

ALPINE SPRINGS COUNTY WATER DISTRICT

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

PUBLIC NOTICE

Budget & Finance Committee Alpine Springs County Water District

Date: Monday, June 13th, 2022
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 9:30 a.m.
Members: Janet Grant, District President, Chair
Evan Salke, District Director
Advisors: Mike Dobrowski, CPA, District Accountant
Joe Mueller, General Manager, Treasurer

AGENDA

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

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

This will be a hybrid meeting held in person and available by ZOOM for the general public. The board room at 270 Alpine Meadows Rd. is open to the public with Members and Staff present. Current masking requirements will be enforced. Public comments will be accepted by the board and should be submitted to the Board Secretary by sending an email to info@alpinesprings.org; by mail or in person at 270 Alpine Meadows Rd., Alpine Meadows, CA by Wednesday June 8th, 2022 at 9:30 a.m. and via ZOOM on any item on the agenda until the close of public comment on the item.

ZOOM: At the specified time, 9:30 a.m., connect to the ZOOM **Mtg. ID: 875 3009 4165**; **Passcode: 373560**. Please mute yourself unless you are speaking. Times listed are approximate.

ZOOM LINK: <https://us06web.zoom.us/j/87530094165?pwd=SVg1WnYzcS9KMdNmKzZMbTVpQkZldz09>

1. CALL TO ORDER

ALPINE SPRINGS COUNTY WATER DISTRICT

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

2. PUBLIC COMMENT

It is the policy of the Alpine Springs County Water District to give the public the opportunity to address any item of interest, related to the Committee's activities, at this time. No action can be taken on items addressed under Public Comment that are not on the agenda. Individual public participation will be limited to five minutes in duration. If a member of the public wishes to address the Committee on an agenda item after consideration by the Committee, but prior to a vote, the individual should raise his/her hand to be recognized by the Chair of the Committee.

3. ITEMS FOR COMMITTEE DISCUSSION & RECOMMENDED ACTION

3.A) MAY 2022 MONTHLY FINANCIAL REPORTS

Review and discuss the monthly and quarterly financial reports.

3.B) TREASURER'S REPORT

Review and discuss Treasurer's report regarding cash reserves and return on investments.

3.C) FY22/23 OPERATING AND CAPITAL IMPROVEMENT BUDGETS

Review and discuss the FY22/23 Operating and Capital Improvement Budgets.

3.D) UNBUDGETED EXPENSE 2018 TANK 4 REPLACEMENT PROJECT

Review and discuss final payment plus retainage payout to Resources Development Company for the Tank 4 Replacement project in the amount of \$140,446.05

4. MEMBERS' COMMENTS

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

5. CORRESPONDENCE

None received

6. ADJOURNMENT

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

Next regularly scheduled Budget & Finance Committee meeting – July 7th, 2022, at 9:30 am

I certify that on or before Wednesday June 8th, 2022, at 9:30 a.m., I personally posted and forwarded agendas as requested.

Pam Zinn

Pam Zinn, Office Manager

Subject: *May 2022 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 06/08/22*

On a year to date basis our net income was \$375,384 higher than the prior fiscal year. This is mainly due to the timing of property tax revenue receipts. Current month total expenses were \$94,629 which were under budget by \$114,335. (Mainly due to the NTFD contract timing). Our year-to-date net income was \$594,442 favorable to budget.

Our cash position has increased by \$299,188 from May 2021 and has decreased by \$41,939 from the prior month.

Reports Included: Profit and Loss Previous Year Comparison (Condensed)
Profit and Loss Budget Performance
Balance Sheet Previous Year and Month Comparison
Cash Flow Year to Date
Check Register for Current Month
Subsequent Payments Listing
Quarterly Balanced Fund and P&L Reports (Sept, Dec, Mar, June)

Procedures Performed: Made monthly depreciation entry.
Reconciled Bank Accounts to last available statement.
Payroll entries completed.
Prepaid account adjusted to actual.
Leave accrual adjusted on statements.
County A/R adjustment.
Accrued items to budget.

Outstanding Information: Placer County & Bank of the West Account – Prior Month statement.

Cash reserved for Capital – **\$0 + \$189,237= \$189,237**

Prior Year + (10% of annual revenues (\$2,149,375-257,010) less Garbage)

Cash available for operations – **\$882,023**

(Remaining balance \$1,071,260-189,237)

Work in Progress Accounts**Current Year****Total**

Sewer Easement

Total

	<u>0</u>		<u>11,300</u>
\$	0	\$	11,300

Accounts Payable

Garbage Contract

Total

<u>\$ 0</u>	<u>0</u>
\$	0

Sick and General Leave

COVID Sick leave

0.00 Hrs.

Sick leave Hours

222.27 Hrs.

General leave Hours and Dollars

450.71 Hrs.

\$ 18,220.86

Prepays

Sun Life Dental (5103&04) (68.77+212.89) 0 month

\$ 0.00

Garbage Contract (5404.02) 2 Mo. @ \$12,353.26

\$ 12,353.26

Healthplan Services (51031&41) (171.45+208.05) 0 month

\$ 0.00

SDRMA Insurance (5120.00) 2 months @ 2,537.05

\$ 2,537.05

CALPERS (51031&41) (800.74+3,202.94) 0 month

\$ 0.00

Sierra Office Solutions (5232.00) 0 month @ 156.72

\$ 0.00

Principal Life (5103&04) (25.80+51.60) 0 month

\$ 0.00

SDRMA (5120.00) Worker's Comp 2 months @ 928.96

\$ 928.96

Total

\$ 15,819.27

Stale-Dated Checks

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
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Last disbursement issued from prior financial reports.

