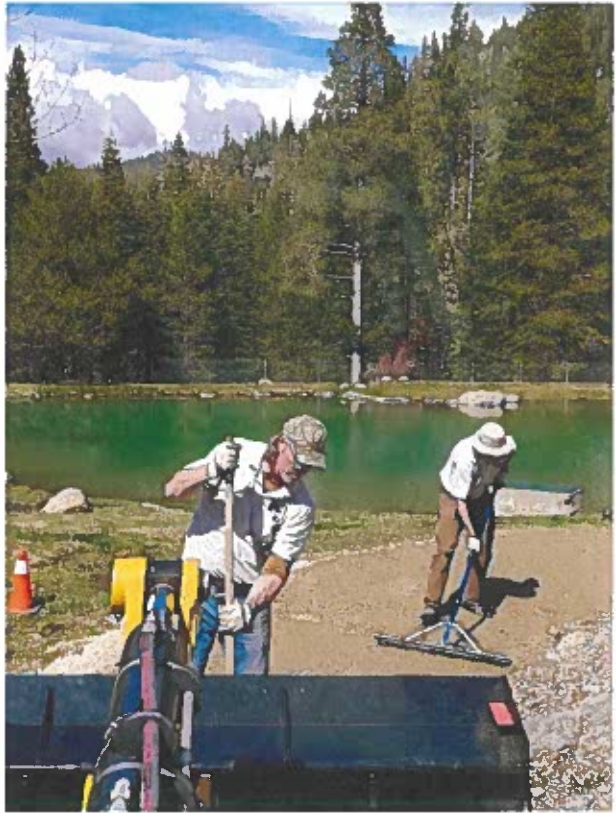
Non Revenue Tank #4 Overflow to Bear Creek per Month (gallons)



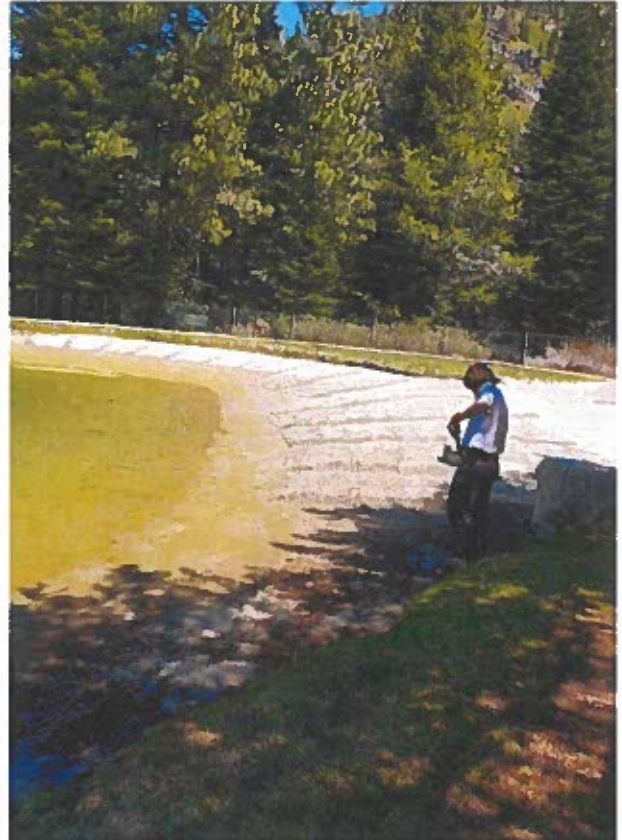
Total Water Production per Month (gallons)



April 2026 Operations



Park path restoration



Pond draining and cleaning



Turning on seasonal water service to the boat inspection station.



Operation of the bulk Chlorine fill station.

EXHIBIT D5

T-TSA BOARD MEETING SUMMARY

04/15/2026 Regular Board Meeting

1) **The April 15th, 2026 – This Regular Meeting was held in person.**

- Board Meeting & Agendas: <https://ttsa.portal.civicclerk.com>
- Board Meeting Videos are still available on YouTube (click link): www.youtube.com/@TTSABoardVideos

2) **Status Report:**

a) **Operations Report:**

- All plant waste discharge requirements were met, and the plant performed well in January.
- Initiated the use of the remaining build sodium hydroxide inventory as part of the chemical mothballing process. The material is being applied to enhance alkalinity, support, and improve the nitrification process.
- Met with Lahontan State Regional Water Board representatives to discuss the upcoming WDR revision process and provided a presentation from Carollo Engineers on the Clean Water Revitalization Project.
- Completed paint projects for Primary Pump Station and Digester Building.

b) **Capital Projects Report:**

- Digestion Improvements Project: Brown and Caldwell (BC) 60% Design, as well as the scope and Fee amendment discussion, remain in progress
- Network Upgrades Project:
A kick-off meeting was scheduled.
- Clean Water Revitalization Project (CWRP). Previously entitled, the Nutrient Removal Improvements Project (NRIP): (DIM-05) The Electrical, Instrumentation & Control Facilities & Review Workshop has been completed. (DIM-06) Site and Support Facilities, and a Demolition Plan Workshop is scheduled for the end of April. (DIM-07) The Architecture, Buildings, Laboratory, and Landscaping Workshop is also scheduled for the end of April. (DIM-08) Project Implementation Review Workshop scheduled for May. The Public Outreach website and communications strategy are completed.

c) **Laboratory Report:**

- CA Lahontan Regional Water Quality Control Board – WDR Review.
- Laboratory Information Management System (LIMS) enhancements.
- NRIP Lab tours for Vacaville and Stockton DWTP were successful.
- Clean Water Revitalization Project support testing for Carollo design.
- Continued CDPH Covid sampling for the Department of Health.

d) **Public Outreach and Training/Conferences:**

- Leadership Brown Bag Presentation with Staff.
- Safety and Compliance Administrator On-Boarding.
- Presentation to the NTPUD Board of Directors.

e) **Other Items Report:**

• **The Board Approved:**

- The Consent Agenda: Special Board Meeting Minutes from March 9, 2026, and the Regular Board Meeting Minutes from March 18, 2026.
- Approval of the Ballot Vote for Judy Friedman as Special District Representative Appointment to the Placer County LAFCO.

• **Additional Items:**

- Presentation of the Clean Water Revitalization Project Community Engagement Plan.
- Department Reports and General Manager Report: Informational updates only.
- CSDA GM Summit in Newport in June.
- Next Regular Board Meeting is May 20th, 2026.

