PUBLIC NOTICE

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

Date: Friday, February 14th, 2025
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 February 11th, 2025 @ 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:** 871 6402 8833; **passcode:** 041604; Times listed are approximate.

Join Zoom Meeting:
https://us06web.zoom.us/j/87164028833?pwd=71Niq0YZFUPknlTYi2gscdIfcYf1hk.1

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

B. PUBLIC COMMENT

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

C. APPROVAL OF MINUTES

C1) JANUARY REGULAR BOARD MEETING
The Board shall review and vote to approve the minutes of the Regular Board meeting of January 13th, 2025.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT
Mike Dobrowski, CPA, shall discuss the January 2025 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 January 2025 activities of North Tahoe Fire Protection District for Alpine Meadows, dispatch report and the staffing of the Alpine Meadows Fire Station 56.

D3) GENERAL MANAGER'S REPORT
Joe Mueller, the General Manager, shall report on his activities during the month of January 2025.

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 January 2025 Water/Sewer Report.

D5) TTSA REPORT
The Board of Directors meeting was held on January 15th, 2025, meeting summary attached.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)
Met February 13th, the previous month January 9th, 2025, B&F report is attached.

E2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)
No Meeting

E3) LONG RANGE PLANNING COMMITTEE
No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE
Met January 30th report is attached.

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) DISTRICT CONTRACTS
Annual review of a list of all active District Contracts.

F2) SEMI ANNUAL REVIEW OF DISTRICT GOALS AND OBJECTIVES
Review Goals/Objectives 2024/25 Matrix.

F3) OPERATIONS STAFF SALARY SCHEDULE
Consideration of adjustments to the operations staff salary schedule.

F4) GENERAL MANAGER ONSITE HOURS
Consideration of increasing the General Manager onsite hours from 24 to 32 per week.

F5) REGULAR MEETING OF THE BOARD OF DIRECTORS
Discussion and consideration of alterative dates and times for the regular meeting of the Board of Directors.

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 March 14th, 2025, at 9:00 a.m.

I certify that on or before Tuesday February 11th, 2025, 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 SPECIAL BOARD OF DIRECTORS MEETING
January 13, 2025

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

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

Directors Present: President Janet S. Grant, Bert Clement, Robert Tetrault, Christine York, and Evan Salke
Directors Absent: None
Staff Present: General Manager Joseph Mueller and Office Manager Laurie Axell

Guests included CPA Mike Dobrowski, Steve Leighton, Brent Armstrong and Alan Whisler from NTFPD, Liz Zang, Dave Smelser, Chris Nelson, and Vera Kis and Ron Ley from Damore Hamric & Schneider. There may have been others who did not identify themselves.

B. PUBLIC COMMENT

Judy Friedman is running for the "regular" LAFCO seat representing Special Districts, which has been vacant since she joined the Commission as the alternate. Winning the election for the seat will ensure she is a voting member. She asked the Board to consider nominating her when nominations open next week.

C. APPROVAL OF MINUTES

C1) DECEMBER REGULAR BOARD MEETING

It was moved by Tetrault and seconded by Clement to approve the minutes of the December, 2024 Regular Board meeting as corrected. Motion carried unanimously.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

District CPA Mike Dobrowski presented the financial reports as of December 31, 2024. He noted the timing of the property tax information will impact these reports, but the information has not yet been received.

It was moved by York and seconded by Clement to approve the financial reports through December 2024 as presented. Motion carried unanimously.

It was moved by York and seconded by Clement to approve payment of checks #33991 – 34005 and 200026 – 200027, payroll, and electronic fund transfers. Motion carried unanimously.

D2) FIRE DEPARTMENT REPORT

Whisler reviewed calls responded to last month, most of which were related to the ski area. He described the support NTFPD is providing to the fires in southern California.

Chief Leighton thanked the Board for approving the contract last month. He explained the challenges with the fire fight in southern California, noting an aircraft being used for water drops was rendered unusable because it was hit by a drone.

D3) GENERAL MANAGER'S REPORT

Mueller presented his written report of activities for December 2024. The current staffing is designed to ensure winter operations continue uninterrupted, but other agencies are prepared to offer support if needed. Muller noted issues over the holidays regarding trash responsibilities.

Past due receivables are less than what was sent to Placer County for collections at this time last year.

Tetrault asked to attend the Regional General Manager meetings, which are typically not open to the public.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

Mueller presented the December 2024 Water/Wastewater Report, including maintenance and repairs addressed during the month.

D5) TTSA REPORT

Smelser presented the report of the December 18, 2024 TTSA Board meeting.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)

Grant reported on the January 9, 2025 Budget & Finance Committee meeting. The Treasurer's Report was included in the packet.

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

This Committee did not meet.

E3) LONG RANGE PLANNING COMMITTEE (SMELSER)

This Committee did not meet.

E4) ADMINISTRATION & PERSONNEL COMMITTEE (GANONG)

This Committee did not meet.

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) FINANCIAL AUDIT FOR THE FISCAL YEAR 2023 / 2024

Vera Kis from Damore Hamric & Schneider presented the final FY 2023/24 Audit Report, noting the components considered. An Unmodified (or Clear) opinion was issued. Discussion followed as the report was clarified. The Auditor's submitted the audit on December 18. Clement suggested the timing be reconsidered so the Board can review and approve a draft prior to it being submitted. Mueller explained that the District has yet to certify the Audit with the California State Controller (SCO) and is waiting on Board action and approval.

It was moved by York and seconded by Clement to acknowledge review, receipt, and approval of the FY 2023/24 Final Audit Report. Motion carried unanimously.

Salke asked for some forecasting regarding the OPEB liabilities, given the staffing changes. Ron Ley said DMS typically does not do forecasting. Discussion followed regarding how benefits are shown and the District's policy regarding liabilities.

F2) PUBLIC HEARING AND RESOLUTION FOR THE ANNUAL UPDATE OF THE CAPITAL FACILITIES AND MITIGATION EXPENDITURE PLAN FOR FISCAL YEAR 2024/2025

Amstrong presented the Capital Facilities and Mitigation Fee Plan which addresses NTFPD mitigation fees for services. The NTFPD Board and Placer County Board of Supervisors have approved the Plan. The fees are only allocated to apparatus, not staffing. Discussion followed as the Plan was clarified. Clement questioned the way costs are calculated and feels the Resolution does not provide enough capital.

The Public Hearing was opened at 10:17 AM and there were no comments. The Hearing was closed at 10:18 AM.

It was moved by York and seconded by Tetrault to adopt Resolution #1-2025 adopting the FY 2024/2025 Capital Facilities and Mitigation Fee Expenditure Plan.
ROLL CALL VOTE:
AYES: Tetrault, York, Salke, Grant
NAYES: None
ABSTENTION: Clement
Motion carried.

F3) PUBLIC HEARING AND RESOLUTION FOR SETTING FEES FOR COST RECOVERY OF FIRE & LIFE SAFETY ACTIVITIES

The Public Hearing was opened at 10:23 AM.

Amstrong presented the Resolution to set cost recovery fees, which calls for NTFPD to be reimbursed on an hourly rate for tasks such as plan check reviews and inspections. Authority to collect these fees is granted by Ordinance.

There was no discussion or public comment. The Public Hearing was closed at 10:28 AM .

It was moved by Clement and seconded by York to adopt Resolution #2-205, setting fees for cost recovery of fire and life safety activities. Motion carried unanimously by roll call vote.

F4) RESOLUTION REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE

Armstrong explained this is a regulatory item requiring the State Fire Marshal to report on NTFPD's compliance of inspections. It has to do with the process used to inspect properties as required by SB 1205.