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
05/04/22	EFT050422	173.83	CalPERS ()

Benefits Breakdown (YTD)

Health & Life Ins. (Active) \$43,873.14

Health & Life Ins. (Retired) 15,308.33

Pension (Employee 6.75%) 20,545.11 (Employer 7.59% Effective 07/01/21)

Payroll Taxes 7,723.98

Health plan co-ins. 6,536.03

Total

\$ 93,986.59

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06/08/22
Accrual Basis

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2021 through May 2022

	Jul '21 - May 22	Jul '20 - May 21	\$ Change
Ordinary Income/Expense			
Income			
Water Revenue	635,095	640,194	(5,099)
Connection Fees	47,609	27,166	20,443
Sewer Revenue	312,653	296,261	16,392
Garbage Revenue	257,010	245,942	11,068
Park Revenue	16,723	32,449	(15,726)
Fire Mitigation Fees	41,119	14,223	26,897
Fire Fuel Management Fees	24,827	24,124	703
STR Fire Collection	(5,260)	2,249	(7,509)
Property Tax Revenue	797,359	736,199	61,160
Other Revenue	22,241	31,602	(9,361)
Total Income	2,149,375	2,050,409	98,966
Gross Profit	2,149,375	2,050,409	98,966
Expense			
Salaries and Wages - Admin	160,605	98,123	62,482
Salaries and Wages - O&M	171,673	191,552	(19,880)
Benefits - Office	23,160	19,396	3,764
Benefits - O&M	64,261	66,945	(2,684)
Health Plan Co-Insurance	6,536	4,368	2,168
Directors' Fees	7,550	8,475	(925)
Insurance - Administration	38,545	41,546	(3,000)
Park Expenditures	4,143	15,873	(11,730)
Parts/Tools/Misc. Equip	10,635	11,683	(1,048)
Postage and Delivery	3,975	4,320	(345)
Cleaning	2,310	1,785	525
Newsletter and Printing	1,021	3,306	(2,284)
Office Expense	12,715	14,241	(1,526)
Dues and Subscriptions	9,074	8,514	560
Bank and Collection Fees	1,924	1,882	43
Analytical Testing	1,865	2,044	(180)
Accounting Fees	58,785	57,346	1,438
Audit	19,250	18,450	800
Legal Fees	8,874	5,687	3,187
Consultants-Management	0	69,870	(69,870)

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Accrual Basis

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2021 through May 2022

	<u>Jul '21 - May 22</u>	<u>Jul '20 - May 21</u>	<u>\$ Change</u>
Consultants-Misc.	4,593	7,972	(3,380)
NTFD Contract	371,273	597,369	(226,096)
Fire Fuel Management Fee	15,701	14,365	1,336
Building Maintenance	17,248	13,742	3,506
Equipment Maintenance - Ad...	8,041	6,549	1,493
Vehicle Maintenance and Rep.	5,207	8,730	(3,523)
Maintenance Water and Sewer	54,407	63,406	(8,999)
Gas and Electric - Admin	35,217	38,954	(3,737)
SCADA System	15,519	16,884	(1,365)
Travel and Entertainment	276	516	(240)
Education Staff/Board	231	0	231
Uniforms	4,027	4,416	(389)
ASCWD Fuel	2,178	3,578	(1,399)
Telephone - Administration	10,216	14,922	(4,706)
Government Mandates	18,882	16,522	2,360
Garbage Services	135,815	128,422	7,393
Depreciation Expense	195,569	195,569	0
Miscellaneous - O&M	1,025	1,931	(906)
Total Expense	<u>1,502,325</u>	<u>1,779,251</u>	<u>(276,926)</u>
Net Ordinary Income	647,050	271,158	375,892
Other Income/Expense			
Other Income			
Interest Revenue	1,936	2,444	(508)
Total Other Income	<u>1,936</u>	<u>2,444</u>	<u>(508)</u>
Net Other Income	<u>1,936</u>	<u>2,444</u>	<u>(508)</u>
Net Income	<u>648,986</u>	<u>273,602</u>	<u>375,384</u>

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Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2021/2022
May 2022