EXHIBIT E1

**Alpine Springs County Water District
Budget and Finance Committee Report
Thursday, April 9, 2026, 9:00**

Members: Bert Clement, District Director, Chair
Evan Salke, District Director
Joe Mueller, General Manager
Advisors: Mike Dobrowski, CPA, District Accountant
Staff: Laurie Axell, Office Manager
Guests: None

Items discussed and recommendations to the board:

1. PUBLIC COMMENT- None

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION

Monthly Financial Reports

After reviewing the March financial statements. The committee recommends approval of the financials.

Treasurer's Report

The committee reviewed the Treasurer's report and recommends approval.

The committee reviewed FOR RECOMMENDATION, RESOLUTION #6-2026 AN UNSECURED, SUBORDINATE INTERFUND NOTE and recommends board approval.

Unbudgeted Expense

There were no unbudgeted expenses this month.

3. MEMBERS' COMMENTS

No members comments.

4. CORRESPONDENCE

None

5. ADJOURNMENT

The committee adjourned at 9:45 a.m.

6. NEXT MEETING

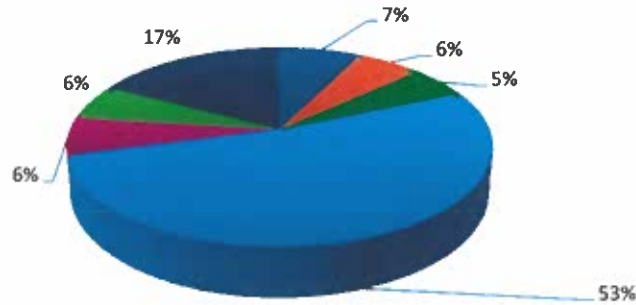
Next B&F meeting: Thursday, May 7, 9:00 am

**ALPINE SPRINGS COUNTY WATER DISTRICT
APRIL 2026 TREASURERS REPORT
FY 25/26**

Operating Funds	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 256,164	5/4/2026	0.00%
LAIF	\$ 201,319	5/4/2026	3.826%
Placer County Treasurer	\$ 182,818	3/31/2026	3.812%
Operating Funds (CA CLASS)	\$ 1,828,520	4/30/2026	3.692%
	<u>\$ 2,468,821</u>		

Restricted Funds	Account Balance	Report Date	Interest
CERBT	\$ 213,043	5/1/2026	3.560%
Fire Mitigation Funds (CA CLASS)	\$ 201,838	4/30/2026	3.692%
LRB Funds (CA CLASS)	\$ 602,565	4/30/2026	3.692%
	<u>\$ 1,017,446</u>		

Cash and Investments as a Percentage of Total



- Checking Plumas Bank
- LAIF
- Placer County Treasurer
- Operating Funds (CA CLASS)
- CERBT
- Fire Mitigation Funds (CA CLASS)
- LRB Funds (CA CLASS)

Total Cash and Investments By Month

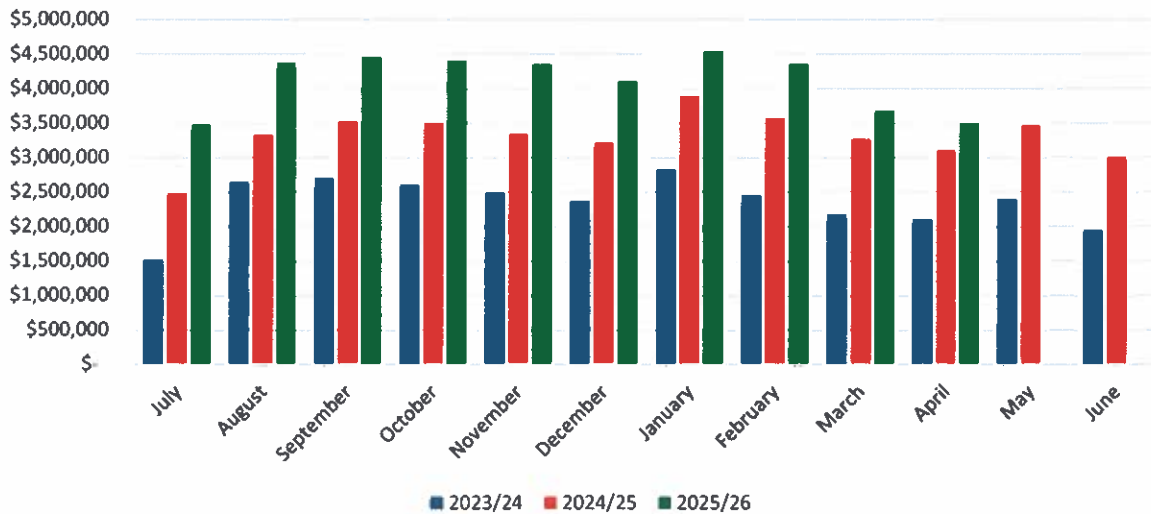


EXHIBIT E3

**ALPINE SPRINGS COUNTY WATER DISTRICT
LONG RANGE PLANNING COMMITTEE REPORT**

Date: Monday, May 4, 2026
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 3:00 pm
Members: Kurt Gooding, District Director and Committee Chair
Christine York, District Director, Joe Mueller, General Manager
Doug Boling, Member David Bourke, Member
Dave Smelser Member Michael Lightbody, Member (Zoom)
Bob Spencer, Member (Zoom)
Absent: Vince Baldrige

Meeting was called to order at 3:00pm.

Public Comment.
No public Comment

1. Annual Review and Discuss of LRP Policies

- a) Committee reviewed the LRP policies and recommended no changes at this time.
- b) The need for additional clarification on the calling of LRP meetings was discussed, at this time no changes were recommended.
- c) Some Committee members expressed concern that because Capital Improvement Project recommendations would still need to go through the Budget and Finance Committee for financial review, that committee had no teeth.

2. Annual Capital Projects review

- a) The committee reviewed the CIP projects for this year and in the near future and recommended no changes.
- b) There was some discussion about moving some projects up by shifting priorities while maintaining annual CIP expenses, this however was not feasible for the projects discussed were in multiple different fund budgets, so idea was not pursued.
- c) There was a lot of discussion and background information given on the Alpenglow development with concern about how that project may move forward and the potential impacts to the current District CIP plans. The decision was made to shelve the topic as it was determined it was too early in the development stages with not enough information to proceed.

3. MEMBERS' COMMENTS

- a. There were no comments at this time.

4. CORRESPONDENCE TO THE COMMITTEE

- a. There was no correspondence to the committee.

The meeting was adjourned at 5:15pm.
By: Kurt Gooding, Committee Chair
Date: May 4, 2026

EXHIBIT F1



AGENDA NO: F1

MEETING DATE: 05/08/2026

Staff Report

TO: ASCWD Board of Directors

Date: April 28, 2026

FROM: Joe Mueller, General Manager

SUBJECT: Draft Review Alpine Springs County Water District Operating and Capital Improvement Projects Budget for Fiscal Year July 1, 2026, through June 30, 2027.

