
ALPINE SPRINGS COUNTY WATER DISTRICT

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

PUBLIC NOTICE

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

Date: Friday, August 14th, 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 August 11th, 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: 861 6263 6903; passcode: 455623; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/86162636903?pwd=GASTyzhvLhwx0fzEGFn6aIUZyC7jC2.1>

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.

ALPINE SPRINGS COUNTY WATER DISTRICT

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

C. APPROVAL OF MINUTES

C1) MAY AND JUNE REGULAR BOARD MEETING

The Board shall review and vote to approve the minutes of the Regular Board meeting of May 8th, and June 12th, 2026.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the June and July 2026 monthly financial statements highlighting outstanding issues. The Chair of the Budget & Finance Committee shall comment on the Committee's review of the statements. The Board shall vote to accept the financial statements and to approve the monthly (reports) expenditures.

D2) FIRE DEPARTMENT REPORT

Chief Leighton, or his designee, shall report on the June and July 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 months of June and July 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 June and July 2026 Water/Sewer Report.

D5) TTSA REPORT

The Board of Directors meeting was held on June 17th, and July 15th, 2026, meeting summaries attached.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT CLEMENT)

Met August 13th, the previous month June 11th, 2026, B&F report is attached.

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

Met June 22nd, report is attached.

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR GOODING)

No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR SALKE)

No Meeting

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) ALPENGLOW DEVELOPMENT UPDATE

Chris Nelson and Bill Cashmareck will provide an update on the status of the Alpenglow development.

F2) CONFLICT OF INTEREST CODE AMENDMENT RESOLUTION #13-2026

Consideration for approval Resolution #13-2026 Conflict of interest Code amendment.

F3) AGREEMENT FOR GENERAL COUNSEL LEGAL SERVICES

Discuss and consider authorizing the General Manager to execute an Agreement for General Counsel Legal Services with Best Best & Krieger LLP.

ALPINE SPRINGS COUNTY WATER DISTRICT

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General Manager: Joe Mueller

- F4) DISTRICT GOALS AND OBJECTIVES**
Yearend review of the 2025/2026 District Goals and Objectives Matrix, along with the Board of Directors self-evaluations. Consideration for approval of the 2026/2027 District Goals and Objectives Statement and Matrix
- F5) FY2026/2027 ASCWD EMPLOYEE SALARY SCHEDULE, RESOLUTION #14-2026**
Consideration for approval Resolution #14-2026 Alpine Springs County Water District FY2026/2027 Employee Salary Schedule

G. CORRESPONDENCE TO THE BOARD

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

H. CLOSED SESSION

NONE

I. DIRECTORS' COMMENTS

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

J. ADJOURNMENT

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

Next regularly scheduled Board meeting – Friday September 11th, 2026, at 9:00 a.m.

I certify that on or before Tuesday August 11th, 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

**ALPINE SPRINGS COUNTY WATER DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
May 8, 2026**

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

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

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

Directors Absent: None

Staff Present: General Manager Joseph Mueller and Anthony Christensen

Guests included District CPA Michael Dobrowski, NTFPD representatives Jeremiah Meadows and Brent Armstrong, and Bill Cashmareck

B. PUBLIC COMMENT

Judy Friedman thanked the Board for their support and vote for her position as the Special District representative on the Placer County Local Area Formation Commission (LAFCO).

C. APPROVAL OF MINUTES

C1) APRIL REGULAR BOARD MEETING

It was moved by Grant and seconded by Gooding to approve the minutes of the April 10, 2026 Regular Board meeting as presented. Motion carried unanimously.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

District CPA Mike Dobrowski presented the financial reports as of April 30, 2026. He reviewed account balances and said the cash position is higher than at this time last year. He is working with Mueller and Axell to prepare the FY 2026/2027 budget. Dobrowski answered questions clarifying the tax revenues.

It was moved by Gooding and seconded by Grant to approve the financial reports through April, 2026 as presented. Motion carried unanimously.

It was moved by Gooding and seconded by York to approve payment of checks #34405 – 34425, payroll, electronic fund transfers, and bill pays. Motion carried unanimously.

D2) FIRE DEPARTMENT REPORT

Meadows reported NTFPD is preparing for summer and onboarding new staff. There were no calls in Alpine Meadows in April.

D3) GENERAL MANAGER'S REPORT

Mueller presented the April 2026 General Manager and Office Activities report. The review of the Alpenglw Development Alternatives Analysis has been completed. The next step is to meet with the developer. Mueller met with White Wolf to discuss utility infrastructure needs, which are similar to those for Alpenglw. Mueller feels that project is still several years out.

Mueller attended the TTSA workshop for the Clean Water Revitalization project. A presentation will be given to this Board in the near future.

1 There was a brief conversation regarding this summer's construction schedule.

2
3 **D4) OPERATION & MAINTENANCE DEPARTMENT REPORT**

4 Christensen presented the April 2026 Water/Wastewater Report, including water production and
5 usage. Getting the park open has been the main focus over the past month. The written report included
6 photos of the path restoration and pond cleaning. Salke thanked staff for their efforts to improve safety
7 and efficiency.

8
9 Mueller described the new equipment that has been ordered to more efficiently exercise the valves, as
10 required. The cost is approximately \$20,000, which was included in the budget.

11
12 **D5) TTSA REPORT**

13 Clement reported on the April 15, 2026 Board meeting. What was previously called the New Water
14 Treatment Plan is now the Clean Water Revitalization Plan. TTSA has confirmed with Lahontan that
15 discharge requirements will not change.

16
17 **E. COMMITTEE REPORTS**

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

19 Clement reported on the May 7, 2026 Budget & Finance Committee meeting. The Treasurer's Report
20 was included.

21
22 **It was moved by York and seconded by Grant to approve the Treasurer's Report as presented.**
23 **Motion carried unanimously.**

24
25 **E2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

26 This Committee did not meet.

27
28 **E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR GOODING)**

29 Gooding presented the report of the May 4 Committee meeting, which was included in the meeting
30 packet. The process for Committee recommendations for Board action was clarified.

31
32 **E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR SALKE)**

33 At its April 7 meeting, the Committee agreed to recommend updates to the District Mission Statement
34 and Policy 4.0.0, which are being considered for action under F3 below.

35
36 **F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**

37 **F1) DRAFT FISCAL YEAR 2026/2027 OPERATIONS AND CAPITAL BUDGET**

38 Clement said revenues are expected to increase by about 11% and expenses, not including debt service,
39 are increasing by approximately 5%. When the Budget & Finance Committee reviewed the proposed
40 budget, areas of concern included salaries and benefits. COLA increases are estimated at 3.0%.

41
42 Mueller presented the proposed FY 2026/2027 Operations and Capital Improvement budgets, noting
43 assumptions made as the budgets were being compiled.

44
45 **F2) CAPITAL IMPROVEMENT PLAN FIVE-YEAR OUTLOOK**

46 Mueller presented the five-year Capital Improvement Project plan, noting the largest expense is the
47 tank replacement project. If the contractor can do the entire project in two years rather than three,
48 Mueller will bring back a budget adjustment. Cash flows are based on the current rate structure, debt
49 service, and potential impacts of development in the Valley.

1 Discussion followed as specific line items were clarified. Action to adopt the budgets will be
2 considered at next month's meeting.

3
4 **F3) DISTRICT MISSION STATEMENT AND POLICY 4.0.0.**

5 **It was moved by York and seconded by Gooding to approve the District Mission Statement as**
6 **presented. Motion carried unanimously.**

7
8 **It was moved by Gooding and seconded by York to approve Policy 4.0.0 as presented. Motion**
9 **carried unanimously.**

10
11 **F4) WATER RATE ADJUSTMENT REQUEST**

12 Clement reviewed the request from the Bear Creek Association to lock their water usage associated
13 with replenishment of the Association pond at a lower tiered rate. A brief discussion followed and the
14 request was denied.

15
16 **G. CORRESPONDENCE TO THE BOARD**

17 No correspondence was presented.

18
19 **H. CLOSED SESSION**

20 The Board went into Closed Session at 10:39 AM to consider:

21 **H1) GOVERNMENT CODE SECTION 54954.2(a) PUBLIC EMPLOYEE**
22 **PERFORMANCE EVALUATION**

23 **General Manager performance evaluation for fiscal year 2025/2026**

24 Open Session was reconvened at 11:18 and there was no reportable action.

25
26 **I. DIRECTORS' COMMENTS**

27 There were no additional comments.

28
29 **J. ADJOURNMENT**

30 There being no further business to come before the Board, the meeting was adjourned at 11:20 AM.
31 The next regularly scheduled Board meeting is June 12, 2026 at 9:00 AM.

32
33 Respectfully Submitted,

34 Judy Friedman

35 Recording Secretary

36 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS
37

**ALPINE SPRINGS COUNTY WATER DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
June 12, 2026**

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

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

Directors Present: President Bert Clement, Janet S. Grant, Evan Salke, and Kurt Gooding. Christine York arrived at 9:18 AM.

Directors Absent: None

Staff Present: General Manager Joseph Mueller, Laurie Axel, and Dutch Kemp

Guests included District CPA Michael Dobrowski, NTFPD representative Jeremiah Meadows, Steve Gortier from Hilltop Securities, Bill Cashmareck and Michael Miller

B. PUBLIC COMMENT

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

C. APPROVAL OF MINUTES

C1) MAY REGULAR BOARD MEETING

This item was tabled

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

District CPA Mike Dobrowski presented the financial reports as of May 31, 2026. When the May statement from Placer County is received, the property tax number will be finalized and a check will be sent to NTFPD. Customer invoices will be sent after the July meter readings are completed.

It was moved by GRANT/GOODING and seconded by Grant to approve the financial reports through May 26, 2026 as presented. Motion carried unanimously.

It was moved by Gooding and seconded by Grant to approve payment of checks #34426 - 34450 payroll, electronic fund transfers, and bill pays. Motion carried unanimously.

D2) FIRE DEPARTMENT REPORT

The Call Report was included in today's meeting packet. Meadows reported the District is preparing for increased call volumes as the area becomes busier. He described staff trainings.

D3) GENERAL MANAGER'S REPORT

Mueller presented the May 2026 General Manager and Office Activities report. He has had two productive meetings with the Alpenglow team to review the system requirement updates. Mueller anticipates ASCWD's portion of the \$10 million - \$12 million project to be approximately \$6 million. Voters will need to approve those system improvements. The same needs would be applied to White Wolf when that project is ready to move forward.

Updates and timing of the NTFPD forest fuels projects will be linked on the ASCWD webpage to the NTFPD site when available if people want more information.

Staff responded to a water leak on May 21, which was repaired within 24 hours. No customers lost service.

The Park opened early this year. The green waste dumpsters provided over Memorial Day weekend were well used by owners cleaning their properties.

In response to a question, Axell explained that the Drought Report is provided to the state monthly showing how much water was produced and how it was used.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

Kemp presented the May 2026 Water/Wastewater Report, including water production and usage. He provided more details of the May 21 leak, saying NTFPD was doing some testing and discovered a weak area in the line.

Kemp reviewed maintenance work done over the past month and projects scheduled for this summer.

D5) TTSA REPORT

Clement reported on the May 20, 2026 Board meeting. The Clean Water Revitalization Project continues to move forward.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT CLEMENT)

Clement reviewed on the June 11, 2026 Budget & Finance Committee meeting. The Treasurer's Report was included.

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

York said the Committee is scheduled to meet June 22. The Park Revenue History report was in today's meeting packet.

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR GOODING)

This Committee did not meet.

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR SALKE)

This Committee did not meet.

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) WATER TANK REPLACEMENT PROJECT FINANCING RESOLUTION #11-2026

Steven Gortier reviewed the terms of the loan, which calls for a 15-year repayment at 4.62%. There is a sliding scale of pre-payment penalties. The loan is scheduled to close on June 25, at which time the funds will be wired to the Plumas Bank account. Salke added more information to be considered if the loan is pre-paid, saying the penalties are fairly low.

It was moved by Gooding and seconded by York to approve Resolution #11-2026 Alpine Springs County Water District Approving a Loan Agreement to Finance Water System Capital Improvements, and Related Documents and Actions.

Roll call vote:

AYES: Grant, Gooding, York, Salke, and Clement

NAYS: None

Motion carried unanimously.

F2) FISCAL YEAR 2026/2027 OPERATIONS AND CAPITAL BUDGET RESOLUTION #7-2026

1 It was moved by Grant and seconded by Gooding to approve Resolution #7-2026 Alpine Springs
2 County Water District Operations and Capital Improvement Plan Budgets for Fiscal Year July
3 1, 2026, through June 30, 2027.

4 Roll call vote:

5 AYES: Grant, Gooding, York, Salke, and Clement

6 NAYS: None

7 Motion carried unanimously.

8
9 **F3) APPROPRIATION LIMIT FOR FISCAL YEAR 2026/2027 RESOLUTION #8-**
10 **2026**

11 It was moved by York and seconded by Salke to approve Resolution #8-2026 establishing
12 appropriations limits for FY26/27

13 Roll call vote:

14 AYES: Grant, Gooding, York, Salke, and Clement

15 NAYS: None

16 Motion carried unanimously.

17
18 **F4) DISTRICT SERVICE TRUCK 1982, RESOLUTION #9-2026**

19 It was moved by Gooding and seconded by Salke to approve Resolution #9-2026 Alpine Springs
20 County Water District Declaring Listed District Property Surplus.

21 Roll call vote:

22 AYES: Grant, Gooding, York, Salke, and Clement

23 NAYS: None

24 Motion carried unanimously.

25
26 **F5) REQUESTING COLLECTION BY PLACER COUNTY FOR UNPAID**
27 **ACCOUNTS ON TAX ROLL RESOLUTION #10-2026**

28 It was moved by York and seconded by Salke to approve Resolution #10-2026 requesting the
29 County of Placer collect on the County tax rolls ASCWD delinquent charges, fees, and
30 assessments

31 Roll call vote:

32 AYES: Grant, Gooding, York, Salke, and Clement

33 NAYS: None

34 Motion carried unanimously.

35
36 **F6) CONTRACT TO AWARD LONGO INCORPORATED FOR WATER LINE**
37 **REPLACEMENT SERVICES**

38 During Public Comment, Gooding suggested the contract for this project, which was awarded to
39 Longo, should have gone out to bid as part of due diligence, particularly given the cost. Mueller did
40 compare Longo's fees for general work with those of other contractors. Mueller is comfortable with
41 this recommendation given Longo's qualifications, past history of doing work for the District,
42 knowledge of ASCWD's system, and his responsiveness. The contract is "time and materials" based
43 on prevailing wage, with a 15% mark up, and would be overseen by Mueller. Mueller stated that he
44 would be happy to put the project out for bid if that is the desire of the Board, but time and cost to bid
45 the project and get construction started this year should be considered.

46
47 Discussion followed. York suggested Counsel review the contract. She voiced concern that the District
48 needs to be well protected and suggested it be compared to Carollo's contract. During discussion, York
49 disclosed that her husband has a business relationship with Longo and she will be recusing from the
50 vote.
51

Discussion continued regrading the project, the bid, and overall costs. There was agreement that time and materials is appropriate for this project. Mueller noted that if the project is put out for bid, a construction management contract with Carollo may be necessary if it is awarded to an unknown contractor that will require more oversight.

It was moved by Grant and seconded by Salke to authorize the General Manager to execute a contract with Longo Incorporated for water line replacement services on Kloster Court in the Juniper Mountain neighborhood, subject to BBK review of the contract.

Roll call vote:

AYES: Grant, Salke, and Clement

NAYES: None

ABSTENTION: Gooding

(York recused due to a potential conflict)

Motion carried 3:0:1

F7) ELECTIONS RESOLUTION #12-2026

Consideration for approval

It was moved by Grant and seconded by York to approve Resolution #12-2026 Notice of Governing Board Member Election to a vote of the voters.

Roll call vote:

AYES: Grant, Gooding, York, Salke, and Clement

NAYS: None

Motion carried unanimously.

G. CORRESPONDENCE TO THE BOARD

No correspondence was presented.

H. CLOSED SESSION

The Board went into Closed Session at 10:27 AM to consider:

H1) GOVERNMENT CODE SECTION 54954.2(a) PUBLIC EMPLOYEE PERFORMANCE EVALUATION

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

I. DIRECTORS' COMMENTS

Salke noted the points raised during the contract discussion under Item F6 and suggested the Long Range Planning and Finance Committees consider recommendations on process.

York announced the July 5 Flower Walk.

Mueller announced tomorrows District hosted barbecue in the park.

J. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 11:20 AM. The next regularly scheduled Board meeting is July 10, 2026 at 9:00 AM.

Respectfully Submitted,

Judy Friedman

Recording Secretary

THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

EXHIBIT D1

Subject: *June 2026 Month End Review*
For: *Alpine Springs County Water District*
To: *The Board of Directors*
Prepared by: *Michael J. Dobrowski, CPA 07/16/26*

On a year-to-date basis our net income was \$97,619 more than the prior fiscal year. This is primarily due to the billing rate increases and increases in interest income. Net income was \$352,841 favorable to budget on a year-to-date basis. As of the end of the month, the cash and investment accounts totaled \$8,493,084 with \$348,180 due to NTFPD as represented by check #34458. Loan proceeds of \$5,010,725 were deposited into the California CLASS account.

Our cash and investments position has increased by \$5,925,266 from 06/30/25 and increased by \$4,969,736 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 and loan repayment— **\$ 5,680,606**

(Remaining balance \$8,493,084-\$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	21,883	21,883
Sewer Line Replacement	47,087	47,087
Tank Replacement Project	412,182	412,182
Pipeline Rehabilitation	150,675	150,675
Booster Pump Site	23,669	23,669
Alpine Estates Well #1 Rehab	<u>30,709</u>	<u>96,692</u>
Total	\$686,205	\$ 752,189

Accounts Payable	
NTPFD Contract	\$ <u>0</u>
Total	\$ 0

Sick and General Leave	
Sick leave Hours	447.50 Hrs.
General leave Hours and Dollars	393.30 Hrs. \$ 38,305.89

Prepays	
California Rural Water (5168.00) @ \$65.17 0 months	\$ 0.00
Garbage Contract (5404.02) 0 Mo. @ \$20,224.35	\$ 0.00
Placer Co. Env. Health Permit (5394.05) @ \$84.17 12 months	\$ 1,023.97
SDRMA Insurance (5120.00) 0 months @ \$3,751.48	\$ 0.00
SDRMA (5120.00) Worker's Comp 0 months @ \$1,256.32	\$ 0.00
CSDA (5168) 6 mo @ \$719.75 (Jan-Dec26)	\$ 4,318.50
Core Utilities (5167) 12 mo @ \$70.84 (Jul26-Jun27)	<u>\$ 850.00</u>
Total	\$ 6,192.47

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>
06/07/26	Auto060726	\$235.06	AT&T

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$69,522.46
Health Ins. (Retired)	34,799.26
Pension (Employee 7.75%)	41,936.12 (Employer 7.96% Effective 07/01/25)
Payroll Taxes	14,197.37
Health plan co-ins.	<u>14,007.70</u>
Total	\$174,462.91

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
06/11/26	\$24,995.96
06/25/26	\$22,082.32

1:33 PM
07/16/26
Accrual Basis

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

	<u>Jul '25 - Jun 26</u>	<u>Jul '24 - Jun 25</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Water Revenue	1,404,085	1,239,851	164,234	13%
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	35,029	35,240	(210)	(1)%
Fire Mitigation Fees	14,031	1,039	12,992	1,251%
Property Tax Revenue	1,090,273	1,031,981	58,292	6%
Other Revenue	56,434	27,447	28,987	106%
Total Income	3,482,664	3,171,007	311,657	10%
Gross Profit	3,482,664	3,171,007	311,657	10%
Expense				
Salaries and Wages - Admin	347,595	304,573	43,022	14%
Salaries and Wages - O&M	247,779	213,120	34,658	16%
Benefits - Office	72,420	50,596	21,824	43%
Benefits - O&M	88,035	58,864	29,171	50%
OPEB Expense	0	(12,621)	12,621	100%
Health Plan Co-Insurance	14,008	4,122	9,886	240%
Directors' Fees	10,850	11,775	(925)	(8)%
Insurance - Administration	57,860	63,596	(5,736)	(9)%
Park Expenditures	5,669	20,358	(14,688)	(72)%
Parts/Tools/Misc. Equip	30,634	20,803	9,831	47%
Postage and Delivery	2,233	4,174	(1,941)	(47)%
Newsletter and Printing	1,614	3,575	(1,961)	(55)%
Office Expense	15,121	15,287	(167)	(1)%
Dues and Subscriptions	17,401	11,650	5,750	49%
Bank and Collection Fees	3,420	2,443	977	40%
Analytical Testing	32,354	10,811	21,543	199%
Accounting Fees	75,978	73,448	2,529	3%
Audit	32,000	24,544	7,456	30%
Legal Fees	3,716	4,111	(396)	(10)%
Consultants-Misc.	6,080	16,334	(10,254)	(63)%
NTFD Contract	871,902	827,464	44,438	5%
Fire Fuel Management Fee	0	14,276	(14,276)	(100)%

1:33 PM
07/16/26
Accrual Basis

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

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
OPEB Trust - Annual Funding	30,000	30,000	0	0%
Building Maintenance	13,532	14,859	(1,328)	(9)%
Equipment Maintenance - Admin	8,352	8,682	(330)	(4)%
Vehicle Maintenance and Rep.	1,249	3,397	(2,148)	(63)%
Maintenance Water and Sewer	117,965	70,754	47,211	67%
Gas and Electric - Admin	56,235	75,779	(19,544)	(26)%
SCADA System	15,895	4,573	11,323	248%
Travel and Entertainment	417	0	417	100%
Education Staff/Board	2,028	1,536	492	32%
Uniforms	2,811	3,341	(530)	(16)%
ASCWD Fuel	6,126	5,503	623	11%
Telephone - Administration	4,114	3,936	178	5%
Government Mandates	35,356	25,662	9,694	38%
Garbage Contract	252,284	242,301	9,983	4%
Depreciation Expense	308,995	309,449	(454)	(0)%
Miscellaneous - O&M	0	12,735	(12,735)	(100)%
Total Expense	2,792,026	2,555,812	236,214	9%
Net Ordinary Income	690,638	615,195	75,443	12%
Other Income/Expense				
Other Income				
Interest Revenue	139,607	117,283	22,324	19%
Total Other Income	139,607	117,283	22,324	19%
Other Expense				
Interest Expense	16	84	(68)	(82)%
Fire Mitigation Fees	216	0	216	100%
Total Other Expense	232	84	148	177%
Net Other Income	139,375	117,199	22,176	19%
Net Income	830,013	732,394	97,619	13%

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Accrual Basis

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of June 30, 2026

	<u>Jun 30, 26</u>	<u>May 31, 26</u>	<u>\$ Change</u>	<u>Jun 30, 25</u>	<u>\$ Change</u>
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	338	235	102	315	23
Plumas Bank Checking	244,692	495,426	(250,734)	191,389	53,303
Placer County - Interest App.	183,402	183,402	0	177,613	5,790
California CLASS	7,863,333	2,642,965	5,220,368	2,005,468	5,857,865
LAIF Accounts	201,319	201,319	0	193,033	8,286
Total Checking/Savings	8,493,084	3,523,348	4,969,736	2,567,818	5,925,266
Accounts Receivable					
Accounts Receivable	168,815	5,581	163,234	178,978	(10,164)
Total Accounts Receivable	168,815	5,581	163,234	178,978	(10,164)
Other Current Assets					
Placer - Agency Taxes 390-770	56,611	1,924	54,687	55,763	848
Other Accounts Receivable	0	0	0	21,447	(21,447)
Funds received, but not yet deposited to a bank account	0	11	(11)	0	0
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	6,192	32,364	(26,172)	67,054	(60,862)
County Collection Accounts	23,887	1,641	22,247	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	277,239	226,488	50,751	367,623	(90,384)
Total Current Assets	8,939,138	3,755,417	5,183,721	3,114,419	5,824,719
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	6,728,970	89,275	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	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	752,189	746,473	5,716	65,984	686,206