	May 22	Budget	Jul '21 - May 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water Revenue	0	0	635,095	617,169	753,837
Connection Fees	0	2,101	47,609	23,113	25,214
Sewer Revenue	0	0	312,653	310,909	310,909
Garbage Revenue	0	0	257,010	255,033	255,033
Park Revenue	8,930	6,708	16,723	20,124	26,830
Fire Mitigation Fees	0	792	41,119	8,712	9,500
Fire Fuel Management Fees	0	0	24,827	24,827	24,827
STR Fire Collection	0	0	-5,260	0	0
Property Tax Revenue	0	307,292	797,359	768,229	768,229
Other Revenue	100	1,386	22,241	15,249	16,636
Total Income	9,030	318,279	2,149,375	2,043,365	2,191,015
Gross Profit	9,030	318,279	2,149,375	2,043,365	2,191,015
Expense					
Salaries and Wages - Admin	14,150	15,443	160,605	169,873	185,322
Salaries and Wages - O&M	16,896	18,299	171,673	201,289	219,573
Benefits - Office	1,757	3,703	23,160	40,733	44,441
Benefits - O&M	5,414	6,921	64,261	76,131	83,052
Health Plan Co-Insurance	1,754	917	6,536	10,087	11,000
Directors' Fees	750	720	7,550	7,920	8,650
Insurance - Administration	3,466	3,656	38,545	40,216	43,862
Park Expenditures	804	4,578	4,143	22,890	27,465
Parts/Tools/Misc. Equip	2,520	1,770	10,635	19,470	21,220
Postage and Delivery	642	624	3,975	6,864	7,485
Cleaning	270	417	2,310	4,587	5,000
Newsletter and Printing	275	0	1,021	3,000	3,000
Office Expense	985	2,183	12,715	24,013	26,196
Dues and Subscriptions	0	776	9,074	8,536	9,295
Bank and Collection Fees	15	192	1,924	2,112	2,300
Analytical Testing	0	277	1,865	3,047	3,325
Accounting Fees	5,467	5,320	58,785	58,520	63,860
Audit	0	0	19,250	19,250	19,250
Legal Fees	0	1,252	8,874	13,772	15,000
Consultants-Misc.	490	1,292	4,593	14,212	15,500
NTFD Contract	0	51,215	371,273	563,365	614,583
Fire Fuel Management Fee	0	2,069	15,701	22,759	24,827
OPEB Trust - Annual Funding	0	30,000	0	30,000	30,000
Building Maintenance	428	2,387	17,248	26,257	28,640
Equipment Maintenance - Adm...	648	743	8,041	8,173	8,910

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Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2021/2022
May 2022

	May 22	Budget	Jul '21 - May 22	YTD Budget	Annual Budget
Vehicle Maintenance and Rep.	769	471	5,207	5,181	5,650
Maintenance Water and Sewer	810	13,514	54,407	148,654	162,150
Gas and Electric - Admin	2,008	4,118	35,217	45,298	49,400
SCADA System	435	1,662	15,519	18,282	19,930
Travel and Entertainment	0	25	276	275	300
Education Staff/Board	0	292	231	3,212	3,500
Uniforms	621	441	4,027	4,851	5,300
ASCWD Fuel	0	441	2,178	4,851	5,300
Telephone - Administration	93	863	10,216	9,493	10,351
Government Mandates	3,030	1,899	18,882	20,889	22,792
Garbage Services	12,353	12,313	135,815	135,443	147,755
Depreciation Expense	17,779	17,779	195,569	195,569	213,345
Miscellaneous - O&M	0	392	1,025	4,312	4,700
Total Expense	94,629	208,964	1,502,325	1,993,386	2,172,229
Net Ordinary Income	-85,599	109,315	647,050	49,979	18,786
Other Income/Expense					
Other Income					
Interest Revenue	0	415	1,936	4,565	5,000
Total Other Income	0	415	1,936	4,565	5,000
Net Other Income	0	415	1,936	4,565	5,000
Net Income	-85,599	109,730	648,986	54,544	23,786

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Accrual Basis

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of May 31, 2022

	May 31, 22	Apr 30, 22	\$ Change	May 31, 21	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	336	336	0	169	168
Bank of the West	91,566	133,242	(41,677)	325,937	(234,372)
Placer County - Interest App.	354,792	354,792	0	354,180	613
Wells Fargo Advisors	0	0	0	18,599	(18,599)
LAIF Accounts	624,565	624,565	0	73,187	551,378
Total Checking/Savings	1,071,260	1,112,936	(41,677)	772,072	299,188
Accounts Receivable					
Accounts Receivable	(7,779)	34,160	(41,939)	17,464	(25,243)
Total Accounts Receivable	(7,779)	34,160	(41,939)	17,464	(25,243)
Other Current Assets					
Placer - Agency Taxes 390-770	352,142	352,142	0	805	351,338
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	15,819	31,639	(15,819)	15,397	422
County Collection Accounts	34,347	0	34,347	36,481	(2,134)
Deferred Pension Outflows	41,103	41,103	0	35,652	5,451
Deferred OPEB Outflows	29,374	29,374	0	2,694	26,680
Total Other Current Assets	472,785	454,258	18,527	91,029	381,756
Total Current Assets	1,536,266	1,601,355	(65,088)	880,564	655,702
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	19,633	2,095
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,357,449	6,357,449	0	4,714,783	1,642,665
SCADA System	146,548	146,548	0	146,548	0
Sewer System	1,022,026	1,022,026	0	1,022,026	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	131,068	131,068	0	131,068	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0