It was moved by Tetrault and seconded by Salke to adopt Resolution #3-2025 regarding mandatory inspections of certain occupancies per the California Health and Safety Code. Motion carried unanimously by roll call vote.

F5) ASCWD COMMITTEE ASSIGNMENTS

The proposed 2025 Board Committee Assignments were included in today's meeting packet. It was adopted with the only change being to appoint Clement as Chair of the Administration and Personnel Committee with Salke as a member. .

G. CORRESPONDENCE TO THE BOARD

No correspondence was presented.

H. CLOSED SESSION

Closed Session was not convened.

I. DIRECTORS' COMMENTS

Clement has received good feedback on the newsletter content, but asked about emailing it rather than printing and mailing it. Grant noted not all customers have provided an email address. She and Mueller reviewed the different delivery mechanisms considered in the past.

In response to a suggestion from Grant, a Special Board Meeting will be convened on Thursday January 16, 2025 at 9:30 AM to consider staffing needs and the LAFCO nomination.

York asked that the day for regularly scheduled Board meetings be reconsidered because of a conflict she has on Fridays.

J. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 10:57 AM. A Special Board meeting will be convened on Thursday, January 16, 2025 at 9:30 AM. The next regularly scheduled Board meeting is February 14, 2025 at 9:00 AM.

Respectfully Submitted,
Judy Friedman
Recording Secretary
THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

EXHIBIT D1

Subject: ***January 2025 Month End Review***

For: ***Alpine Springs County Water District***

To: ***The Board of Directors***

Prepared by: ***Michael J. Dobrowski, CPA 02/08/25***

On a year-to-date basis our net income was $189,644 more than the prior fiscal year. This is primarily due to the increase in water, sewer and garbage revenues. Net income was $258,374 favorable to budget on a year-to-date basis. As of the end of the month the accounts receivable balance was $34,066, $20,816 less than January 2024.

Our cash and investments position has increased by $781,636 from 01/31/24 and increased by $394,891 from the prior month. The Jan. 2025 increase is due to the receipt of $566,215 in property tax revenues.

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

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

Outstanding Information: Placer County & Wells Fargo Prior Month statements.

Cash reserved for Capital – $0 + $210,405 = $210,405

Prior Year + (10% of annual revenues ($2,479,884-375,837) less Garbage)

Cash available for operations – $3,237,235

(Remaining balance $3,447,640-210,405)

In Transit Timing Differences

Waiting for Plumas County Account statements. Reclassed $500 power project refund.

Work in Progress Accounts

	Current Year	Total
Admin Office ADA Compliant	4,512	4,512
Alpine Estates Well #1 Rehab	53,386	53,386
Water Tank Inspection & Evaluation	57,357	57,357
Total	$115,255	$ 115,255

Accounts Payable

NTFPD Contract	$ 0
Total	$ 0

Sick and General Leave

Sick leave Hours	374.00 Hrs.	
General leave Hours and Dollars	334.04 Hrs.	$ 23,575.41

Prepaids

Placer Co. Env. Health Permit (5394.05) @ $82.00 5 months	$ 410.00
Garbage Contract (5404.02) 2 Mo. @ $19,154.59	$ 38,309.18
Healthplan Services (51031&41) (171.45+208.05) 0 month	$ 0.00
SDRMA Insurance (5120.00) 5 months @ $3,600.62	$ 18,003.08
SDRMA (5120.00) Worker's Comp 5 months @ $1,768.10	$ 8,840.51
CSDA (5168) 11 mo @ $719.75 (Jan-Dec)	$ 7,917.25
Total	$ 73,480.02

Stale-Dated Checks

Date	Check #	Amount	Vendor

Last disbursement issued from prior financial reports.

Date	Check or EFT #	Amount	Vendor
01/07/25	ACH010725	$2,360.80	CalPERS (Active) Health Insurance

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	$31,616.02
Health Ins. (Retired)	13,158.10
Pension (Employee 7.75%)	19,183.13 (Employer 7.68% Effective 07/01/23)
Payroll Taxes	5,889.18
Health plan co-ins.	3,102.25
Total	$72,948.68

Cash Requirements for payroll.

Pay Date	Amount
01/09/25	$16,204.62
01/23/25	$13,965.81

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2024 through January 2025

	Jul '24 - Jan 25	Jul '23 - Jan 24	$ Change
Ordinary Income/Expense			
Income			
Water Revenue	1,038,152	897,812	140,340
Connection Fees	27,166	39,773	(12,607)
Sewer Revenue	433,539	388,377	45,161
Garbage Revenue	375,837	358,374	17,463
Park Revenue	9,855	21,530	(11,675)
Fire Mitigation Fees	973	15,123	(14,150)
Property Tax Revenue	567,037	540,106	26,931
Other Revenue	27,326	26,386	940
Total Income	2,479,884	2,287,482	192,402
Gross Profit	2,479,884	2,287,482	192,402
Expense			
Salaries and Wages - Admin	152,010	143,350	8,661
Salaries and Wages - O&M	123,072	142,325	(19,253)
Benefits - Office	20,495	18,559	1,937
Benefits - O&M	49,351	53,787	(4,436)
Health Plan Co-Insurance	3,102	1,695	1,408
Directors' Fees	7,250	6,525	725
Insurance - Administration	36,753	33,677	3,076
Park Expenditures	14,883	3,379	11,504
Parts/Tools/Misc. Equip	14,469	17,009	(2,540)
Postage and Delivery	2,141	1,892	249
Cleaning	0	2,160	(2,160)
Newsletter and Printing	1,532	1,601	(69)
Office Expense	8,865	8,607	259
Dues and Subscriptions	7,325	1,872	5,453
Bank and Collection Fees	2,395	2,941	(545)
Analytical Testing	6,581	5,897	684
Accounting Fees	42,245	40,787	1,458
Audit	24,544	0	24,544
Legal Fees	1,433	4,637	(3,204)
Consultants-Misc.	4,914	4,175	739
NTFD Contract	509,733	488,233	21,501
Fire Fuel Management Fee	3,525	0	3,525

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2024 through January 2025

	Jul '24 - Jan 25	Jul '23 - Jan 24	$ Change
Building Maintenance	12,378	3,171	9,207
Equipment Maintenance - Admin	5,320	5,081	239
Vehicle Maintenance and Rep.	2,876	5,790	(2,914)
Maintenance Water and Sewer	41,223	106,754	(65,530)
Gas and Electric - Admin	40,352	23,972	16,380
SCADA System	2,210	15,474	(13,264)
Travel and Entertainment	0	995	(995)
Education Staff/Board	256	714	(458)
Uniforms	1,105	913	192
ASCWD Fuel	2,152	4,103	(1,951)
Telephone - Administration	2,143	2,139	4
Government Mandates	21,040	15,987	5,054
Tax Administrative Charge	4	0	4
Garbage Services	146,496	142,523	3,972
Depreciation Expense	160,713	153,293	7,420
Miscellaneous - O&M	12,732	736	11,996
Total Expense	1,487,620	1,464,752	22,867
Net Ordinary Income	992,265	822,730	169,535
Other Income/Expense			
Other Income			
Interest Revenue	55,320	35,273	20,047
Total Other Income	55,320	35,273	20,047
Other Expense			
Interest Expense	55	116	(62)
Total Other Expense	55	116	(62)
Net Other Income	55,265	35,157	20,109
Net Income	1,047,530	857,886	189,644