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Accrual Basis

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of June 30, 2026

	Jun 30, 26	May 31, 26	\$ Change	Jun 30, 25	\$ Change
Accumulated Depreciation	(6,383,359)	(6,357,609)	(25,750)	(6,152,669)	(230,690)
Total Fixed Assets	5,446,360	5,377,118	69,242	4,971,689	474,670
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	14,402,933	9,149,970	5,252,963	8,103,544	6,299,389
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	399,878	359,193	40,685	893	398,985
Total Accounts Payable	399,878	359,193	40,685	893	398,985
Other Current Liabilities					
Accounts Payable - 02	0	0	0	625	(625)
Accounts Payable - 03	0	0	0	1,179	(1,179)
Accounts Payable - 04	0	0	0	863	(863)
Accounts Payable - 05	0	0	0	23,842	(23,842)
Retention Payable	31,500	35,000	(3,500)	0	31,500
OPEB Liability	415,220	415,220	0	415,220	0
Accrued Payroll & Payroll Tax	18,798	1,664	17,134	16,403	2,396
Accrued Vacation Payable	38,306	33,866	4,440	31,647	6,658
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
Deferred Revenue	0	0	0	21,447	(21,447)
HRA Plan Payable	4,960	89	4,871	89	4,871
Total Other Current Liabilities	571,759	548,814	22,945	574,290	(2,530)
Total Current Liabilities	971,637	908,007	63,630	575,183	396,455
Long Term Liabilities					
Caterpillar Financial Serv	8	8	0	27,087	(27,079)
Everbank Loan Payable	5,100,000	0	5,100,000	0	5,100,000
Total Long Term Liabilities	5,100,008	8	5,100,000	27,087	5,072,921
Total Liabilities	6,071,645	908,016	5,163,630	602,270	5,469,376
Equity					
Retained Earnings	1,273,237	1,273,237	0	540,843	732,394
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	830,013	740,681	89,333	732,394	97,619

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Accrual Basis

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of June 30, 2026

	Jun 30, 26	May 31, 26	\$ Change	Jun 30, 25	\$ Change
Total Equity	8,331,288	8,241,955	89,333	7,501,274	830,013
TOTAL LIABILITIES & EQUITY	14,402,933	9,149,970	5,252,963	8,103,544	6,299,389

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

	<u>Jun 26</u>	<u>Budget</u>	<u>Jul '25 - Jun...</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense					
Income					
Water Revenue	198,307	164,759	1,404,085	1,372,989	1,372,989
Connection Fees	0	3,152	8,660	37,821	37,821
Sewer Revenue	0	52,050	475,634	433,749	433,749
Garbage Revenue	0	48,014	398,517	400,113	400,113
Park Revenue	12,441	8,750	35,029	35,000	35,000
Fire Mitigation Fees	0	1,000	14,031	12,000	12,000
Property Tax Revenue	54,971	0	1,090,273	998,734	998,734
Other Revenue	1,900	2,098	56,434	25,000	25,000
Total Income	267,619	279,823	3,482,664	3,315,406	3,315,406
Gross Profit	267,619	279,823	3,482,664	3,315,406	3,315,406
Expense					
Salaries and Wages - Admin	36,380	29,096	347,595	349,163	349,163
Salaries and Wages - O&M	32,959	21,373	247,779	256,487	256,487
Benefits - Office	8,290	8,802	72,420	105,723	105,723
Benefits - O&M	9,073	5,909	88,035	70,963	70,963
Health Plan Co-Insurance	8,966	932	14,008	11,173	11,173
Directors' Fees	1,075	960	10,850	11,850	11,850
Insurance - Administration	5,008	5,508	57,860	66,052	66,052
Park Expenditures	446	6,308	5,669	37,850	37,850
Parts/Tools/Misc. Equip	2,225	2,735	30,634	32,600	32,600
Postage and Delivery	40	331	2,233	4,060	4,060
Cleaning	0	163	0	2,000	2,000
Newsletter and Printing	0	0	1,614	3,451	3,451
Office Expense	2,248	1,868	15,121	22,405	22,405
Dues and Subscriptions	899	1,149	17,401	13,744	13,744
Bank and Collection Fees	501	337	3,420	4,000	4,000
Analytical Testing	2,792	1,163	32,354	14,000	14,000
Accounting Fees	6,409	6,318	75,978	76,003	76,003
Audit	0	0	32,000	25,650	25,650
Legal Fees	78	1,228	3,716	15,000	15,000
Consultants-Misc.	275	1,344	6,080	16,095	16,095
NTFD Contract	-11,013	66,585	871,902	798,987	798,987
Fire Fuel Management Fee	0	837	0	10,000	10,000

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Accrual Basis

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

	Jun 26	Budget	Jul '25 - Jun...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	30,000	30,000	30,000
Building Maintenance	0	2,877	13,532	34,480	34,480
Equipment Maintenance - A...	947	877	8,352	10,491	10,491
Vehicle Maintenance and R...	224	864	1,249	10,500	10,500
Maintenance Water and Sew...	21,184	12,076	117,965	145,000	145,000
Gas and Electric - Admin	5,875	7,379	56,235	88,570	88,570
SCADA System	0	1,652	15,895	20,000	20,000
Travel and Entertainment	417	100	417	1,200	1,200
Education Staff/Board	205	364	2,028	4,500	4,500
Uniforms	1,106	288	2,811	3,500	3,500
ASCWD Fuel	0	712	6,126	8,500	8,500
Telephone - Administration	338	287	4,114	3,400	3,400
Government Mandates	84	2,370	35,356	28,418	28,418
Garbage Contract	25,149	20,127	252,284	241,524	241,524
Depreciation Expense	25,750	25,734	308,995	308,995	308,995
Miscellaneous - O&M	0	151	0	1,900	1,900
Total Expense	187,929	238,804	2,792,026	2,888,234	2,888,234
Net Ordinary Income	79,690	41,019	690,638	427,172	427,172
Other Income/Expense					
Other Income					
Interest Revenue	9,643	4,185	139,607	50,000	50,000
Total Other Income	9,643	4,185	139,607	50,000	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	9,643	4,185	139,375	50,000	50,000
Net Income	89,333	45,204	830,013	477,172	477,172

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

Jul '25 - Jun 26

OPERATING ACTIVITIES

Net Income	830,013
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	10,164
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	60,862
1600.05 · County Collection Accts	8,923
1041.00 · Placer Co - Taxes 770 - 06 Fund	(848)
1160.05 · Other Accounts Receivable - 05	21,447
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. - ...	12,823
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. - ...	12,823
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - ...	38,563
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - ...	224,948
2010.00 · Accounts Payable - 06 Fund	(893)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Payable - 06	399,878
2070.00 · Accrued Payroll & Taxes - 05 Fu	5,100
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	6,658
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	31,500
2090.05 · Deferred Revenue	(21,447)
2091.05 · HRA Plan Payable	4,871

Net cash provided by Operating Activities 1,616,173

INVESTING ACTIVITIES

1750.05 · Water System	(89,275)
1751.05 · SCADA System	(1,962)
1770.00 · Building Improvements	(6,223)
1718.06 · Firehouse Vehicles & Equipment	78,305
1830.05 · Work in Progress:1833.05 · Chlorination System Eval - 05	(21,883)
1830.05 · Work in Progress:1834.04 · Sewer Line Replacement - 04	(47,087)

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

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

	Jul '25 - Jun 26
1830.05 · Work in Progress:1835.05 · Tank Replacement Project - 05	(412,182)
1830.05 · Work in Progress:1839.05 · Pipeline Rehabilitation - 05	(150,675)
1830.05 · Work in Progress:1841.05 · Booster Pump Site	(23,669)
1830.05 · Work in Progress:1847.05 · Alpine Estates Well #1 Rehab	(30,709)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06	(58,467)
Net cash provided by Investing Activities	(763,828)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	(27,079)
2310.06 · Everbank Loan Payable	5,100,000
Net cash provided by Financing Activities	5,072,921
Net cash increase for period	5,925,266
Cash at beginning of period	2,567,818
Cash at end of period	8,493,084

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Alpine Springs County Water District Check Register for Current Month

June 8 - 30, 2026

Date	Num	Name	Memo	Amount	Balance
06/15/2026	ach061526#2	UPS	Acct. #1476JH Inv. # 1476JH236	-39.75	-39.75
*** Missing numbers here ***					
06/24/2026	Confirm#108	Tahoe Truckee Sierra Disposal 0355	Cust. #000355	-410.38	-450.13
*** Missing numbers here ***					
06/15/2026	34352	Best Best & Krieger LLP	Re-enter voided check that cle...	-245.00	-695.13
*** Missing numbers here ***					
06/08/2026	34451	Anthony D. Christensen	Uniform Reimbursement Reiss...	-414.67	-1,109.80
06/30/2026	34452	Cash		-200.00	-1,309.80
06/30/2026	34453	Janet Grant		-150.00	-1,459.80
06/30/2026	34454	Evan Salke {1}	June 2026 Board of Directors ...	-200.00	-1,659.80
06/30/2026	34455	Albert Clement	June 2026 Board of Directors ...	-275.00	-1,934.80
06/30/2026	34456	Kurt Gooding	June 2026 Board of Directors ...	-200.00	-2,134.80
06/30/2026	34457	Christine York	June 2026 Board of Directors ...	-250.00	-2,384.80
*** Missing numbers here ***					
06/30/2026	34459	Anthony D. Christensen	Reimbursement Expense	-416.52	-2,801.32
06/30/2026	34460	Anthony D. Christensen	Reimbursement	-3,469.40	-6,270.72
06/30/2026	34461	Dutch Kemp	Uniform Reimbursement	-819.06	-7,089.78
06/30/2026	34462	James Orndoff	Reimbursement	-438.35	-7,528.13
06/30/2026	34463	James Orndoff	June Uniform Reimbursement	-287.28	-7,815.41
06/30/2026	34464	Laurie Axell	2026 HRA Allowance for June	-187.00	-8,002.41
*** Missing numbers here ***					
06/30/2026	34466	Carollo Engineers	Inv # FB83435 Project 203224	-1,992.25	-9,994.66
*** Duplicate document numbers ***					
06/30/2026	34466	Carollo Engineers	Inv # FB83516-5 Project 204516	-127.50	-10,122.16
06/30/2026	34467	Best Best & Krieger LLP	Inv. #1064276 Matter #82141...	-78.00	-10,200.16
06/30/2026	34468	Carollo Engineers	Inv # FB83854 Project 205167	-3,500.00	-13,700.16
06/30/2026	34469	Carollo Engineers	Inv # FB83515-7 Project 204515	-3,596.57	-17,296.73
06/30/2026	34470	CWEA North Coast Section	Invoice 012	-125.00	-17,421.73
06/30/2026	34471	Eastern Regional Landfill	Acct #200	-50.70	-17,472.43
06/30/2026	34472	F.W. Carson Company	Invoice #103558	-287.98	-17,760.41
06/30/2026	34473	Hunt Propane	Acct.# 5385 Inv.#149119	-2,541.50	-20,301.91
06/30/2026	34474	Independent Technologies	Invoice #7638	-574.50	-20,876.41
06/30/2026	34475	Longo Inc.	Invoice # 9997	-10,043.81	-30,920.22

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Alpine Springs County Water District Check Register for Current Month

June 8 - 30, 2026

Date	Num	Name	Memo	Amount	Balance
06/30/2026	34476	Mountain Pipeline TV Inspection & Sealing	Project CCTV-SS-MAINS Invoi...	-11,140.00	-42,060.22
06/30/2026	34477	North Lake Auto Parts	Acct. #300	-223.58	-42,283.80
06/30/2026	34478	Swigard's True Value Hardware, Inc.	Invoice: 88994/1	-18.21	-42,302.01
06/30/2026	34479	Tahoe Truckee Sierra Disposal 1431	Customer #001431	-4,925.13	-47,227.14
06/30/2026	34480	The Paper Trail	Inv. #6633	-274.75	-47,501.89
06/30/2026	34481	Truckee & Tahoe Pest Control, Inc.	Inv. # 28166	-109.00	-47,610.89
06/30/2026	34482	Western Environmental Testing Lab	Inv. # 26060196 7 Inv #260507 ...	-2,791.60	-50,402.49
06/30/2026	34483	Inland Supply Company	Cust.#6008 Inv.#1119291	-2,072.48	-52,474.97
06/30/2026	34484	Xerox Business Solutions	Acct. # AS32:900020-B Inv. #5...	-332.96	-52,807.93
*** Missing numbers here ***					
06/10/2026	Auto061026	Verizon Wireless 7080	942737080-00001	-202.60	-53,010.53
*** Missing numbers here ***					
06/15/2026	ach061526	Pam Zinn	May 2026 Health Reimburse...	-398.18	-53,408.71
*** Missing numbers here ***					
06/16/2026	ach061626	Intermedia	Account #2588835	-102.90	-53,511.61
*** Missing numbers here ***					
06/18/2026	ach061826	Liberty 1402 Beaver Dam		-358.24	-53,869.85
*** Missing numbers here ***					
06/21/2026	ach062126	Xerox Financial Service	Cust. #1016061	-241.33	-54,111.18
*** Missing numbers here ***					
06/22/2026	ach062226	Liberty Utilities	Acct#30000000006092	-2,564.76	-56,675.94
*** Missing numbers here ***					
06/25/2026	ach062526	Columbia Bank	Visa #9350	-899.88	-57,575.82
*** Missing numbers here ***					
06/10/2026	200061	SDRMA	Member #7084	-163.73	-57,739.55
06/30/2026	200062	Badger Meter	Inv. #80240858	-67.20	-57,806.75

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**Alpine Springs County Water District
Subsequent Payments Listing**
July 1 - 16, 2026

Date	Num	Name	Memo	Amount	Balance
07/09/2026	ach070926#2	CalPERS	CalPERS ID: 2668620501	-171.00	-171.00
*** Missing numbers here ***					
07/02/2026	Confirm#110	Professional Communications Me...	Acct.#193072	-42.40	-213.40
*** Missing numbers here ***					
07/01/2026	34458	North Tahoe FPD	FY2026 May Statement	-348,179.86	-348,393.26
*** Missing numbers here ***					
07/01/2026	34485	SDRMA	Member #7084	-66,021.48	-414,414.74
07/01/2026	34486	Michael J. Dobrowski, CPA, LLC	Inv. #26344	-8,611.21	-423,025.95
07/01/2026	34487	Pam Zinn	June 2026 Health Reimbursements	-398.18	-423,424.13
07/10/2026	34488	Auburn Toyota	VOID: Toyota Truck Purchase Was \$49,233.5...	0.00	-423,424.13
07/15/2026	34489	Auburn Toyota	Toyota Truck Purchase (Replaces voided che...	-49,233.53	-472,657.66
*** Missing numbers here ***					
07/01/2026	ach070126	Cypress Dental	Group #11368	-363.62	-473,021.28
*** Missing numbers here ***					
07/09/2026	ach070726	AT&T {319907901}	Acct # 319907901	-235.06	-473,256.34
*** Missing numbers here ***					
07/09/2026	ach070926	CalPERS	CalPERS ID: 2668620501	-481.25	-473,737.59
07/09/2026	ach070927	CalPERS (Active)	Customer ID: 2668620501 Health Insurance J...	-6,606.23	-480,343.82
07/09/2026	ach070928	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance J...	-1,332.06	-481,675.88

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Accrual Basis

Alpine Springs County Water District Adjusting Journal Entries June 2026

Date	Num	Name	Memo	Account	Debit	Credit
06/05/2026	CalPers	CalPERS	05/22/26 Payroll Confirm 1003...	Plumas Bank Checking		3,381.73
		CalPERS	05/22/26 Payroll Pension	51032.0 · Pension Contr...	1,063.97	
		CalPERS	05/22/26 Payroll Pension	51042.0 · Pension Contr...	653.49	
		CalPERS	05/22/26 Payroll Pension	Accrued Payroll & Payrol...	1,664.27	
					3,381.73	3,381.73
06/01/2026	NTFPDR	North Tahoe FPD	Reverse of GJE NTFPD -- 44...	2010.06 · Accounts Pay...	359,193.25	
		North Tahoe FPD	448,991.56 X 80%	NTFD Contract		359,193.25
					359,193.25	359,193.25
06/11/2026	Payroll		06/05/26 Payroll	Salaries and Wages - A...	13,625.81	
			06/05/26 Payroll	Salaries and Wages - O...	10,702.68	
			-MULTIPLE-	Office Expense	861.73	
			06/05/26 Payroll Buz Health Ins.	51031.0 · Health Insuran...	1,033.14	
			06/05/26 Total payroll	Plumas Bank Checking		24,995.96
			06/05/26 Payroll	Accrued Payroll & Payrol...		1,682.15
			06/05/26 Payroll Taxes	51043.0 · Payroll Taxes	454.75	
					26,678.11	26,678.11
06/15/2026	CalPers	CalPERS	06/05/26 Payroll Confirm 1003...	Plumas Bank Checking		3,417.96
		CalPERS	06/05/26 Payroll Pension	51032.0 · Pension Contr...	1,063.97	
		CalPERS	06/05/26 Payroll Pension	51042.0 · Pension Contr...	671.84	
		CalPERS	06/05/26 Payroll Pension	Accrued Payroll & Payrol...	1,682.15	
					3,417.96	3,417.96
06/25/2026	Payroll		06/19/26 Payroll	Salaries and Wages - A...	13,325.81	
			06/19/26 Payroll	Salaries and Wages - O...	9,930.55	
			-MULTIPLE-	Office Expense	169.44	
			06/05/26 Payroll Buz Health Ins.	51031.0 · Health Insuran...	0.00	
			06/19/26 Total payroll	Plumas Bank Checking		22,082.32
			06/19/26 Payroll	Accrued Payroll & Payrol...		1,682.15
			06/19/26 Payroll Taxes	51043.0 · Payroll Taxes	338.67	
					23,764.47	23,764.47
06/26/2026	CalPers	CalPERS	06/19/26 Payroll Confirm 1003...	Plumas Bank Checking		3,417.96
		CalPERS	06/19/26 Payroll Pension	51032.0 · Pension Contr...	1,063.97	
		CalPERS	06/19/26 Payroll Pension	51042.0 · Pension Contr...	671.84	
		CalPERS	06/19/26 Payroll Pension	Accrued Payroll & Payrol...	1,682.15	
					3,417.96	3,417.96
06/30/2026	NTFPD	North Tahoe FPD	Check #34458	2010.06 · Accounts Pay...		348,179.86
		North Tahoe FPD	Check #34458	NTFD Contract	348,179.86	
					348,179.86	348,179.86
06/30/2026	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
06/30/2026	Water 6	Audit / Accounting Adj...	2025 / 2026 Water Usage Bill...	Water Revenue		161,650.51
		Audit / Accounting Adj...	2025 / 2026 Water Usage Bill...	Accounts Receivable	161,650.51	
					161,650.51	161,650.51
06/30/2026	Vacation		06/30/26 Accrued Vacation	Accrued Vacation Payable		4,439.60
			06/30/26 Accrued Vacation	Salaries and Wages - O...	4,439.60	
					4,439.60	4,439.60
06/30/2026	HRA Pl...		Adjust to June 2026 Balance	HRA Plan Payable		4,871.20
			Adjust to June 2026 Balance	5106.05 · Health Plan C...	4,871.20	
					4,871.20	4,871.20
06/30/2026	Payroll		07/03/26 Accrued 70% Payroll	Salaries and Wages - A...	9,428.77	
			07/03/26 Accrued 70% Payroll	Salaries and Wages - O...	7,886.13	
			07/03/26 Accrued 70% Payroll	Accrued Payroll & Payrol...		18,798.46

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Accrual Basis

Alpine Springs County Water District Adjusting Journal Entries June 2026

Date	Num	Name	Memo	Account	Debit	Credit
			07/03/26 Accrued 70% Payroll	51043.0 · Payroll Taxes	263.30	
			07/03/26 Accrued 70% Payroll	51032.0 · Pension Contr...	749.98	
			07/03/26 Accrued 70% Payroll	51042.0 · Pension Contr...	470.28	
					18,798.46	18,798.46
06/30/2026	Y/E Ch...	Audit Balance	Checks cut 06/30/26 (Mailed 0...	Plumas Bank Checking	51,698.13	
			Checks cut 06/30/26 (Mailed 0...	2010.06 · Accounts Pay...		51,698.13
					51,698.13	51,698.13
06/30/2026	Prop Tax			Property Tax Revenue	493,984.45	
			Park 20.00%	4510.03 · Property Tax ...		98,796.89
			Fire 80.00%	4510.06 · Property Tax ...		395,187.56
					493,984.45	493,984.45
06/30/2026	Other ...			Other Revenue	2,000.07	
			Garbage 33.33%	4999.02 · Other Revenu...		666.69
			Sewer 33.33%	4999.04 · Other Revenu...		666.69
			Water 33.34%	4999.05 · Other Revenu...		666.69
					2,000.07	2,000.07
06/30/2026	Sal Ad...			Salaries and Wages - A...		103,685.88
			5.0% Garbage	5020.02 · Salaries Admi...	5,184.29	
			20.0% Parks	5020.03 · Salaries Admi...	20,737.18	
			10.0% Sewer	5020.04 · Salaries Admi...	10,368.59	
			65.0% Water	5020.05 · Salaries Admi...	67,395.82	
					103,685.88	103,685.88
06/30/2026	Sal O&M			Salaries and Wages - O...		80,005.79
			5.0% Garbage	5032.02 · Salaries & Wa...	4,000.29	
			20.0% Parks	5032.03 · Salaries & Wa...	16,001.16	
			10.0% Sewer	5032.04 · Salaries & Wa...	8,000.58	
			65.0% Water	5032.05 · Salaries & Wa...	52,003.76	
					80,005.79	80,005.79
06/30/2026	Benefit...		Pension	51032.0 · Pension Contr...		8,199.88
			Garbage 5%	5103.02 · Benefits - Ad...	1,062.28	
			Park 20%	5103.03 · Benefits - Ad...	4,249.11	
			Sewer 10%	5103.04 · Benefits - Ad...	2,124.55	
			Water 65%	5103.05 · Benefits - Ad...	13,809.59	
			Health Insurance - Other	Benefits - Office		9,772.74
			Health Insurance	51031.0 · Health Insuran...		3,272.91
					21,245.53	21,245.53
06/30/2026	Benefit...		Benefits - Other	Benefits - O&M		15,727.86
			Garbage 5%	5104.02 · Benefits - O & ...	1,191.85	
			Park 20%	5104.03 · Benefits - O & ...	4,767.42	
			Sewer 10%	5104.04 · Benefits - O & ...	2,383.72	
			Water 65%	5104.05 · Benefits - O & ...	15,494.12	
			Pension	51042.0 · Pension Contr...		4,739.17
			Payroll Taxes	51043.0 · Payroll Taxes		3,370.08
					23,837.11	23,837.11
06/30/2026	Healthl...		Health Insurance	51041.0 · Health Insuran...		917.37
			Garbage 5%	5104.02 · Benefits - O & ...	45.87	
			Park 20%	5104.03 · Benefits - O & ...	183.47	
			Sewer 10%	5104.04 · Benefits - O & ...	91.74	
			Water 65%	5104.05 · Benefits - O & ...	596.29	
					917.37	917.37
06/30/2026	Health...			Health Plan Co-Insurance		4,171.13
			5.0% Garbage	5106.02 · Health Plan C...	208.56	
			20.0% Parks	5106.03 · Health Plan C...	834.23	
			10.0% Sewer	5106.04 · Health Plan C...	417.11	
			65.0% Water	5106.05 · Health Plan C...	2,711.23	
					4,171.13	4,171.13
06/30/2026	Directo...			Directors' Fees		3,375.00
			20% Garbage	5110.02 · Directors Fee...	675.00	
			20% Park	5110.03 · Directors Fee...	675.00	
			20% Sewer	5110.04 · Directors Fee...	675.00	
			20% Water	5110.05 · Directors Fee...	675.00	