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Accrual Basis

Alpine Springs County Water District

Balance Sheet Previous Year & Month Comparison

As of May 31, 2022

	May 31, 22	Apr 30, 22	\$ Change	May 31, 21	\$ Change
Work in Progress	11,300	11,300	0	1,620,995	(1,609,695)
Accumulated Depreciation	(5,169,841)	(5,152,062)	(17,779)	(4,904,511)	(265,330)
Total Fixed Assets	5,142,723	5,160,502	(17,779)	5,372,988	(230,265)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	12,318	5,118
Total Other Assets	17,436	17,436	0	12,318	5,118
TOTAL ASSETS	6,696,425	6,779,292	(82,867)	6,265,870	430,555
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	253,079	(253,079)
Total Accounts Payable	0	0	0	253,079	(253,079)
Other Current Liabilities					
Accounts Payable - 05	38,129	38,129	0	0	38,129
Retention Payable	0	0	0	41	(41)
OPEB Liability	398,216	398,216	0	389,109	9,107
Accrued Payroll & Payroll Tax	0	0	0	858	(858)
Accrued Vacation Payable	18,221	17,097	1,124	21,017	(2,796)
Deferred Pension Inflows	184	184	0	1,234	(1,050)
Deferred OPEB Inflows	72,115	72,115	0	69,965	2,150
Net Pension Liabilities	13,862	13,862	0	8,482	5,380
HRA Plan Payable	1,608	0	1,608	0	1,608
Total Other Current Liabilities	542,334	539,602	2,732	490,706	51,628
Total Current Liabilities	542,334	539,602	2,732	743,785	(201,451)
Total Liabilities	542,334	539,602	2,732	743,785	(201,451)
Equity					
Retained Earnings	256,622	256,622	0	0	256,622
Retained Earnings - Garbage	426,769	426,769	0	417,253	9,516
Retained Earnings - Park	(210,878)	(210,878)	0	(213,774)	2,896
Retained Earnings - Sewer	1,260,449	1,260,449	0	1,240,707	19,742
Retained Earnings - Water	(1,974,150)	(1,974,150)	0	(2,116,941)	142,791
Fund balance Undesignated	369,898	369,898	0	350,248	19,650
Investment in plant & equip	5,376,395	5,376,395	0	5,570,990	(194,595)
Net Income	648,986	734,585	(85,599)	273,602	375,384
Total Equity	6,154,091	6,239,690	(85,599)	5,522,085	632,006
TOTAL LIABILITIES & EQUITY	6,696,425	6,779,292	(82,867)	6,265,870	430,555

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Alpine Springs County Water District
Statement of Cash Flows
July 2021 through May 2022

	<u>Jul '21 - May 22</u>
OPERATING ACTIVITIES	
Net Income	648,986
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	143,296
1550.00 · Prepaid Expenses	50,479
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expe...	(15,950)
1550.00 · Prepaid Expenses:1550.03 · Prepaid Expe...	(2,919)
1550.00 · Prepaid Expenses:1550.04 · Prepaid Expe...	(2,919)
1550.00 · Prepaid Expenses:1550.05 · Prepaid Expe...	(2,919)
1600.05 · County Collection Accts	2,134
1041.00 Placer Co - Taxes 770	(309,895)
1850.00 · Accumulate Depreciation:1850.02 · Accum...	8,118
1850.00 · Accumulate Depreciation:1850.03 · Accum...	8,118
1850.00 · Accumulate Depreciation:1850.04 · Accum...	24,409
1850.00 · Accumulate Depreciation:1850.05 · Accum...	142,373
2010.00 · Accounts Payable - 06 Fund	(17,934)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Acc...	(293,332)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(4,656)
2075.00 · Accrued Vacation Pay - 05 Fund	(2,816)
2091.05 · HRA Plan Payable	1,608
Net cash provided by Operating Activities	376,182
INVESTING ACTIVITIES	
1850.00 · Accumulate Depreciation:1850.06 · Accumu...	12,551
Net cash provided by Investing Activities	12,551
Net cash increase for period	388,733
Cash at beginning of period	682,527
Cash at end of period	<u><u>1,071,260</u></u>

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Alpine Springs County Water District
Check Register for Current Month
May 5 - 31, 2022

