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PUBLIC NOTICE

Budget & Finance Committee
Alpine Springs County Water District

Date:	Thursday September 10th, 2026
Location:	District Office, Board Room
	270 Alpine Meadows Road
Time:	9:00 a.m.
Members:	Albert Clement, District President, Chair
	Evan Salke, District Director
	Joe Mueller, General Manager, Treasurer
Advisors:	Mike Dobrowski, CPA, District Accountant

AGENDA

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.

NOTE: THE 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 LISTED BELOW.

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 Monday September 7th, 2026, at 9:00 a.m.

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

ZOOM: At the specified time, 9:00 a.m., connect to the ZOOM **Mtg. ID:** 899 6510 0925; **Passcode:** 630442. Please mute yourself unless you are speaking. Times listed are approximate.

Join Zoom Meeting:
https://us06web.zoom.us/j/89965100925?pwd=Q1eMhuuDQI3K593HbwYObs3VWMJorr.1

1. **CALL TO ORDER**

2. **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, related to the Committee's activities, at this time. No action can be taken on items addressed under Public Comment that are not on the agenda. Individual public participation will be limited to five minutes in duration If a member of the public wishes to address the Committee on an agendized item after consideration by the Committee, but prior to a vote, the individual should raise his/her hand to be recognized by the Chair of the Committee.

3. **ITEMS FOR COMMITTEE DISCUSSION & RECOMMENDED ACTION**

   3.A) AUGUST 2026 MONTHLY FINANCIAL REPORTS
   Review and discuss the financial reports.

   3.B) TREASURER'S REPORT
   Review and discuss Treasurer's report regarding cash reserves and return on investments.

   3.C) UNBUDGETED EXPENSE
   None to report.

4. **MEMBERS' COMMENTS**

   In accordance with Government Code Section 54954.2(a), Committee members 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.

5. **CORRESPONDENCE**

6. **ADJOURNMENT**

Agenda items may or may not be taken in the order sequence presented above.

Next regularly scheduled Budget & Finance Committee meeting – October 14th, 2026, at 9:00 am

I certify that on or before Monday, September 7th, 2026, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manager
Alpine Springs County Water District

Subject: ***August 2026 Month End Review***
For: ***Alpine Springs County Water District***
To: ***The Board of Directors***
Prepared by: ***Michael J. Dobrowski, CPA 09/04/26***

On a year-to-date basis our net income was $2,372,237 more than the prior fiscal year. This is primarily due to the rate increases. Net income was $270,101 favorable to budget on a year-to-date basis. As of the end of the month, the cash and investment accounts totaled $9,491,645. Accounts receivable were $354,610 as of month end, $182,185 less than the prior fiscal year at this time.

Our cash and investments position has increased by $5,448,907 from 08/31/25 and increased by $673,505 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 statements.

Current restricted or committed funds

CERBT	$ 243,958
Fire Mitigation fees	$ 217,546
Line Replacement Budget (LRB)	$ 640,200
Tank Replacement	$5,027,608
FY 2025/2026 CIP Budget	$ 449,000
Total	**$6,578,312**

Cash available for operations and loan repayment– **$ 2,913,333**

(Remaining balance $9,491,645-$6,578,312)

In Transit Timing Differences or Other Notable Items

No material items to discuss.

Work in Progress Accounts		**Current Year**	**Total**
Chlorination System Evaluation		0	21,883
Sewer Line Replacement		0	47,087
Tank Replacement Project		0	412,182
Pipeline Rehabilitation		406,666	557,341
Booster Pump Site		0	23,669
Alpine Estates Well #1 Rehab		0	96,692
	Total	$406,666	$1,158,855

Accounts Payable

NTFPD Contract		$ 0
	Total	$ 0

Sick and General Leave

Sick leave Hours	424.00 Hrs.	
General leave Hours and Dollars	393.13 Hrs.	$ 36,130.25

Prepaids

Garbage Contract (5404.02) 1 Mo. @ $21,272.31	$ 21,272.31
Placer Co. Env. Health Permit (5394.05) @ $85.33 10 months	$ 853.31
SDRMA Insurance (5120.00) 10 months @ $4,290.12	$ 42,901.21
SDRMA (5120.00) Worker's Comp 10 months @ $1,211.67	$ 12,116.69
CSDA (5168) 4 mo @ $719.75 (Jan-Dec26)	$ 2,879.00
Core Utilities (5167) 10 mo @ $70.84 (Jul26-Jun27)	$ 708.32
Total	$ 80,730.84

Stale-Dated Checks

Date	Check #	Amount	Vendor

Last disbursement issued from prior financial reports.