Alpine Springs County Water District

Profit & Loss Budget Performance 2024/2025

January 2025

	Jan 25	Budget	Jul '24 - Jan...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	0	0	1,038,152	1,023,455	1,163,017
Connection Fees	0	2,101	27,166	14,708	25,214
Sewer Revenue	0	0	433,539	396,138	396,138
Garbage Revenue	-3,494	0	375,837	377,496	377,496
Park Revenue	0	0	9,855	20,000	40,000
Fire Mitigation Fees	0	1,000	973	7,000	12,000
Property Tax Revenue	0	0	567,037	579,549	965,915
Other Revenue	0	1,782	27,326	12,489	21,399
Total Income	-3,494	4,883	2,479,884	2,430,835	3,001,179
Gross Profit	-3,494	4,883	2,479,884	2,430,835	3,001,179
Expense					
Salaries and Wages - Admin	21,157	22,134	152,010	154,931	265,601
Salaries and Wages - O&M	9,674	21,791	123,072	152,532	261,487
Benefits - Office	2,976	7,854	20,495	54,982	94,252
Benefits - O&M	3,611	9,340	49,351	65,379	112,079
Health Plan Co-Insurance	2,125	999	3,102	6,989	11,984
Directors' Fees	2,325	990	7,250	6,900	11,850
Insurance - Administration	5,369	5,752	36,753	40,240	69,000
Park Expenditures	1,980	0	14,883	18,626	37,250
Parts/Tools/Misc. Equip	2,144	2,725	14,469	19,075	32,700
Postage and Delivery	139	393	2,141	2,755	4,720
Cleaning	0	167	0	1,165	2,000
Newsletter and Printing	0	0	1,532	1,600	3,200
Office Expense	3,247	2,077	8,865	14,540	24,925
Dues and Subscriptions	959	1,119	7,325	7,829	13,424
Bank and Collection Fees	109	291	2,395	2,046	3,501
Analytical Testing	128	833	6,581	5,835	10,000
Accounting Fees	6,241	6,120	42,245	42,835	73,435
Audit	24,544	11,500	24,544	23,000	23,000
Legal Fees	0	1,252	1,433	8,740	15,000
Consultants-Misc.	3,324	1,311	4,914	9,182	15,737
NTFD Contract	450,900	64,394	509,733	450,762	772,732
Fire Fuel Management Fee	0	833	3,525	5,835	10,000

Alpine Springs County Water District

Profit & Loss Budget Performance 2024/2025

January 2025

	Jan 25	Budget	Jul '24 - Jan...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	289	2,994	12,378	20,955	35,925
Equipment Maintenance - A...	930	784	5,320	5,491	9,411
Vehicle Maintenance and Re...	37	992	2,876	6,940	11,900
Maintenance Water and Sew...	0	12,092	41,223	84,640	145,100
Gas and Electric - Admin	13,827	6,360	40,352	44,511	76,311
SCADA System	0	1,466	2,210	10,256	17,586
Travel and Entertainment	0	100	0	700	1,200
Education Staff/Board	0	292	256	2,040	3,500
Uniforms	0	251	1,105	1,745	3,000
ASCWD Fuel	0	792	2,152	5,540	9,500
Telephone - Administration	338	283	2,143	1,985	3,400
Government Mandates	7,587	2,236	21,040	15,637	26,817
Tax Administrative Charge	4	0	4	0	0
Garbage Services	19,155	19,069	146,496	133,483	228,828
Depreciation Expense	22,959	22,959	160,713	160,714	275,509
Miscellaneous - O&M	0	163	12,732	1,126	1,941
Total Expense	606,076	232,708	1,487,620	1,591,541	2,747,805
Net Ordinary Income	-609,570	-227,825	992,265	839,294	253,374
Other Income/Expense					
Other Income					
Interest Revenue	2,195	415	55,320	2,925	5,000
Total Other Income	2,195	415	55,320	2,925	5,000
Other Expense					
Interest Expense	8	0	55	0	0
Total Other Expense	8	0	55	0	0
Net Other Income	2,187	415	55,265	2,925	5,000
Net Income	-607,382	-227,410	1,047,530	842,219	258,374

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of January 31, 2025

	Jan 31, 25	Dec 31, 24	$ Change	Jan 31, 24	$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	349	349	0	352	(3)
Bank of the West	0	0	0	540,538	(540,538)
Plumas Bank Checking	503,829	111,133	392,696	34,345	469,484
Placer County - Interest App.	174,195	174,195	0	368,400	(194,204)
Wells Fargo Advisors	1,161,101	1,161,101	0	1,373,322	(212,221)
California CLASS	1,417,236	1,417,236	0	0	1,417,236
LAIF Accounts	190,929	188,734	2,195	349,047	(158,118)
Total Checking/Savings	3,447,640	3,052,749	394,891	2,666,005	781,636
Accounts Receivable					
Accounts Receivable	34,066	44,412	(10,346)	54,882	(20,816)
Total Accounts Receivable	34,066	44,412	(10,346)	54,882	(20,816)
Other Current Assets					
Placer - Agency Taxes 390-770	0	566,215	(566,215)	2,845	(2,845)
Accrued Int Rec Wells Fargo	21,926	21,926	0	0	21,926
Funds received, but not yet deposited to a bank account	0	3,989	(3,989)	0	0
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	73,480	41,341	32,139	49,373	24,107
County Collection Accounts	15,675	15,675	0	9,102	6,573
Deferred Pension Outflows	87,559	87,559	0	76,080	11,479
Deferred OPEB Outflows	139,361	139,361	0	29,960	109,401
Total Other Current Assets	338,001	876,066	(538,065)	167,361	170,640
Total Current Assets	3,819,708	3,973,227	(153,519)	2,888,248	931,460
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	418,391	418,391	0	403,391	15,000
Park Improvements Depreciable	24,564	24,564	0	21,728	2,836
Land Improvements	218,678	218,678	0	151,444	67,234
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,657,802	6,657,802	0	6,650,377	7,425
SCADA System	172,423	172,423	0	172,423	0
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	82,271	82,271	0	81,011	1,261
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	293,229	293,229	0	293,229	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of January 31, 2025

	Jan 31, 25	Dec 31, 24	$ Change	Jan 31, 24	$ Change
Work in Progress	115,255	98,817	16,438	66,615	48,640
Accumulated Depreciation	(6,003,933)	(5,980,974)	(22,959)	(5,687,518)	(316,415)
Total Fixed Assets	5,033,481	5,040,003	(6,521)	5,207,499	(174,018)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,436	17,436	0	17,436	0
TOTAL ASSETS	8,870,624	9,030,665	(160,041)	8,113,183	757,442
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	450,900	0	450,900	444,932	5,968
Total Accounts Payable	450,900	0	450,900	444,932	5,968
Other Current Liabilities					
Accounts Payable - 05	0	0	0	54,005	(54,005)
OPEB Liability	433,316	433,316	0	368,622	64,694
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	23,575	22,625	950	22,590	985
Deferred Pension Inflows	720	720	0	1,145	(425)
Deferred OPEB Inflows	35,968	35,968	0	54,695	(18,727)
Net Pension Liabilities	46,624	46,624	0	26,467	20,157
HRA Plan Payable	13,478	13,478	0	4,966	8,511
Total Other Current Liabilities	553,681	552,731	950	532,491	21,190
Total Current Liabilities	1,004,581	552,731	451,850	977,423	27,158
Long Term Liabilities					
Caterpillar Financial Serv	49,636	54,144	(4,508)	49,698	(62)
Total Long Term Liabilities	49,636	54,144	(4,508)	49,698	(62)
Total Liabilities	1,054,216	606,875	447,342	1,027,120	27,096
Equity					
Retained Earnings	540,843	540,843	0	375,196	165,647
Retained Earnings - Garbage	514,997	514,997	0	485,759	29,238
Retained Earnings - Park	(170,689)	(170,689)	0	(173,813)	3,124
Retained Earnings - Sewer	1,783,891	1,783,891	0	1,576,303	207,588
Retained Earnings - Water	(1,338,317)	(1,338,317)	0	(1,561,741)	223,424
Fund balance Undesignated	439,473	439,473	0	411,854	27,619
Investment in plant & equip	4,998,680	4,998,680	0	5,114,618	(115,938)
Net Income	1,047,530	1,654,912	(607,382)	857,886	189,644
Total Equity	7,816,408	8,423,791	(607,382)	7,086,062	730,346
TOTAL LIABILITIES & EQUITY	8,870,624	9,030,665	(160,041)	8,113,183	757,442