Date	Num	Name	Memo	Amount	Balance
05/05/2022	32479	REGAN, JACK & LORAIN	Overpayment - Sept 2021	-177.90	-177.90
05/13/2022	32480 ✖	Aramark	Customer #6728877	-462.83	-640.73
05/13/2022	32481 YOD	AT&T	VOID: Account #530 583 2320 ...	0.00	-640.73
*** Missing numbers here ***					
05/13/2022	032482	AT&T	VOID: Account #530 583 2342 ...	0.00	-640.73
*** Missing numbers here ***					
05/13/2022	32482	Atomic Printing	Account No. 682	-275.26	-915.99
05/13/2022	32483 ✖	Badger Meter	Invoice 80097100Services for A...	-39.78	-955.77
05/13/2022	32484 ✖	Christine York	Easter Egg Hunt Reimbursement	-153.88	-1,109.65
05/13/2022	32485 ✖	Diamond Maps	Account #6022 Invoice 4019	-228.00	-1,337.65
05/13/2022	32486 ✖	FedEx	Acct #1834-0409-1	-28.83	-1,366.48
05/13/2022	32487 ✖	Grainger	Acct #887100167	-161.48	-1,527.96
05/13/2022	32488	Hunt Propane	Ticket #43025 Sales #3722	-3,523.78	-5,051.74
05/13/2022	32489 ✖	Longo Inc.	Invoice 9634	-266.52	-5,318.26
05/13/2022	32490	Mountain Hardware and Sports	Customer #39	-234.81	-5,553.07
05/13/2022	32491 ✖	Mountain High Home Services, LLC	Invoice 1246	-270.00	-5,823.07
05/13/2022	32492 ✖	Swigard's True Value Hardware, Inc.	Account #11050	-203.87	-6,026.94
05/13/2022	32493 ✖	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 000355	-104.00	-6,130.94
05/13/2022	32494 ✖	Thatcher Company Of Nevada, Inc.	Customer C1081 ASCWD	-483.59	-6,614.53
05/31/2022	32495	ACC Business	Account #00001194781 04/11/...	-469.80	-7,084.33
05/31/2022	32496	Aramark	Customer #6728877	-158.25	-7,242.58
05/31/2022	32497	Avaya Financial Services	Contract No. 753-0021553-000 ...	-158.91	-7,401.49
05/31/2022	32498	Big Bear Automotive Repair Inc.	Cust ID 5381	-45.00	-7,446.49
05/31/2022	32499	Blacktop Sealing and Striping, Inc.	Invoice 13221	-810.00	-8,256.49
05/31/2022	32500	Cashman Equipment Company	Customer #001306	-724.21	-8,980.70
05/31/2022	32501	FedEx	Acct #1834-0409-1	-183.90	-9,164.60
05/31/2022	32502	Liberty Utilities	Account 88550011-88105912 (...)	-2,418.32	-11,582.92
05/31/2022	32503	Mountain Hardware and Sports	Customer #39	-58.42	-11,641.34
05/31/2022	32504	Pam Zinn	Reimbursement	-145.96	-11,787.30
05/31/2022	32505	Printart	Invoice 20730	-370.96	-12,158.26
05/31/2022	32506	Rock & Rose Nursery	Acct #10112	-99.00	-12,257.26
05/31/2022	32507	Sierra Controls, LLC	Invoice 123023	-435.00	-12,692.26
05/31/2022	32508	Sierra Office Solutions	Customer #AS32:900020 (05/2...	-328.80	-13,021.06
05/31/2022	32509	Swigard's True Value Hardware, Inc.	Account #11050	-53.95	-13,075.01


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Alpine Springs County Water District
Check Register for Current Month
May 5 - 31, 2022

Date	Num	Name	Memo	Amount	Balance
05/31/2022	32510	The Paper Trail	Invoice 5077	-490.00	-13,565.01
05/31/2022	32511	Total Compensation Systems, Inc.	Invoice 10585	-1,440.00	-15,005.01
05/31/2022	32512	USA BlueBook	Customer #814589	-1,974.12	-16,979.13
05/31/2022	32513	Verizon Wireless	Account #271135177-00001 (0...	-159.83	-17,138.96
05/31/2022	32514	Western Nevada Supply Company	Account #14905	-61.99	-17,200.95
05/31/2022	32515	Janet Grant	May Budget & Finance and Boa...	-175.00	-17,375.95
05/31/2022	32516	Janice Ganong	May Board of Directors & Admi...	-150.00	-17,525.95
05/31/2022	32517	Evan Salke {1}	May Budget & Finance; Board ...	-175.00	-17,700.95
05/31/2022	32518	David Smelser {1}	May Board of Directors Mtg	-125.00	-17,825.95
05/31/2022	32519	Christine York	May Board of Directors Mtg	-125.00	-17,950.95

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Alpine Springs County Water District
Subsequent Payments Listing
June 1 - 8, 2022

Date	Num	Name	Memo	Amount	Balance
06/01/2022	32520	Healthplan Services, Inc.	Case #230511	-285.42	-285.42
06/01/2022	32521	Sun Life Financial	Policy #906384 Dental	-281.66	-567.08
06/01/2022	32522	SDRMA	Member # 7084 Invoice 71510	-8,777.42	-9,344.50
06/01/2022	32523	Michael J. Dobrowski, CPA, LLC	Inv#22374	-5,467.01	-14,811.51
06/03/2022	32524	Christina Campbell	Returned Park Card	-25.00	-14,836.51
06/06/2022	32525 	AT&T {319907901}	Acct #319907901	-616.78	-15,453.29
*** Missing numbers here ***					
06/01/2022	EFT06012...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-2,962.84	-18,416.13
*** Duplicate document numbers ***					
06/01/2022	EFT06012...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-765.79	-19,181.92
*** Missing numbers here ***					
06/07/2022	EFT06072...	Bank of the West	Acct #9637 Confirmation Code 220607363...	-588.46	-19,770.38