Date	Check or EFT #	Amount	Vendor
08/10/26	ACH081026	$6,606.23	CalPERS (Active Health Insurance)

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	$13,614.48	
Health Ins. (Retired)	6,366.24	
Pension (Employee 7.75%)	5,853.49	(Employer 7.96% Effective 07/01/25)
Payroll Taxes	1,255.09	
Health plan co-ins.	505.90	
Total	$ 27,595.20	

Cash Requirements for payroll.

Pay Date	Amount
08/06/26	$24,571.82
08/20/26	$22,768.47

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July through August 2026

	Jul - Aug 26	Jul - Aug 25	$ Change	% Change
Ordinary Income/Expense				
Income				
Water Revenue	1,359,670	1,201,029	158,640	13%
Connection Fees	0	8,660	(8,660)	(100)%
Sewer Revenue	521,246	474,690	46,556	10%
Garbage Revenue	423,424	397,633	25,790	7%
Park Revenue	7,425	7,805	(380)	(5)%
Fire Mitigation Fees	0	4,323	(4,323)	(100)%
Property Tax Revenue	0	653	(653)	(100)%
Other Revenue	25,029	24,902	126	1%
Total Income	2,336,793	2,119,696	217,097	10%
Gross Profit	2,336,793	2,119,696	217,097	10%
Expense				
Salaries and Wages - Admin	45,784	42,872	2,912	7%
Salaries and Wages - O&M	32,154	35,507	(3,353)	(9)%
Benefits - Office	12,501	11,876	626	5%
Benefits - O&M	14,588	10,950	3,637	33%
Health Plan Co-Insurance	506	117	389	333%
Directors' Fees	925	1,600	(675)	(42)%
Insurance - Administration	11,004	10,016	988	10%
Park Expenditures	9,628	601	9,027	1,502%
Parts/Tools/Misc. Equip	3,857	12,246	(8,389)	(69)%
Postage and Delivery	82	191	(109)	(57)%
Office Expense	4,197	1,081	3,115	288%
Dues and Subscriptions	2,820	2,508	311	12%
Bank and Collection Fees	2,515	678	1,837	271%
Analytical Testing	1,093	1,054	39	4%
Accounting Fees	15,020	12,481	2,539	20%
Legal Fees	636	0	636	100%
Consultants-Misc.	386	2,647	(2,261)	(85)%
NTFD Contract	296	44,611	(44,315)	(99)%
Building Maintenance	310	0	310	100%
Equipment Maintenance - Admin	1,618	1,869	(251)	(13)%
Maintenance Water and Sewer	26,311	45,786	(19,474)	(43)%
Gas and Electric - Admin	6,469	3,071	3,398	111%

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July through August 2026

	Jul - Aug 26	Jul - Aug 25	$ Change	% Change
SCADA System	9,083	2,769	6,314	228%
Education Staff/Board	0	51	(51)	(100)%
Telephone - Administration	573	573	1	0%
Government Mandates	1,598	13,365	(11,767)	(88)%
Garbage Contract	42,545	45,273	(2,729)	(6)%
Depreciation Expense	51,574	51,499	75	0%
Total Expense	298,071	355,291	(57,220)	(16)%
Net Ordinary Income	2,038,721	1,764,404	274,317	16%
Other Income/Expense				
Other Income				
Interest Revenue	53,767	21,102	32,665	155%
Total Other Income	53,767	21,102	32,665	155%
Other Expense				
Interest Expense	40,841	7	40,833	550,315%
Total Other Expense	40,841	7	40,833	550,315%
Net Other Income	12,926	21,095	(8,169)	(39)%
Net Income	**2,051,647**	**1,785,499**	**266,149**	**15%**