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Accrual Basis

Alpine Springs County Water District

Adjusting Journal Entries

June 2026

Date	Num	Name	Memo	Account	Debit	Credit
			20% General	5110.06 · Directors Fee...	675.00	
					3,375.00	3,375.00
06/30/2026	Ins Ad...			Insurance - Administration		15,023.28
		Garbage 25%		5120.02 · Insurance - Ad...	3,755.82	
		Park 25%		5120.03 · Insurance - Ad...	3,755.82	
		Sewer 25%		5120.04 · Insurance - Ad...	3,755.82	
		Water 25%		5120.05 · Insurance - Ad...	3,755.82	
					15,023.28	15,023.28
06/30/2026	Parts/T...			Parts/Tools/Misc. Equip		399.78
		Garbage 20.0%		5151.02 · Parts/Tools/Mi...	79.96	
		Park 20.0%		5151.03 · Parts/Tools/Mi...	79.96	
		Sewer 20.0%		5151.04 · Parts/Tools/Mi...	79.96	
		Water 20.0%		5151.05 · Parts/Tools/Mi...	79.95	
		General 20.0%		5151.06 · Parts/Tools/Mi...	79.95	
					399.78	399.78
06/30/2026	Postage			Postage and Delivery		672.92
		Garbage 5%		5162.02 · Postage & Del...	33.65	
		Park 20%		5162.03 · Postage & Del...	134.58	
		Sewer 10%		5162.04 · Postage & Del...	67.29	
		Water 65%		5162.05 · Postage & Del...	437.40	
					672.92	672.92
06/30/2026	NewsL...			Newsletter and Printing		1,208.39
		Garbage 5%		5166.02 · Newsletter - 02	60.42	
		Park 20%		5166.03 · Newsletter - 03	241.68	
		Sewer 10%		5166.04 · Newsletter - 04	120.84	
		Water 65%		5166.05 · Newsletter - 05	785.45	
					1,208.39	1,208.39
06/30/2026	Collect...		Per 06/30/26 Placer County	County Collection Accou...		1,640.53
			Per 06/30/24 Placer County	Property Tax Revenue	1,640.53	
					1,640.53	1,640.53
06/30/2026	Office			Office Expense		4,015.50
		Garbage 5%		5167.02 · Office Expens...	200.78	
		Park 20%		5167.03 · Office Expens...	803.10	
		Sewer 10%		5167.04 · Office Expens...	401.55	
		Water 65%		5167.05 · Office Expens...	2,610.07	
					4,015.50	4,015.50
06/30/2026	Dues			Dues and Subscriptions		2,354.71
		Garbage 5%		5168.02 · Dues & Subsc...	117.74	
		Park 20%		5168.03 · Dues & Subsc...	470.94	
		Sewer 10%		5168.04 · Dues & Subsc...	235.47	
		Water 65%		5168.05 · Dues & Subsc...	1,530.56	
					2,354.71	2,354.71
06/30/2026	BankF...			Bank and Collection Fees		50.63
		Sewer 33.333%		5169.04 · Bank Fees - 04	16.88	
		Water 33.333%		5169.05 · Bank Fees - 05	16.88	
		Fire 33.334%		5169.06 · Bank Fees - 06	16.87	
					50.63	50.63
06/30/2026	BankF...			Bank and Collection Fees		1,028.33
				5169.03 · Bank Fees - 03	1,028.33	
					1,028.33	1,028.33
06/30/2026	Accou...			Accounting Fees		19,227.63
		Garbage 20%		5180.02 · Consultants-A...	3,845.53	
		Park 20%		5180.03 · Consultants-A...	3,845.53	
		Sewer 20%		5180.04 · Consultants-A...	3,845.53	
		Water 20%		5180.05 · Consultants-A...	3,845.52	
		Fire 20%		5180.06 · Consultants-A...	3,845.52	
					19,227.63	19,227.63
06/30/2026	Legal ...			Legal Fees		364.00
		Park 5%		5190.03 · Consultants-L...	18.20	
		Sewer 35%		5190.04 · Consultants-L...	127.40	

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Accrual Basis

Alpine Springs County Water District Adjusting Journal Entries June 2026

Date	Num	Name	Memo	Account	Debit	Credit
			Water 35%	5190.05 · Consultants-L...	127.40	
			Fire 25%	5190.06 · Consultants-L...	91.00	
					364.00	364.00
06/30/2026	Consul...			Consultants-Misc.		953.00
			Garbage 5%	5196.02 · Consultants-M...	47.65	
			Park 10%	5196.03 · Consultants-M...	95.30	
			Sewer 10%	5196.04 · Consultants-M...	95.30	
			Water 65%	5196.05 · Consultants-M...	619.45	
			Fire 10%	5196.06 · Consultants-M...	95.30	
					953.00	953.00
06/30/2026	OPEB ...			OPEB Trust - Annual Fu...		30,000.00
			Fund 02 Garbage 5%	5225.02 · OPEB Trust - ...	1,500.00	
			Fund 03 Garbage 20%	5225.03 · OPEB Trust - ...	6,000.00	
			Fund 04 Garbage 10%	5225.04 · OPEB Trust - ...	3,000.00	
			Fund 05 Garbage 65%	5225.05 · OPEB Trust - ...	19,500.00	
					30,000.00	30,000.00
06/30/2026	Buildin...			Building Maintenance		2,185.26
			Garbage 5%	5231.02 · Building Maint...	109.26	
			Park 20%	5231.03 · Building Maint...	437.05	
			Sewer 10%	5231.04 · Building Maint...	218.53	
			Water 65%	5231.05 · Building Maint...	1,420.42	
					2,185.26	2,185.26
06/30/2026	Equip...			Equipment Maintenance...		1,746.47
			Garbage 5%	5232.02 · R & M Admin. ...	87.32	
			Park 20%	5232.03 · R & M Admin. ...	349.29	
			Sewer 10%	5232.04 · R & M Admin. ...	174.65	
			Water 65%	5232.05 · R & M Admin. ...	1,135.21	
					1,746.47	1,746.47
06/30/2026	VehMa...			Vehicle Maintenance an...		941.37
			Garbage 5%	5239.02 · R & M Vehicle...	47.07	
			Park 20%	5239.03 · R & M Vehicle...	188.27	
			Sewer 10%	5239.04 · R & M Vehicle...	94.14	
			Water 65%	5239.05 · R & M Vehicle...	611.89	
					941.37	941.37
06/30/2026	Gas & ...			Gas and Electric - Admin		15,436.88
			Garbage 15%	5311.02 · Gas & Electric...	2,315.53	
			Park 15%	5311.03 · Gas & Electric...	2,315.53	
			Sewer 15%	5311.04 · Gas & Electric...	2,315.53	
			Water 27.5%	5311.05 · Gas & Electric...	4,245.14	
			Fire 27.5%	5311.06 · Gas & Electric...	4,245.15	
					15,436.88	15,436.88
06/30/2026	Uniforms			Uniforms		1,367.29
			Garbage 5%	5324.02 · Uniforms - 02	68.36	
			Park 20%	5324.03 · Uniforms - 03	273.46	
			Sewer 10%	5324.04 · Uniforms - 04	136.73	
			Water 65%	5324.05 · Uniforms - 05	888.74	
					1,367.29	1,367.29
06/30/2026	Fuel			ASCWD Fuel		2,323.56
			Garbage 5%	5342.02 · ASCWD Fuel ...	116.18	
			Park 20%	5342.03 · ASCWD Fuel ...	464.71	
			Sewer 10%	5342.04 · ASCWD Fuel ...	232.36	
			Water 65%	5342.05 · ASCWD Fuel ...	1,510.31	
					2,323.56	2,323.56
06/30/2026	Teleph...			Telephone - Administrati...		1,013.97
			Garbage 5%	5371.02 · Telephone - 02	50.70	
			Park 20%	5371.03 · Telephone - 03	202.79	
			Sewer 10%	5371.04 · Telephone - 04	101.40	
			Water 65%	5371.05 · Telephone - 05	659.08	
					1,013.97	1,013.97
06/30/2026	GovMa...			Government Mandates		6,202.05
			Garbage 5%	5394.02 · Gov Mandates...	310.10	
			Park 20%	5394.03 · Gov Mandates...	1,240.41	

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Accrual Basis

Alpine Springs County Water District
Adjusting Journal Entries
June 2026

Date	Num	Name	Memo	Account	Debit	Credit
			Sewer 10%	5394.04 · Gov Mandates...	620.21	
			Water 65%	5394.05 · Gov Mandates...	4,031.33	
					6,202.05	6,202.05
06/30/2026	Interes...			Interest Revenue	33,572.91	
			Garbage 20%	4850.02 Interest Revenue		6,714.58
			Park 20%	4850.03 Interest Revenue		6,714.58
			Sewer 20%	4850.04 Interest Revenue		6,714.58
			Water 20%	4850.05 Interest Revenue		6,714.58
			Fire 20%	4850.06 Interest Revenue		6,714.59
					33,572.91	33,572.91
06/30/2026	Prepays		-MULTIPLE-	Insurance - Administration	5,007.68	
			1 Month	Prepaid Expenses		26,171.91
			1 Month Placer Co. Env. Healt...	5394.05 · Gov Mandates...	84.17	
			-MULTIPLE-	Dues and Subscriptions	784.87	
			1 month Core Utilities	Office Expense	70.84	
			1 month Healthplan Services	51041.0 · Health Insuran...	0.00	
			1 month Garbage Contract	Garbage Contract	20,224.35	
					26,171.91	26,171.91
TOTAL					1,936,363.53	1,936,363.53

Alpine Springs County Water District Profit & Loss by Fund

July 2025 through June 2026

Ordinary Income/Expense	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Income											
Water Revenue	0.00	0.00	1,404,085.19	0.00	1,404,085.19	0.00	0.00	0.00	0.00	0.00	1,404,085.19
Connection Fees	0.00	0.00	8,660.00	0.00	8,660.00	0.00	0.00	0.00	0.00	0.00	8,660.00
Sewer Revenue	0.00	475,633.96	0.00	0.00	475,633.96	0.00	0.00	0.00	0.00	0.00	475,633.96
Garbage Revenue	398,517.06	0.00	0.00	0.00	398,517.06	0.00	0.00	0.00	0.00	0.00	398,517.06
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	35,029.42	0.00	35,029.42	0.00	35,029.42
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	14,031.24	0.00	0.00	14,031.24	0.00	14,031.24
Property Tax Revenue											
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	218,054.84	0.00	218,054.84	0.00	218,054.84
4510.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	872,218.56	0.00	0.00	872,218.56	0.00	872,218.56
Property Tax Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	872,218.56	218,054.84	0.00	1,090,273.20	0.00	1,090,273.20
Other Revenue											
4999.02 - Other Revenue - 02	9,173.73	0.00	0.00	0.00	9,173.73	0.00	0.00	0.00	0.00	0.00	9,173.73
4999.04 - Other Revenue - 04	0.00	10,173.73	0.00	0.00	10,173.73	0.00	0.00	0.00	0.00	0.00	10,173.73
4999.05 - Other Revenue - 05	0.00	0.00	9,536.33	0.00	9,536.33	0.00	0.00	0.00	0.00	0.00	9,536.33
4999.06 - Other Revenue - 06	0.00	0.00	0.00	0.00	0.00	27,550.00	0.00	0.00	27,550.00	0.00	27,550.00
Other Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	9,173.73	10,173.73	9,536.33	0.00	28,883.79	27,550.00	0.00	0.00	27,550.00	0.00	56,433.79
Total Income	407,690.79	485,807.69	1,422,281.52	0.00	2,315,780.00	913,799.80	253,084.06	0.00	1,166,883.86	0.00	3,482,663.86
Gross Profit	407,690.79	485,807.69	1,422,281.52	0.00	2,315,780.00	913,799.80	253,084.06	0.00	1,166,883.86	0.00	3,482,663.86
Expense											
Salaries and Wages - Admin											
5020.02 - Salaries Administration - 02	17,379.94	0.00	0.00	0.00	17,379.94	0.00	0.00	0.00	0.00	0.00	17,379.94
5020.03 - Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	69,518.79	0.00	69,518.79	0.00	69,518.79
5020.04 - Salaries Administration - 04	0.00	34,759.90	0.00	0.00	34,759.90	0.00	0.00	0.00	0.00	0.00	34,759.90
5020.05 - Salaries Administration - 05	0.00	0.00	225,936.32	0.00	225,936.32	0.00	0.00	0.00	0.00	0.00	225,936.32
Salaries and Wages - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Wages - Admin	17,379.94	34,759.90	225,936.32	0.00	278,076.16	0.00	69,518.79	0.00	69,518.79	0.00	347,594.95
Salaries and Wages - O&M											
5032.02 - Salaries & Wages O & M - 02	12,388.94	0.00	0.00	0.00	12,388.94	0.00	0.00	0.00	0.00	0.00	12,388.94
5032.03 - Salaries & Wages O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	49,555.72	0.00	49,555.72	0.00	49,555.72
5032.04 - Salaries & Wages O & M - 04	0.00	24,777.86	0.00	0.00	24,777.86	0.00	0.00	0.00	0.00	0.00	24,777.86
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	161,056.08	0.00	161,056.08	0.00	0.00	0.00	0.00	0.00	161,056.08
Salaries and Wages - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Wages - O&M	12,388.94	24,777.86	161,056.08	0.00	198,222.88	0.00	49,555.72	0.00	49,555.72	0.00	247,778.60
Benefits - Office											
5103.02 - Benefits - Admin. - 02	3,621.00	0.00	0.00	0.00	3,621.00	0.00	0.00	0.00	0.00	0.00	3,621.00
5103.03 - Benefits - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	14,483.98	0.00	14,483.98	0.00	14,483.98
5103.04 - Benefits - Admin. - 04	0.00	7,242.00	0.00	0.00	7,242.00	0.00	0.00	0.00	0.00	0.00	7,242.00
5103.05 - Benefits - Admin. - 05	0.00	0.00	47,072.96	0.00	47,072.96	0.00	0.00	0.00	0.00	0.00	47,072.96
51031.0 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51032.0 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - Office - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - Office	3,621.00	7,242.00	47,072.96	0.00	57,935.96	0.00	14,483.98	0.00	14,483.98	0.00	72,419.94
Benefits - O&M											
5104.02 - Benefits - O & M - 02	4,401.76	0.00	0.00	0.00	4,401.76	0.00	0.00	0.00	0.00	0.00	4,401.76
5104.03 - Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	17,607.05	0.00	17,607.05	0.00	17,607.05
5104.04 - Benefits - O & M - 04	0.00	8,803.55	0.00	0.00	8,803.55	0.00	0.00	0.00	0.00	0.00	8,803.55
5104.05 - Benefits - O & M - 05	0.00	0.00	57,222.91	0.00	57,222.91	0.00	0.00	0.00	0.00	0.00	57,222.91
51041.0 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Alpine Springs County Water District

Profit & Loss by Fund

July 2025 through June 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
51042.0 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51043.0 - Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - O&M	4,401.76	8,803.55	57,222.91	0.00	70,428.22	0.00	17,807.05	0.00	17,807.05	0.00	88,035.27
Health Plan Co-Insurance											
5106.02 - Health Plan Co-Insur. - 02	456.83	0.00	0.00	0.00	456.83	0.00	0.00	0.00	0.00	0.00	456.83
5106.03 - Health Plan Co-Insur. - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,827.30	0.00	1,827.30	0.00	1,827.30
5106.04 - Health Plan Co-Insur. - 04	0.00	913.65	0.00	0.00	913.65	0.00	0.00	0.00	0.00	0.00	913.65
5106.05 - Health Plan Co-Insur. - 05	0.00	0.00	10,809.92	0.00	10,809.92	0.00	0.00	0.00	0.00	0.00	10,809.92
Health Plan Co-Insurance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Health Plan Co-Insurance	456.83	913.65	10,809.92	0.00	12,180.40	0.00	1,827.30	0.00	1,827.30	0.00	14,007.70
Directors' Fees											
5110.02 - Directors Fees - 02	2,170.00	0.00	0.00	0.00	2,170.00	0.00	0.00	0.00	0.00	0.00	2,170.00
5110.03 - Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,170.00	0.00	2,170.00	0.00	2,170.00
5110.04 - Directors Fees - 04	0.00	2,170.00	0.00	0.00	2,170.00	0.00	0.00	0.00	0.00	0.00	2,170.00
5110.05 - Directors Fees - 05	0.00	0.00	2,170.00	0.00	2,170.00	0.00	0.00	0.00	0.00	0.00	2,170.00
5110.06 - Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	2,170.00	0.00	0.00	2,170.00	0.00	2,170.00
Directors' Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Directors' Fees	2,170.00	2,170.00	2,170.00	0.00	6,510.00	2,170.00	2,170.00	0.00	4,340.00	0.00	10,850.00
Insurance - Administration											
5120.02 - Insurance - Admin. - 02	14,465.05	0.00	0.00	0.00	14,465.05	0.00	0.00	0.00	0.00	0.00	14,465.05
5120.03 - Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	14,465.05	0.00	14,465.05	0.00	14,465.05
5120.04 - Insurance - Admin. - 04	0.00	14,465.04	0.00	0.00	14,465.04	0.00	0.00	0.00	0.00	0.00	14,465.04
5120.05 - Insurance - Admin. - 05	0.00	0.00	14,465.04	0.00	14,465.04	0.00	0.00	0.00	0.00	0.00	14,465.04
Insurance - Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Insurance - Administration	14,465.05	14,465.04	14,465.04	0.00	43,395.13	0.00	14,465.05	0.00	14,465.05	0.00	57,860.18
Park Expenditures											
Parts/Tools/Misc. Equip	0.00	0.00	0.00	0.00	0.00	0.00	5,669.11	0.00	5,669.11	0.00	5,669.11
5151.02 - Parts/Tools/Misc. Equip. - 02	508.76	0.00	0.00	0.00	508.76	0.00	0.00	0.00	0.00	0.00	508.76
5151.03 - Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	508.76	0.00	508.76	0.00	508.76
5151.04 - Parts/Tools/Misc. Equip. - 04	0.00	827.89	0.00	0.00	827.89	0.00	0.00	0.00	0.00	0.00	827.89
5151.05 - Parts/Tools/Misc. Equip. - 05	0.00	0.00	28,280.28	0.00	28,280.28	0.00	0.00	0.00	0.00	0.00	28,280.28
5151.06 - Parts/Tools/Misc. Equipment	0.00	0.00	0.00	0.00	0.00	508.77	0.00	0.00	508.77	0.00	508.77
Parts/Tools/Misc. Equip. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Parts/Tools/Misc. Equip	508.76	827.89	28,280.28	0.00	29,616.73	508.77	508.76	0.00	1,017.53	0.00	30,634.26
Postage and Delivery											
5162.02 - Postage & Delivery - 02	111.85	0.00	0.00	0.00	111.85	0.00	0.00	0.00	0.00	0.00	111.85
5162.03 - Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	446.57	0.00	446.57	0.00	446.57
5162.04 - Postage & Delivery - 04	0.00	223.28	0.00	0.00	223.28	0.00	0.00	0.00	0.00	0.00	223.28
5162.05 - Postage & Delivery - 05	0.00	0.00	1,451.34	0.00	1,451.34	0.00	0.00	0.00	0.00	0.00	1,451.34
Postage and Delivery - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Postage and Delivery	111.85	223.28	1,451.34	0.00	1,786.27	0.00	446.57	0.00	446.57	0.00	2,232.84
Newsletter and Printing											
5166.02 - Newsletter - 02	80.69	0.00	0.00	0.00	80.69	0.00	0.00	0.00	0.00	0.00	80.69
5166.03 - Newsletter - 03	0.00	0.00	0.00	0.00	0.00	0.00	322.78	0.00	322.78	0.00	322.78
5166.04 - Newsletter - 04	0.00	161.39	0.00	0.00	161.39	0.00	0.00	0.00	0.00	0.00	161.39
5166.05 - Newsletter - 05	0.00	0.00	1,049.01	0.00	1,049.01	0.00	0.00	0.00	0.00	0.00	1,049.01
Newsletter and Printing - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Newsletter and Printing	80.69	161.39	1,049.01	0.00	1,291.09	0.00	322.78	0.00	322.78	0.00	1,613.87
Office Expense											
5167.02 - Office Expense - 02	750.02	0.00	0.00	0.00	750.02	0.00	0.00	0.00	0.00	0.00	750.02