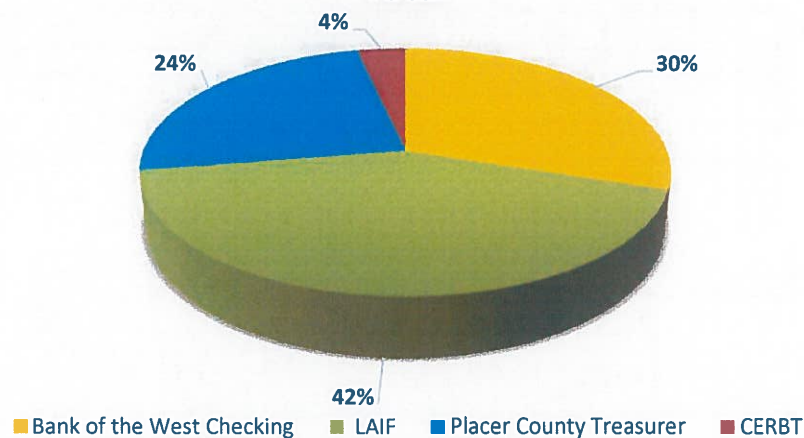
ALPINE SPRINGS COUNTY WATER DISTRICT

May 2022 TREASURERS REPORT

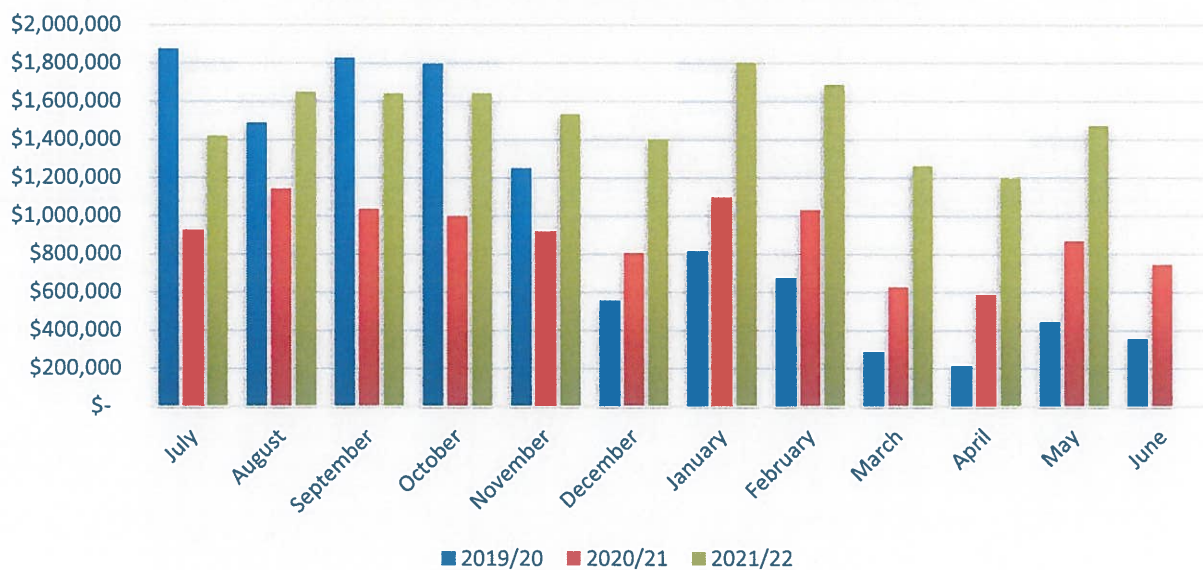
FY 21/22

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 441,252	6/2/2022	0.00%
LAIF	\$ 624,565	6/2/2022	0.523%
Placer County Treasurer	\$ 354,911	4/30/2022	0.406%
CERBT	\$ 51,711	5/6/2022	1.470%
	<u>\$ 1,472,439</u>		