Alpine Springs County Water District
Statement of Cash Flows
July 2024 through January 2025

	Jul '24 - Jan 25
OPERATING ACTIVITIES	
Net Income	1,047,530
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	96,863
1550.00 · Prepaid Expenses	(3,978)
1600.05 · County Collection Accts	18,247
1041.00 · Placer Co - Taxes 770	54,649
1145.05 · Accrued Int Rec Wells Fargo	1,249
1850.00 · Accumulate Depreciation:1850.02 · Accum...	6,671
1850.00 · Accumulate Depreciation:1850.03 · Accum...	6,671
1850.00 · Accumulate Depreciation:1850.04 · Accum...	20,055
1850.00 · Accumulate Depreciation:1850.05 · Accum...	116,998
2010.00 · Accounts Payable - 06 Fund	(5,814)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Acc...	450,729
2070.00 · Accrued Payroll & Taxes - 05 Fu	(10,752)
2075.00 · Accrued Vacation Pay - 05 Fund	(3,464)
2010.05 · Accounts Payable - 05	(54,250)
Net cash provided by Operating Activities	1,741,402
INVESTING ACTIVITIES	
1725.00 · Park:1725.03 · Park Assets	(15,000)
1780.00 · Office & Other Equip.	(1,261)
1830.05 · Work in Progress:1843.05 · Admin Office AD...	(4,512)
1830.05 · Work in Progress:1847.05 · Alpine Estates ...	(53,386)
1830.05 · Work in Progress:1848.05 · Water Tank Insp...	(57,357)
1850.00 · Accumulate Depreciation:1850.06 · Accumul...	10,318
Net cash provided by Investing Activities	(121,198)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	22,451
Net cash provided by Financing Activities	22,451
Net cash increase for period	1,642,655
Cash at beginning of period	1,804,985
Cash at end of period	**3,447,640**

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

Alpine Springs County Water District
Check Register for Current Month
January 2025

Date	Num	Name	Memo	Amount	Balance
01/07/2025	Ach01072...	CalPERS (Retired)	CalPERS ID: 2668620501 Heal...	-1,172.21	-1,172.21
***** Missing numbers here *****					
01/14/2025	Payroll 12	CalPERS	01/03/25 Payroll Confirm 1002...	-1,999.33	-3,171.54
***** Duplicate document numbers *****					
01/29/2025	Payroll 12	CalPERS	01/17/25 Payroll Confirm 1002...	-2,025.07	-5,196.61
***** Missing numbers here *****					
01/07/2025	Ach01/07/...	AT&T {319907901}	Account #319907901	-234.96	-5,431.57
***** Missing numbers here *****					
01/15/2025	Ach01/15/...	Intermedia	Account #2588835	-102.96	-5,534.53
***** Missing numbers here *****					
01/21/2025	Ach01/21/...	Xerox Financial Service	Contract #010-1016061-001	-241.33	-5,775.86
***** Duplicate document numbers *****					
01/21/2025	Ach01/21/...	Caterpillar Financial Services Corp	Contract #001-70093002	-4,515.56	-10,291.42
***** Missing numbers here *****					
01/06/2025	EFT01/06/...	Professional Communications Messaging	Account #193072 Conf. #40	-43.30	-10,334.72
***** Missing numbers here *****					
01/04/2025	Ach010425	Verizon Wireless 5177	Account #271135177-00001	-224.82	-10,559.54
***** Missing numbers here *****					
01/07/2025	Ach010725	CalPERS (Active)	Customer ID: 2668620501 Hea...	-2,360.80	-12,920.34
***** Missing numbers here *****					
01/08/2025	Ach010825	Tahoe Truckee Sierra Disposal 0355	Customer #000355 Conf. #41	-394.62	-13,314.96
***** Missing numbers here *****					
01/10/2025	Ach011025	Verizon Wireless 7080	Acct #942737080--00001	-162.74	-13,477.70
***** Missing numbers here *****					
01/21/2025	Ach012125	Liberty 1402 Beaver Dam	Acct 200008698793	-526.48	-14,004.18
***** Duplicate document numbers *****					
01/21/2025	Ach012125	Liberty Utilities	Alpine Springs Water Co Acct. ...	-6,181.78	-20,185.96
***** Missing numbers here *****					
01/25/2025	Ach012525	Umpqua Bank Commercial Card OPS	Account #9350	-1,958.79	-22,144.75
***** Missing numbers here *****					
01/31/2025	ach013125	California Dept. of Tax & Fee		-4.00	-22,148.75
***** Missing numbers here *****					

Alpine Springs County Water District
Check Register for Current Month
January 2025

Date	Num	Name	Memo	Amount	Balance
01/08/2025	34006	Carollo Engineers	Project #203224 & Project #20...	-11,226.75	-33,375.50
01/08/2025	34007	Damore, Hamric & Schneider, Inc.	Account #0501203	-24,543.86	-57,919.36
01/08/2025	34008	FedEx	Account #1834-0409-1	-44.67	-57,964.03
01/08/2025	34009	Hoffman Plumbing Inc.	Invoice #240820	-1,980.00	-59,944.03
01/08/2025	34010	Hunt Propane	Account #5385	-2,154.04	-62,098.07
01/08/2025	34011	Independent Technologies	Invoice #6565	-767.86	-62,865.93
01/08/2025	34012	Janet Grant	Dec 24 Bdgt., Fin., & BoD Mtgs	-275.00	-63,140.93
01/08/2025	34013	Albert Clement	Dec 2024 Board of Directors Mtg.	-150.00	-63,290.93
01/08/2025	34014	Evan Salke {1}	Dec 24 Committee Mtg. for Dir...	-50.00	-63,340.93
01/08/2025	34015	Robert Tetrault	Dec 24 Board of Directors Mtg.	-150.00	-63,490.93
01/08/2025	34016	Christine York	Dec 2024 Board of Directors Mtg	-150.00	-63,640.93
01/08/2025	34017	Laurie Axell	Heath Plan Reimbursements	-2,125.00	-65,765.93
01/08/2025	34018	Mountain Water Mgmt Services, LLC	Invoice #1170 01/02/2025	-1,000.00	-66,765.93
01/08/2025	34019	Pam Zinn	December 2024 Health Insuran...	-147.91	-66,913.84
01/08/2025	34020	Sierra Office Solutions	Acct #AS32:900020-B	-204.63	-67,118.47
01/08/2025	34021	Silver State Analytical Laboratories	Inv. #RN324026	-64.00	-67,182.47
01/08/2025	34022	SWRCB Fees	System #3110029 Invoice #SM...	-7,505.16	-74,687.63
01/08/2025	34023	Michael J. Dobrowski, CPA, LLC	January 2025 Invoice #25008	-6,240.71	-80,928.34
01/15/2025	34024	FedEx	Account #1834-0409-1	-13.95	-80,942.29
01/15/2025	34025	Inland Supply Company	Customer #0006008	-978.00	-81,920.29
01/15/2025	34026	North Lake Auto Parts	Acct. #300	-37.16	-81,957.45
01/15/2025	34027	Tahoe Truckee Sanitation Agency	Account #17339.01 & Account ...	-1,507.34	-83,464.79
01/15/2025	34028	Tahoe Truckee Sierra Disposal Co., Inc.	Customer #028540	-57,463.77	-140,928.56
01/16/2025	34029	Janet Grant	Jan 2025 Bdgt., Fin., & BoD Mt...	-450.00	-141,378.56
01/16/2025	34030	Albert Clement	Jan 2025 Board of Directors Mt...	-300.00	-141,678.56
01/16/2025	34031	Evan Salke {1}	Jan 2025 Bdgt., Fin., & BoD Mt...	-200.00	-141,878.56
01/16/2025	34032	Robert Tetrault	Jan 2025 Board of Directors Mt...	-300.00	-142,178.56
01/16/2025	34033	Christine York	Jan 2025 Board of Directors Mt...	-300.00	-142,478.56
01/31/2025	34034	ALPINE MEADOWS CONDOS 31	00000031	-1,164.50	-143,643.06
01/31/2025	34035	ALPINE MEADOWS CONDOS 33	00000033	-1,164.50	-144,807.56
01/31/2025	34036	ALPINE MEADOWS CONDOS 34	00000034	-1,164.50	-145,972.06
01/31/2025	34037	Carollo Engineers	Project #203224 & Project #20...	-5,211.00	-151,183.06
01/31/2025	34038	CWEA	Customer ID: 478839	-239.00	-151,422.06
01/31/2025	34039	FedEx	Account #1834-0409-1	-80.05	-151,502.11