Alpine Springs County Water District
Profit & Loss by Fund

Accrual Basis

July 2025 through June 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5167.03 - Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,000.07	0.00	3,000.07	0.00	3,000.07
5167.04 - Office Expense - 04	0.00	1,500.04	0.00	0.00	1,500.04	0.00	0.00	0.00	0.00	0.00	1,500.04
5167.05 - Office Expense - 05	0.00	0.00	9,870.38	0.00	9,870.38	0.00	0.00	0.00	0.00	0.00	9,870.38
Office Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Office Expense	750.02	1,500.04	9,870.38	0.00	12,120.44	0.00	3,000.07	0.00	3,000.07	0.00	15,120.51
Dues and Subscriptions											
5168.02 - Dues & Subscriptions - 02	826.69	0.00	0.00	0.00	826.69	0.00	0.00	0.00	0.00	0.00	826.69
5168.03 - Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,306.71	0.00	3,306.71	0.00	3,306.71
5168.04 - Dues & Subscriptions - 04	0.00	1,653.36	0.00	0.00	1,653.36	0.00	0.00	0.00	0.00	0.00	1,653.36
5168.05 - Dues & Subscriptions - 05	0.00	0.00	11,613.83	0.00	11,613.83	0.00	0.00	0.00	0.00	0.00	11,613.83
Dues and Subscriptions - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dues and Subscriptions	826.69	1,653.36	11,613.83	0.00	14,093.88	0.00	3,306.71	0.00	3,306.71	0.00	17,400.59
Bank and Collection Fees											
5169.03 - Bank Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,028.33	0.00	1,028.33	0.00	1,028.33
5169.04 - Bank Fees - 04	0.00	797.18	0.00	0.00	797.18	0.00	0.00	0.00	0.00	0.00	797.18
5169.05 - Bank Fees - 05	0.00	0.00	797.19	0.00	797.19	0.00	0.00	0.00	0.00	0.00	797.19
5169.06 - Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	797.23	0.00	0.00	797.23	0.00	797.23
Bank and Collection Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bank and Collection Fees	0.00	797.18	797.19	0.00	1,594.37	797.23	1,028.33	0.00	1,825.56	0.00	3,419.93
Analytical Testing											
Accounting Fees											
5180.02 - Consultants-Accounting - 02	15,195.52	0.00	32,353.66	0.00	32,353.66	0.00	0.00	0.00	0.00	0.00	32,353.66
5180.03 - Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5180.04 - Consultants-Accounting - 04	0.00	15,195.52	0.00	0.00	15,195.52	0.00	15,195.52	0.00	15,195.52	0.00	15,195.52
5180.05 - Consultants-Accounting - 05	0.00	0.00	15,195.48	0.00	15,195.48	0.00	0.00	0.00	0.00	0.00	15,195.48
5180.06 - Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	15,195.48	0.00	0.00	15,195.48	0.00	15,195.48
Accounting Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounting Fees	15,195.52	15,195.52	15,195.48	0.00	45,586.52	15,195.48	15,195.52	0.00	30,391.00	0.00	75,977.52
Audit											
5181.02 - Consultants-Audit - 02	6,400.00	0.00	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	6,400.00
5181.03 - Consultants-Audit - 03	0.00	0.00	0.00	0.00	0.00	0.00	6,400.00	0.00	6,400.00	0.00	6,400.00
5181.04 - Consultants-Audit - 04	0.00	6,400.00	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	6,400.00
5181.05 - Consultants-Audit - 05	0.00	0.00	6,400.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	6,400.00
5181.06 - Consultants-Audit - 06	0.00	0.00	0.00	0.00	0.00	6,400.00	0.00	0.00	6,400.00	0.00	6,400.00
Audit - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Audit	6,400.00	6,400.00	6,400.00	0.00	19,200.00	6,400.00	6,400.00	0.00	12,800.00	0.00	32,000.00
Legal Fees											
5190.03 - Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	185.78	0.00	185.78	0.00	185.78
5190.04 - Consultants-Legal Fees - 04	0.00	1,300.42	0.00	0.00	1,300.42	0.00	0.00	0.00	0.00	0.00	1,300.42
5190.05 - Consultants-Legal Fees - 05	0.00	0.00	1,300.42	0.00	1,300.42	0.00	0.00	0.00	0.00	0.00	1,300.42
5190.06 - Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	928.88	0.00	0.00	928.88	0.00	928.88
Legal Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legal Fees	0.00	1,300.42	1,300.42	0.00	2,600.84	928.88	185.78	0.00	1,114.66	0.00	3,715.50
Consultants-Misc.											
5196.02 - Consultants-Misc. - 02	167.99	0.00	0.00	0.00	167.99	0.00	0.00	0.00	0.00	0.00	167.99
5196.03 - Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	335.99	0.00	335.99	0.00	335.99
5196.04 - Consultants-Misc. - 04	0.00	1,055.98	0.00	0.00	1,055.98	0.00	0.00	0.00	0.00	0.00	1,055.98
5196.05 - Consultants-Misc. - 05	0.00	0.00	4,183.82	0.00	4,183.82	0.00	0.00	0.00	0.00	0.00	4,183.82
5196.06 - Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	335.97	0.00	0.00	335.97	0.00	335.97
Consultants-Misc. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Consultants-Misc.	167.99	1,055.98	4,183.82	0.00	5,407.79	335.97	335.99	0.00	671.96	0.00	6,079.75

Alpine Springs County Water District

Profit & Loss by Fund

July 2025 through June 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
MTD Contract											
OPEB Trust - Annual Funding	0.00	0.00	0.00	0.00	0.00	871,901.68	0.00	0.00	871,901.68	0.00	871,901.68
5225.02 - OPEB Trust - Annual Funding-02	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00
5225.03 - OPEB Trust - Annual Funding-03	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00
5225.04 - OPEB Trust - Annual Funding-04	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00
5225.05 - OPEB Trust - Annual Funding-05	0.00	0.00	19,500.00	0.00	19,500.00	0.00	0.00	0.00	0.00	0.00	19,500.00
OPEB Trust - Annual Funding - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total OPEB Trust - Annual Funding	1,500.00	3,000.00	19,500.00	0.00	24,000.00	0.00	6,000.00	0.00	6,000.00	0.00	30,000.00
Building Maintenance											
5231.02 - Building Maint/Supplies - 02	798.72	0.00	0.00	0.00	798.72	0.00	0.00	0.00	0.00	0.00	798.72
5231.03 - Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,680.66	0.00	2,680.66	0.00	2,680.66
5231.04 - Building Maint/Supplies - 04	0.00	1,340.34	0.00	0.00	1,340.34	0.00	0.00	0.00	0.00	0.00	1,340.34
5231.05 - Building Maint/Supplies - 05	0.00	0.00	8,712.13	0.00	8,712.13	0.00	0.00	0.00	0.00	0.00	8,712.13
Building Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Building Maintenance	798.72	1,340.34	8,712.13	0.00	10,851.19	0.00	2,680.66	0.00	2,680.66	0.00	13,531.85
Equipment Maintenance - Admin											
5232.02 - R & M Admin. - 02	381.06	0.00	0.00	0.00	381.06	0.00	0.00	0.00	0.00	0.00	381.06
5232.03 - R & M Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,524.28	0.00	1,524.28	0.00	1,524.28
5232.04 - R & M Admin. - 04	0.00	762.14	0.00	0.00	762.14	0.00	0.00	0.00	0.00	0.00	762.14
5232.05 - R & M Admin. - 05	0.00	0.00	5,684.97	0.00	5,684.97	0.00	0.00	0.00	0.00	0.00	5,684.97
Equipment Maintenance - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Equipment Maintenance - Admin	381.06	762.14	5,684.97	0.00	6,828.17	0.00	1,524.28	0.00	1,524.28	0.00	8,352.45
Vehicle Maintenance and Rep.											
5239.02 - R & M Vehicles - 02	62.47	0.00	0.00	0.00	62.47	0.00	0.00	0.00	0.00	0.00	62.47
5239.03 - R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	249.87	0.00	249.87	0.00	249.87
5239.04 - R & M Vehicles - 04	0.00	124.93	0.00	0.00	124.93	0.00	0.00	0.00	0.00	0.00	124.93
5239.05 - R & M Vehicles - 05	0.00	0.00	812.07	0.00	812.07	0.00	0.00	0.00	0.00	0.00	812.07
Vehicle Maintenance and Rep. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Vehicle Maintenance and Rep.	62.47	124.93	812.07	0.00	999.47	0.00	249.87	0.00	249.87	0.00	1,249.34
Maintenance Water and Sewer											
5240.04 - R & M Water/Sewer - 04	0.00	86,276.29	0.00	0.00	86,276.29	0.00	0.00	0.00	0.00	0.00	86,276.29
5240.05 - R & M Water/Sewer - 05	0.00	0.00	31,689.16	0.00	31,689.16	0.00	0.00	0.00	0.00	0.00	31,689.16
Total Maintenance Water and Sewer	0.00	86,276.29	31,689.16	0.00	117,965.45	0.00	0.00	0.00	0.00	0.00	117,965.45
Gas and Electric - Admin											
5311.02 - Gas & Electric - Admin - 02	9,307.76	0.00	0.00	0.00	9,307.76	0.00	0.00	0.00	0.00	0.00	9,307.76
5311.03 - Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	9,307.76	0.00	9,307.76	0.00	9,307.76
5311.04 - Gas & Electric - Admin - 04	0.00	10,269.84	0.00	0.00	10,269.84	0.00	0.00	0.00	0.00	0.00	10,269.84
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	17,064.23	0.00	17,064.23	0.00	0.00	0.00	0.00	0.00	17,064.23
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	15,916.43	0.00	0.00	15,916.43	0.00	15,916.43
Gas and Electric - Admin - Other	0.00	0.00	0.00	0.00	0.00	-5,631.27	0.00	0.00	-5,631.27	0.00	-5,631.27
Total Gas and Electric - Admin	9,307.76	10,269.84	17,064.23	0.00	36,641.83	10,285.16	9,307.76	0.00	19,592.92	0.00	56,234.75
SCADA System											
5312.04 - SCADA System - 04	0.00	880.06	0.00	0.00	880.06	0.00	0.00	0.00	0.00	0.00	880.06
5312.05 - SCADA System - 05	0.00	0.00	15,015.43	0.00	15,015.43	0.00	0.00	0.00	0.00	0.00	15,015.43
SCADA System - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total SCADA System	0.00	880.06	15,015.43	0.00	15,895.49	0.00	0.00	0.00	0.00	0.00	15,895.49
Travel and Entertainment											
Education Staff/Board	0.00	0.00	416.52	0.00	416.52	0.00	0.00	0.00	0.00	0.00	416.52
5323.04 - Education (GM & Board) - 04	0.00	1,245.04	0.00	0.00	1,245.04	0.00	0.00	0.00	0.00	0.00	1,245.04
5323.05 - Education (GM & Board) - 05	0.00	0.00	783.01	0.00	783.01	0.00	0.00	0.00	0.00	0.00	783.01

Alpine Springs County Water District

Profit & Loss by Fund

July 2025 through June 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Education Staff/Board	0.00	1,245.04	783.01	0.00	2,028.05	0.00	0.00	0.00	0.00	0.00	2,028.05
Uniforms											
5324.02 - Uniforms - 02	140.56	0.00	0.00	0.00	140.56	0.00	0.00	0.00	0.00	0.00	140.56
5324.03 - Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	562.27	0.00	562.27	0.00	562.27
5324.04 - Uniforms - 04	0.00	281.13	0.00	0.00	281.13	0.00	0.00	0.00	0.00	0.00	281.13
5324.05 - Uniforms - 05	0.00	0.00	1,827.36	0.00	1,827.36	0.00	0.00	0.00	0.00	0.00	1,827.36
Uniforms - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Uniforms	140.56	281.13	1,827.36	0.00	2,249.05	0.00	562.27	0.00	562.27	0.00	2,811.32
ASCWD Fuel											
5342.02 - ASCWD Fuel - 02	306.32	0.00	0.00	0.00	306.32	0.00	0.00	0.00	0.00	0.00	306.32
5342.03 - ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,225.28	0.00	1,225.28	0.00	1,225.28
5342.04 - ASCWD Fuel - 04	0.00	612.64	0.00	0.00	612.64	0.00	0.00	0.00	0.00	0.00	612.64
5342.05 - ASCWD Fuel - 05	0.00	0.00	3,982.15	0.00	3,982.15	0.00	0.00	0.00	0.00	0.00	3,982.15
ASCWD Fuel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ASCWD Fuel	306.32	612.64	3,982.15	0.00	4,901.11	0.00	1,225.28	0.00	1,225.28	0.00	6,126.39
Telephone - Administration											
5371.02 - Telephone - 02	205.69	0.00	0.00	0.00	205.69	0.00	0.00	0.00	0.00	0.00	205.69
5371.03 - Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	822.77	0.00	822.77	0.00	822.77
5371.04 - Telephone - 04	0.00	411.39	0.00	0.00	411.39	0.00	0.00	0.00	0.00	0.00	411.39
5371.05 - Telephone - 05	0.00	0.00	2,674.02	0.00	2,674.02	0.00	0.00	0.00	0.00	0.00	2,674.02
Telephone - Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Telephone - Administration	205.69	411.39	2,674.02	0.00	3,291.10	0.00	822.77	0.00	822.77	0.00	4,113.87
Government Mandates											
5394.02 - Gov Mandates - Garbage - 02	1,296.49	0.00	0.00	0.00	1,296.49	0.00	0.00	0.00	0.00	0.00	1,296.49
5394.03 - Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	5,185.94	0.00	5,185.94	0.00	5,185.94
5394.04 - Gov Mandates - Sewer - 04	0.00	11,008.73	0.00	0.00	11,008.73	0.00	0.00	0.00	0.00	0.00	11,008.73
5394.05 - Gov Mandates - Water - 05	0.00	0.00	17,864.35	0.00	17,864.35	0.00	0.00	0.00	0.00	0.00	17,864.35
Government Mandates - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Government Mandates	1,296.49	11,008.73	17,864.35	0.00	30,169.57	0.00	5,185.94	0.00	5,185.94	0.00	35,355.51
Garbage Contract											
5405.02 - Other Garbage Services - 02	50,325.20	0.00	0.00	0.00	50,325.20	0.00	0.00	0.00	0.00	0.00	50,325.20
Garbage Contract - Other	201,958.65	0.00	0.00	0.00	201,958.65	0.00	0.00	0.00	0.00	0.00	201,958.65
Total Garbage Contract	252,283.85	0.00	0.00	0.00	252,283.85	0.00	0.00	0.00	0.00	0.00	252,283.85
Depreciation Expense											
5513.02 - Depreciation - 02	12,823.32	0.00	0.00	0.00	12,823.32	0.00	0.00	0.00	0.00	0.00	12,823.32
5513.03 - Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	12,823.32	0.00	12,823.32	0.00	12,823.32
5513.04 - Depreciation - 04	0.00	38,562.60	0.00	0.00	38,562.60	0.00	0.00	0.00	0.00	0.00	38,562.60
5513.05 - Depreciation - 05	0.00	0.00	224,948.28	0.00	224,948.28	0.00	0.00	0.00	0.00	0.00	224,948.28
5513.06 - Depreciation - 06	0.00	0.00	0.00	0.00	0.00	19,837.56	0.00	0.00	19,837.56	0.00	19,837.56
Total Depreciation Expense	12,823.32	38,562.60	224,948.28	0.00	276,334.20	19,837.56	12,823.32	0.00	32,660.88	0.00	308,995.08
Total Expense	358,031.08	277,021.99	982,202.32	0.00	1,617,255.39	928,360.73	246,409.66	0.00	1,174,770.39	0.00	2,792,025.78
Net Ordinary Income	49,659.71	208,785.70	440,079.20	0.00	698,524.61	-14,550.93	6,674.40	0.00	-7,886.53	0.00	690,638.08
Other Income/Expense											
Interest Revenue											
4850.02 Interest Revenue	27,921.37	0.00	0.00	0.00	27,921.37	0.00	0.00	0.00	0.00	0.00	27,921.37
4850.03 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	27,921.37	0.00	27,921.37	0.00	27,921.37
4850.04 Interest Revenue	0.00	27,921.37	0.00	0.00	27,921.37	0.00	0.00	0.00	0.00	0.00	27,921.37
4850.05 Interest Revenue	0.00	0.00	27,921.37	0.00	27,921.37	0.00	0.00	0.00	0.00	0.00	27,921.37
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	27,921.38	0.00	0.00	27,921.38	0.00	27,921.38

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Accrual Basis

Alpine Springs County Water District Profit & Loss by Fund

July 2025 through June 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Interest Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Revenue	27,921.37	27,921.37	27,921.37	0.00	83,764.11	27,921.38	27,921.37	0.00	55,842.75	0.00	139,606.86
Total Other Income	27,921.37	27,921.37	27,921.37	0.00	83,764.11	27,921.38	27,921.37	0.00	55,842.75	0.00	139,606.86
Other Expense	0.00	0.00	15.51	0.00	15.51	0.00	0.00	0.00	0.00	0.00	15.51
Interest Expense	0.00	0.00	0.00	0.00	0.00	216.04	0.00	0.00	216.04	0.00	216.04
Fire Mitigation Fees	0.00	0.00	15.51	0.00	15.51	216.04	0.00	0.00	216.04	0.00	231.55
Total Other Expense	27,921.37	27,921.37	27,905.86	0.00	83,748.60	27,705.34	27,921.37	0.00	55,626.71	0.00	139,375.31
Net Other Income	77,581.06	236,707.07	467,985.06	0.00	762,273.21	13,144.41	34,585.77	0.00	47,740.18	0.00	830,013.39
Net Income											

Subject: *July 2026 Month End Review*
For: *Alpine Springs County Water District*
To: *The Board of Directors*
Prepared by: *Michael J. Dobrowski, CPA 08/11/26*

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 customer invoice dates being changed from 08/01/26 to 07/01/26. Net income was \$195,889 favorable to budget on a year-to-date basis. As of the end of the month, the cash and investment accounts totaled \$8,817,536. Accounts receivable were \$1,275,452 as of month end.

Our cash and investments position has increased by \$5,744,962 from 07/31/25 and increased by \$323,274 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 and loan repayment– **\$ 6,005,058**

(Remaining balance \$8,817,536-\$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	0	21,883
Sewer Line Replacement	0	47,087
Tank Replacement Project	0	412,182
Pipeline Rehabilitation	208,422	359,098
Booster Pump Site	0	23,669
Alpine Estates Well #1 Rehab	0	<u>96,692</u>
Total	\$208,422	\$ 960,612

Accounts Payable	
NTFPD Contract	\$ <u>0</u>
Total	\$ 0

Sick and General Leave	
Sick leave Hours	431.00 Hrs.
General leave Hours and Dollars	383.30 Hrs. \$ 34,909.81

Prepays	
Garbage Contract (5404.02) 2 Mo. @ \$21,272.31	\$ 42,544.62
Placer Co. Env. Health Permit (5394.05) @ \$85.33 11 months	\$ 938.64
SDRMA Insurance (5120.00) 11 months @ \$4,290.12	\$ 47,191.33
SDRMA (5120.00) Worker's Comp 11 months @ \$1,211.67	\$ 13,328.36
CSDA (5168) 5 mo @ \$719.75 (Jan-Dec26)	\$ 3,598.75
Core Utilities (5167) 11 mo @ \$70.84 (Jul26-Jun27)	<u>\$ 779.16</u>
Total	\$108,380.86

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>
07/15/26	34489	\$49,233.53	Auburn Toyota

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$ 6,807.24
Health Ins. (Retired)	3,089.72
Pension (Employee 7.75%)	2,302.29 (Employer 7.96% Effective 07/01/25)
Payroll Taxes	462.26
Health plan co-ins.	<u>0</u>
Total	\$ 6,807.24

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
07/09/26	\$24,716.23
07/23/26	\$22,823.10

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

	<u>Jul 26</u>	<u>Jul 25</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Water Revenue	1,359,670	0	1,359,670	100%
Sewer Revenue	521,246	0	521,246	100%
Garbage Revenue	423,746	0	423,746	100%
Park Revenue	4,955	7,000	(2,045)	(29)%
Property Tax Revenue	0	653	(653)	(100)%
Other Revenue	20	(207)	227	110%
Total Income	<u>2,309,636</u>	<u>7,446</u>	<u>2,302,190</u>	<u>30,919%</u>
Gross Profit	2,309,636	7,446	2,302,190	30,919%
Expense				
Salaries and Wages - Admin	17,874	15,921	1,953	12%
Salaries and Wages - O&M	10,249	14,630	(4,381)	(30)%
Benefits - Office	5,770	6,824	(1,054)	(16)%
Benefits - O&M	6,891	5,394	1,497	28%
Health Plan Co-Insurance	0	117	(117)	(100)%
Directors' Fees	0	925	(925)	(100)%
Insurance - Administration	5,502	5,008	494	10%
Park Expenditures	7,000	0	7,000	100%
Parts/Tools/Misc. Equip	24	7,705	(7,682)	(100)%
Postage and Delivery	43	121	(78)	(65)%
Office Expense	3,610	387	3,223	833%
Dues and Subscriptions	1,020	1,085	(65)	(6)%
Bank and Collection Fees	1,739	352	1,386	393%
Analytical Testing	737	166	571	344%
Accounting Fees	8,611	6,241	2,371	38%
Consultants-Misc.	0	2,324	(2,324)	(100)%
NTFD Contract	0	44,611	(44,611)	(100)%
Building Maintenance	266	0	266	100%
Equipment Maintenance - Admin	1,131	1,385	(254)	(18)%
Maintenance Water and Sewer	2,610	14,000	(11,390)	(81)%
Gas and Electric - Admin	3,284	778	2,507	322%
Telephone - Administration	235	235	0	0%
Government Mandates	1,513	4,865	(3,352)	(69)%

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08/11/26
Accrual Basis

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

	Jul 26	Jul 25	\$ Change	% Change
Garbage Contract	21,272	20,161	1,111	6%
Depreciation Expense	25,787	25,750	37	0%
Total Expense	125,167	178,984	(53,816)	(30)%
Net Ordinary Income	2,184,469	(171,538)	2,356,007	1,374%
Other Income/Expense				
Other Income				
Interest Revenue	26,402	10,176	16,226	160%
Total Other Income	26,402	10,176	16,226	160%
Other Expense				
Interest Expense	0	4	(4)	(100)%
Total Other Expense	0	4	(4)	(100)%
Net Other Income	26,402	10,172	16,230	160%
Net Income	2,210,871	(161,366)	2,372,236	1,470%

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Accrual Basis

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

	Jul 31, 26	Jun 30, 26	\$ Change	Jul 31, 25	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	363	338	25	335	28
Plumas Bank Checking	191,539	244,692	(53,153)	385,950	(194,410)
Placer County - Interest App.	184,580	184,580	0	178,204	6,376
California CLASS	8,237,770	7,863,333	374,437	2,312,938	5,924,831
LAIF Accounts	203,285	201,319	1,965	195,148	8,137
Total Checking/Savings	8,817,536	8,494,262	323,274	3,072,574	5,744,962
Accounts Receivable					
Accounts Receivable	1,275,452	168,815	1,106,637	(553,760)	1,829,212
Total Accounts Receivable	1,275,452	168,815	1,106,637	(553,760)	1,829,212
Other Current Assets					
Placer - Agency Taxes 390-770	56,611	56,611	0	56,416	195
Funds received, but not yet deposited to a bank account	17,162	0	17,162	70,146	(52,984)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	108,381	6,192	102,188	101,499	6,882
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	396,589	277,239	119,350	451,420	(54,831)
Total Current Assets	10,489,578	8,940,316	1,549,262	2,970,235	7,519,343
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	177,983	128,749	49,234	128,749	49,234
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	960,612	752,189	208,422	65,984	894,628
Accumulated Depreciation	(6,409,146)	(6,383,359)	(25,787)	(6,178,418)	(230,727)

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Accrual Basis

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

	Jul 31, 26	Jun 30, 26	\$ Change	Jul 31, 25	\$ Change
Total Fixed Assets	5,678,228	5,446,360	231,869	4,945,940	732,289
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,436	17,436	0	17,436	0
TOTAL ASSETS	<u>16,185,241</u>	<u>14,404,111</u>	<u>1,781,131</u>	<u>7,933,610</u>	<u>8,251,632</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	(7,667)	399,878	(407,545)	59,422	(67,089)
Total Accounts Payable	(7,667)	399,878	(407,545)	59,422	(67,089)
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	18,798	(18,798)	0	0
Accrued Vacation Payable	34,910	38,306	(3,396)	33,420	1,490
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
Total Other Current Liabilities	549,565	571,759	(22,195)	511,704	37,861
Total Current Liabilities	541,897	971,637	(429,740)	571,126	(29,229)
Long Term Liabilities					
Caterpillar Financial Serv	8	8	0	22,576	(22,567)
Everbank Loan Payable	5,100,000	5,100,000	0	0	5,100,000
Total Long Term Liabilities	5,100,008	5,100,008	0	22,576	5,077,433
Total Liabilities	5,641,905	6,071,645	(429,740)	593,701	5,048,204
Equity					
Retained Earnings	2,104,428	1,273,237	831,191	1,273,237	831,191
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	2,210,871	831,191	1,379,680	(161,366)	2,372,236
Total Equity	10,543,336	8,332,465	2,210,871	7,339,909	3,203,427
TOTAL LIABILITIES & EQUITY	<u>16,185,241</u>	<u>14,404,111</u>	<u>1,781,131</u>	<u>7,933,610</u>	<u>8,251,632</u>