Cash and Investments as a Percentage of Total



Total Cash and Investments By Month



DRAFT Alpine Springs County Water District FY 22/23 Budget DRAFT

	BUDGET	Approved BUDGET	Percent Change	Actual	Actual	Actual
	2022/23	2021/22		2020/21	2019/20	2018/19
Revenue						
4010 Water Revenue	\$783,437	\$753,837	3.9	\$761,645	\$700,311	\$686,383
4050 Connection Fees	\$25,214	\$25,214	0.0	\$27,166	\$12,607	\$0
4100 Sewer Revenue	\$326,446	\$310,909	5.0	\$296,261	\$279,831	\$264,549
4150 Garbage Revenue	\$284,553	\$255,033	3.7	\$245,942	\$240,752	\$230,386
4175 Park Revenue	\$35,000	\$26,830	30.5	\$54,581	\$35,840	\$28,863
4200 Fire Mitigation Fees	\$12,000	\$9,500	26.3	\$17,258	\$5,951	\$4,674
4300 Fire Fuel Management Fees	\$25,604	\$24,827	3.1	\$24,124	\$23,421	\$22,707
4510 Property Tax Revenue	\$831,558	\$768,229	8.2	\$777,642	\$743,696	\$722,527
4999 Other Revenue	\$21,400	\$16,636	28.6	\$37,666	\$21,850	\$30,538
4850 Interest Revenue	\$2,600	\$5,000	-50.0	\$2,500	\$21,800	23,290
Total Revenue	\$2,327,712	\$2,196,015	6.0	\$2,244,786	\$2,086,059	\$2,013,917
Expense						
5020 Salaries and Wages - Admin	\$201,226	\$185,322	8.6	\$111,690	\$52,248	\$51,334
5032 Salaries and Wages - O&M	\$244,305	\$219,573	11.3	\$208,652	\$210,703	\$221,331
5103 Benefits - Admin	\$42,330	\$44,441	-4.7	\$22,048	\$16,107	\$15,805
5104 Benefits - O&M	\$94,338	\$83,052	13.6	\$73,574	\$70,035	\$71,019
5106 Health Plan Co-Insurance	\$3,381	\$11,000	-69.3	\$4,747	\$3,369	\$4,809
5110 Directors' Fees	\$11,850	\$8,650	37.0	\$9,200	\$8,075	\$7,900
5120 Insurance - Administration	\$44,596	\$43,862	1.7	\$45,268	\$39,699	\$35,332
5145 Park Expenditures	\$21,600	\$27,465	-21.4	\$18,443	\$8,542	\$4,637
5151 Parts/Tools/Misc. Equip	\$24,000	\$21,220	13.1	\$14,795	\$19,374	\$11,151
5162 Postage and Delivery	\$7,485	\$7,485	0.0	\$4,981	\$5,331	\$4,480
5165 Cleaning	\$5,250	\$5,000	5.0	\$2,145	\$3,235	\$3,305
5166 Newsletter and Printing	\$2,500	\$3,000	-16.7	\$3,306	\$5,342	\$2,412
5167 Office Expense	\$21,875	\$26,195	-16.5	\$15,543	\$17,163	\$18,590
5168 Dues and Subscriptions	\$11,023	\$9,295	18.6	\$8,564	\$8,549	\$5,126
5169 Bank and Collection Fees	\$2,500	\$2,300	8.7	\$1,925	\$1,797	\$1,841
5170 Analytical Testing	\$7,000	\$3,325	110.5	\$2,375	\$4,124	\$4,214
5180 Accounting Fees	\$67,572	\$63,860	5.8	\$62,588	\$61,910	\$58,966
5181 Audit	\$19,250	\$19,250	0.0	\$18,450	\$20,996	\$18,350
5190 Legal Fees	\$15,000	\$15,000	0.0	\$7,436	\$1,800	\$4,929
5195 Consultants-Management	\$0	\$0	0.0	\$69,870	\$136,872	\$132,120
5196 Consultants-Misc.	\$15,500	\$15,500	0.0	\$8,497	\$4,092	\$37,855
5220 NTFD Contract	\$665,246	\$614,583	8.2	\$596,796	\$594,853	\$580,635
5221 Fire Fuels Management Fee	\$25,604	\$24,827	3.1	\$12,469	\$11,438	\$15,414
5225 OPEB Trust - Annual Funding	\$30,000	\$30,000	0.0	\$20,000	\$9,197	\$22,040
5231 Building Maintenance	\$14,465	\$28,640	-49.5	\$14,271	\$9,679	\$19,081
5232 Equipment Maintenance - Admin	\$9,610	\$8,910	7.9	\$6,751	\$9,219	\$8,157
5239 Vehicle Maintenance and Rep.	\$8,100	\$5,650	43.4	\$8,730	\$3,745	\$5,828
5240 Maintenance Water and Sewer	\$114,200	\$162,150	-29.6	\$77,061	\$163,600	\$132,947
5311 Gas and Electric - Utilities	\$54,400	\$49,400	10.1	\$45,283	\$30,441	\$33,774
5312 SCADA System	\$9,805	\$19,930	-50.8	\$20,400	\$25,529	\$16,268
5320 Travel	\$300	\$300	0.0	\$516	\$210	\$265
5323 Education Staff/Board	\$3,500	\$3,500	0.0	\$270	\$300	\$640
5324 Uniforms	\$3,400	\$5,300	-35.8	\$4,807	\$3,125	\$2,999
5342 ASCWD Fuel	\$9,500	\$5,300	79.2	\$4,951	\$4,784	\$4,561
5371 Telephone - Administration	\$1,400	\$10,350	-86.5	\$15,163	\$11,052	\$6,504
5394 Government Mandates	\$25,723	\$22,792	12.9	\$17,141	\$16,946	\$14,808
5404 Garbage Contract	\$158,034	\$147,755	7.0	\$140,097	\$137,485	\$129,615
5513 Depreciation Expense	\$262,775	\$213,345	23.2	\$213,348	\$213,123	\$213,345
5602 Miscellaneous - O&M	\$3,200	\$4,700	-31.9	\$2,196	\$2,087	\$973
Total Expense	\$2,261,844	\$2,172,227	4.1	\$1,914,343	\$1,946,176	\$1,923,360
Net Operating Surplus	\$65,869	\$23,787		\$330,442	\$139,883	\$90,557