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of August 31, 2026

	Aug 31, 26	Jul 31, 26	$ Change	Aug 31, 25	$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	363	363	0	400	(38)
Plumas Bank Checking	338,283	191,539	146,744	495,248	(156,965)
Placer County - Interest App.	185,184	185,184	0	178,788	6,396
California CLASS	8,764,530	8,237,770	526,761	3,173,153	5,591,377
LAIF Accounts	203,285	203,285	0	195,148	8,137
Total Checking/Savings	9,491,645	8,818,140	673,505	4,042,738	5,448,907
Accounts Receivable					
Accounts Receivable	354,610	1,300,103	(945,493)	536,796	(182,185)
Total Accounts Receivable	354,610	1,300,103	(945,493)	536,796	(182,185)
Other Current Assets					
Placer - Agency Taxes 390-770	0	57,834	(57,834)	779	(779)
Funds received, but not yet deposited to a bank account	60,177	17,162	43,015	12,824	47,353
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	80,731	108,381	(27,650)	75,390	5,340
County Collection Accounts	23,887	23,887	0	32,811	(8,923)
Deferred Pension Outflows	75,189	75,189	0	75,189	0
Deferred OPEB Outflows	115,359	115,359	0	115,359	0
Total Other Current Assets	355,343	397,812	(42,469)	312,352	42,991
Total Current Assets	10,201,598	10,516,056	(314,457)	4,891,886	5,309,713
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	49,048	0
Land Improvements	218,678	218,678	0	218,678	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,818,245	6,818,245	0	6,728,970	89,275
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	413,914	6,223
Office Equipment	81,010	81,010	0	81,010	0
Vehicles	177,566	177,983	(417)	128,749	48,817
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	1,158,855	960,612	198,244	113,070	1,045,785
Accumulated Depreciation	(6,434,933)	(6,409,146)	(25,787)	(6,204,168)	(230,765)
Total Fixed Assets	5,850,268	5,678,228	172,040	4,967,277	882,991

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of August 31, 2026

	Aug 31, 26	Jul 31, 26	$ Change	Aug 31, 25	$ Change
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	16,069,302	16,211,720	(142,418)	9,876,598	6,192,704
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	57,046	(57,046)
Total Accounts Payable	0	0	0	57,046	(57,046)
Other Current Liabilities					
Retention Payable	31,500	31,500	0	0	31,500
OPEB Liability	415,220	415,220	0	415,220	0
Accrued Payroll & Payroll Tax	0	0	0	1,478	(1,478)
Accrued Vacation Payable	36,130	34,910	1,220	34,955	1,176
Deferred Pension Inflows	154	154	0	154	0
Deferred OPEB Inflows	17,441	17,441	0	17,441	0
Net Pension Liabilities	45,380	45,380	0	45,380	0
HRA Plan Payable	4,960	4,960	0	89	4,871
Everbank Interest Payable	40,841	20,420	20,420	0	40,841
Total Other Current Liabilities	591,626	569,985	21,641	514,716	76,910
Total Current Liabilities	591,626	569,985	21,641	571,762	19,864
Long Term Liabilities					
Caterpillar Financial Serv	0	0	0	18,063	(18,063)
Everbank Loan Payable	5,100,000	5,100,000	0	0	5,100,000
Total Long Term Liabilities	5,100,000	5,100,000	0	18,063	5,081,937
Total Liabilities	5,691,626	5,669,985	21,641	589,826	5,101,800
Equity					
Retained Earnings	2,097,992	2,097,992	0	1,273,237	824,755
Retained Earnings - Garbage	585,275	585,275	0	585,275	0
Retained Earnings - Park	(128,660)	(128,660)	0	(128,660)	0
Retained Earnings - Sewer	2,013,087	2,013,087	0	2,013,087	0
Retained Earnings - Water	(1,675,109)	(1,675,109)	0	(1,675,109)	0
Fund balance Undesignated	434,764	434,764	0	434,764	0
Investment in plant & equip	4,998,680	4,998,680	0	4,998,680	0
Net Income	2,051,647	2,215,706	(164,059)	1,785,499	266,149
Total Equity	10,377,676	10,541,735	(164,059)	9,286,773	1,090,903
TOTAL LIABILITIES & EQUITY	16,069,302	16,211,720	(142,418)	9,876,598	6,192,704