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Accrual Basis

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

	<u>Jul 26</u>	<u>Budget</u>	<u>Jul 26</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense					
Income					
Water Revenue	1,359,670	1,416,743	1,359,670	1,416,743	1,609,935
Connection Fees	0	2,101	0	2,101	25,214
Sewer Revenue	521,246	456,083	521,246	456,083	518,276
Garbage Revenue	423,746	375,592	423,746	375,592	426,809
Park Revenue	4,955	8,000	4,955	8,000	32,000
Fire Mitigation Fees	0	1,000	0	1,000	12,000
Property Tax Revenue	0	0	0	0	1,055,891
Other Revenue	20	2,082	20	2,082	24,999
Total Income	2,309,636	2,261,601	2,309,636	2,261,601	3,705,124
Gross Profit	2,309,636	2,261,601	2,309,636	2,261,601	3,705,124
Expense					
Salaries and Wages - Admin	17,874	30,019	17,874	30,019	360,226
Salaries and Wages - O&M	10,249	23,058	10,249	23,058	276,691
Benefits - Office	5,770	9,559	5,770	9,559	114,711
Benefits - O&M	6,891	8,500	6,891	8,500	101,991
Health Plan Co-Insurance	0	1,024	0	1,024	12,291
Directors' Fees	0	990	0	990	11,850
Insurance - Administration	5,502	5,644	5,502	5,644	67,708
Park Expenditures	7,000	5,013	7,000	5,013	30,075
Parts/Tools/Misc. Equip	24	2,660	24	2,660	31,900
Postage and Delivery	43	359	43	359	4,300
Newsletter and Printing	0	0	0	0	3,451
Office Expense	3,610	1,711	3,610	1,711	20,536
Dues and Subscriptions	1,020	1,381	1,020	1,381	16,571
Bank and Collection Fees	1,739	300	1,739	300	3,600
Analytical Testing	737	1,500	737	1,500	18,000
Accounting Fees	8,611	6,560	8,611	6,560	78,740
Audit	0	0	0	0	32,500
Legal Fees	0	1,252	0	1,252	15,000
Consultants-Misc.	0	3,297	0	3,297	39,537
NTFD Contract	0	70,393	0	70,393	844,713
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	266	2,848	266	2,848	34,180

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Accrual Basis

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

	<u>Jul 26</u>	<u>Budget</u>	<u>Jul 26</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Equipment Maintenance - A...	1,131	941	1,131	941	11,304
Vehicle Maintenance and Re...	0	813	0	813	9,751
Maintenance Water and Sew...	2,610	11,668	2,610	11,668	140,000
Gas and Electric - Admin	3,284	7,148	3,284	7,148	85,772
SCADA System	0	1,668	0	1,668	20,000
Travel and Entertainment	0	100	0	100	1,200
Education Staff/Board	0	376	0	376	4,500
Uniforms	0	292	0	292	3,500
ASCWD Fuel	0	817	0	817	9,800
Telephone - Administration	235	267	235	267	3,200
Government Mandates	1,513	2,521	1,513	2,521	30,256
Garbage Contract	21,272	21,293	21,272	21,293	255,520
Depreciation Expense	25,787	25,787	25,787	25,787	309,449
Miscellaneous - O&M	0	192	0	192	2,300
Total Expense	<u>125,167</u>	<u>249,951</u>	<u>125,167</u>	<u>249,951</u>	<u>3,035,123</u>
Net Ordinary Income	<u>2,184,469</u>	<u>2,011,650</u>	<u>2,184,469</u>	<u>2,011,650</u>	<u>670,001</u>
Other Income/Expense					
Other Income					
Interest Revenue	<u>26,402</u>	<u>4,165</u>	<u>26,402</u>	<u>4,165</u>	<u>50,000</u>
Total Other Income	<u>26,402</u>	<u>4,165</u>	<u>26,402</u>	<u>4,165</u>	<u>50,000</u>
Other Expense					
Interest Expense	0	0	0	0	481,132
Fire Mitigation Fees	<u>0</u>	<u>833</u>	<u>0</u>	<u>833</u>	<u>10,000</u>
Total Other Expense	<u>0</u>	<u>833</u>	<u>0</u>	<u>833</u>	<u>491,132</u>
Net Other Income	<u>26,402</u>	<u>3,332</u>	<u>26,402</u>	<u>3,332</u>	<u>-441,132</u>
Net Income	<u>2,210,871</u>	<u>2,014,982</u>	<u>2,210,871</u>	<u>2,014,982</u>	<u>228,869</u>

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Alpine Springs County Water District
Statement of Cash Flows
July 2026

	<u>Jul 26</u>
OPERATING ACTIVITIES	
Net Income	2,210,871
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	(1,106,637)
1550.00 · Prepaid Expenses	(102,188)
1850.00 · Accumulate Depreciation:1850.02 · Accumulate...	1,070
1850.00 · Accumulate Depreciation:1850.03 · Accumulate...	1,070
1850.00 · Accumulate Depreciation:1850.04 · Accumulate...	3,218
1850.00 · Accumulate Depreciation:1850.05 · Accumulate...	18,773
2010.00 · Accounts Payable - 06 Fund	(7,667)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Account...	(399,878)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(18,798)
2075.00 · Accrued Vacation Pay - 05 Fund	(3,396)
Net cash provided by Operating Activities	596,436
INVESTING ACTIVITIES	
1790.00 · Vehicles	(49,234)
1830.05 · Work in Progress:1839.05 · Pipeline Rehabilitati...	(208,422)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated...	1,656
Net cash provided by Investing Activities	(256,000)
Net cash increase for period	340,436
Cash at beginning of period	8,494,262
Cash at end of period	<u>8,834,698</u>

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Alpine Springs County Water District
Check Register for Current Month
 July 17 - 31, 2026

Date	Num	Name	Memo	Amount	Balance
07/27/2026	Conf 112	Alpine Lock and Key		-610.70	-610.70
07/27/2026	Conf 113	Tahoe Truckee Sierra Disposal 0355	Cust. #000355	-410.38	-1,021.08
*** Missing numbers here ***					
07/31/2026	34490	Sierra Controls, LLC	Inv. #257998	-312.50	-1,333.58
07/31/2026	34491	Best Best & Krieger LLP	Inv. #1066725 Matter #82141....	-1,593.50	-2,927.08
07/31/2026	34492	Western Environmental Testing Lab	Inv. # 26070205 Inv #26070204	-737.10	-3,664.18
07/31/2026	34493	Underground Service Alert	Account #100633	-300.00	-3,964.18
07/31/2026	34494	Tahoe Truckee Sierra Disposal Co., Inc.	Cust. # 028540 Inv. # 1129838	-63,816.93	-67,781.11
07/31/2026	34495	Tahoe Truckee Sanitation Agency	Account #'s 17339.01 & 17348...	-1,858.02	-69,639.13
07/31/2026	34496	Swigard's True Value Hardware, Inc.	Invoice: 90899/1	-15.35	-69,654.48
07/31/2026	34497	PlanetBids, LLC	Invoice: INV210	-3,000.00	-72,654.48
07/31/2026	34498	Placer County APCD	Inv. #262983	-775.17	-73,429.65
07/31/2026	34499	Mountain Pipeline TV Inspection & Sealing	Project CCTV-SS-MAINS Invoi...	-2,610.00	-76,039.65
07/31/2026	34500	Mountain Hardware and Sports	Customer #39	-274.38	-76,314.03
07/31/2026	34501	Longo Inc.	Invoice # 10010	-208,422.37	-284,736.40
07/31/2026	34502	Independent Technologies	Invoice #7689	-165.00	-284,901.40
07/31/2026	34503	Hunt Propane	Acct. # 5385 Inv. #152076	-214.50	-285,115.90
07/31/2026	34504	Color Crafters	Invoice 3552	-7,000.00	-292,115.90
07/31/2026	34505	Badger Meter	Inv. #80244180	-847.20	-292,963.10
*** Missing numbers here ***					
07/20/2026	ACH072026	UPS	Acct. #1476JH Inv. # 1476JH286	-22.33	-292,985.43
*** Missing numbers here ***					
07/21/2026	ACH072126	Xerox Financial Service	Cust. #1016061	-241.33	-293,226.76
*** Missing numbers here ***					
07/24/2026	ACH072426	Liberty Utilities	Acct#30000000006092	-2,467.15	-295,693.91
*** Missing numbers here ***					
07/25/2026	ACH072526	Columbia Bank	Visa #9350	-4,435.74	-300,129.65

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Alpine Springs County Water District Subsequent Payments Listing

August 1 - 11, 2026

Date	Num	Name	Memo	Amount	Balance
08/10/2026	ach081026#2	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-1,332.06	-1,332.06
*** Missing numbers here ***					
08/04/2026	Conf 114	Professional Communications M...	Acct.#193072	-42.40	-1,374.46
*** Missing numbers here ***					
08/06/2026	34506	California Rural Water Association	Membership #202406	-821.00	-2,195.46
08/06/2026	34507	Michael J. Dobrowski, CPA, LLC	Inv. #26391	-6,409.21	-8,604.67
08/06/2026	34508	CRABTREE, JONATHAN	Refund	-3,389.47	-11,994.14
08/06/2026	34509	EZER, FIGEN & SADIK	Meter error refund	-331.85	-12,325.99
08/06/2026	34510	HAYES, JO ANN	Meter error refund	-503.00	-12,828.99
08/06/2026	34511	KONG, TUNG-ON & ANGELA	Meter error refund	-5,612.68	-18,441.67
*** Missing numbers here ***					
08/01/2026	ACH080126	Cypress Dental	Group #11368	-363.62	-18,805.29
*** Missing numbers here ***					
08/08/2026	ACH080826	AT&T {319907901}	Acct # 319907901	-235.34	-19,040.63
*** Missing numbers here ***					
08/10/2026	ach081026	CalPERS (Active)	Customer ID: 2668620501 Health Insuranc...	-6,606.23	-25,646.86

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Accrual Basis

Alpine Springs County Water District

Adjusting Journal Entries

July 2026

Date	Num	Name	Memo	Account	Debit	Credit
07/09/2026	Payroll		07/03/26 Payroll	Salaries and Wages - A...	13,469.66	
			07/03/26 Payroll	Salaries and Wages - ...	11,265.90	
			-MULTIPLE-	Office Expense	267.10	
			07/03/26 Payroll Buz H...	51031.0 · Health Insura...	1,033.14	
			07/03/26 Total payroll	Plumas Bank Checking		24,716.23
			07/03/26 Payroll	Accrued Payroll & Payr...		1,695.70
			07/03/26 Payroll Taxes	51043.0 · Payroll Taxes	376.13	
					26,411.93	26,411.93
07/09/2026	CalPers	CalPERS	07/03/26 Payroll Confir...	Plumas Bank Checking		3,438.91
		CalPERS	07/03/26 Payroll Pension	51032.0 · Pension Cont...	1,071.39	
		CalPERS	07/03/26 Payroll Pension	51042.0 · Pension Cont...	671.82	
		CalPERS	07/03/26 Payroll Pension	Accrued Payroll & Payr...	1,695.70	
					3,438.91	3,438.91
07/01/2026	NTFP...	North Tahoe FPD	Reverse of GJE NTFP...	2010.06 · Accounts Pa...	348,179.86	
		North Tahoe FPD	Check #34458	NTFD Contract		348,179.86
					348,179.86	348,179.86
07/01/2026	Water ...	Audit / Accounting A...	Reverse of GJE Water ...	Water Revenue	161,650.51	
		Audit / Accounting A...	2025 / 2026 Water Usa...	Accounts Receivable		161,650.51
					161,650.51	161,650.51
07/01/2026	PayrollR		Reverse of GJE Payroll...	Salaries and Wages - A...		9,428.77
			07/03/26 Accrued 70% ...	Salaries and Wages - ...		7,886.13
			07/03/26 Accrued 70% ...	Accrued Payroll & Payr...	18,798.46	
			07/03/26 Accrued 70% ...	51043.0 · Payroll Taxes		263.30
			07/03/26 Accrued 70% ...	51032.0 · Pension Cont...		749.98
			07/03/26 Accrued 70% ...	51042.0 · Pension Cont...		470.28
					18,798.46	18,798.46
07/01/2026	Y/E C...	Audit Balance	Reverse of GJE Y/E Ch...	Plumas Bank Checking		51,698.13
			Checks cut 06/30/26 (...)	2010.06 · Accounts Pa...	51,698.13	
					51,698.13	51,698.13
07/23/2026	Payroll		07/17/26 Payroll	Salaries and Wages - A...	13,832.70	
			07/17/26 Payroll	Salaries and Wages - ...	10,265.37	
			-MULTIPLE-	Office Expense	106.62	
			07/17/26 Payroll Buz H...	51031.0 · Health Insura...	0.00	
			07/17/26 Total payroll	Plumas Bank Checking		22,823.10
			07/17/26 Payroll	Accrued Payroll & Payr...		1,731.02
			07/17/26 Payroll Taxes	51043.0 · Payroll Taxes	349.43	
					24,554.12	24,554.12
07/22/2026	CalPers	CalPERS	07/17/26 Payroll Confir...	Plumas Bank Checking		3,510.36
		CalPERS	07/17/26 Payroll Pension	51032.0 · Pension Cont...	1,100.18	
		CalPERS	07/17/26 Payroll Pension	51042.0 · Pension Cont...	679.16	
		CalPERS	07/17/26 Payroll Pension	Accrued Payroll & Payr...	1,731.02	
					3,510.36	3,510.36
07/31/2026	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 · Accumulated...		1,070.00
			Park	1850.03 · Accumulated...		1,070.00
			Sewer	1850.04 · Accumulated...		3,218.00
			Water	1850.05 · Accumulated...		18,773.00
			Fire	1850.06 · Accumulated...		1,656.00
					25,787.00	25,787.00

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Accrual Basis

Alpine Springs County Water District

Adjusting Journal Entries

July 2026

Date	Num	Name	Memo	Account	Debit	Credit
07/31/2026	Water 7		07/31/26 Accrued Vaca...	Accrued Vacation Paya...	3,396.08	
			07/31/26 Accrued Vaca...	Salaries and Wages - ...		3,396.08
					3,396.08	3,396.08
07/31/2026	Prepays		-MULTIPLE-	Insurance - Administrati...	5,501.79	
			1 Month	Prepaid Expenses		6,377.71
			1 Month Placer Co. Env...	5394.05 - Gov Mandate...	85.33	
			1 month CSCA	Dues and Subscriptions	719.75	
			1 month Core Utilities	Office Expense	70.84	
			1 month Healthplan Ser...	51041.0 - Health Insura...	0.00	
			1 month Garbage Contr...	Garbage Contract	0.00	
					6,377.71	6,377.71
TOTAL					673,803.07	673,803.07

EXHIBIT D2

Dispatch Incident Number (fIDispatch.03)	Dispatch Alarm Date Time (fIDispatch.001)	Incident Location Address	Incident Location Postal Code (fIncident.t.24)	Incident Primary Station (fIncident.013)	Incident Type Primary (fIncident.03)	Incident Action Taken (fIncident.14)
2026016353	6/6/2026 9:30	2600 ALPINE MEADOWS Road Tahoe City, CA 96146	96146			
2026018196	6/21/2026 3:50	1314 MINERAL SPRINGS Trail Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Medical - Illness - Unconscious Victim	Emergency Medical Care - Patient Assessment-Refusal of Care

Total Calls= 2

Dispatch Incident Number {fIDDispatch.03}	Dispatch Alarm Date Time {fIDDispatch.001}	Incident Location Address	Incident Location Postal Code {fIncident.24}	Incident Primary Station (fIncident.013)	Incident Type Primary (fIncident.03)	Incident Action Taken (fIncident.14)
2026019746	7/4/2026 8:08	1443 JUNIPER MOUNTAIN Road Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Medical - Illness - Breathing Problems	Emergency Medical Care - Provide Advanced Life Support
2026020121	7/6/2026 13:18	2285 RIVER Road Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Traumatic Injury	Emergency Medical Care - Patient Assessment-Refusal of Care
2026020136	7/6/2026 15:52	1433 MINERAL SPRINGS Trail Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Public Service - Alarms (Non Medical) - Gas Alarm	
2026021334	7/16/2026 0:07	3753 PARK DR #4 Unit 4 Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	No Emergency - Cancelled	
2026022205	7/22/2026 21:54	1810 DEER PARK Drive Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Medical - Illness - Psychological Behavior Issues	Emergency Medical Care - Provide Advanced Life Support
2026022936	7/28/2026 17:44	151 ALPINE MEADOWS RD / ALPINE Circle Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Motor Vehicle Collision with injuries	Emergency Medical Care - Provide Basic Life Support

Total Calls = 6

EXHIBIT D3



AGENDA NO: D3

MEETING DATE: 8/14/2026

General Managers Report

TO: ASCWD Board of Directors Date: August 6, 2026
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of June and July 2026

Projects

1) Alpenglow (Previously Alpine Sierra) Subdivision

Continue to work with the Development team to review the water and wastewater system needs.

Discussed project status with Placer County Planners.

Upcoming project activity

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

2) White Wolf Subdivision

Rereviewed the developer's request for a will serve letter with Placer County Planners outlining requirements and needed next steps.

Upcoming project activity

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

General Business

- Hosted, alongside all ASCWD staff, the annual open house park BBQ.
- Finalized the funding documents and funds transfer to the District for the Tank replacement project.
- Working with BBK completed and executed the Longo task base contract for water and wastewater construction projects.
- Oversaw the waterline installation activities on Kloster Ct.
- Oversaw the replacement of the electrical controls on the Juniper Mountain water booster station.
- Purchased a replacement District operations truck.

- Continued discussions with Placer County planners' development in the Alpine Meadows area.
- Reviewed the draft area fire districts Municipal Service Review (MSR).
- Worked with staff on park work projects: tennis court repairs, bathrooms and storage shed repairs and painting, and the installation of a water bottle fill station.
- Discussion and coordination as needed with Carollo on the District CIP projects; Water tanks, AME well generation, Chlorination study, water line replacements, and booster pump station rebuild.
- Performed daily operational checks throughout the valley.
- Worked with staff on the day-to-day field operations.
- Prioritized operations staff work activities.
- Performed two residential construction project onsite inspections.
- 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.

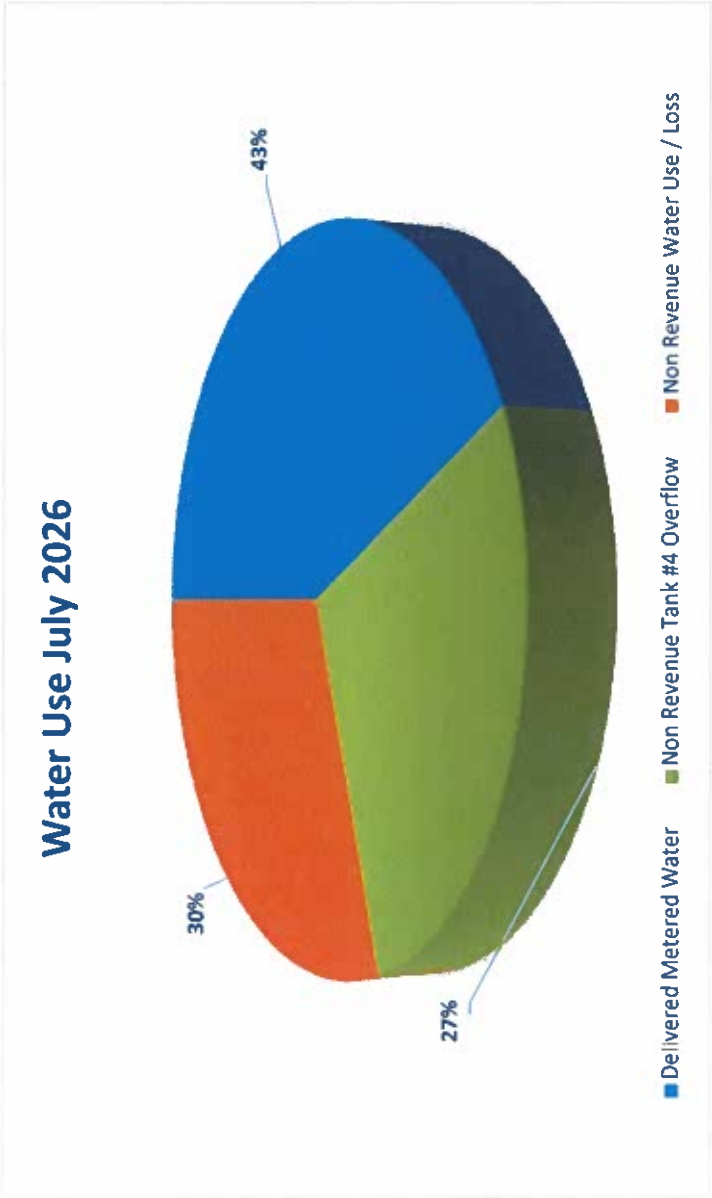
Office Activities Performed by Office Manager

- Submitted the monthly CA Drought report.
- Prepared the Monthly State sampling Report.
- Posted the annual Consumers Confidence Report (CCR) to the District website and sent out notification postcards.
- Participated in the tank replacement coordination meetings with Carollo Engineers.
- Assisted customers with the purchasing of park passes.
- Sent past due accounts to Placer county for collection
- Process annual customer payments.
- Corrected 13 customer accounts on water consumption, staff discovered meter reading compatibility errors due to a hardware change implemented by the meter manufacture on the new meters being installed.
- Signed the District up for Planet Bid and attended training on website use.