Alpine Springs County Water District
Check Register for Current Month
January 2025

Date	Num	Name	Memo	Amount	Balance
01/31/2025	34040	Hunt Propane	Account #5385	-3,062.44	-154,564.55
01/31/2025	34041	Inland Supply Company	Customer #0006008	-652.00	-155,216.55
01/31/2025	34042	Mountain Water Mgmt Services, LLC	Invoice #1180 01/25/2025	-2,000.00	-157,216.55
01/31/2025	34043	Sierra Air Inc.	Invoice# 261716033	-289.00	-157,505.55
01/31/2025	34044	Silver State Analytical Laboratories	Inv. #RN325169	-64.00	-157,569.55
01/31/2025	34045	Swigard's True Value Hardware, Inc.	Customer #11050	-107.78	-157,677.33
01/31/2025	34046	The Paper Trail	01/13/2025 Board Meeting	-323.50	-158,000.83
01/31/2025	34047	USA BlueBook	Customer #814589	-445.04	-158,445.87
*** Missing numbers here ***					
01/10/2025	200028	Badger Meter	Customer ID: 23930 Conf. #39	-53.52	-158,499.39

Alpine Springs County Water District
Subsequent Payments Listing
November 1 - 6, 2024

Date	Num	Name	Memo	Amount	Balance
11/06/2024	ach11062...	CalPERS (Active)	Customer ID: 2668620501 Health Insuranc...	-4,903.43	-4,903.43
11/06/2024	ach11062...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-898.45	-5,801.88
***** Missing numbers here *****					
11/06/2024	Payroll 10	CalPERS	10/25/24 Payroll Confirm 1002769750	-2,825.13	-8,627.01
11/06/2024	Payroll 11	Nationwide Retirement Solutions	10/31/24 Payroll Check Date	-200.00	-8,827.01
***** Missing numbers here *****					
11/04/2024	33966	Pam Zinn	October 2024 Health Insurance	-147.91	-8,974.92
11/04/2024	33967	Michael J. Dobrowski, CPA, LLC	November 2024 Invoice #24497	-6,000.68	-14,975.60

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

	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
Ordinary Income/Expense											
Income											
Water Revenue	0.00	0.00	1,038,151.76	0.00	1,038,151.76	0.00	0.00	0.00	0.00	0.00	1,038,151.76
Connection Fees											
4050.04 Connection Fees	0.00	8,565.00	0.00	0.00	8,565.00	0.00	0.00	0.00	0.00	0.00	8,565.00
4050.05 Connection Fees	0.00	0.00	18,601.00	0.00	18,601.00	0.00	0.00	0.00	0.00	0.00	18,601.00
Connection 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 Connection Fees	0.00	8,565.00	18,601.00	0.00	27,166.00	0.00	0.00	0.00	0.00	0.00	27,166.00
Sewer Revenue	0.00	433,538.60	0.00	0.00	433,538.60	0.00	0.00	0.00	0.00	0.00	433,538.60
Garbage Revenue	379,330.08	0.00	0.00	0.00	379,330.08	0.00	0.00	0.00	0.00	0.00	379,330.08
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	9,855.00	0.00	9,855.00	0.00	9,855.00
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	973.28	0.00	0.00	973.28	0.00	973.28
Property Tax Revenue											
4510.03 · Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	113,407.50	0.00	113,407.50	0.00	113,407.50
4510.06 · Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	453,629.96	0.00	0.00	453,629.96	0.00	453,629.96
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	453,629.96	113,407.50	0.00	567,037.46	0.00	567,037.46
Other Revenue											
4999.02 · Other Revenue - 02	8,787.86	0.00	0.00	0.00	8,787.86	0.00	0.00	0.00	0.00	0.00	8,787.86
4999.04 · Other Revenue - 04	0.00	8,787.86	0.00	0.00	8,787.86	0.00	0.00	0.00	0.00	0.00	8,787.86
4999.05 · Other Revenue - 05	0.00	0.00	9,749.94	0.00	9,749.94	0.00	0.00	0.00	0.00	0.00	9,749.94
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	8,787.86	8,787.86	9,749.94	0.00	27,325.66	0.00	0.00	0.00	0.00	0.00	27,325.66
Total Income	388,117.94	450,891.46	1,066,502.70	0.00	1,905,512.10	454,603.24	123,262.50	0.00	577,865.74	0.00	2,483,377.84
Gross Profit	388,117.94	450,891.46	1,066,502.70	0.00	1,905,512.10	454,603.24	123,262.50	0.00	577,865.74	0.00	2,483,377.84
Expense											
Salaries and Wages - Admin											
5020.02 · Salaries Administration - 02	6,542.65	0.00	0.00	0.00	6,542.65	0.00	0.00	0.00	0.00	0.00	6,542.65
5020.03 · Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	26,170.62	0.00	26,170.62	0.00	26,170.62
5020.04 · Salaries Administration - 04	0.00	13,085.31	0.00	0.00	13,085.31	0.00	0.00	0.00	0.00	0.00	13,085.31
5020.05 · Salaries Administration - 05	0.00	0.00	85,054.51	0.00	85,054.51	0.00	0.00	0.00	0.00	0.00	85,054.51
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	6,542.65	13,085.31	85,054.51	0.00	104,682.47	0.00	26,170.62	0.00	26,170.62	0.00	130,853.09
Salaries and Wages - O&M											
5032.02 · Salaries & Wages O & M - 02	5,669.88	0.00	0.00	0.00	5,669.88	0.00	0.00	0.00	0.00	0.00	5,669.88
5032.03 · Salaries & Wages O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	22,679.51	0.00	22,679.51	0.00	22,679.51
5032.04 · Salaries & Wages O & M - 04	0.00	11,339.75	0.00	0.00	11,339.75	0.00	0.00	0.00	0.00	0.00	11,339.75
5032.05 · Salaries & Wages O & M - 05	0.00	0.00	73,708.41	0.00	73,708.41	0.00	0.00	0.00	0.00	0.00	73,708.41
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	5,669.88	11,339.75	73,708.41	0.00	90,718.04	0.00	22,679.51	0.00	22,679.51	0.00	113,397.55
Benefits - Office											
5103.02 · Benefits - Admin. - 02	875.95	0.00	0.00	0.00	875.95	0.00	0.00	0.00	0.00	0.00	875.95
5103.03 · Benefits - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,503.82	0.00	3,503.82	0.00	3,503.82
5103.04 · Benefits - Admin. - 04	0.00	1,751.91	0.00	0.00	1,751.91	0.00	0.00	0.00	0.00	0.00	1,751.91
5103.05 · Benefits - Admin. - 05	0.00	0.00	11,387.44	0.00	11,387.44	0.00	0.00	0.00	0.00	0.00	11,387.44
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	875.95	1,751.91	11,387.44	0.00	14,015.30	0.00	3,503.82	0.00	3,503.82	0.00	17,519.12
Benefits - O&M											
5104.02 · Benefits - O & M - 02	2,287.02	0.00	0.00	0.00	2,287.02	0.00	0.00	0.00	0.00	0.00	2,287.02