Alpine Springs County Water District
DRAFT Water and Sewer Capital Improvement Budget
Fiscal Year 2022/23

Project Description	Fiscal Year 2022/23	Future Budget Years 2023/24	Future Budget Years 2024/25	Future Budget Years 2025/26	Future Budget Years 2026/27
Update the Long Range Water and Sewer Master Plan	2022/23				
Cat 907M Tractor and snow blower	\$100,000				
SCADA computer replacement and software upgrade	\$54,548	\$54,548	\$54,548		
Water Zone #3 valve controls upgrade to operate during power outage	\$30,000				
Install a new permit required Water Zone #3 Bacteriological Sample Site	\$8,000				
Pine trail sewer mainline repair of I&I	\$9,000				
AME well drainage upgrade	\$10,000				
Upgrade backup batteries at Tank sites 2 and 5	\$5,000				
Park ADA Compliance Activities (Signs and Handrails)	\$6,000				
Consultant to review rates (FY 22/23)	\$6,000				
	\$50,000				
Replace failing asphalt at District office and maintenance areas		\$30,000			
Spring #1 rebuild and replace wellhead piping		\$30,000			
Manhole addition Cub Lane		\$25,000			
Sewer Line Replacement - Chalet Road to Ski Resort		\$150,000			
Liner MH to MH 8" Deer Park Bridge		\$35,660			
New Service Vehicle			\$60,000		
Blow Off & Check Valve Replacement Well R-2			\$25,000		
Resurface Tennis courts			\$30,000		
Booster Pump Station & PRV Zone 3 to 2 - Upper Bench Construction				\$1,000,000	
Construction Management & Inspection				\$200,000	
Booster Pump Station & PRV Zone 3 to 2 - Cub Lane Construction					
Construction Management & Inspection				\$1,000,000	
Booster Pump Station & PRV Zone 2 to 1 Construction				\$200,000	
Construction Management & Inspection					\$1,000,000
					\$200,000
Totals	\$278,548	\$325,208	\$169,548	\$2,400,000	\$1,200,000



AGENDA NO: E4

MEETING DATE: 06/14/2022

Staff Report

TO: ASCWD Board of Directors

Date: June 06,2022

FROM: Joe Mueller, General Manager

SUBJECT: Unbudgeted Expense 2018 Tank 4 Replacement Project

DISCUSSION:

On September 4th,2018 the District entered into a Contract with Farr Construction dba Resource Development Company (RDC) for the "2018 Tank 4 Replacement Project".

Total Project cost at the date of contract signing was \$1,365,450.

A Project Change Order was included in the October 26, 2019, progress payment in the amount of \$78,096 increasing the Total Project amount to \$1,443,546

From March 25, 2019, to August 30, 2020, the District approved a total of seven progress payments from RDC totaling \$1,371,716. The District withheld retainage on these seven payments at 5 percent totaling \$68,585.80. The total received by RDC through progress payments totaled \$1,303,099.95 The District did not account for this retained amount as an occurred liability for services already performed.

On October 2,2020, the District formally accepted the project, stated the work was performed satisfactorily and there are no unsatisfied claims or liens.

On November 30, 2020, RDC submitted a Final pay request which was rejected due to being incomplete and inaccurate.

On November 19,2021, RDC resubmitted a Final pay request which was subsequently rejected due to being incomplete and inaccurate.

On April 2,2022, RDC resubmitted a Final pay request which was subsequently rejected due to being incomplete and inaccurate.

Through discussions with the President of RDC, Jeff Farr, RDC has produced a Final Pay request including a retainage release request on June 6,2022 that is consistent with the previous seven approved pay request.

The June 6, 2022, pay request is for the outstanding contract balance of \$71,861.05 and the release of the 5 percent retainage on the prior seven pay request of \$68,585 for a total of \$140,446.05

While it is no longer possible to positively verify construction quantities and activities to a statement of values on a completed project. One can however assume the District was satisfied with the project based on the District's formal acceptance and the previous seven pay request. The final pay request and release of retainage appears to be consistent with past practice.

FISCAL IMPACT:

The total amount of \$140,446.05, - \$71,861.05 contract balance, and \$68,585 retainage would be paid out of reserves.

RECOMMENDATION:

Authorize the unbudgeted expense payment of \$140,446.05 from reserves to RDC for the 2018 Tank 4 Replacement Project final contract payment and release of retainage.