DISCUSSION:

Attached for Board Review is the proposed Fiscal Year (FY) 2026-2027 Alpine Springs County Water District Annual Operating Budget, Operations Budget Breakdown, and Capital Improvement Budget. The proposed budget maintains operations at levels similar to prior years while including funding for capital projects, and anticipated repair and replacement.

This data will have been reviewed by the B&F Committee on May 7th, 2026, and their comments and recommendations will also be presented to the Board.

All adjustments discussed and agreed upon will be incorporated into the documents and brought back to the Board for possible adoption at the June 12th, 2026, Regular Board of Directors Meeting.

Things of note for the FY26/27 Budgets:

- Under the proposed FY26/27 the Operations Budget projected revenues minus projected expenses net a positive variance of \$228,186.
- Total Proposed CIP Budget for FY26/27 - \$2,961,652 which includes both Master Plan and District identified needs.
- Fully funding of the identified FY26/27 CIP projects along with fully funding depreciation will result in a total of \$2,733,466 needed from a combination of reserves and newly issued debt.
- The Operations Budget is carrying an estimated depreciation expense of \$320,000, which the District CPA will be providing an updated figure before the June meeting.
- FY26/27 CIP is carrying forward \$14,000 for projects not completed in FY25/26, 907 snowplow blade which staff is reconsidering options and the need, and park compliance activities that remain ongoing.
- Budgeted increases have been added throughout the expense line items to account for known and anticipated cost of goods and services reflecting an average increase of 5.5 percent.
- Includes \$25,000, half of the total estimated contract fee to perform the 2028 to 2032 rate study and potential rate hearing, work would begin early 2027.

- Expense line item, Interest Expense Debt Service has been added to reflect anticipated loan debt service.

FISCAL IMPACT:

The proposed FY26/27 Operating Budget Expenses total \$3,526,939 and the Capital Improvement Projects Budget totals \$2,961,652. Budgeted revenues based on the FY26/27 rates are expected to meet operating and depreciation expenses with partial funding of capital needs and full funding with an anticipated use of reserves and newly issued debt.

RECOMMENDATION:

Review and provide comments to staff on the Draft Alpine Springs County Water District Operating FY26/27 Annual Operating and Capital Budget.

ATTACHMENTS:

- 1- Alpine Springs County Water District DRAFT Annual Operating Budget for FY26/27
- 2- Alpine Springs County Water District DRAFT Operations Budget Breakdown for FY26/27
- 3- Alpine Springs County Water District DRAFT Annual Capital Improvement Budget for FY26/27

DRAFT Alpine Springs County Water District FY 2026/27 Budget DRAFT

Alpine Springs County Water District FY 2026/27 Budget	Budget	Approved Budget	Percent Change	Actual	Actual	Actual
	2026/27	2025/26		2024/25	2023/24	2022/23
Revenue						
4010 Water Revenue	\$1,609,935	\$1,372,989	17.3	\$1,239,851	\$1,040,343	\$799,189
4050 Connection Fees	\$25,214	\$37,821	-33.3	\$27,166	\$39,773	\$27,166
4100 Sewer Revenue	\$518,276	\$433,749	19.5	\$432,919	\$388,499	\$329,675
4150 Garbage Revenue	\$426,809	\$400,113	6.7	\$375,364	\$358,499	\$267,381
4175 Park Revenue	\$32,000	\$35,000	-8.6	\$35,240	\$45,840	\$33,169
4200 Fire Mitigation Fees	\$12,000	\$12,000	0.0	\$1,039	\$27,371	\$17,166
4300 Fire Fuel Management Fees	\$0	\$0	0.0	\$0	\$0	\$25,604
4510 Property Tax Revenue	\$1,055,891	\$998,734	5.7	\$1,031,981	\$993,725	\$933,541
4999 Other Revenue	\$25,000	\$25,000	0.0	\$27,447	\$41,658	\$20,286
4850 Interest Revenue	\$50,000	\$50,000	0.0	\$117,283	\$76,238	\$25,995
Total Revenue	\$3,755,125	\$3,365,406	11.6	\$3,288,290	\$3,011,946	\$2,479,172
Expense						
5020 Salaries and Wages - Admin	\$358,140	\$349,163	2.6	\$304,573	\$257,812	\$223,942
5032 Salaries and Wages - O&M	\$270,510	\$256,487	5.5	\$213,120	\$250,138	\$211,087
5103 Benefits - Admin	\$114,430	\$105,723	8.2	\$50,596	\$33,269	\$27,650
5104 Benefits - O&M	\$101,137	\$70,963	42.5	\$58,864	\$100,655	\$64,034
5106 HRA	\$12,291	\$11,173	10.0	\$4,122	\$11,211	\$9,626
5110 Directors' Fees	\$11,850	\$11,850	0.0	\$11,775	\$11,300	\$11,275
5120 Insurance - Administration	\$67,709	\$66,053	2.5	\$63,596	\$57,467	\$42,611
5145 Park Expenditures	\$30,075	\$37,850	-20.5	\$20,358	\$13,701	\$8,888
5151 Parts/Tools/Misc. Equip	\$31,900	\$32,600	-2.1	\$20,803	\$19,685	\$18,842
5162 Postage and Delivery	\$4,300	\$4,060	5.9	\$4,174	\$3,164	\$5,033
5165 Cleaning	\$0	\$2,000	-100.0	\$0	\$2,963	\$3,195
5166 Newsletter and Printing	\$3,450	\$3,450	0.0	\$3,575	\$3,442	\$1,092
5167 Office Expense	\$20,535	\$22,405	-8.3	\$15,735	\$13,078	\$15,324
5168 Dues and Subscriptions	\$16,570	\$13,744	20.6	\$11,650	\$6,282	\$12,032
5169 Bank and Collection Fees	\$3,600	\$4,000	-10.0	\$2,443	\$3,935	\$2,709
5170 Analytical Testing	\$18,000	\$14,000	28.6	\$10,811	\$10,953	\$3,262
5180 Accounting Fees	\$78,284	\$76,003	3.0	\$73,448	\$70,791	\$67,589
5181 Audit	\$32,500	\$25,650	26.7	\$24,544	\$22,145	\$20,500
5190 Legal Fees	\$15,000	\$15,000	0.0	\$4,111	\$6,717	\$8,307
5195 Consultants-Management	\$0	\$0	0.0	\$0	\$0	\$0
5196 Consultants-Misc.	\$39,535	\$16,095	145.6	\$16,334	\$8,872	\$4,989
5220 NTFD Contract	\$844,713	\$798,987	5.7	\$827,464	\$794,889	\$704,841
5221 Fire Fuels Management Fee	\$10,000	\$10,000	0.0	\$14,276	\$0	\$3,969
5225 OPEB Trust - Annual Funding	\$30,000	\$30,000	0.0	\$30,000	\$30,000	\$30,000
5231 Building Maintenance	\$34,180	\$34,480	-0.9	\$14,859	\$10,869	\$7,177
5232 Equipment Maintenance - Admin	\$11,304	\$10,491	7.7	\$8,682	\$8,690	\$8,899
5239 Vehicle Maintenance and Rep.	\$9,750	\$10,500	-7.1	\$3,397	\$9,067	\$11,024
5240 Maintenance Water and Sewer	\$140,000	\$145,000	-3.4	\$70,754	\$120,747	\$58,883
5311 Gas and Electric - Utilities	\$85,770	\$88,570	-3.2	\$75,779	\$73,604	\$53,996
5312 SCADA System	\$20,000	\$20,000	0.0	\$4,573	\$18,007	\$16,242
5320 Travel	\$1,200	\$1,200	0.0	\$0	\$1,873	\$412
5323 Education Staff/Board	\$4,500	\$4,500	0.0	\$1,536	\$1,036	\$522
5324 Uniforms	\$3,500	\$3,500	0.0	\$3,341	\$2,710	\$1,667
5342 ASCWD Fuel	\$9,800	\$8,500	15.3	\$5,503	\$8,227	\$5,929
5371 Telephone - Administration	\$3,200	\$3,400	-5.9	\$3,936	\$3,796	\$3,257
5394 Government Mandates	\$30,255	\$28,418	6.5	\$25,662	\$19,199	\$22,355
5396 Interest Expense Debt Service	\$481,132	\$0	>100	\$0	\$0	\$0
5404 Garbage Services	\$255,520	\$241,524	5.8	\$242,301	\$213,785	\$158,051
5513 Depreciation Expense	\$320,000	\$308,995	3.6	\$309,449	\$308,995	\$275,507
5602 Miscellaneous - O&M	\$2,300	\$1,900	21.1	\$12,735	\$1,282	\$1,810
Total Expense	\$3,526,939	\$2,888,234	22.1	\$ 2,570,820	\$ 2,535,636	\$ 2,128,338
Net Operating Surplus	\$228,186	\$477,171		\$717,470	\$476,308	\$350,834