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

	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
5104.03 · Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	9,148.09	0.00	9,148.09	0.00	9,148.09
5104.04 · Benefits - O & M - 04	0.00	4,574.04	0.00	0.00	4,574.04	0.00	0.00	0.00	0.00	0.00	4,574.04
5104.05 · Benefits - O & M - 05	0.00	0.00	29,731.31	0.00	29,731.31	0.00	0.00	0.00	0.00	0.00	29,731.31
51041.0 · Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51042.0 · Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	2,287.02	4,574.04	29,731.31	0.00	36,592.37	0.00	9,148.09	0.00	9,148.09	0.00	45,740.46
Health Plan Co-Insurance											
5106.02 · Health Plan Co-Insur. - 02	48.86	0.00	0.00	0.00	48.86	0.00	0.00	0.00	0.00	0.00	48.86
5106.03 · Health Plan Co-Insur. - 03	0.00	0.00	0.00	0.00	0.00	0.00	195.45	0.00	195.45	0.00	195.45
5106.04 · Health Plan Co-Insur. - 04	0.00	97.73	0.00	0.00	97.73	0.00	0.00	0.00	0.00	0.00	97.73
5106.05 · Health Plan Co-Insur. - 05	0.00	0.00	635.21	0.00	635.21	0.00	0.00	0.00	0.00	0.00	635.21
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	48.86	97.73	635.21	0.00	781.80	0.00	195.45	0.00	195.45	0.00	977.25
Directors' Fees											
5110.02 · Directors Fees - 02	985.00	0.00	0.00	0.00	985.00	0.00	0.00	0.00	0.00	0.00	985.00
5110.03 · Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	985.00	0.00	985.00	0.00	985.00
5110.04 · Directors Fees - 04	0.00	985.00	0.00	0.00	985.00	0.00	0.00	0.00	0.00	0.00	985.00
5110.05 · Directors Fees - 05	0.00	0.00	985.00	0.00	985.00	0.00	0.00	0.00	0.00	0.00	985.00
5110.06 · Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	985.00	0.00	0.00	985.00	0.00	985.00
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	985.00	985.00	985.00	0.00	2,955.00	985.00	985.00	0.00	1,970.00	0.00	4,925.00
Insurance - Administration											
5120.02 · Insurance - Admin. - 02	7,846.00	0.00	0.00	0.00	7,846.00	0.00	0.00	0.00	0.00	0.00	7,846.00
5120.03 · Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	7,846.00	0.00	7,846.00	0.00	7,846.00
5120.04 · Insurance - Admin. - 04	0.00	7,845.99	0.00	0.00	7,845.99	0.00	0.00	0.00	0.00	0.00	7,845.99
5120.05 · Insurance - Admin. - 05	0.00	0.00	7,846.00	0.00	7,846.00	0.00	0.00	0.00	0.00	0.00	7,846.00
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	7,846.00	7,845.99	7,846.00	0.00	23,537.99	0.00	7,846.00	0.00	7,846.00	0.00	31,383.99
Park Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	12,902.79	0.00	12,902.79	0.00	12,902.79
Parts/Tools/Misc. Equip											
5151.02 · Parts/Tools/Misc. Equip. - 02	256.07	0.00	0.00	0.00	256.07	0.00	0.00	0.00	0.00	0.00	256.07
5151.03 · Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	256.07	0.00	256.07	0.00	256.07
5151.04 · Parts/Tools/Misc Equip. - 04	0.00	1,475.67	0.00	0.00	1,475.67	0.00	0.00	0.00	0.00	0.00	1,475.67
5151.05 · Parts/Tools/Misc Equip. - 05	0.00	0.00	10,080.97	0.00	10,080.97	0.00	0.00	0.00	0.00	0.00	10,080.97
5151.06 · Parts/Tools/Misc. Equipment	0.00	0.00	0.00	0.00	0.00	256.08	0.00	0.00	256.08	0.00	256.08
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	256.07	1,475.67	10,080.97	0.00	11,812.71	256.08	256.07	0.00	512.15	0.00	12,324.86
Postage and Delivery											
5162.02 · Postage & Delivery - 02	100.13	0.00	0.00	0.00	100.13	0.00	0.00	0.00	0.00	0.00	100.13
5162.03 · Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	400.51	0.00	400.51	0.00	400.51
5162.04 · Postage & Delivery - 04	0.00	200.25	0.00	0.00	200.25	0.00	0.00	0.00	0.00	0.00	200.25
5162.05 · Postage & Delivery - 05	0.00	0.00	1,301.66	0.00	1,301.66	0.00	0.00	0.00	0.00	0.00	1,301.66
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	100.13	200.25	1,301.66	0.00	1,602.04	0.00	400.51	0.00	400.51	0.00	2,002.55
Newsletter and Printing											
5166.02 · Newsletter - 02	76.62	0.00	0.00	0.00	76.62	0.00	0.00	0.00	0.00	0.00	76.62
5166.03 · Newsletter - 03	0.00	0.00	0.00	0.00	0.00	0.00	306.48	0.00	306.48	0.00	306.48
5166.04 · Newsletter - 04	0.00	153.24	0.00	0.00	153.24	0.00	0.00	0.00	0.00	0.00	153.24
5166.05 · Newsletter - 05	0.00	0.00	996.08	0.00	996.08	0.00	0.00	0.00	0.00	0.00	996.08
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