Alpine Springs County Water District

Profit & Loss Budget Performance 2026/2027

August 2026

	Aug 26	Budget	Jul - Aug 26	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	0	0	1,359,670	1,416,743	1,609,935
Connection Fees	0	2,101	0	4,202	25,214
Sewer Revenue	0	0	521,246	456,083	518,276
Garbage Revenue	0	0	423,424	375,592	426,809
Park Revenue	2,470	8,000	7,425	16,000	32,000
Fire Mitigation Fees	0	1,000	0	2,000	12,000
Property Tax Revenue	0	0	0	0	1,055,891
Other Revenue	35	2,082	25,029	4,164	24,999
Total Income	2,505	13,183	2,336,793	2,274,784	3,705,124
Gross Profit	2,505	13,183	2,336,793	2,274,784	3,705,124
Expense					
Salaries and Wages - Admin	27,911	30,019	45,784	60,038	360,226
Salaries and Wages - O&M	21,905	23,058	32,154	46,116	276,691
Benefits - Office	6,731	9,559	12,501	19,118	114,711
Benefits - O&M	7,696	8,500	14,588	17,000	101,991
Health Plan Co-Insurance	506	1,024	506	2,048	12,291
Directors' Fees	925	990	925	1,980	11,850
Insurance - Administration	5,502	5,644	11,004	11,288	67,708
Park Expenditures	2,628	5,013	9,628	10,026	30,075
Parts/Tools/Misc. Equip	3,833	2,660	3,857	5,320	31,900
Postage and Delivery	39	359	82	718	4,300
Newsletter and Printing	0	0	0	0	3,451
Office Expense	587	1,711	4,197	3,422	20,536
Dues and Subscriptions	1,800	1,381	2,820	2,762	16,571
Bank and Collection Fees	776	300	2,515	600	3,600
Analytical Testing	356	1,500	1,093	3,000	18,000
Accounting Fees	6,409	6,560	15,020	13,120	78,740
Audit	0	0	0	0	32,500
Legal Fees	636	1,252	636	2,504	15,000
Consultants-Misc.	386	3,297	386	6,594	39,537
NTFD Contract	296	70,393	296	140,786	844,713
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	44	2,848	310	5,696	34,180

Alpine Springs County Water District
Profit & Loss Budget Performance 2026/2027
August 2026

	Aug 26	Budget	Jul - Aug 26	YTD Budget	Annual Bud...
Equipment Maintenance - A...	487	941	1,618	1,882	11,304
Vehicle Maintenance and Rep.	0	813	0	1,626	9,751
Maintenance Water and Sewer	23,701	11,668	26,311	23,336	140,000
Gas and Electric - Admin	3,184	7,148	6,469	14,296	85,772
SCADA System	9,083	1,668	9,083	3,336	20,000
Travel and Entertainment	0	100	0	200	1,200
Education Staff/Board	0	376	0	752	4,500
Uniforms	0	292	0	584	3,500
ASCWD Fuel	0	817	0	1,634	9,800
Telephone - Administration	338	267	573	534	3,200
Government Mandates	85	2,521	1,598	5,042	30,256
Garbage Contract	21,272	21,293	42,545	42,586	255,520
Depreciation Expense	25,787	25,787	51,574	51,574	309,449
Miscellaneous - O&M	0	192	0	384	2,300
Total Expense	172,904	249,951	298,071	499,902	3,035,123
Net Ordinary Income	-170,399	-236,768	2,038,721	1,774,882	670,001
Other Income/Expense					
Other Income					
Interest Revenue	26,761	4,165	53,767	8,330	50,000
Total Other Income	26,761	4,165	53,767	8,330	50,000
Other Expense					
Interest Expense	20,420	0	40,841	0	481,132
Fire Mitigation Fees	0	833	0	1,666	10,000
Total Other Expense	20,420	833	40,841	1,666	491,132
Net Other Income	6,340	3,332	12,926	6,664	-441,132
Net Income	**-164,059**	**-233,436**	**2,051,647**	**1,781,546**	**228,869**