Alpine Springs County Water District FY 26/27 Draft Budget						
Expense	Description	DRAFT FY25/27	Approved Budget FY25/26	Percent Change	Details	
5020	Salaries & Wages	\$358,140	\$349,163	2.6	Estimated April COLA increase of 3.0% based last two posted COLA % of 2.9% in Dec 2025 and 3.2% in Feb 2026	
5032	Salaries Admin	\$213,290	\$199,267	7.0	Lower tenured staff obtaining annual step increases combined with 3.0% COLA estimate	
	Salaries O&M	\$24,820	\$24,820	0.0		
	Overtime	\$24,820	\$24,820	0.0		
	Standby/On-Call	\$22,400	\$22,400	0.0		
	TOTAL	\$628,649	\$605,650	3.8		
5103	Benefits	\$70,058	\$62,775	11.6	Estimated increase in CalPERS Health benefits at 10%	
5104	Benefits Admin	\$44,372	\$42,948	3.3	Estimated increase in CalPERS retiree health benefits	
	Benefits Retiree	\$101,137	\$176,963	42.5	Operations staff passed the required waiting period for benefits eligibility	
	Benefits O&M	\$215,568	\$176,685	22.0		
	TOTAL	\$3,073	\$2,793	10.0	Increase in insurance premiums	
5106	HRA	\$9,218	\$6,360	10.0	Increase in insurance premiums	
	TOTAL	\$12,281	\$11,173	10.0		
5110	Directors' Fees	\$11,850	\$11,850	0.0		
	Directors' Pay	\$11,850	\$11,850	0.0		
	TOTAL	\$11,850	\$11,850	0.0		
5120	Insurance	\$53,003	\$49,663	6.7	Reflects estimated 2026/2027 SDRMA rates from April 15, 2026 SDRMA Estimated Contribution letter	
	Insurance - SDRMA (Property & Liability)	\$14,706	\$16,370	-10.2	Reflects estimated 2026/2027 SDRMA rates from April 15, 2026 SDRMA Estimated Contribution letter	
	Insurance - SDRMA (Workman's Compensation)	\$37,799	\$36,053	2.5		
	TOTAL	\$53,003	\$49,663	6.7		
5145	Park Expenditures	\$500	\$500	0.0		
	Bathroom maintenance and repairs	\$1,300	\$1,300	0.0		
	BBO propane, maintenance and repair	\$2,000	\$3,600	-44.4	Reflects cost reduction due to the switching to bulk deliveries	
	Chemicals (Chlorine, Fertilizer)	\$3,700	\$3,700	0.0		
	Miscellaneous Supplies	\$400	\$400	0.0		
	Events, Flower Walk, Easter egg hunt	\$3,000	\$3,000	0.0		
	Tennis Court Repairs	\$8,000	\$10,000	-20.0		
	Fence repair	\$0	\$4,000	-100.0		
	Crack seal, seal, stripe parking lot	\$6,300	\$6,300	0.0		
	Pathway, sprinklers, and lawn maintenance	\$3,700	\$3,700	0.0		
	Beach sand / Pathway sand	\$200	\$1,200	-83.3	Less damage due to light snow year	
	Park cards and card reader system repairs	\$975	\$150	50.0	Performed in spring of 2025	
	Booze	\$30,075	\$37,850	-20.5	Replacement reader and associated equipment in 2025	
	TOTAL	\$500	\$500	0.0	Bulk order of oyster shells	
5151	Parts/Tools/Misc. Equip	\$2,500	\$1,500	66.7	Increased identified need by staff performing more inhouse work	
	Tools	\$7,000	\$8,700	-19.5	Reflects cost reduction due to the switching to bulk deliveries	
	Chemicals Misc., Chlorine	\$10,000	\$10,000	0.0		
	Distribution System Parts and Supplies Misc.	\$5,000	\$5,000	0.0		
	Collection System Parts and Supplies Misc.	\$400	\$400	0.0		
	Gas Detector calibrations	\$1,800	\$1,800	0.0		
	Generator maintenance	\$1,200	\$1,200	0.0		
	Unscheduled Rental	\$4,000	\$4,000	0.0		
	Hydrant Repair Service and Parts	\$31,900	\$32,600	-2.1		
	TOTAL	\$2,500	\$1,500	66.7		
5162	Postage & Delivery (Shipping)	\$2,200	\$2,000	10.0	Reflects cost increase (actual cost)	
	Postage for bill mailings	\$900	\$860	4.7	Reflects cost increase (actual cost)	
	CCR and Newsletter Postage	\$1,200	\$1,200	0.0		
	UPS/Fed Ex	\$4,500	\$4,060	5.9		
	TOTAL	\$2,200	\$2,000	10.0		
5165	Cleaning	\$0	\$2,000	-100.0	Service eliminated preformed in house with District staff	
	Semi-Monthly service, carpets, windows	\$0	\$2,000	-100.0		
	TOTAL	\$0	\$2,000	-100.0		
5166	Newsletter & Printing	\$3,450	\$3,450	0.0		
	Semi-Annual newsletter, CCR, and postcard, printing	\$3,450	\$3,450	0.0		
	TOTAL	\$3,450	\$3,450	0.0		
5167	Office Expense	\$300	\$400	-25.0	Reflects actual cost	
	Paper Supplies - Copier	\$4,000	\$6,000	-33.3	Reflects actual cost	
	General, Misc office equipment	\$2,500	\$2,820	-11.3	Reflects actual cost	
	Office internet	\$1,100	\$1,100	0.0		
	Software	\$2,850	\$2,850	0.0		
	Isolated Payroll					