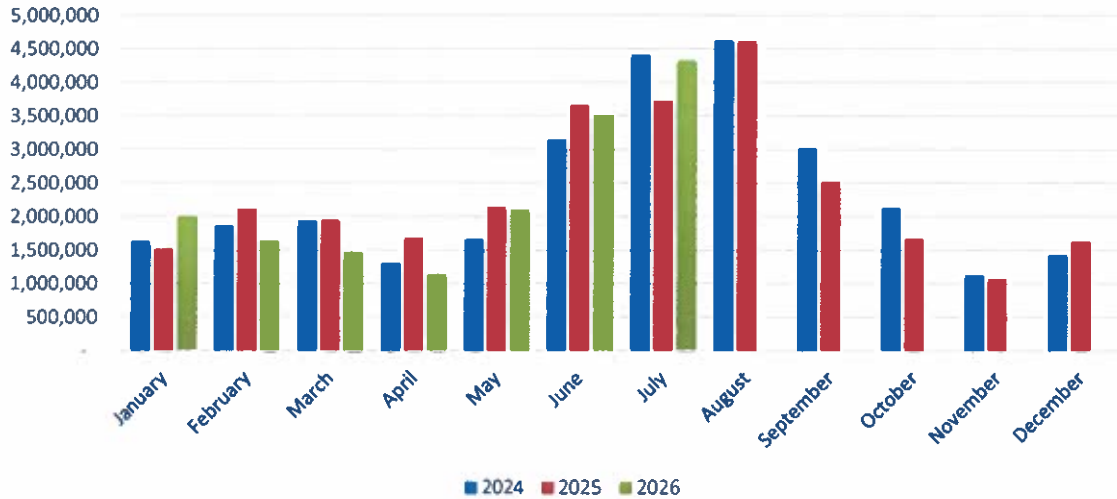
EXHIBIT D4

ALPINE SPRINGS COUNTY WATER DISTRICT
JULY 2026 WATER REPORT

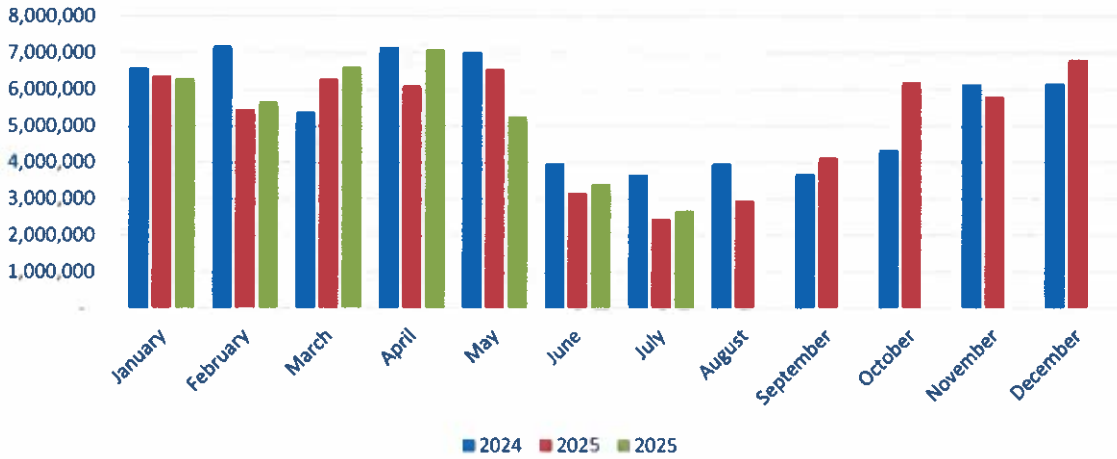
Total Potable Water Production	10,089,910	Gallons
Delivered Metered Water	4,326,574	Gallons
Non Revenue Tank #4 Overflow	2,688,907	Gallons
Non Revenue Water Use / Loss	3,074,429	Gallons



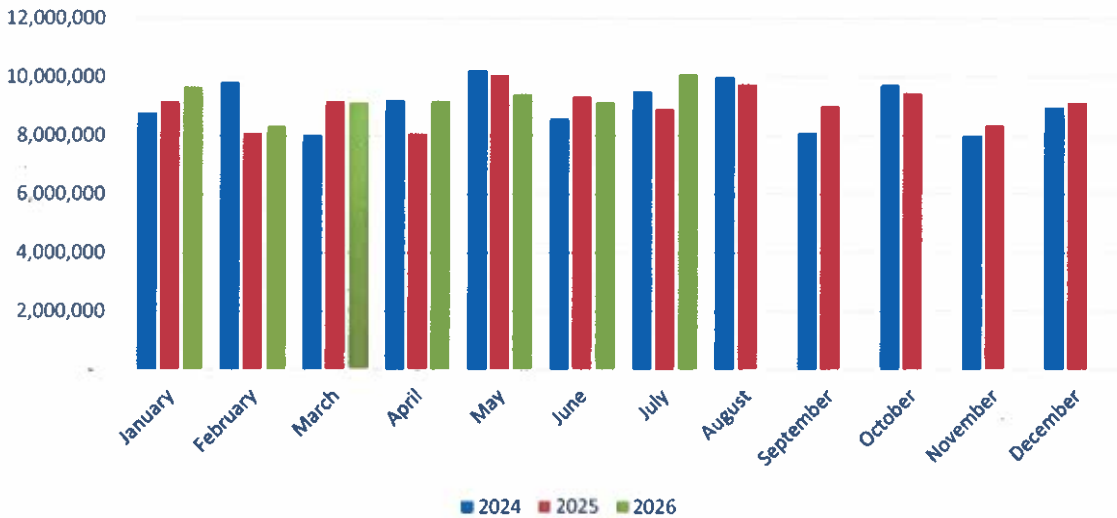
Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)



June and July 2026 Operations

Asisting Sierra Controls Annual Preventative Maintenance and Troubleshooting (R5 Pictured)



Water Storage Tank Inspections





Finding Lost Buried Meter Boxes



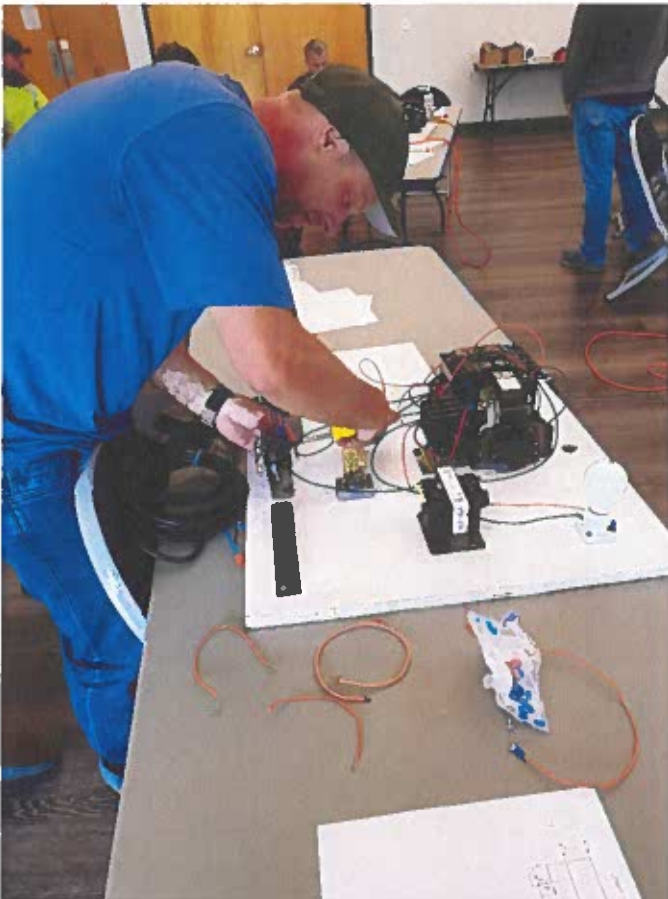
Kloster Court Water line Replacement Project



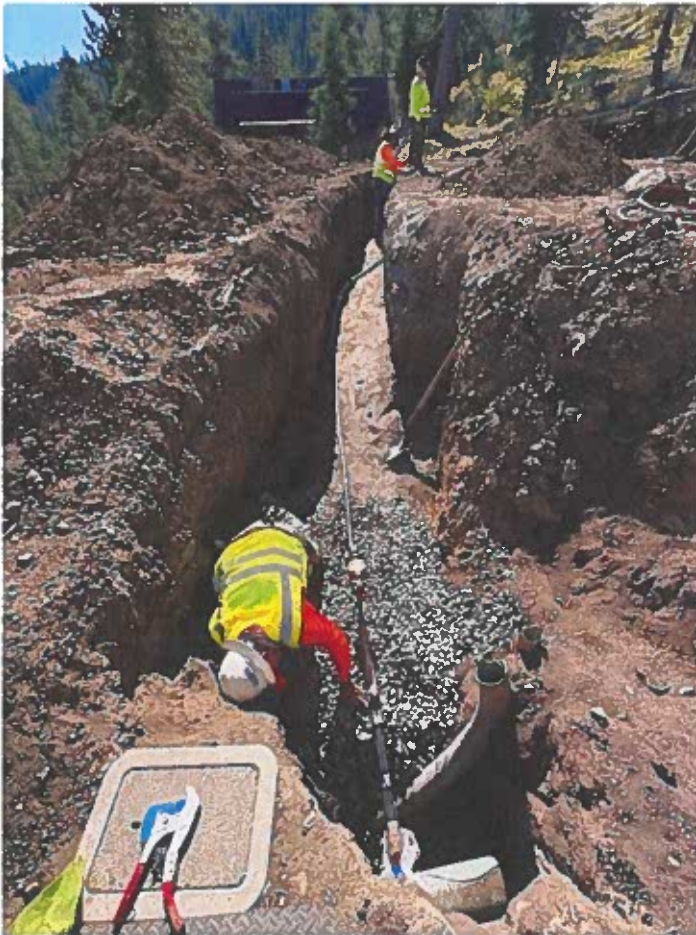
Juniper Mt Booster Pump Electrical Panel Replacement



Staff Training Motor Controls Class



New Home Utilities Inspection on Bear Mt.



Changing Failed Water Meter



EXHIBIT D5

T-TSA BOARD MEETING SUMMARY

06/17/2026 Regular Board Meeting

1) The June 17th, 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 May.
- Conducted inspection of Fine Filter #4, added required media, and scheduled necessary repairs.
- Staff toured the San Francisco Biosolids Digesters Facility Project as part of ongoing training and industry benchmarking.
- Completed a full plant shutdown to perform electrical preventative maintenance and system inspections.
- Side 1 of the activated sludge system was taken out of service to support repairs on the Primary effluent gate and associated bypass gate.

b) Capital Projects Report:

- Digestion Improvements Project: Brown and Caldwell (BC) 60% Design is in progress, and the Construction Management Services scoping and draft RFP are in development.
- Network Upgrades Project: 90% Design is ongoing.
- Clean Water Revitalization Project (CWRP): "CAMP" 4-Day Design Workshop completed. Project Schedule updated.
- SCADA Upgrades Project: Design services scoping and draft RFP in progress.

c) Laboratory Report:

- Laboratory Information Management System (LIMS) enhancements.
- Continued CDPH Covid sampling for the Department of Health.
- US Forest Service Water Samples.

d) Public Outreach and Training/Conferences:

- Staff Participated in Town of Truckee "State of the Community" Workshop.
- M365 Cliptraining: Microsoft Training for select staff is ongoing.
- CSDA SB 827 Required Fiscal and Financial Training.

e) Other Items Report:

• The Board Approved:

- The Consent Agenda: Approval of the Regular Board Meeting Minutes from May 20th, 2026, and Approval of the General Fund Warrants for May 2026.
- Public Hearing and Approval of Annual Sewer Service Charges on County Tax Rolls; Resolution No. 02-2026 Nevada County, 03-2026 Placer County, and 04-2026 El Dorado County.
- Approval of New and Updated Classification Descriptions, Salary Schedule, and Organization Chart.
- Approval of the Agency Strategic Plan.
- Approval of the Fiscal Year 2027 (FY27) Budget.
- Approval of Resolution No. 05-2026 Revising the Wastewater Capital Reserve Fund Budget.
- Approval of Resolution No. 06-2026 Establishing Appropriations Limits for Fiscal Year 2027 (FY27).
- Review and Approval of the OPEB Retiree Premium Reimbursement.

• Additional Items:

- Public Hearing and Presentation of AB 2561 Vacancy Rate Annual Report.
- Discussion and Review of the Clean Water Revitalization Project Preliminary Design Workshop.
- Review of 2026 Legal Updates Affecting T-TSA.
- Department Reports and General Manager Report: Informational updates only.
- Next Regular Board Meeting is July 15th, 2026.

T-TSA BOARD MEETING SUMMARY

07/15/2026 Regular Board Meeting

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

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

2) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in June.
- Cleaned and acid-washed the centrifuge centrate tank, feed tank, and all associated piping. Work included draining and isolating the system, removing residual solids, performing a high-pressure rinse, and applying an acid wash to break down scale and accumulated chemical deposits.
- Completed full cleaning of chemical treatment side one, including inspection of fittings, valves, and internal surfaces to confirm proper flow and equipment readiness.
- Received the Tentative Waste Discharge Requirements and initiated review, comment preparation, staff coordination, and planning for the October 1st hearing.

b) Capital Projects Report:

- Clean Water Revitalization Project (CWRP): WRP-37. Carollo Preliminary Design Report in progress. Board of Directors Study Session (workshop) planned for mid to late September.
- Digestion Improvements Project: WRP-10. Brown and Caldwell (BC) 60% Design is in progress.
- Network Upgrades Project: WRP-38. Jacobs 90% Design is in progress.
- SCADA Upgrades Project: WRP-39. Design services scoping and draft RFP in progress.
- TRI Rehabilitation Project: TRI-RR-2/TRI-RR-3. Design services scoping and draft RFP in progress.

c) Laboratory Report:

- Laboratory Information Management System (LIMS) enhancements.
- Continued CDPH Covid sampling for the Department of Health.

d) Public Outreach and Training/Conferences:

- Hosted T-TSA Area (Member District) General Managers Meeting at T-TSA.
- Continued Public Outreach and Strategic Planning for CWRP with Member Districts.
- Public Outreach at the Truckee Airport Air Show – 674 Connections made.
- Presentation to CTA about CWRP on 7/10/26.
- “Good Morning Truckee” Presentation coming up on 7/21/26.
- Second Quarter Safety Committee Meeting & First Responder Drill.
- Staff All-Hands Meeting and Safety Award Distribution.
- All Staff Safety Training for PPE and Heat Awareness.
- CSDA General Manager Leadership Summit – Newport Beach, June.
- M365 Cliptraining: Microsoft Training for select staff is ongoing.
- CSDA SB 827 Required Fiscal and Financial Training.

e) Other Items Report:

• The Board Approved:

- The Consent Agenda: Approval of the Regular Board Meeting Minutes from June 17th, 2026.
- Public Hearing and Approval of Resolutions for the 2025-2026 Delinquent Tax Roll Billing Reports and Approving the Billing and Collection of these Delinquent Charges on the 2026-2027 County Tax Rolls; (1) Resolution No. 07-2026 for All Delinquent Charges, (2) No. 08-2026 Nevada County, and (3) No. 09-2026 Placer County.
- Approval of the Service Agreement for the Agency Service Charge Rate & Connection Fee Study by HDR Engineering.

• Additional Items:

- Public comment received from Michael Taylor of Alpine View Estates, LLC.
- The next regular Board of Directors meeting is August 19th, 2026.

EXHIBIT E1

**Alpine Springs County Water District
Budget and Finance Committee Report
Thursday, June 11, 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 April financial statements. The committee recommends approval of the financials.

Treasurer's Report

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

Water tank replace financing project

The committee recommends approving the Everbank loan and approval of resolution 11-2026

Draft Fiscal year 2026/2027 operations and capital budget. The committee recommends approval of the budget including the lower depreciation amount and related resolution 7-2026.

Unbudgeted Expense

There were no unbudgeted expenses this month.

3. MEMBERS' COMMENTS

No members comments.

4. CORRESPONDENCE

None

5. ADJOURNMENT

The committee adjourned at 9:40 a.m.

6. NEXT MEETING

Next B&F meeting: Thursday, July 9 at 9:00 am

ALPINE SPRINGS COUNTY WATER DISTRICT

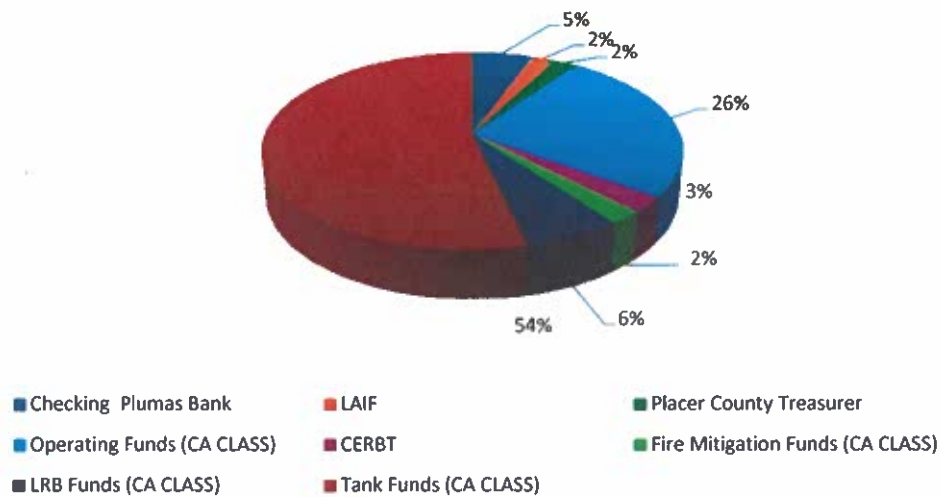
JULY 2026 TREASURERS REPORT

FY 26/27

Operating Funds	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 515,190	8/3/2026	0.00%
LAIF	\$ 203,285	8/3/2026	3.816%
Placer County Treasurer	\$ 184,580	6/30/2026	3.849%
Operating Funds (CA CLASS)	\$ 2,396,433	7/31/2026	3.717%
	<u>\$ 3,299,487</u>		

Restricted Funds	Account Balance	Report Date	Interest
CERBT	\$ 243,959	7/31/2026	-0.490%
Fire Mitigation Funds (CA CLASS)	\$ 203,731	7/31/2026	3.717%
LRB Funds (CA CLASS)	\$ 609,998	7/31/2026	3.717%
Tank Funds (CA CLASS)	\$ 5,027,608	7/31/2026	3.717%
	<u>\$ 6,085,295</u>		

Cash and Investments as a Percentage of Total



Total Cash and Investments By Month

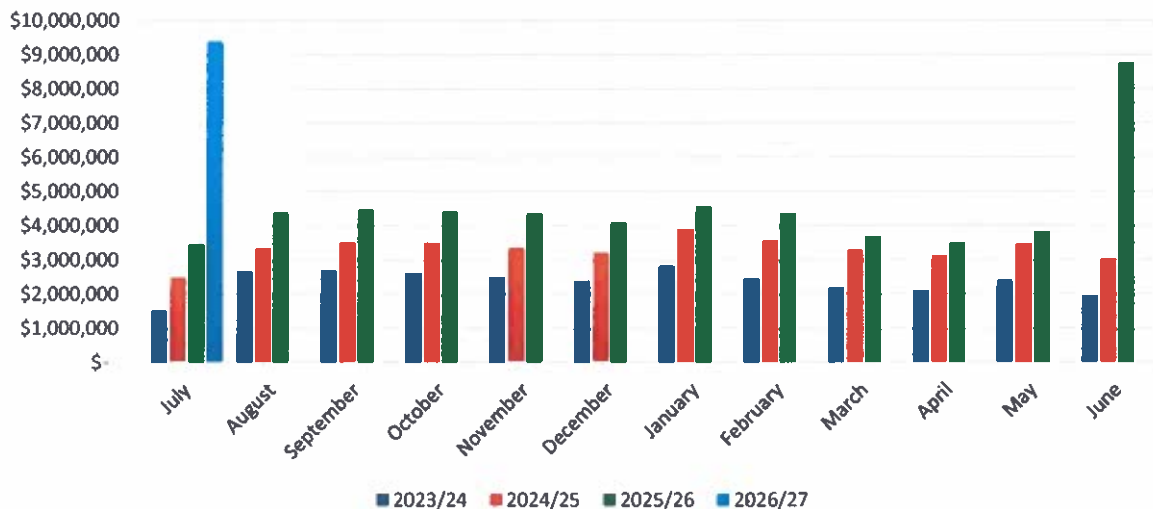


EXHIBIT E2

**ALPINE SPRINGS COUNTY WATER DISTRICT
PARK RECREATION AND GREENBELT COMMITTEE REPORT**

Date: Monday, June 22, 2026
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 4:00 pm
Members: Christine York, District Director, Chair Kurt Gooding, Director
Joe Mueller, General Manager Jan Ganong, Member
Don Fulda, Member Ursula Hirsbrunner, Member
Lisa Peck, Member

Absent: Ingrid Bourke, Felicia Cole, Michael Cadra

Guests: Chris Robb, April Shackelford, John Moise (on Zoom)

Meeting was called to order at 4:04 pm.

1. PUBLIC COMMENT

- a. Chris Robb addressed the committee to ask for consideration on renewing his park pass.
 - i. He is not an Alpine Meadows resident but has held a pass for a number of years but had let it lapse last year due to extenuating circumstances
 - ii. Committee thought that it was fair to recommend reinstating his pass since he had made the effort to ask the board for reconsideration.
 - iii. Other people who have been denied renewals had also been offered a chance to appeal to the board but had chosen not to pursue that action.

2. NTFPD FOREST FUELS MANAGEMENT PRESENTATION

- a. April Shackelford, NTFPD Forest Fuels Manager, gave a presentation on the upcoming Alpine Meadows Forest Health Project.
 - i. Extensive discussion followed with feedback from committee members about a number of issues.
 - 1. Concerns about the closure of trails during the treatment process and also restoring the usable condition of the existing trails after land treatment were discussed.
 - 2. Concerns about making sure that the burn piles are taken care of in a timely manner were also voiced.
 - a. April said there is ample funding to address the piles and ensure that no piles are left unburned.
- b. Discussion on long-term strategies and support activities that the district can implement to address defensible space needs on the district's remaining greenbelt lands, specifically the area along Bear Creek.
 - i. April suggested another community workday next summer in the areas along the creek that are easily accessible to maintain the work already performed.
 - ii. April said that securing funding to fully treat the entire greenbelt area along the creek remains a priority in the future.

3. MEMBERS' COMMENTS

- a.** A reminder that valley wide defensible space inspections are tentatively scheduled to begin in mid-July.
- b.** Kurt asked about the process to get someone trained to be allowed to use a chainsaw during these community cleanup efforts and it apparently takes multiple days and only a few people are qualified to lead the training so it's unlikely to be possible in the near future.
- c.** Joe noted that the pond temperature is now being tracked and will be available on a board by the bathrooms.

4. CORRESPONDENCE TO THE COMMITTEE

- a.** None.

The Committee will hold its next meeting to discuss defensible space concerns and the district's greenbelt land next year.

The meeting was adjourned at 5:50 pm.

By: Christine York, Committee Chair

Date: June 25, 2026

EXHIBIT F1



AGENDA NO: F1

MEETING DATE: 08/14/2026

Staff Report

TO: ASCWD Board of Directors

Date: August 03, 2026

FROM: Joe Mueller, General Manager

SUBJECT: ALPENGLOW DEVELOPMENT UPDATE

DISCUSSION:

Informational Only Item,

Chris Nelson and Bill Cashmareck will provide an update on the status of the Alpenglow development project.

EXHIBIT F2



AGENDA NO: F2

MEETING DATE: 08/14/2026

Staff Report

TO: ASCWD Board of Directors

Date: August 4, 2026

FROM: Joe Mueller, General Manager

SUBJECT: CONFLICT OF INTEREST CODE AMENDMENT RESOLUTION NO. 13-2026

BACKGROUND:

The Political Reform Act (the "Act") requires all public agencies to adopt and maintain a Conflict of Interest Code containing the rules for disclosure of personal assets and the prohibition from making or participating in making governmental decisions that may affect any personal assets. The Conflict of Interest Code must specifically designate all agency positions that make or participate in the making of decisions and assign specific types of personal assets to be disclosed that may be affected by the exercise of powers and duties of that position.

The Act further requires that an agency amend and update its Code as necessary when change is necessitated by changed circumstances (Sections 87306 and 87306.5).

Pursuant to the Act the District adopted a Conflict of Interest Code which was approved by the Placer County Board of Supervisors in 2016. The Code must be amended to update the language to reflect newly passed SB 852 revising form 700 filing requirements for Public Officials who manage public investments.

DISCUSSION:

Discuss Resolution No. 13-2026 amending the Conflict of Interest Code of Alpine Springs County Water District.