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

	Jul - Aug 26
OPERATING ACTIVITIES	
Net Income	2,051,647
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	(185,795)
1550.00 · Prepaid Expenses	(74,538)
1041.00 · Placer Co - Taxes 770 - 06 Fund	57,834
1850.00 · Accumulate Depreciation:1850.02 · Accumulated De...	2,140
1850.00 · Accumulate Depreciation:1850.03 · Accumulated De...	2,140
1850.00 · Accumulate Depreciation:1850.04 · Accumulated De...	6,436
1850.00 · Accumulate Depreciation:1850.05 · Accumulated De...	37,546
2010.00 · Accounts Payable - 06 Fund	(7,667)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Pa...	(399,878)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(18,798)
2075.00 · Accrued Vacation Pay - 05 Fund	(2,176)
2110.06 · Everbank Interest Payable - 06	40,841
Net cash provided by Operating Activities	1,509,731
INVESTING ACTIVITIES	
1790.00 · Vehicles	(48,817)
1830.05 · Work in Progress:1839.05 · Pipeline Rehabilitation - 05	(406,666)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Dep...	3,312
Net cash provided by Investing Activities	(452,171)
Net cash increase for period	1,057,560
Cash at beginning of period	8,494,262
Cash at end of period	**9,551,822**

Alpine Springs County Water District
Check Register for Current Month
August 11 - 31, 2026

Date	Num	Name	Memo	Amount	Balance
08/24/2026	116	Tahoe Truckee Sierra Disposal 0355	Cust. #000355	-426.80	-426.80
*** Missing numbers here ***					
08/11/2026	34512	Pam Zinn	July 2026 Health Reimburseme...	-584.98	-1,011.78
08/31/2026	34513	Laurie Axell	2026 HRA Allowance for August	-181.90	-1,193.68
08/31/2026	34514	NIGGEL, CHRISTOPHER & VALERIE	Customer refund.	-3,338.17	-4,531.85
08/31/2026	34515	CARLSON/WINN	00020070 Customer refund.	-3,665.07	-8,196.92
08/31/2026	34516	Janet Grant	Aug 2026 Board of Directors ...	-150.00	-8,346.92
08/31/2026	34517	Evan Salke {1}	Aug 2026 Board of Directors M...	-200.00	-8,546.92
08/31/2026	34518	Albert Clement	Aug 2026 Board of Directors M...	-275.00	-8,821.92
08/31/2026	34519	Kurt Gooding	Aug 2026 Board of Directors M...	-150.00	-8,971.92
08/31/2026	34520	Christine York	Aug 2026 Board of Directors M...	-150.00	-9,121.92
08/31/2026	34521	Alpine Septic and Pumping	Invoice #082026-04	-15,000.00	-24,121.92
08/31/2026	34522	North Tahoe FPD	FY2026 June Statement	-295.94	-24,417.86
08/31/2026	34523	B&L Backflow Testing Specialists, LLC	Inv. #36778-ALP, #36777-ALP,...	-871.26	-25,289.12
08/31/2026	34524	Best Best & Krieger LLP	Inv. #1069911 Matter #82141.0...	-636.00	-25,925.12
08/31/2026	34525	CWEA	Customer ID: 484290	-259.00	-26,184.12
08/31/2026	34526	Inland Supply Company	Cust.#6008 Inv.#1120490,1120...	-2,465.03	-28,649.15
08/31/2026	34527	Longo Inc.	Invoice # 10012	-198,243.69	-226,892.84
08/31/2026	34528	Sierra Controls, LLC	Inv. #258113	-9,082.50	-235,975.34
08/31/2026	34529	Swigard's True Value Hardware, Inc.	Invoice: 92279/1,92479/1	-12.53	-235,987.87
08/31/2026	34530	Tahoe City Lumber	Account #2-500750	-124.85	-236,112.72
08/31/2026	34531	Mountain Pipeline TV Inspection & Sealing	Project CCTV-SS-MAINS Invoi...	-7,830.00	-243,942.72
08/31/2026	34532	Tahoe Forest Hospital System	Account #400069419	-324.00	-244,266.72
08/31/2026	34533	Western Environmental Testing Lab	Inv. # 26080815 Inv #26080085	-355.50	-244,622.22
08/31/2026	34534	Western Nevada Supply Company	Account # 14905 Invoice # 124...	-276.07	-244,898.29
08/31/2026	34535	The Paper Trail	Inv. #6697	-386.25	-245,284.54
*** Missing numbers here ***					
08/15/2026	ACH081526	Verizon Wireless 7080	942737080-00001	-203.36	-245,487.90
*** Missing numbers here ***					
08/17/2026	ACH081726	Liberty 1402 Beaver Dam		-171.52	-245,659.42
*** Duplicate document numbers ***					
08/17/2026	ACH081726	UPS	Acct. #1476JH Inv. # 1476JH326	-16.00	-245,675.42
*** Missing numbers here ***					
08/21/2026	ACH082126	Xerox Financial Service	Cust. #1016061	-241.33	-245,916.75