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

	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
Total Newsletter and Printing	76.62	153.24	996.08	0.00	1,225.94	0.00	306.48	0.00	306.48	0.00	1,532.42
Office Expense											
5167.02 · Office Expense - 02	280.90	0.00	0.00	0.00	280.90	0.00	0.00	0.00	0.00	0.00	280.90
5167.03 · Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,123.60	0.00	1,123.60	0.00	1,123.60
5167.04 · Office Expense - 04	0.00	561.80	0.00	0.00	561.80	0.00	0.00	0.00	0.00	0.00	561.80
5167.05 · Office Expense - 05	0.00	0.00	3,651.70	0.00	3,651.70	0.00	0.00	0.00	0.00	0.00	3,651.70
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	280.90	561.80	3,651.70	0.00	4,494.40	0.00	1,123.60	0.00	1,123.60	0.00	5,618.00
Dues and Subscriptions											
5168.02 · Dues & Subscriptions - 02	318.33	0.00	0.00	0.00	318.33	0.00	0.00	0.00	0.00	0.00	318.33
5168.03 · Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,273.30	0.00	1,273.30	0.00	1,273.30
5168.04 · Dues & Subscriptions - 04	0.00	636.66	0.00	0.00	636.66	0.00	0.00	0.00	0.00	0.00	636.66
5168.05 · Dues & Subscriptions - 05	0.00	0.00	4,138.21	0.00	4,138.21	0.00	0.00	0.00	0.00	0.00	4,138.21
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	318.33	636.66	4,138.21	0.00	5,093.20	0.00	1,273.30	0.00	1,273.30	0.00	6,366.50
Bank and Collection Fees											
5169.04 · Bank Fees - 04	0.00	681.02	0.00	0.00	681.02	0.00	0.00	0.00	0.00	0.00	681.02
5169.05 · Bank Fees - 05	0.00	0.00	681.03	0.00	681.03	0.00	0.00	0.00	0.00	0.00	681.03
5169.06 · Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	681.03	0.00	0.00	681.03	0.00	681.03
Bank and Collection Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	243.20	0.00	243.20	0.00	243.20
Total Bank and Collection Fees	0.00	681.02	681.03	0.00	1,362.05	681.03	243.20	0.00	924.23	0.00	2,286.28
Analytical Testing	0.00	0.00	6,453.20	0.00	6,453.20	0.00	0.00	0.00	0.00	0.00	6,453.20
Accounting Fees											
5180.02 · Consultants-Accounting - 02	7,200.82	0.00	0.00	0.00	7,200.82	0.00	0.00	0.00	0.00	0.00	7,200.82
5180.03 · Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	7,200.82	0.00	7,200.82	0.00	7,200.82
5180.04 · Consultants-Accounting - 04	0.00	7,200.82	0.00	0.00	7,200.82	0.00	0.00	0.00	0.00	0.00	7,200.82
5180.05 · Consultants-Accounting - 05	0.00	0.00	7,200.82	0.00	7,200.82	0.00	0.00	0.00	0.00	0.00	7,200.82
5180.06 · Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	7,200.80	0.00	0.00	7,200.80	0.00	7,200.80
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	7,200.82	7,200.82	7,200.82	0.00	21,602.46	7,200.80	7,200.82	0.00	14,401.62	0.00	36,004.08
Legal Fees											
5190.03 · Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	71.65	0.00	71.65	0.00	71.65
5190.04 · Consultants-Legal Fees - 04	0.00	501.55	0.00	0.00	501.55	0.00	0.00	0.00	0.00	0.00	501.55
5190.05 · Consultants-Legal Fees - 05	0.00	0.00	501.55	0.00	501.55	0.00	0.00	0.00	0.00	0.00	501.55
5190.06 · Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	358.25	0.00	0.00	358.25	0.00	358.25
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	501.55	501.55	0.00	1,003.10	358.25	71.65	0.00	429.90	0.00	1,433.00
Consultants-Misc.											
5196.02 · Consultants-Misc. - 02	79.50	0.00	0.00	0.00	79.50	0.00	0.00	0.00	0.00	0.00	79.50
5196.03 · Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	159.01	0.00	159.01	0.00	159.01
5196.04 · Consultants-Misc. - 04	0.00	159.00	0.00	0.00	159.00	0.00	0.00	0.00	0.00	0.00	159.00
5196.05 · Consultants-Misc. - 05	0.00	0.00	1,033.49	0.00	1,033.49	0.00	0.00	0.00	0.00	0.00	1,033.49
5196.06 · Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	159.00	0.00	0.00	159.00	0.00	159.00
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.	79.50	159.00	1,033.49	0.00	1,271.99	159.00	159.01	0.00	318.01	0.00	1,590.00
NTFD Contract	0.00	0.00	0.00	0.00	0.00	58,833.69	0.00	0.00	58,833.69	0.00	58,833.69
Fire Fuel Management Fee	0.00	0.00	0.00	0.00	0.00	3,525.00	0.00	0.00	3,525.00	0.00	3,525.00
Building Maintenance											
5231.02 · Building Maint/Supplies - 02	604.44	0.00	0.00	0.00	604.44	0.00	0.00	0.00	0.00	0.00	604.44
5231.03 · Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,417.79	0.00	2,417.79	0.00	2,417.79
5231.04 · Building Maint/Supplies - 04	0.00	1,208.90	0.00	0.00	1,208.90	0.00	0.00	0.00	0.00	0.00	1,208.90
5231.05 · Building Maint/Supplies - 05	0.00	0.00	7,857.80	0.00	7,857.80	0.00	0.00	0.00	0.00	0.00	7,857.80

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

	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
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	604.44	1,208.90	7,857.80	0.00	9,671.14	0.00	2,417.79	0.00	2,417.79	0.00	12,088.93
Equipment Maintenance - Admin											
5232.02 · R & M Admin. - 02	213.25	0.00	0.00	0.00	213.25	0.00	0.00	0.00	0.00	0.00	213.25
5232.03 · R & M Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	763.25	0.00	763.25	0.00	763.25
5232.04 · R & M Admin. - 04	0.00	426.50	0.00	0.00	426.50	0.00	0.00	0.00	0.00	0.00	426.50
5232.05 · R & M Admin. - 05	0.00	0.00	2,986.35	0.00	2,986.35	0.00	0.00	0.00	0.00	0.00	2,986.35
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	213.25	426.50	2,986.35	0.00	3,626.10	0.00	763.25	0.00	763.25	0.00	4,389.35
Vehicle Maintenance and Rep.											
5239.02 · R & M Vehicles - 02	141.93	0.00	0.00	0.00	141.93	0.00	0.00	0.00	0.00	0.00	141.93
5239.03 · R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	567.70	0.00	567.70	0.00	567.70
5239.04 · R & M Vehicles - 04	0.00	283.85	0.00	0.00	283.85	0.00	0.00	0.00	0.00	0.00	283.85
5239.05 · R & M Vehicles - 05	0.00	0.00	1,845.02	0.00	1,845.02	0.00	0.00	0.00	0.00	0.00	1,845.02
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.	141.93	283.85	1,845.02	0.00	2,270.80	0.00	567.70	0.00	567.70	0.00	2,838.50
Maintenance Water and Sewer											
5240.04 · R & M Water/Sewer - 04	0.00	33,939.16	0.00	0.00	33,939.16	0.00	0.00	0.00	0.00	0.00	33,939.16
5240.05 · R & M Water/Sewer - 05	0.00	0.00	7,284.33	0.00	7,284.33	0.00	0.00	0.00	0.00	0.00	7,284.33
Maintenance Water and Sewer - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Maintenance Water and Sewer	0.00	33,939.16	7,284.33	0.00	41,223.49	0.00	0.00	0.00	0.00	0.00	41,223.49
Gas and Electric - Admin											
5311.02 · Gas & Electric - Admin - 02	3,760.61	0.00	0.00	0.00	3,760.61	0.00	0.00	0.00	0.00	0.00	3,760.61
5311.03 · Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,760.61	0.00	3,760.61	0.00	3,760.61
5311.04 · Gas & Electric - Admin - 04	0.00	5,267.95	0.00	0.00	5,267.95	0.00	0.00	0.00	0.00	0.00	5,267.95
5311.05 · Gas & Electric - Admin - 05	0.00	0.00	6,894.44	0.00	6,894.44	0.00	0.00	0.00	0.00	0.00	6,894.44
5311.06 · Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	6,894.45	0.00	0.00	6,894.45	0.00	6,894.45
Gas and Electric - Admin - Other	1,183.86	0.00	0.00	0.00	1,183.86	-1,236.81	0.00	0.00	-1,236.81	0.00	-52.95
Total Gas and Electric - Admin	4,944.47	5,267.95	6,894.44	0.00	17,106.86	5,657.64	3,760.61	0.00	9,418.25	0.00	26,525.11
SCADA System											
5312.05 · SCADA System - 05	0.00	0.00	2,210.38	0.00	2,210.38	0.00	0.00	0.00	0.00	0.00	2,210.38
Total SCADA System	0.00	0.00	2,210.38	0.00	2,210.38	0.00	0.00	0.00	0.00	0.00	2,210.38
Education Staff/Board											
5323.04 · Education (GM & Board) - 04	0.00	128.17	0.00	0.00	128.17	0.00	0.00	0.00	0.00	0.00	128.17
5323.05 · Education (GM & Board) - 05	0.00	0.00	128.16	0.00	128.16	0.00	0.00	0.00	0.00	0.00	128.16
Education Staff/Board - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Education Staff/Board	0.00	128.17	128.16	0.00	256.33	0.00	0.00	0.00	0.00	0.00	256.33
Uniforms											
5324.02 · Uniforms - 02	55.23	0.00	0.00	0.00	55.23	0.00	0.00	0.00	0.00	0.00	55.23
5324.03 · Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	220.94	0.00	220.94	0.00	220.94
5324.04 · Uniforms - 04	0.00	110.47	0.00	0.00	110.47	0.00	0.00	0.00	0.00	0.00	110.47
5324.05 · Uniforms - 05	0.00	0.00	718.06	0.00	718.06	0.00	0.00	0.00	0.00	0.00	718.06
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	55.23	110.47	718.06	0.00	883.76	0.00	220.94	0.00	220.94	0.00	1,104.70
ASCWD Fuel											
5342.02 · ASCWD Fuel - 02	107.60	0.00	0.00	0.00	107.60	0.00	0.00	0.00	0.00	0.00	107.60
5342.03 · ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	430.41	0.00	430.41	0.00	430.41
5342.04 · ASCWD Fuel - 04	0.00	215.20	0.00	0.00	215.20	0.00	0.00	0.00	0.00	0.00	215.20
5342.05 · ASCWD Fuel - 05	0.00	0.00	1,398.81	0.00	1,398.81	0.00	0.00	0.00	0.00	0.00	1,398.81