FISCAL IMPACT:

No fiscal impact

RECOMMENDATION:

Adopt Resolution No. 13-2026 amending the Conflict of Interest Code of Alpine Springs County Water District and directing that such amendment be submitted to the Placer County Board of Supervisors as the District's code-reviewing body (Gov. Code § 82011) requesting approval of the amendment as required under Government Code section 87303.

Attachments:

1. Legislative (redlined) version of proposed amended Conflict of Interest Code.
2. Legislative final version of proposed amended Conflict of Interest Code
3. Resolution No. 13-2026 amending the Conflict of Interest Code of Alpine Springs County Water District.

CONFLICT OF INTEREST CODE
OF THE
ALPINE SPRINGS
COUNTY WATER DISTRICT

(~~Adopted August 12, 2016~~ Amended August 14, 2026)¹

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted 2 ~~California~~ Code of Regulations, Section 18730 which contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code. After public notice and hearing, Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730 and the attached Appendix designating officials and employees and establishing disclosure categories, shall constitute the conflict of interest code of the **Alpine Springs County Water District (the "District")**.

Officials Who Manage Public Investments shall electronically file their annual statements of economic interests directly with the Fair Political Practices Commission. All Officials and Individuals holding designated positions ~~required to submit a statement of economic interests~~ shall file their ~~statements~~ statement of economic interest with the **Office Manager** as the District's Filing Official who shall make and retain a copy of all statements filed and forward the originals of such statements to the Placer County Elections Office as the District's Filing Officer. The **Office Manager** will make all retained statements available for public inspection and reproduction during regular business hours (Gov. Code Section 81008).

¹ Revised 10/14/20 to reflect County as filing officer as directed by County Counsel.

APPENDIX

CONFLICT OF INTEREST CODE OF THE

ALPINE SPRINGS COUNTY WATER DISTRICT

~~(Adopted August 12, 2016~~ Amended August 14, 2026)

PART "A"

OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

District Officials who manage public investments, as defined by 2 Cal. Code of Regs. § 18700.3(b), are NOT subject to the District's Code, but must file disclosure statements under Government Code Section 87200 et seq. [Regs. § 18730(b)(3)]

It has been determined that the positions listed below are officials who manage public investments²: These positions are listed here for informational purposes only.

Members of the Board Directors

Members of the Budget & Finance Committee

General Manager

Treasurer

Financial Consultants

² Individuals holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by § 87200.

DESIGNATED POSITIONS

GOVERNED BY THE CONFLICT OF INTEREST CODE

<u>DESIGNATED POSITIONS'</u> <u>TITLE OR FUNCTION</u>	<u>DISCLOSURE CATEGORIES</u> <u>ASSIGNED</u>
Office Manager	5
General Counsel	1, 2
Operations and Maintenance Supervisor	3, 5
Operations and Maintenance Assistant Supervisor	3, 5

MEMBERS OF BOARDS,
COMMITTEES AND COMMISSIONS

Long Range Planning Committee	1, 2
Park, Recreation and Greenbelt Committee	2, 5

Consultant and New Positions³

³ Individuals serving as a consultant as defined in FPPC Reg 18700.3(a) or in a new position created since this Code was last approved, that participate in the making of decisions, must file under the broadest disclosure set forth in this Code subject to the following limitation:

The General Manager may determine that, due to the range of duties or contractual obligations, it is more appropriate to designate a limited disclosure requirement. A clear explanation of the duties and a statement of the extent of the disclosure requirements must be in a written document (Gov. Code Sec. 82019; FPPC Regulations 18219 and 18734.). The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Gov. Code Sec. 81008.)

PART "B"

DISCLOSURE CATEGORIES

The disclosure categories listed below identify the types of economic interests that the designated position must disclose for each disclosure category to which ~~he or she~~ the designated is assigned.⁴ "Investment" means financial interest in any business entity (including a consulting business or other independent contracting business) and are reportable if they are either located in, doing business in, planning to do business in, or have done business during the previous two years in the jurisdiction of the District.

Category 1: All investments, ~~and~~ business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that are located in, do business in or own real property within the jurisdiction of the District.

Category 2: All interests in real property which is located in whole or in part within, or not more than two (2) miles outside, the jurisdiction of the District, including any leasehold, beneficial or ownership interest or option to acquire property.

Category 3: All investments, ~~and~~ business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that are engaged in land development, construction or the acquisition or sale of real property within the jurisdiction of the District.

Category 4: All investments, ~~and~~ business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that provide services (including training or consulting services), products, materials, machinery, vehicles or equipment of a-the type purchased or leased by the District.

Category 5: All investments, ~~and~~ business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that provide services (including training or consulting services), products, materials, machinery, vehicles or equipment of a-the type purchased or leased by the designated position's department, unit or division.

⁴ This Conflict of Interest Code does not require the reporting of gifts from outside this agency's jurisdiction if the source does not have some connection with or bearing upon the functions of the position. (Reg. 18730.1)

CONFLICT OF INTEREST CODE
OF THE
ALPINE SPRINGS
COUNTY WATER DISTRICT
(Amended August 14, 2026)¹

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted 2 California Code of Regulations Section 18730 which contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code. After public notice and hearing, Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730 and the attached Appendix designating officials and employees and establishing disclosure categories, shall constitute the conflict of interest code of the **Alpine Springs County Water District (the "District")**.

Officials Who Manage Public Investments shall electronically file their annual statements of economic interests directly with the Fair Political Practices Commission. Individuals holding designated positions shall file their statement of economic interest with the **Office Manager** as the District's Filing Official who shall make and retain a copy of all statements filed and forward the originals of such statements to the Placer County Elections Office as the District's Filing Officer. The **Office Manager** will make all retained statements available for public inspection and reproduction during regular business hours (Gov. Code Section 81008).

¹ Revised 10/14/20 to reflect County as filing officer as directed by County Counsel.

APPENDIX

CONFLICT OF INTEREST CODE

OF THE

ALPINE SPRINGS COUNTY WATER DISTRICT

(Amended August 14, 2026)

PART “A”

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Members of the Budget & Finance Committee

General Manager

Treasurer

Financial Consultants

² Individuals holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by § 87200.

DESIGNATED POSITIONS

GOVERNED BY THE CONFLICT OF INTEREST CODE

<u>DESIGNATED POSITIONS'</u> <u>TITLE OR FUNCTION</u>	<u>DISCLOSURE CATEGORIES</u> <u>ASSIGNED</u>
Office Manager	5
General Counsel	1, 2
Operations and Maintenance Supervisor	3, 5
Operations and Maintenance Assistant Supervisor	3, 5

MEMBERS OF BOARDS,
COMMITTEES AND COMMISSIONS

Long Range Planning Committee	1, 2
Park, Recreation and Greenbelt Committee	2, 5

Consultant and New Positions³

³ Individuals serving as a consultant as defined in FPPC Reg 18700.3(a) or in a new position created since this Code was last approved, that participate in the making of decisions, must file under the broadest disclosure set forth in this Code subject to the following limitation:

The General Manager may determine that, due to the range of duties or contractual obligations, it is more appropriate to designate a limited disclosure requirement. A clear explanation of the duties and a statement of the extent of the disclosure requirements must be in a written document (Gov. Code Sec. 82019; FPPC Regulations 18219 and 18734.). The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Gov. Code Sec. 81008.)

PART "B"

DISCLOSURE CATEGORIES

The disclosure categories listed below identify the types of economic interests that the designated position must disclose for each disclosure category to which the designated is assigned.⁴ "Investment" means financial interest in any business entity (including a consulting business or other independent contracting business) and are reportable if they are either located in, doing business in, planning to do business in, or have done business during the previous two years in the jurisdiction of the District.

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Category 4: All investments, business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that provide services (including training or consulting services), products, materials, machinery, vehicles or equipment of the type purchased or leased by the District.

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⁴ This Conflict of Interest Code does not require the reporting of gifts from outside this agency's jurisdiction if the source does not have some connection with or bearing upon the functions of the position. (Reg. 18730.1)

RESOLUTION NO. 13-2026

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE SPRINGS COUNTY WATER
DISTRICT ADOPTING A CONFLICT OF INTEREST
CODE PURSUANT TO THE POLITICAL REFORM
ACT OF 1974**

WHEREAS, the Legislature of the State of California enacted the Political Reform Act of 1974, Government Code Section 81000 et seq. (the "Act"), which contains provisions relating to conflicts of interest which potentially affect all officers, employees and consultants of the Alpine Springs County Water District (the "District") and requires all public agencies to adopt and promulgate a Conflict of Interest Code; and

WHEREAS, the potential penalties for violation of the provisions of the Act are substantial and may include criminal and civil liability, as well as equitable relief which could result in the District being restrained or prevented from acting in cases where the provisions of the Act may have been violated; and

WHEREAS, notice of the time and place of a public meeting on, and of consideration by the Board of Directors of, the proposed Conflict of Interest Code was provided each designated employee and publicly posted for review at the offices of the District; and

WHEREAS, a public meeting was held upon the proposed Conflict of Interest Code at a regular meeting of the Board of Directors on August 14, 2026, at which all present were given an opportunity to be heard on the proposed Conflict of Interest Code.

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

1. All previous conflict of interest codes adopted by the District pursuant to the Political Reform Act are hereby repealed.
2. The Board of Directors does hereby adopt the proposed Conflict of Interest Code, a copy of which is attached hereto, and shall be on file with the Administrative Assistant and available to the public for inspection and copying.
3. The said Conflict of Interest Code shall be submitted to the Board of Supervisors of the County of Placer for approval and said Code shall become effective 30 days after the Board of Supervisors approves the proposed Code as submitted.

RESOLUTION NO. 13-2026

PASSED AND ADOPTED this 14th day of August, at a regular meeting of the Board of Directors of Alpine Springs County Water District by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Albert Clement,
President, Board of Directors
Alpine Springs County Water District

ATTEST:

Joe Mueller, General Manager
Secretary, Board of Directors
Alpine Springs County Water District

EXHIBIT F3



AGENDA NO: F3

MEETING DATE: 08/14/2026

Staff Report

TO: ASCWD Board of Directors

Date: August 4, 2026

FROM: Joe Mueller, General Manager

SUBJECT: AGREEMENT FOR GENERAL COUNSEL LEGAL SERVICES

BACKGROUND:

Best Best & Krieger LLP (BBK) has served as General Counsel for Alpine Springs County Water District for a number of years beginning November 2003. The assigned attorney from BBK is Josh Nelson. Mr. Nelson represents a number of other special districts and local agencies and serves as counsel for a number of agencies in the area, including the North Tahoe PUD.

DISCUSSION:

BBK's agreement has not been updated since it was initially engaged. It would be beneficial to update the agreement, and the enclosed draft would do so. This revised agreement makes the following changes: (1) updates rates to reflect inflationary increases since the last one-time adjustment, (2) provides for future cost of living increases, and (3) includes other updates to reflect best practices.

FISCAL IMPACT:

The expense for Legal Services is Budgeted for annually and has been included in the current approved budget.

RECOMMENDATION:

In accordance with ASCWD Policy Number: 2.4.0 Contracts And Agreements Authorization, authorize the General Manager to execute an updated Agreement for General Counsel Legal Services with BBK.

Attachments:

Proposed Agreement for General Counsel Legal Services for Best Best & Krieger LLP.

**AGREEMENT FOR GENERAL COUNSEL LEGAL SERVICES
BETWEEN
ALPINE SPRINGS COUNTY WATER DISTRICT
AND
BEST BEST & KRIEGER LLP**

1. PARTIES AND DATE

This Agreement is made and entered into as of the 1st day of April, 2026, by and between the Alpine Springs County Water District (the “Client”) and Best Best & Krieger LLP, a limited liability partnership engaged in the practice of law (“BB&K”).

2. RECITALS

2.1 Client wishes to engage the services of BB&K as its General Counsel to perform all necessary legal services for the Client on the terms set forth below.

3. TERMS.

3.1 Term. The term of this Agreement shall commence on April 1, 2026 and shall continue in full force and effect until terminated in accordance with Section 3.12.

3.2 Scope of Services. BB&K shall serve as General Counsel and shall perform legal services (“Services”) as may be required from time to time by the Client as set forth by this Agreement, unless otherwise agreed to by the Client and BB&K. As part of the Services to be performed hereunder, BB&K shall be responsible for the following:

3.2.1 Preparation for, and attendance at, regular meetings of the Client;

3.2.2 Provision of legal counsel at such other meetings as directed by the Client;

3.2.3 Preparation or review of Client ordinances and resolutions, together with such staff reports, orders, agreements, forms, notices, declarations, certificates, deeds, leases and other documents as requested by the Client;

3.2.4 Rendering to the officers and employees of the Client legal advice and opinions on all legal matters affecting the Client, including new legislation and court decisions, as directed by the Client;

3.2.5 Researching and interpreting laws, court decisions and other legal authorities in order to prepare legal opinions and to advise the Client on legal matters pertaining to Client operations, as directed by the Client;

3.2.6 Performing legal work pertaining to property acquisition, property disposal, public improvements, public rights-of-way and easements, as directed by the Client;

3.2.7 Responding to inquiries and review for legal sufficiency ordinances, resolutions, contracts, and administrative and personnel matters, as directed by the Client;

3.2.8 Representing and assisting on litigation matters, as directed by the Client. Such services shall include, but shall not be limited to, the preparation for and making of appearances, including preparing pleadings and petitions, making oral presentations, and preparing answers, briefs or other documents on behalf of the Client, and any officer or employee of the Client, in all federal and state courts of this State, and alternative dispute resolution officer, and before any governmental board or commission, including reviewing, defending or assisting any insurer of the Client or its agents or attorneys with respect to any lawsuit filed against the Client or any officer or employee thereof, for money or damages.

ADDITIONAL SERVICES FOR AN ADDITIONAL FEE

3.2.9 **BB&K's Project 5 Program.** Provides participants with memoranda summarizing new changes in case law under the California Environmental Quality Act ("CEQA"), an annually updated set of CEQA notices and forms to aid participants in meeting CEQA's requirements, an annually updated set of Local CEQA Guidelines and a draft Resolution for adopting Local CEQA Guidelines, memoranda summarizing pending and recently passed CEQA legislation, and other CEQA resources and materials. Memoranda, forms, and guidelines are provided to participating agencies via the CEQA Guidelines Client Portal, a secure website providing an on-demand and continually updating library of CEQA resources. By providing our Project 5 Program updates to a large pool of participants, BB&K is able to divide the overall cost of the products among all participants and charge only a fraction of the total costs to the individual client agencies.

3.2.10 **BB&K's Advanced Records Center Services.** Through its new Advanced Records Center ("ARC"), BB&K combines its legal acumen and experience with cutting-edge technology to provide comprehensive and cost-effective support for non-routine records-related matters. Specifically, at the Client's option, the ARC team will assist Client with non-routine Public Records Act Processing and Policy Drafting, as detailed below. See Exhibit "A" for more details.

3.2.11 **BB&K Trainings.** Best Best & Krieger LLP offers a variety of trainings to public agency and private business leadership and staff on topics required by law, as well as preventative and educational legal topics. The trainings are interactive and can be given onsite, via live webinar or virtual on-demand. Some of our most popular trainings include AB 1234 Ethics, Workplace Civility and Sexual Harassment Avoidance Training, The Brown Act "Open Meetings Law," Crystalizing Your Agency's CPRA Policies & Procedures and SB 1343 Sexual Harassment Avoidance Training for Non-Supervisors.

3.2.12 **BB&K's Election Law Center Subscription Services.** Participants in BB&K's Election Law Center will be given access to up-to-date election document templates, including resolutions and other mandatory election documents. The annual subscription also gives participants access to BB&K's Election Law Center hotline, which participants can use for guidance on day-to-day election law questions that arise during campaign and election season.

3.3 **Designated General Counsel.** Joshua Nelson shall be designated as General Counsel and shall be responsible for the performance of all Services under this Agreement,

including the supervision of Services performed by other members of BB&K. No change in this assignment shall be made without the consent of the Client.

3.4 Time of Performance. The Services of BB&K shall be performed expeditiously in the time frames and as directed by the Client.

3.5 Assistance. The Client agrees to provide all information and documents necessary for the attorneys at BB&K to perform their obligations under this Agreement.

3.6 Independent Contractor. BB&K shall perform all legal services required under this Agreement as an independent contractor of the Client and shall remain, at all times as to the Client, a wholly independent contractor with only such obligations as are required under this Agreement. Neither the Client, nor any of its employees, shall have any control over the manner, mode or means by which BB&K, its agents or employees, render the legal services required under this Agreement, except as otherwise set forth. The Client shall have no voice in the selection, discharge, supervision or control of BB&K's employees, representatives or agents, or in fixing their number, compensation, or hours of service.

3.7 Fees and Costs. BB&K shall render and bill for legal services in the following categories and at rates set forth in Exhibit "A" and in accordance with the BB&K Billing Policies set forth in Exhibit "B", both of which are attached hereto and incorporated herein by reference. In addition, the Client shall reimburse BB&K for reasonable and necessary expenses incurred by it in the performance of the Services under this Agreement. Authorized reimbursable expenses shall include, but are not limited to, printing and copying expenses, mileage expenses at the rate allowed by the Internal Revenue Service, toll road expenses, long distance telephone and facsimile tolls, computerized research time (e.g. Lexis or Westlaw), research services performed by BB&K's library staff, extraordinary mail or delivery costs (e.g. courier, overnight and express delivery), court fees and similar costs relating to the Services that are generally chargeable to a client. However, no separate charge shall be made by BB&K for secretarial or word processing services.

3.8 Billing. BB&K shall submit monthly to the Client a detailed statement of account for Services. The Client shall review BB&K's monthly statements and pay BB&K for Services rendered and costs incurred, as provided for in this Agreement, on a monthly basis.

3.9 Annual Reviews. The Client and BB&K agree that a review of performance and the compensation amounts referenced in this Agreement should occur at least annually.

3.10 Insurance. BB&K carries errors and omissions insurance with Lloyd's of London. After a standard deductible, this insurance provides coverage beyond what is required by the State of California. A declaration page containing information about BB&K's errors and omissions insurance policy is available upon Client's request.

3.11 Attorney-Client Privilege. Confidential communication between the Client and BB&K shall be covered by the attorney-client privilege. As used in this article, "confidential communication" means information transmitted between the Client and BB&K in the course of the relationship covered by this Agreement and in confidence by a means that, so far as the Client is aware, discloses the information to no third persons other than those who are present to further

the interests of the Client in the consultation or those to whom disclosure is reasonably necessary for the transmission of the information or the accomplishment of the purpose for which BB&K is consulted, and includes any legal opinion formed and advice given by BB&K in the course of this relationship.

3.12 Termination of Agreement and Legal Services. This Agreement and the Services rendered under it may be terminated at any time upon thirty (30) days' prior written notice from either party, with or without cause. In the event of such termination, BB&K shall be paid for all Services authorized by the Client and performed up through and including the effective date of termination. BB&K shall also be reimbursed for all costs associated with transitioning any files or other data or documents to a new law firm or returning them to the Client.

3.13 Entire Agreement. This Agreement contains the entire Agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements.

3.14 Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Placer County.

3.15 Amendment; Modification. No supplement, modification or amendment of this Agreement shall be binding unless executed in writing and signed by both parties.

3.16 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a party shall give the other party any contractual rights by custom, estoppel, or otherwise.

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

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

3.19 Delivery of Notices. All notices permitted or required under this Agreement notices shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

Client:
Joseph Mueller
General Manager
Alpine Springs County Water District
270 Alpine Meadows Road

Alpine Meadows, CA 96146

BB&K:
Joshua Nelson
Partner
Best Best & Krieger LLP
500 Capitol Mall Suite 2500
Sacramento, CA 95814

IN WITNESS WHEREOF, the Client and BB&K have executed this Agreement for General Counsel Attorney Legal Services as of the date first written above.

(signatures contained on following page)

**SIGNATURE PAGE TO
AGREEMENT FOR GENERAL COUNSEL LEGAL SERVICES
BETWEEN
ALPINE SPRINGS COUNTY WATER DISTRICT
AND
BEST BEST & KRIEGER LLP**

**ALPINE SPRINGS COUNTY WATER
DISTRICT:**

By: _____
Name: Joseph Mueller
Title: General Manager

BEST BEST & KRIEGER LLP:

By: _____
Name: Joshua Nelson
Title: Partner

EXHIBIT A
TO
AGREEMENT FOR GENERAL COUNSEL LEGAL SERVICES
BETWEEN
ALPINE SPRINGS COUNTY WATER DISTRICT
AND
BEST BEST & KRIEGER LLP
BILLING ARRANGEMENTS

1. Basic Legal Services - Description. Basic legal services shall include all services provided to Client that are not otherwise specifically identified below as other types of specialized legal services.
2. Basic Legal Services – Rates. The Client shall pay for Basic Legal Services at the following rates:

Partners and Of Counsel	\$300
Associates	\$280
Paralegals, Law Clerks, Analysts	\$170
3. Special Legal Services - Description. Special Legal Services shall include the following types of services:
 - A. Litigation and formal administrative or other adjudicatory hearing matters
 - B. Labor relations and employment matters
 - C. Non-routine real estate matters (e.g. CC&R's, deed or title work)
 - D. Land acquisition and disposal matters (including pre-condemnation)
 - E. Successor Agency and housing matters
 - F. Public construction disputes
 - G. Non-routine contract negotiation matters (including non-BB&K model agreements and franchise agreements)
 - H. Non-routine land use and development matters (including general plan updates, Williamson Act issues, annexations and development agreements)
 - I. Non-routine election law matters, including election law litigation.
 - J. PRA Policy drafting including reviewing, assessing, and updating records-related policies to reflect current legal standards and best practices.
 - K. Other matters mutually agreed upon between BB&K and the General Manager.
4. Special Legal Services – Rates. The Client shall pay for Special Legal Services at the following hourly rates:

Partners & Of Counsel	\$375
Associates	\$310
Paralegals, Law Clerks, Analysts	\$185

5. Complex Legal Services - Description. BB&K offers a wide variety of complex and highly specialized legal services in the event that the District may need. These areas of service include the following:

- A. Taxes, fees and charges matters (e.g. Prop. 218 & Mitigation Fee Act)
- B. Environmental matters (e.g. CEQA, NEPA, endangered species)
- C. Water law matters (e.g. water rights & quality)
- D. Tax and ERISA related matters/Employee and Retirement Benefits
- E. Toxic substances matters (e.g. CERCLA, RCRA)
- F. Complex public utility matters (e.g. electric, natural gas, telecommunications, water, rail or transit that involve state or federal regulatory issues)
- G. Renewable energy and energy efficiency project contracts and power purchase agreements
- H. Intergovernmental Relations and Advocacy efforts (e.g. legislative and regulatory representation) at the federal and state level.
- I. Other matters mutually agreed upon between BB&K and the General Manager.

6. Complex Legal Services – Rates. When called upon, our highly specialized attorneys and legal staff shall bill at then-current public agency rates which reflect individual levels of experience and areas of expertise. These rates currently fall within the following ranges:

Partners and Of Counsel	\$375 - \$685
Associates	\$310 - \$395
Paralegals, Law Clerks, Analysts	\$205 - \$265
Pension Consultants/Government Affairs	\$285 - \$510

7. Agreement Regarding Rate Categories. If BB&K believes that a matter falls within the Special Legal Services, Complex Legal Services, Third Party Reimbursable Legal Services, or Public Finance Legal Services rate categories, BB&K shall seek approval from the General Manager or his/her designee. The General Manager or her designee's approval of such a request from BB&K shall not be unreasonably withheld.
8. Other Billing Personnel. If, as, and when BB&K employs additional or different billing personnel, this Agreement may be supplemented by written administrative memoranda, providing for the categories and billing rates for such personnel, which memoranda may be approved by the General Manager.