Alpine Springs County Water District FY 26/27 Draft Budget						
Expense	Description	DRAFT	Approved	Percent	Details	Change
		FY25/27	Budget FY25/26			
	Notary Services (\$45 per recording)	\$135	\$135	0.0		
	IT Services to optimize office computers and email system	\$8,000	\$6,000	0.0	Reflects actual cost	
	Core Support	\$850	\$600	41.7	Reflects actual cost	
	Safety Lunch / annual dinner	\$2,800	\$2,500	12.0		
	TOTAL	\$20,535	\$22,405	-8.3		
5168	Dues & Subscriptions					
	AWWA (billed 3-1 to 2-28)	\$550	\$516	6.6	Reflects cost increase (actual cost)	
	Website Hosting & Management	\$4,200	\$2,300	82.6	New vendor providing additional website functionality	
	CRWA membership	\$980	\$980	0.0		
	CSDA membership	\$9,000	\$9,000	0.0		
	Staff CWEA membership	\$1,100	\$478	130.1	Reflects cost increase (actual cost)	
	State staff required water certifications	\$480	\$300	60.0	Reflects actual cost, staff holding higher certifications	
	Staff CWEA certifications	\$260	\$170	52.9	Reflects actual cost, staff holding higher certifications	
	TOTAL	\$16,570	\$13,744	20.8		
5169	Bank Service Charges/Tax Collection Fees					
	Late Fees/Interest	\$100	\$500	-80.0	Reduction due to higher level of admin oversight	
	Credit Card fees - merchant services	\$3,500	\$3,500	0.0	Actual usage (recovered under other revenue)	
	TOTAL	\$3,600	\$4,000	-10.0		
5170	Analytical Testing					
	Testing required this budget cycle	\$18,000	\$14,000	28.6	Calculated on state required testing this cycle	
	TOTAL	\$18,000	\$14,000	28.6		
5180	Accounting Fees					
	Mike Dobrowski	\$78,284	\$76,003	3.0	Per contract 3.0%COLA	
	TOTAL	\$78,284	\$76,003	3.0		
5181	Audit					
	Audit Fees	\$30,500	\$24,500	24.5	New firm providing services reflects cost increase (actual cost)	
	Appropriations Limit	\$2,000	\$1,150	73.9	New firm providing services reflects cost increase (actual cost)	
	TOTAL	\$32,500	\$25,650	26.7		
5190	Legal Fees					
	Legal Fees	\$15,000	\$15,000	0.0		
	TOTAL	\$15,000	\$15,000	0.0		
5196	Consultants - Miscellaneous					
	Consultant to review rates	\$25,000	\$0	>100	Half of total cost, fee split between FY2026/27 and FY2027/28	
	On Call Engineering services	\$10,000	\$10,000	0.0		
	Temporary help (60 hrs @ \$26/hr.)	\$0	\$1,560	-100.0	No anticipated need this year	
	Board Secretary	\$4,535	\$4,535	0.0		
	TOTAL	\$39,535	\$16,095	145.6		
5220	NTPFD Contract					
	NTPFD Contract 1st Payment (55%)(80%)	\$464,592	\$439,443	5.7	Projected Increase in property tax revenues	
	NTPFD Contract 2nd Payment (40%)(80%)	\$337,895	\$319,595	5.7	Projected Increase in property tax revenues	
	NTPFD Contract 3rd Payment (5%)(80%)	\$42,236	\$39,949	5.7	Projected Increase in property tax revenues	
	TOTAL (80% of Property Taxes)	\$844,713	\$798,987	5.7		
5221	Fire Fuel Management					
	Fire Fuel Management	\$10,000	\$10,000	0.0	Fire fuels management around water and sewer infrastructure	
	Total Fire Fuel Management	\$10,000	\$10,000	0.0		
5225	OPEB Trust - Annual Funding					
	OPEB Funding	\$30,000	\$30,000	0.0		
	TOTAL	\$30,000	\$30,000	0.0		
5231	Building Maintenance					
	Repairs/Supplies	\$3,500	\$3,500	0.0		
	Paving and crack sealing	\$20,000	\$20,000	0.0		
	Yard Maintenance, base material, cleanup and disposal	\$3,400	\$3,400	0.0		
	Outside Snow Removal	\$5,000	\$5,000	0.0		
	Fire Extinguishers	\$600	\$600	0.0		
	Backflow Testing	\$700	\$700	0.0		
	Outside contractor repairs	\$500	\$400	25.0	Reflects outside labor cost increase	
	Pest Control	\$480	\$480	0.0		
	TOTAL	\$34,180	\$34,480	-0.9		
5232	Equipment Maintenance - Administration					
	Copier (Sierra Office Solutions)includes color copies & ink	\$4,296	\$4,296	0.0	Reflects cost increase (actual cost)	
	Intermedia AT&T SCADA Phone System	\$1,618	\$1,266	28.4		
	Professional Communications Messaging - Answering Service	\$585	\$585	0.0		
	3 Cell Phones	\$2,400	\$2,200	9.1	Reflects cost increase (actual cost)	