Alpine Springs County Water District
Check Register for Current Month
August 11 - 31, 2026

Date	Num	Name	Memo	Amount	Balance
***** Missing numbers here *****					
08/24/2026	ACH082426	UPS	Acct. #1476JH Inv. # 1476JH336	-23.13	-245,939.88
***** Missing numbers here *****					
08/25/2026	ACH082526	Columbia Bank	Visa #9350	-3,768.39	-249,708.27
***** Duplicate document numbers *****					
08/25/2026	ACH082526	Liberty Utilities	Acct#300000006092	-2,586.07	-252,294.34
***** Missing numbers here *****					
08/11/2026	200064	SDRMA	Member #7084	-163.73	-252,458.07

6:52 PM
09/04/26

Alpine Springs County Water District
Subsequent Payments Listing
September 1 - 4, 2026

Date	Num	Name	Memo	Amount	Balance
09/04/2026	ACH090426#1	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-6,606.23	-6,606.23
09/04/2026	ACH090426#2	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-1,332.06	-7,938.29
***** Missing numbers here *****					
09/03/2026	34536	Atomic Printing	Account 682	-391.14	-8,329.43
09/03/2026	34537	Michael J. Dobrowski, CPA, LLC	Inv. #26412	-6,409.21	-14,738.64
***** Missing numbers here *****					
09/01/2026	ACH090126	Cypress Dental	Group #11368	-363.62	-15,102.26
***** Missing numbers here *****					
09/03/2026	ACH090326	Pam Zinn	Aug. 2026 Health Reimbursements	-398.18	-15,500.44