9. Annual Adjustments. The above rates and ranges will be adjusted annually. Beginning July 1, 2027, and every July 1 thereafter with advanced written notice, the blended rates for Basic Legal Services and Special Legal Services shall be increased for the change in the cost of living for the most recently published twelve (12) month period, as shown by the U.S. Department of Labor in its All Urban Consumers Index set forth San Francisco-Oakland-Hayward, CA area (bi-monthly) provided, however, that such adjustment shall never exceed five percent (5%). The individual rates for Complex Legal Services are subject to annual adjustment as well every July, adjusting for inflation and market trends as is appropriate for each area of specialization. In addition to the automatic rate increases, either BB&K or the Client may initiate consideration of a rate increase at any time.
10. Third Party Reimbursable Legal Services – Description. Third Party Reimbursable Legal Services shall include legal services provided to the Client for which the Client receives reimbursement from a developer or other third party. These reimbursable legal services include, but are not limited to, negotiation and review of development projects, planning entitlements, review of CC&Rs; establishment of financing districts (i.e., Community Facilities Districts; Assessment Districts; Landscape and Lighting Maintenance Districts); the processing of land use/environmental projects for which the Client is entitled to reimbursement, as well as defending any challenges to project entitlements or any dispute or litigation related to such reimbursable legal services.
11. Third Party Reimbursable Legal Services - Rates. The Client shall pay for Third Party Reimbursable Legal Services at BB&K's then current published standard private client rates.
12. Public Finance & Bond Services. BB&K will provide bond counsel, special counsel and/or disclosure counsel services at the request of the Client.

Bond and Disclosure Counsel Services. Such bond counsel services include meeting and conferring with Client's staff and municipal advisor to structure the financing, the preparation of all legislative approvals and legal documentation relating to the appropriate sale and delivery of the bonds, notes or other obligations. BB&K will also prepare such closing certificates and legal opinions necessary for the delivery of the bonds. As disclosure counsel, we will prepare the Official Statement along with other required disclosure documents for the Client and conduct the necessary due diligence related to the transaction. Our fees will be determined based upon the type of financing and the expected involvement of the attorneys involved. We will provide the Client with a detailed description of our services and our fees and reimbursable costs upon the Client's request.



Joshua Nelson
Partner
(916) 551-2859
joshua.nelson@bbklaw.com

EXHIBIT B

Engagement Terms and Policies

Introduction

Best Best & Krieger's Engagement Terms and Policies applies to any current or future legal matters handled by Best Best & Krieger, LLP ("BBK") for the individual or entity ("Client") receiving legal services. Except as modified by an engagement letter or any future agreement, it summarizes BBK's billing practices and certain other terms that apply to your engagement with BBK.

The attorney-client relationship works best when there is a clear understanding of fees, expenses, billing, and payment terms. This statement explains BBK's billing policies and procedures. The Client is encouraged to raise any questions about these policies. Questions about a specific bill may be directed to BBK's Accounts Receivable Team at accounts.receivable@bbklaw.com. Any billing arrangements different from those described below will be confirmed in a separate written agreement between Client and BBK.

Notice to Texas Clients

Pursuant to Texas Government Code Section 81.079, Texas attorneys must provide notice to clients of the existence of the grievance process.

This notice can be accessed by accessing the following website: <https://bbklaw.com/texasgrievanceprocess>

Fees for Professional Services

Unless a flat fee is stated in the engagement letter, fees for legal work will be based primarily on the time spent by BBK personnel working on the Client's behalf. In certain circumstances, which will be discussed and agreed upon in writing, fees may also be determined by the complexity of the matter and the experience required of the team handling it. Hourly rates reflect the skill and experience of the attorney or other legal personnel providing services. All legal services are billed in one-tenth of an hour (0.10/hour) increments, equal to six minutes. Hourly rates are disclosed in the applicable agreement you sign with BBK, either as specific rates or as rate ranges. Hourly rates are reviewed periodically, typically on an annual basis. Any adjustments resulting from these reviews will take effect automatically and will apply to all affected clients. This document serves as written notice of such rate changes.

Because legal matters involve many variables, any fee estimates provided by BBK—whether for budgeting purposes or otherwise—are only approximations and are not binding.

BBK may employ non-attorney personnel under the supervision of a BBK attorney when reasonably necessary in the judgment of the responsible attorney. Common non-attorney roles include paralegals, municipal analysts, litigation analysts, paraprofessionals, law clerks, case clerks, specialty consultants, administrative assistants, and research assistants. Rates or rate ranges for these personnel are noted in written agreement between the Client and BBK. No separate charge is made for secretarial or word-processing services; those costs are included in the hourly rates. BBK charges for audit letter responses



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when these services are required for Client financial matters. Current rates and titles for non-attorney personnel are available upon request.

Fees For Other Services, Costs and Expenses

In addition to fees for professional legal services, BBK charges separately for certain other services and expenses used by each client. These charges may include, but are not limited to, mileage at the current IRS-approved rate per mile, document delivery charges, copy/scan/print charges, computerized research, court filing fees, and other court-related costs such as court reporter and transcription fees. BBK may advance costs and incur expenses on Client's behalf on an ongoing basis. These items are separate from attorneys' fees and are billed as out-of-pocket expenses.

BBK provides Electronically Stored Information Support and Storage ("ESI") services for matters with a document population over 1GB—typically litigation or threatened litigation matters. BBK's rates for basic ESI processing and storage are as follows, per month, based on the number of gigabytes ("GB") processed and stored:

Data Volume	Monthly Rate per GB
1GB -250GB	\$10 per GB
251GB - 550GB	\$8 per GB
551GB - 750GB	\$6 per GB
751GB - 1TB	\$4 per GB

These rates allow BBK to recover the costs of providing ESI services, plus a net profit. BBK believes these rates are lower than comparable services offered by third-party vendors. If Client wishes to contract separately with a third-party vendor for ESI processing and storage, written notice should be sent to PracticeSupportServices@bbklaw.com. BBK also provides advanced ESI processing services at hourly rates for personnel in its Litigation Support Group. A copy of BBK's current rates for these services is available upon request.

Advance Deposit Toward Fees And Costs

From time to time, BBK may require an advance deposit, the amount of which will depend on the circumstances of the representation and will be discussed with the Client. Additional advances may also be requested if the scope of work expands or significant costs are anticipated.

All advance deposits are held in BBK's client trust account (IOLTA). Monthly invoices will reflect any application of the deposit to fees and/or costs. At the time the Client engages BBK, the Client also authorizes BBK to withdraw funds from the trust account as fees and/or costs are incurred. Any unused balance will be returned to the Client at the conclusion of the matter.

Invoice and Payment Options

BBK issues monthly invoices for legal services and expenses. Each reflects professional fees and other charges for work performed through the prior month, plus expenses processed on Client's behalf. Time entries or expenses may occasionally appear on later invoices. All billed items are valid and payable.



BBK

BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

Joshua Nelson
Partner
(916) 551-2859
joshua.nelson@bbklaw.com

Invoices are delivered through BBK's secure online portal, which also accepts payment. Other payment options appear on each invoice. If a W-9 is required, email accounts.receivable@bbklaw.com. Invoices are due upon receipt, and fees are not contingent on the outcome of any matter. Billing questions should be raised promptly after receipt so they can be addressed quickly. BBK may terminate its engagement and withdraw as attorney of record if invoices are not paid on time.

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EXHIBIT F4



AGENDA NO: F4

MEETING DATE: 07/10/2026

Staff Report

TO: ASCWD Board of Directors

Date: July 2, 2026

FROM: Joe Mueller, General Manager

SUBJECT: Goals and Objectives – Yearend review and Board Directors self-evaluations of the 2025/2026 District Goals and Objectives Matrix. Consideration for approval the 2027/2027 District Goals and Objectives Statement and Matrix.

BACKGROUND:

Per Policy 4.6.0, the Board of Directors and the General Manager are to develop annually a list of goals and objectives for the fiscal year. These goals and objectives can be directed towards staff, the General Manager and/or the Board itself and will be used to measure the overall performance of each. Per the policy, the document or documents establishing the goals and objectives for the fiscal year are to be completed and approved at the July Board of Directors meeting each year. Additionally, annually each Director of the ASCWD Board performs a self-evaluation on the ASCWD Goals and Objectives reviewing those appropriate to their role and provides input on specific progress in each area for the current year, and the formation of the upcoming year's goals.

The Administration and Personnel Committee met on Tuesday, April 7th, 2026, to review, discuss and suggest updates to the Goals and Objectives for Fiscal Year FY2026/2027. The Committee recommended no modifications to the District's Goals and Objectives for FY2026/2027.

The two documents used for this purpose, the Goals and objectives Statement and the Goals and Objectives Matrix, were sent to all Directors for additional review and input on their specific committee areas and general District business. Any additional input that would have been received would be included in consideration for adoption.

Both the Goals and objectives Statement and the Goals and Objectives Matrix are to be considered by the Board for possible adoption at this Board of Directors Meeting, along with the final semi-annual FY2025/2026 Matrix review.

DISCUSSION:

Review the Yearend and Board Directors comments on self-evaluations of the 2025/2026 District Goals and Objectives Matrix, the 2026/2027 District Goals and Objectives Statement, and the 2026/2027 District Goals and Objectives Matrix.

FISCAL IMPACT:

Funds are allocated annually in the District's budget for Goals and Objectives.

Attachments:

1. Yearend Review FY2025/2026 Goals and Objectives Matrix
2. FY2026/2027 Goals and Objectives Statement
3. FY2026/2027 Goals and Objectives Matrix

Alpine Springs County Water District
Board Goals/Objectives 2025/26 Matrix
Reviewed Semi Annually; December 2025 and July 2026
For additional information all District policies are posted at www.alpinesprings.org

GOAL	OBJECTIVE (ACTION PLAN)	WHO	WHEN/ % COMPLETE	December 2025 Review	July 2026 Review
1. Review of District's Mission Statement and Goals and Objectives annually	1.1 Review and revise as needed the District's Mission Statement and Board Goals and Objectives (Policy 4.6.0)	Administration and Personnel Committee, GM, Board	May 2026/100%	On track to be reviewed before May 2026	Reviewed at the April 7 th , 2026 A&P committee meeting, recommended changes approved at the Board of Directors meeting on May 8 th , 2026.
	1.2 Review of General Manager	Administration and Personnel Committee, GM, Board	May 2026/ 100%	On track to be reviewed before May 2026	Review performed at the Board of Directors meeting on June 12 th , 2026.

2. Review existing policies at the Committee and Board level and make new policies as required for the management and operation of the District.	2.1 Maintain a District Water and Sewer Master plan and update it every 3-5 years. Long Range Planning committee to review the District Master plan annually as it pertains to budget and capital improvement project timelines for implementation. <i>(Policy 1.0.0) (Policy 8.0.0)</i> <i>(Policy 8.1.0) (Policy 8.3.0)</i>	Long Range Planning Committee, Board, GM	April 2026/ 100%	District staff throughout the year have been working with Carollo Engineers moving identified projects forward through the design and engineering phases adjusting priorities as needed.	Long Range planning committee met May 4th, 2026, to review the District's proposed FY2026/27 Capital improvement Projects timelines for implementation.
	2.2. Continue to develop, update, and work with NTFPD, Forster, and volunteer organizations on possible treatment and stewardship of District owned greenbelt lands. <i>(Policy 6.6.0)</i>	Park, Recreation, Greenbelt Committee, Board, GM	March 2026/ 75%	District staff throughout the year have been working with NTFPD and a contract Forester moving identified projects forward to the treatment phase.	District staff throughout the year have worked with NTFPD and a contract Forester moving identified projects forward to the treatment phase.
3. Budget resources to ensure that money, staff, and facilities are available for the District to operate within all the policies of the Board.	3.1 Approve fiscal budget each year. <i>Policy 2.6.0)</i>	Budget and Finance Committee, Board, GM	June 2026/ 100%	On track, work has begun on the development of the 2026/27 budget with anticipated approval before June 2026	Approved by resolution at the June 2026 meeting

	3.2 Review a list of all active District Contracts which will include: service provided, amount, inception date, and expiration date,	Budget and Finance Committee, Board, GM	February 2026/ 100%	A review of active District Contracts is part of the February 2026 Board of Directors Meeting	Completed no additional action required
4. Provide the public with Information about the District's activities including goals and objectives.	4.1 Provide information to the public via the park bulletin board, the District website, semi-annual newsletter, annual valley-wide meeting, and on the street communication water conservation practices, membership on Board Committees	Board, GM	Continuous 100%	The Fall newsletter was published in November, the District will again hosted a park opening BBQ open house, and the District General Manager participated in the Annual valley wide Meeting.	The Spring newsletter was published in April, and the District hosted a Community Park Picnic on June 13 th , 2026
	4.2 Support North Tahoe Fire Protection District in their efforts to meet the community expectations of the fire department above contract requirements to the extent possible, primarily relating to staffing of the firehouse year-round	Board, GM	Continuous 100%	District staff throughout the year work with NTFPD on Fire and Safety items as they arise.	District staff throughout the year worked with NTFPD on Fire and Safety items as they arose.

5. Always communicate with each other, and the public in a polite and respectful manner.	5.1 Provide opportunity for residents to enter and attend meetings and events in person at the District office.	Board, GM	Continuous 100%	Board meetings are currently being held in person at the District office. As an added service the District continues to provide a zoom link for the community to view the meetings	Board meetings are currently being held in person at the District office. As an added service the District continues to provide a zoom link for the community to view the meetings
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ASCWD 2026 / 2027 GOALS AND OBJECTIVES STATEMENT

Per Policy 4.6.0, the Board of Directors and the General Manager are to develop annually a list of goals and objectives for the fiscal year. These goals and objectives can be directed towards staff, the General Manager and/or the Board itself and will be used to measure the overall performance of each. Per the policy, the document or documents establishing the goals and objectives for the fiscal year are to be completed and approved at the July Board of Directors meeting each year. Also, ambiguous and subjective goals or objectives are excluded since the objective of the policy is to provide measurable criteria.

The following list has been created as a collaborative effort between the Administration & Personnel Committee, the General Manager, and the Board of Directors.

Board Goals and Objectives

1. Review the District's Mission Statement and the Goals and Objectives in spring of each year.
2. Review existing policies at the Committee and Board level and make new policies as required for the management and operation of the District at a committee and board level.
3. Review the District Board Goals and Objectives Matrix semi-annually.
4. Budget resources to ensure that money, staff, and facilities are available for the District to operate within all the policies of the Board.
5. Provide the public with information about the District's activities, goals, and objectives through the District website, semi-annual newsletter, annual valley-wide meeting, Board meetings and on-the-street communications.
6. Always communicate with each other, the General Manager, and the public in a polite and respectful manner.

General Manager Goals and Objectives

1. Personnel:
 - a. Provide a work environment for staff that promotes employee retention.
 - b. Provide guidance to the Board regarding the resources necessary for adequate training and continuing education of staff as it pertains to succession planning and future District needs.
2. Budget & Finance:
 - a. Provide guidance to the Board regarding the budgetary needs of the District, both in annual operations and future capital expenditures.
 - b. Provide guidance to the Board regarding the financial condition of the District and manage the District's financial resources in a fiscally efficient way.
3. Planning and Implementation:
 - a. Prepare and carry out the necessary plans and actions to implement the approved operating and capital improvement budgets.
 - b. Carry out the following tasks not specified in the operating or capital budgets.

- i. Implement the recommendations in the water and sewer Master Plan and continue to refine and update the plan to keep relevant.
- ii. Continue to retroactively obtain easements for installed water and sewer facilities, including consultation with Legal regarding lot transfers.
- iii. Take a proactive role with development projects within the valley providing clear and concise steps for District approvals while protecting and enhancing district infrastructure to ensure adequate services.
- iv. Assist in efforts to address valley wide fire risk and defensible space activities.

4. Communications:

- a. Communicate with the Board regarding: Operation and management of the District.
 - i. Follow-up items from Board meetings.
 - ii. Legal, financial, and operational impacts of projects
- b. Communicate to the public District activities including:
 - i. Newsletters
 - ii. Web page
 - iii. If possible, attendance at the annual All-Valley Meeting
 - iv. Other outreach to improve public information.

Evaluation Summary:

Prior to the evaluation, the General Manager will provide the Board with a written summary of ongoing project areas and progress to date on each.

Effective: 7/1/26

Alpine Springs County Water District
Board Goals/Objectives 2026/27 Matrix
Reviewed Semi Annually; December 2026 and July 2027
For additional information all District policies are posted at www.alpinesprings.org

GOAL	OBJECTIVE (ACTION PLAN)	WHO	WHEN/ % COMPLETE	December 2026 Review	July 2027 Review
1. Review of District's Mission Statement and Goals and Objectives annually	1.1 Review and revise as needed the District's Mission Statement and Board Goals and Objectives (Policy 4.6.0)	Administration and Personnel Committee, GM, Board	May 2027/100%		
	1.2 Review of General Manager	Administration and Personnel Committee, GM, Board	May 2027/ 100%		
2. Review existing policies at the Committee and Board level and make new policies as required for the management and operation of the District.	2.1 Maintain a District Water and Sewer Master plan and update it every 3-5 years. Long Range Planning committee to review the District Master plan annually as it pertains to budget and capital improvement project timelines for implementation. (Policy 1.0.0) (Policy 8.0.0) (Policy 8.1.0) (Policy 8.3.0)	Long Range Planning Committee, Board, GM	April 2027/ 100%		

	2.2. Continue to develop, update, and work with NTFPD, Forster, and volunteer organizations on possible treatment and stewardship of District owned greenbelt lands. (Policy 6.6.0)	Park, Recreation, Greenbelt Committee, Board, GM	March 2027 / 75%		
3. Budget resources to ensure that money, staff, and facilities are available for the District to operate within all the policies of the Board.	3.1 Approve fiscal budget each year. Policy 2.6.0)	Budget and Finance Committee, Board, GM	June 2027 / 100%		
	3.2 Review a list of all active District Contracts which will include: service provided, amount, inception date, and expiration date,	Budget and Finance Committee, Board, GM	February 2027 / 100%		
4. Provide the public with Information about the District's activities including goals and objectives.	4.1 Provide information to the public via the park bulletin board, the District website, semi-annual newsletter, annual valley-wide meeting, and on the street communication water conservation practices, membership on Board Committees	Board, GM	Continuous 100%		

	4.2 Support North Tahoe Fire Protection District in their efforts to meet the community expectations of the fire department above contract requirements to the extent possible, primarily relating to staffing of the firehouse year-round	Board, GM	Continuous 100%	
5. Always communicate with each other, and the public in a polite and respectful manner.	5.1 Provide opportunity for residents to enter and attend meetings and events in person at the District office.	Board, GM	Continuous 100%	

EXHIBIT F5



AGENDA NO: F5

MEETING DATE: 07/10/2026

Staff Report

TO: ASCWD Board of Directors

Date: June 23, 2026

FROM: Joe Mueller, General Manager

SUBJECT: Consideration of Resolution #14-2026 Adopt the FY2026/2027 ASCWD Employee Salary Schedule

BACKGROUND:

Because the District participates in CalPERS retirement, for all CalPERS-eligible positions, the District is required to adopt a publicly available pay schedule. Failure to comply with this requirement could mean that none of the base salary paid to employees would be PERSable. In order to comply with CalPERS requirements, this pay schedule must be adopted by the Board at a public meeting. While commonly referred to as a "salary" schedule, all positions that participate in CalPERS must be listed whether paid on an hourly or salaried basis (and whether exempt or non-exempt).

The requirement is imposed by CalPERS regulations, and the District is required to abide by it as a CalPERS member agency. From the California regulations (2 CCR 570.5) imposing the requirement:

(a) For purposes of determining the amount of "compensation earnable" pursuant to Government Code Sections 20630, 20636, and 20636.1, payrate shall be limited to the amount listed on a pay schedule that meets all of the following requirements:

- (1) Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- (2) Identifies the position title for every employee position;
- (3) Shows the payrate for each identified position, which may be stated as a single amount or as multiple amounts within a range;
- (4) Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- (5) Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- (6) Indicates an effective date and date of any revisions;
- (7) Is retained by the employer and available for public inspection for not less than five years; and
- (8) Does not reference another document in lieu of disclosing the payrate.

DISCUSSION:

All District employees' compensation is within the listed salary range for each position.

FISCAL IMPACT:

The salaries of the District employees have been approved through the FY 2026/2027 Budget

RECOMMENDATION:

Adopt Resolution #14-2026 ASCWD Employee Salary Schedule

ATTACHMENTS:

- 1- Resolution #14-2026
- 2- Alpine Springs County Water District Salary Schedule updated 06/23/26

RESOLUTION NO. 14-2026

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ALPINE SPRINGS COUNTY WATER DISTRICT FOR
ADOPTING THE SALARY SCHEDULE FOR FY2026/2027**

WHEREAS, the General Manager of the Alpine Springs County Water District (District) prepared the FY2026/2027 Salary Schedule which complies with the CalPERS regulations, and

WHEREAS, the Alpine Springs County Water District wishes to adopt the FY2026/2027 Salary Schedule.

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

The Board adopts the District FY2026/2027 Salary Schedule

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Directors of the Alpine Springs County Water District, California, on the 10th day of July, 2026, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

Albert Clement, President

ATTEST:

Joe Mueller, General Manager
Secretary to the Board of Directors

Alpine Springs County Water District

Hourly Salary Schedule

Effective Date	COLA	General Manager		Office Manager		O&M Supervisor		O&M Operator	
		Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
July 1, 2016		N/A	N/A	\$28.84	\$39.47	\$25.24	\$34.53	N/A	N/A
July 1, 2017		N/A	N/A	\$29.68	\$40.62	\$25.97	\$35.54	N/A	N/A
July 1, 2018		N/A	N/A	\$30.79	\$42.13	\$26.93	\$36.86	N/A	N/A
July 1, 2019		N/A	N/A	\$31.82	\$43.54	\$27.84	\$38.09	\$22.33	\$30.55
July 1, 2020		\$98.65	\$135.00	\$32.13	\$43.97	\$28.12	\$38.47	\$22.55	\$30.85
July 1, 2021	4.30%	\$102.89	\$140.81	\$33.51	\$45.86	\$29.33	\$40.12	\$23.52	\$32.19
July 1, 2022	6.05%	\$109.11	\$149.33	\$35.54	\$48.63	\$31.10	\$42.55	\$24.94	\$34.14
July 1, 2023	3.50%	\$112.93	\$154.56	\$36.78	\$50.34	\$32.19	\$44.04	\$25.82	\$35.33
July 1, 2024	4.00%	\$117.45	\$160.74	\$38.25	\$52.35	\$33.48	\$45.80	\$30.98	\$36.75
February 1, 2025 Market Adjustment		N/A	N/A	N/A	N/A	\$48.88	\$66.86	\$35.32	\$46.67
July 1, 2025	2.70%	\$120.62	\$165.08	\$39.29	\$53.76	\$50.20	\$68.67	\$36.27	\$47.93
July 1, 2026	3.60%	\$124.96	\$171.02	\$40.70	\$55.70	\$52.01	\$71.14	\$37.58	\$49.65