Alpine Springs County Water District FY 26/27 Draft Budget						
Expense	Description	DRAFT FY25/27	Approved Budget FY25/26	Percent Change	Details	
						TOTAL
5239	Vehicle Maintenance	Badger Meter Service Agreement (billed every 6 months)	\$2,405	11.9	Reflects cost increase (actual cost)	
		District Trucks	\$10,491	7.7		
		District heavy equipment District light equipment	\$4,350 \$5,500 \$400	\$4,600 \$5,500 \$400	-5.4 -9.1 0.0	Replacing a 1971 vintage truck with new Reduced usage of older equipment due to air board requirements
	TOTAL	\$9,750	\$10,500	-7.1		
5240	Maintenance - Water & Sewer Dept	Sewer Annual Cleaning	\$20,000	0.0		
		Sewer Clean & TV Project	\$18,800	4.4		
		Sewer Line Repairs	\$20,000	5.3		
		Manhole repairs	\$15,000	\$24,500	-38.8	Reflects current needs
		Sewer Service Repairs/Replacements	\$10,000	\$5,200	\$2.3	Reflects cost increase (actual cost)
		Road paving repairs	\$7,000	\$5,000	40.0	
		Water Leak Repairs	\$30,000	\$28,000	7.1	Reflects current needs
		Water Tank service and repair	\$2,000	\$1,000	100.0	Reflects anticipated work
		Springs 1,2,3, and 4 service and repair	\$6,000	\$11,000	-45.5	Reflects cost increase (actual cost)
		Well # R1-R2-AME service and repair	\$5,500	\$5,100	7.8	Reflects cost increase (actual cost)
		Cla-Val inspection, repairs and rebuild service	\$5,500	\$4,000	\$7.5	Reflects cost increase (actual cost)
		Remove snow water tanks	\$0	\$4,000	-100.0	Service performed inhouse by District staff
		Reproduce water & sewer plans	\$200	\$200	0.0	
		TOTAL	\$140,000	\$145,000	-3.4	
		5311	Gas & Electric - Utilities	Electrical (incl. Snowmaking Power, ASCWD Office & O&M)	\$48,000	-5.9
Propane (inc. O&M)	\$17,000			0.0		
Sewer (TTSA) Office and Park	\$3,770			0.0		
Garbage Service Office	\$5,000			\$4,800	4.2	Rate increase
Garbage (Memorial Day Cleanup Dumpsters)	\$12,000			\$12,000	0.0	Additional request for green waste dumpsters Fire Safe = \$2000, Two Community Days = \$10,000
	TOTAL	\$85,770	\$88,570	-3.2		
5312	Telemetry System (SCADA)	Annual RTU and HMI Field Maintenance	\$5,850	0.0		
		Annual Support computer and software	\$5,000	0.0		
		Scada, radio and transducer Repairs & Improvements	\$8,150	\$8,150	0.0	
		Net streaming remote access to SCADA computer	\$1,000	\$1,000	0.0	
	TOTAL	\$20,000	\$20,000	0.0		
5320	Travel	Travel - All Staff	\$1,200	0.0		
		TOTAL	\$1,200	\$1,200	0.0	
5323	Education Staff/Board	Education - All Staff	\$3,500	0.0		
		Staff Safety Training	\$1,000	\$1,000	0.0	
		TOTAL	\$4,500	\$4,500	0.0	
5324	Uniforms	Uniforms - O&M	\$3,000	0.0		
		Office Shirts	\$500	\$500	0.0	
	TOTAL	\$3,500	\$3,500	0.0		
5342	ASCWD - Fuel	Unleaded	\$5,800	28.9	Reflects current cost	
		Diesel	\$2,500	0.0		
		Special Fluids	\$1,500	\$1,500	0.0	
		TOTAL	\$9,800	\$8,500	15.3	
5371	Telephone - Administration	Phone - AT&T incl. O&M	\$3,000	-6.3	Reflects current cost	
		ZOOM	\$200	0.0		
		TOTAL	\$3,200	\$3,400	-5.9	
5394	Government Mandates	USFS Permit Fee	\$3,500	0.0		
		Slate Water Resources Control Board	\$13,000	\$10,985	18.3	Reflects cost increase (actual cost)
		Fuel Tank Test	\$1,600	\$1,200	33.3	Reflects cost increase (actual cost)
		Placer County Air Qual Permit / Generator Permit	\$1,215	\$1,215	0.0	
		Placer County Haz. Mat. Permit	\$1,400	\$1,400	0.0	
		Under Ground Service Alert	\$500	\$300	66.7	Reflects cost increase (actual cost)
		PCLAFCCO	\$3,700	\$3,428	7.9	Reflects cost increase (actual cost)

Alpine Springs County Water District FY 26/27 Draft Budget						
Expense	Description	DRAFT	Approved	Percent	Details	Change
		FY26/27	Budget FY25/26			
5396	Placer County Elections	\$800	\$0	>100	Anticipated November Elections	
	Misc. Placer County Fees	\$715	\$715	0.0		
	GASB-68/74/75 Report & Schedules	\$3,000	\$4,850	-38.1	Reflects current cost	
	Diamond Maps	\$325	\$325	0.0		
5396	Newspaper Legal Notices	\$500	\$500	0.0		
	TOTAL	\$30,255	\$28,418	6.5		
5404	Interest Expense Debt Service	\$481,132	\$0	>100	Anticipated issuance of debt	
	TOTAL	\$481,132	\$0	>100		
5404	Garbage Services	\$253,270	\$239,274	5.8		
	Annual Garbage Contract	\$2,250	\$2,250	0.0	TTSD increase per 2023 contract and as outlined in the March 18, 2026 TTSD Email	
	Hazard Waste Disposal 3 at \$750 each	\$255,520	\$241,524	5.8		
5513	Depreciation Expense	\$320,000	\$306,995	3.6	Estimate District CPA to calculate	
	TOTAL	\$320,000	\$306,995	3.6		
5602	Miscellaneous Safety - O&M	\$200	\$200	0.0		
	Traffic Control Safety	\$600	\$200	200.0	Replacing shop eye wash station with a plumbed system	
	Emergency Eye Wash	\$1,500	\$1,500	0.0		
	Personnel Protective Safety Gear	\$2,300	\$1,900	21.1		
	TOTAL	\$2,300	\$1,900	21.1		

DRAFT

Project Description	Fiscal Year 2026/27
	2026/27
Chlorination injection stations alternatives analysis	\$75,000
Cat 907M Snow plow blade (Carry forward from prior CIP Budget)	\$10,000
Park ADA Compliance Activities (Path Improvements)	\$4,000
New Service Vehicle	\$60,000
District Identified Project Totals	\$149,000
Ongoing water and sewer service lines replacement and /or rehabilitation 1% annually	\$252,902
Water main upsize along Kloster Court	\$467,250
Alpine Meadows Estates Well Number 1 upgrades - backup generator	\$300,000
Tank 2, 3, 5 replacement engineering services	\$150,000
Tank 2 replacement construction	\$1,642,500
Master Plan Identified Project Totals	\$2,812,652
Totals	\$2,961,652

EXHIBIT F2



=-0987COUNTY WATER DISTRICT

AGENDA NO: F2

MEETING DATE: 05/08/2026

Staff Report

TO: ASCWD Board of Directors

Date: April 28, 2026

FROM: Joe Mueller, General Manager

SUBJECT: Capital Improvement Plan Five-Year Outlook

DISCUSSION:

Attached for Board Review is the proposed five-year outlook for the Alpine Springs County Water District Capital Improvement Plan (CIP) starting (FY) 2026/27. The proposed CIP outlook takes into account known projects identified in the Districts Master plan, District staff identified projects that may be amortized out (typically over \$5000 in value), District cash flow based on current set rate structure, Districts debt service, and the potential impacts development could play on projects going forward.