Alpine Springs County Water District
Adjusting Journal Entries
August 2026

Date	Num	Name	Memo	Account	Debit	Credit
08/04/2026	Payroll		07/31/26 Payroll	Salaries and Wages - ...	14,105.31	
			07/31/26 Payroll	Salaries and Wages - ...	10,528.67	
			-MULTIPLE-	Office Expense	267.10	
			07/31/26 Payroll Buz ...	51031.0 · Health Insur...	1,033.14	
			07/31/26 Total payroll	Plumas Bank Checking		24,571.82
			07/31/26 Payroll	Accrued Payroll & Pay...		1,735.79
			07/31/26 Payroll Taxes	51043.0 · Payroll Taxes	373.39	
					26,307.61	26,307.61
08/10/2026	CalPers	CalPERS	07/31/26 Payroll Confi...	Plumas Bank Checking		3,519.99
		CalPERS	07/31/26 Payroll Pensi...	51032.0 · Pension Co...	1,098.00	
		CalPERS	07/31/26 Payroll Pensi...	51042.0 · Pension Co...	686.20	
		CalPERS	07/31/26 Payroll Pensi...	Accrued Payroll & Pay...	1,735.79	
					3,519.99	3,519.99
08/20/2026	Payroll		08/14/26 Payroll	Salaries and Wages - ...	13,805.31	
			08/14/26 Payroll	Salaries and Wages - ...	10,156.07	
			-MULTIPLE-	Office Expense	106.62	
			08/14/26 Payroll Buz ...	51031.0 · Health Insur...	0.00	
			08/14/26 Total payroll	Plumas Bank Checking		22,768.47
			08/14/26 Payroll	Accrued Payroll & Pay...		1,718.97
			08/14/26 Payroll Taxes	51043.0 · Payroll Taxes	419.44	
					24,487.44	24,487.44
08/24/2026	CalPers	CalPERS	08/14/26 Payroll Confi...	Plumas Bank Checking		3,485.97
		CalPERS	08/14/26 Payroll Pensi...	51032.0 · Pension Co...	1,098.00	
		CalPERS	08/14/26 Payroll Pensi...	51042.0 · Pension Co...	669.00	
		CalPERS	08/14/26 Payroll Pensi...	Accrued Payroll & Pay...	1,718.97	
					3,485.97	3,485.97
08/31/2026	Depre...		Garbage	5513.02 · Depreciation...	1,070.00	
			Park	5513.03 · Depreciation...	1,070.00	
			Sewer	5513.04 · Depreciation...	3,218.00	
			Water	5513.05 · Depreciation...	18,773.00	
			Fire	5513.06 · Depreciation...	1,656.00	
			Garbage	1850.02 · Accumulate...		1,070.00
			Park	1850.03 · Accumulate...		1,070.00
			Sewer	1850.04 · Accumulate...		3,218.00
			Water	1850.05 · Accumulate...		18,773.00
			Fire	1850.06 · Accumulate...		1,656.00
					25,787.00	25,787.00
08/31/2026	Loan		Monthly accrued intere...	Interest Expense	20,420.40	
			Monthly accrued intere...	Everbank Interest Pay...		20,420.40
					20,420.40	20,420.40
08/31/2026	Leave		08/31/26 Accrued Vac...	Accrued Vacation Pay...		1,220.44
			08/31/26 Accrued Vac...	Salaries and Wages - ...	1,220.44	
					1,220.44	1,220.44
08/31/2026	Prepai...		-MULTIPLE-	Insurance - Administra...	5,501.79	
			1 Month	Prepaid Expenses		27,650.02
			1 Month Placer Co. En...	5394.05 · Gov Mandat...	85.33	
			1 month CSCA	Dues and Subscriptions	719.75	
			1 month Core Utilities	Office Expense	70.84	
			1 month Healthplan S...	51041.0 · Health Insur...	0.00	
			1 month Garbage Con...	Garbage Contract	21,272.31	
					27,650.02	27,650.02
TOTAL					**132,878.87**	**132,878.87**

ALPINE SPRINGS COUNTY WATER DISTRICT
AUGUST 2026 TREASURERS REPORT
FY 26/27

Operating Funds	Account Balance	Report Date	Interest
Checking Plumas Bank	$ 606,581	9/1/2026	0.00%
LAIF	$ 203,285	9/1/2026	3.840%
Placer County Treasurer	$ 185,184	7/31/2026	3.815%
Operating Funds (CA CLASS)	$ 2,904,601	8/31/2026	3.748%
	$ 3,899,651		

Restricted Funds			
CERBT	$ 245,804	8/31/2026	0.760%
Fire Mitigation Funds (CA CLASS)	$ 204,379	8/31/2026	3.748%
LRB Funds (CA CLASS)	$ 611,939	8/31/2026	3.748%
Tank Funds (CA CLASS)	$ 5,043,611	8/31/2026	3.748%
	$ 6,105,733