Things of note for the Capital Improvement Plan Five-Year Outlook FY 26/27

- FY 26/27 is year four of the District five-year rate structure approved in 2023. Absent a newly adopted rate structure by 2028 rates would remain at 2027 levels.
- Factoring in the anticipated CIP debt service of \$5.1 million, the FY26/27 O&M Budget shows a positive variance of \$228,186. This along with a depreciation expense of \$320,000 across all funds is the approximate amount available annually under the current rates to maintain reserves, fund CIP projects and account for cost escalation.
- Replacement of the Districts underground residential water services and sewer infrastructure continues to be forecasted at 1 percent of total assets per year as recommended by the District Master Plan, budgeted at \$252,902 for FY26/27
- Funding for future water mainline replacements identified by the Master plan and listed on the five-year forecast have not been identified past the FY26/27 project on Klosters Court.
- Funding of the replacement of water storage tanks 2, 3, and 5 would be through the issuance of debt, repayment of said debt is accounted for under the O&M budget expense "Interest Expense Debt Service".
- Construction replacement of all three water storage tanks 2, 3, and 5 is considered one project with construction anticipated to take place over three construction seasons. It is possible however that based on the bids and contractor that more than one tank can be completed per season, and the CIP budget would be adjusted accordingly.
- Through the 2025 Chlorination System Evaluation Study, the District recognized improvements to the way water chlorination is provided throughout the District is

required. A chlorination injection alternatives analysis is proposed under the 26/27 CIP budget. Implementation would be scheduled to take place in future years.

- Preconstruction design work on a new Tank 6, pump station and pipelines above Juniper Mountain is forecast to begin after existing tank replacements are completed and cost fully realized.
- No project has been forecast based on the Alpenglow Development and the Water and Wastewater Systems Analysis, due to the uncertainty of development timing, the continued development of a fully designed project with higher certainty of outlined cost, and the need for an executed agreement.
- The previously identified three water booster stations continue to be forecasted for future out years as the methodology to best transfer and move water up the valley continues to be evaluated.
- Projects listed in red are not funded under the current District rate structure.

FISCAL IMPACT:

The Alpine Springs County Water District Capital Improvement Plan Five Year Outlook is a forecasting tool used to assist in making financial and budgetary decisions with a lookahead to future anticipated needs and requirements. The listing of projects and expenses does not mean a project has approval or funding. Only those CIP projects approved during the District's annual fiscal year budget adoption process are considered approved and have budgetary impact.

RECOMMENDATION:

Review and provide comments to staff on the Alpine Springs County Water District Capital Improvement Plan Five Year Outlook, starting FY 2026/27

ATTACHMENTS:

- 1) Alpine Springs County Water District Capital Improvement Plan Five Year Outlook, starting FY 2026/27

**Alpine Springs County Water District
Capital Improvement Plan Five-Year Outlook
Fiscal Year 2026/27**

DRAFT

Project Description	Fiscal Year 2026/27	Future Budget Years	NEW RATE YEAR		
			2027/28	2028/29	2029/30 and beyond
Chlorination injection stations alternatives analysis	2026/27	2027/28	2028/29	2029/30 and beyond	
Cat 907M Snow plow blade (Carry forward from prior CIP Budget)	\$75,000				
Park ADA Compliance Activities (Path Improvements)	\$10,000				
New Service Vehicle	\$4,000				
Water meter install to service Park, ASCWD office and Fire house	\$60,000	\$25,000	\$60,000		
Resurface Tennis courts		\$140,000			
Office roof replacement				\$70,000	
Chlorination injection stations updates				\$1,500,000	
District Identified Project Totals	\$149,000	\$25,000	\$140,000	\$60,000	\$1,570,000
Ongoing water and sewer service lines replacement and /or rehabilitation 1% annually	\$252,902	\$260,489	\$268,304	\$276,353	\$284,643
Water main upsiz e along Kloster Court	\$467,250				
Alpine Meadows Estates Well Number 1 upgrades - backup generator	\$300,000				
Tank 2, 3, 5 replacement engineering services	\$150,000				
Tank 2 replacement construction	\$1,642,500	\$1,662,940			
Tank 5 replacement construction			\$1,715,500		
Tank 3 replacement construction			\$20,762		
Water main from new Juniper Mountain booster PS to Kloster Court Pre Construction design work			\$36,060		
Water main upsiz e along Juniper Mountain Road Pre Construction design work			\$3,278		
New Juniper Mountain booster pump station Pre Con design work			\$154,075		
New Tank 6 Pre Con design work				\$1,484,509	
Water main upsizing from AME well to Trapper McNutt Trail				\$215,289	
Water main upsizing from Beaver Dam Trail to Deer Park				\$265,080	
Water main upsizing Juniper Mountain Road					
Tank 6 and booster pump station construction					\$4,500,000
Booster Pump Stations & PRV's to improve water movement from zone to zone					\$3,600,000
Master Plan Identified Project Totals	\$2,812,652	\$1,923,429	\$2,197,979	\$2,241,231	\$9,384,643
Totals	\$2,961,652	\$1,948,429	\$2,337,979	\$2,301,231	\$9,954,643

NOTE: Projects listed in red are not funded under the current District rate structure.

EXHIBIT F3



AGENDA NO: F3

MEETING DATE: 05/08/2026

Staff Report

TO: ASCWD Board of Directors

Date: May 1, 2026

FROM: Joe Mueller, General Manager

SUBJECT: Consider for approval updates to the District Mission Statement and Administrative Policy Number 4.0.0

DISCUSSION:

The Administration and Personnel Committee met on Tuesday, April 7th to review, discuss and suggest updates if needed to the District Mission Statement and A&P policies 4.0.0 through 4.18.0.

During this discussion, the Committee suggested modifications to the District's Mission Statement and Administrative Policy Number; 4.0.0 ADMINISTRATION & PERSONNEL COMMITTEE POLICY OF OPERATION. A redlined version of the Mission Statement and Administrative Policy 4.0.0 are attached for the Board to review and easily identify the Committee recommended changes.

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

RECOMMENDATION:

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

FISCAL IMPACT:

No fiscal impact

Attachments:

1. Redlined Version of the District Mission Statement
2. Redlined Version of Policy Number 4.0.0 ADMINISTRATION & PERSONNEL COMMITTEE POLICY OF OPERATION

ASCWD MISSION STATEMENT

The mission of Alpine Springs County Water District is to serve the residents of Alpine Meadows

1. Adequate, safe, dependable drinking water and fire flow to meet community needs
2. Safe, efficient and non-hazardous collection of waste water and refuse
3. Adequate and dependable fire protection services
4. Protection, preservation and enhancement of the District owned greenbelt lands ~~urban forest~~ setting with consideration for the property owner's continued use and enjoyment
5. Offer recreation services and facilities serving all age groups

Objectives

1. Conduct open and public meetings
2. Be responsible to the needs and desires of the constituency
3. Be fiscally responsible and accountable
4. Communicate to the general public on a regular basis the affairs of the District
5. Maintain the necessary certifications, education and information in order to carry out responsibilities in a safe and orderly manner.

Policy Number: 4.0.0

Title: ADMINISTRATION & PERSONNEL COMMITTEE POLICY OF OPERATION

Introduction:

This policy has been developed to establish a scope of influence and provide operational parameters under which to operate.

Ends:

It is the objective of this Committee to provide non-binding recommendations and feedback on recommend policy to the District Board of Directors for its approval regarding the following issues:

1. Administration
 - a. Contracts & agreements (i.e. District Insurance, etc.)
 - b. Board of Directors Rules, Procedures & Responsibilities: (i.e. Board meeting format, Agenda policy, etc.)
 - c. Relationships with governmental and outside entities
 - d. Annexations and re-organizations
 - e. Dissemination of information
2. Personnel
 - a. Wages and salaries
 - b. Relations between the District and its employees
 - c. Legal matters regarding employment with the District
 - d. Position of the General Manager is adequately filled

Responsibility:

It is the responsibility of the members of this Committee to meet, discuss, evaluate, draft, edit or revise policy under the legitimate categories outlined above. Meetings shall be held at the direction of the President of the Board of Directors and scheduled by the Chair of the Committee.

The Committee shall have three members:

1. Two members of the District Board of Directors
2. The General Manager of the District.

It is the further responsibility of the Chairperson of the Committee to preside over the Committee meetings and prepare a written report, to be included in the District Board of Directors Agenda Package, a brief reference should be included for alternative views.

EXHIBIT F4



AGENDA NO: F4

MEETING DATE: 05/08//2026

Staff Report

TO: ASCWD Board of Directors

Date: May 4, 2026

FROM: Joe Mueller, General Manager

SUBJECT: WATER TIER RATE ADJUSTMENT REQUEST

BACKGROUND:

The Bear Creek Association is requesting a water rate tier adjustment for the water used to maintain water levels in their community pond. The Bear Creek Association has a current residential water service account and meter from ASCWD for the explicit purpose of maintaining water levels in the Bear creek pond. While a non-potable water supply such as snowmaking water would be suitable for this use, ASCWD has no ability to supply non-portable water to this area for the infrastructure simply does not exist. In a residential neighborhood such as Bear creek the only available water through ASCWD would be through the potable water service system.

ASCWD 2026 water rates are composed of a base charge based on water meter size, in this case a ¾ meter (\$1904) the smallest offered, and usage charges in three tiers 0-100,000 gal (\$6.24 per 1000 gal), 100,001 200,000 gal (\$7.89 per 1000 gal), and 200,001 + gal (\$13.27 per 1000 gal).

The request references the pond usage as a community benefit recreational facility that supports quality of life in the community. The pond, however, is restricted to the Bear Creek community and not open to all ASCWD rate payers.

In 2024 the ASCWD Board approved ASCWD policy 2.26.0 Water Tier Rate Adjustment During A Water Leak. While not directly related the policy does provide the General Manager with the ability to provide a tier rate adjustment.

The following is directly from Policy 2.26.0 "The Water Tier Rate Adjustment During A Water Leak Policy for Utilities establishes a mechanism and authority for providing billing adjustments to the water usage tier charge rate from the highest tier (tier 3 greater than 200,000 gallons) to the lower tier 2 rate (100,000 to 200,000 gallons) which currently represents approximately a 41% reduction. Water tiers have been established to account for the cost and infrastructure requirements to supply high demand customers throughout the year. A water leak or one time water line breakage is not considered under the tier cost structure, nor was it meant to be punitive in nature due to unforeseen circumstances to the average customer's water usage."

DISCUSSION:

Discuss the Bear Creek Association request for water rate tier adjustment.

FISCAL IMPACT:

If the District had applied a similar tier rate adjustment as currently allowed for high water usage during a water leak the impact would have been a District water revenue reduction of:

- \$3,713.04 in 2022
- \$1,627.33 in 2023
- \$0000.00 in 2024
- \$1,818.54 in 2025

ATTACHMENTS:

1. April 13, 2026, Bear Creek Association Request for Adjustment of Water Rate for Bear Creek Pond.

April 13, 2026

Joe Mueller, General Manager
Alpine Springs County Water District
270 Alpine Meadows Road
Alpine Meadows, CA 966146

Subject: Request for Adjustment of Water Rate for Bear Creek Community Pond

Dear Joe,

We are writing on behalf of Bear Creek Association, representing 110 homes within the Bear Creek community, all of which are valued Alpine Springs Water customers. Our community pond serves as a recreational facility for residents and is integral to the quality of life in Bear Creek. Historically, our Association has paid residential rates and connection fees for the pond's dedicated water connection. However, recent increases in both water rates and annual meter fees, as well as the requirement for us to install our own valve after the water meter, have placed a considerable financial burden on our Association.

Due to anticipated drought conditions and reduced snowpack, the natural creek that typically fills our pond is expected to run dry earlier than usual this year, necessitating more supplemental water from Alpine Springs. This supplemental usage could be substantial, and the cost at current residential rates may significantly impact our ability to maintain the pond as a community resource. As you may know, all the water supplied to the pond eventually runs over a spillway directly back into the creek and area water table.

Given the nature of the pond's usage, which is seasonal and supports community recreation rather than individual household consumption, we respectfully request that Alpine Springs consider adjusting the water rate for this connection. We note that Alpine Springs currently offers a lower commercial rate for snowmaking, which appears more closely aligned with our usage profile than the standard residential rate.

We believe that keeping the lowest tier residential rate for all pond water usage would more accurately reflect the purpose and benefit of the pond to all 110 Bear Creek households and would ensure its continued operation for recreational use. We respectfully ask the District to review our request and consider granting a rate adjustment for the pond's water connection.

Thank you for your consideration. We are available to provide any further information or discuss this request at your convenience.

Sincerely,



Brian Smits

President, Bear Creek Association



Paul Lego

Treasurer, Bear Creek Association