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

	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
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	107.60	215.20	1,398.81	0.00	1,721.61	0.00	430.41	0.00	430.41	0.00	2,152.02
Telephone - Administration											
5371.02 · Telephone - 02	90.26	0.00	0.00	0.00	90.26	0.00	0.00	0.00	0.00	0.00	90.26
5371.03 · Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	361.05	0.00	361.05	0.00	361.05
5371.04 · Telephone - 04	0.00	180.53	0.00	0.00	180.53	0.00	0.00	0.00	0.00	0.00	180.53
5371.05 · Telephone - 05	0.00	0.00	1,173.42	0.00	1,173.42	0.00	0.00	0.00	0.00	0.00	1,173.42
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	90.26	180.53	1,173.42	0.00	1,444.21	0.00	361.05	0.00	361.05	0.00	1,805.26
Government Mandates											
5394.02 · Gov Mandates - Garbage - 02	648.06	0.00	0.00	0.00	648.06	0.00	0.00	0.00	0.00	0.00	648.06
5394.03 · Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,592.25	0.00	2,592.25	0.00	2,592.25
5394.04 · Gov Mandates - Sewer - 04	0.00	1,296.13	0.00	0.00	1,296.13	0.00	0.00	0.00	0.00	0.00	1,296.13
5394.05 · Gov Mandates - Water - 05	0.00	0.00	8,916.81	0.00	8,916.81	0.00	0.00	0.00	0.00	0.00	8,916.81
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	648.06	1,296.13	8,916.81	0.00	10,861.00	0.00	2,592.25	0.00	2,592.25	0.00	13,453.25
Garbage Services											
5405.02 · Other Garbage Services - 02	12,160.51	0.00	0.00	0.00	12,160.51	0.00	0.00	0.00	0.00	0.00	12,160.51
Garbage Services - Other	115,180.44	0.00	0.00	0.00	115,180.44	0.00	0.00	0.00	0.00	0.00	115,180.44
Total Garbage Services	127,340.95	0.00	0.00	0.00	127,340.95	0.00	0.00	0.00	0.00	0.00	127,340.95
Depreciation Expense											
5513.02 · Depreciation - 02	5,718.00	0.00	0.00	0.00	5,718.00	0.00	0.00	0.00	0.00	0.00	5,718.00
5513.03 · Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	5,718.00	0.00	5,718.00	0.00	5,718.00
5513.04 · Depreciation - 04	0.00	17,190.00	0.00	0.00	17,190.00	0.00	0.00	0.00	0.00	0.00	17,190.00
5513.05 · Depreciation - 05	0.00	0.00	100,284.00	0.00	100,284.00	0.00	0.00	0.00	0.00	0.00	100,284.00
5513.06 · Depreciation - 06	0.00	0.00	0.00	0.00	0.00	8,844.00	0.00	0.00	8,844.00	0.00	8,844.00
Total Depreciation Expense	5,718.00	17,190.00	100,284.00	0.00	123,192.00	8,844.00	5,718.00	0.00	14,562.00	0.00	137,754.00
Miscellaneous - O&M											
5602.02 · Misc. - O & M - 02	39.19	0.00	0.00	0.00	39.19	0.00	0.00	0.00	0.00	0.00	39.19
5602.03 · Misc. - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	156.75	0.00	156.75	0.00	156.75
5602.04 · Misc. - O & M - 04	0.00	78.37	0.00	0.00	78.37	0.00	0.00	0.00	0.00	0.00	78.37
5602.05 · Misc. - O & M - 05	0.00	0.00	766.89	0.00	766.89	0.00	0.00	0.00	0.00	0.00	766.89
Miscellaneous - O&M - Other	0.00	0.00	0.00	0.00	0.00	11,691.00	0.00	0.00	11,691.00	0.00	11,691.00
Total Miscellaneous - O&M	39.19	78.37	766.89	0.00	884.45	11,691.00	156.75	0.00	11,847.75	0.00	12,732.20
Total Expense	172,471.11	111,574.97	387,851.06	0.00	671,897.14	98,191.49	111,454.67	0.00	209,646.16	0.00	881,543.30
Net Ordinary Income	215,646.83	339,316.49	678,651.64	0.00	1,233,614.96	356,411.75	11,807.83	0.00	368,219.58	0.00	1,601,834.54
Other Income/Expense											
Other Income											
Interest Revenue											
4850.02 Interest Revenue	10,624.94	0.00	0.00	0.00	10,624.94	0.00	0.00	0.00	0.00	0.00	10,624.94
4850.03 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	10,624.94	0.00	10,624.94	0.00	10,624.94
4850.04 Interest Revenue	0.00	10,624.94	0.00	0.00	10,624.94	0.00	0.00	0.00	0.00	0.00	10,624.94
4850.05 Interest Revenue	0.00	0.00	10,624.95	0.00	10,624.95	0.00	0.00	0.00	0.00	0.00	10,624.95
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	10,624.95	0.00	0.00	10,624.95	0.00	10,624.95
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	10,624.94	10,624.94	10,624.95	0.00	31,874.83	10,624.95	10,624.94	0.00	21,249.89	0.00	53,124.72
Total Other Income	10,624.94	10,624.94	10,624.95	0.00	31,874.83	10,624.95	10,624.94	0.00	21,249.89	0.00	53,124.72
Other Expense											
Interest Expense	0.00	0.00	46.92	0.00	46.92	0.00	0.00	0.00	0.00	0.00	46.92

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

	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
Total Other Expense	0.00	0.00	46.92	0.00	46.92	0.00	0.00	0.00	0.00	0.00	46.92
Net Other Income	10,624.94	10,624.94	10,578.03	0.00	31,827.91	10,624.95	10,624.94	0.00	21,249.89	0.00	53,077.80
Net Income	226,271.77	349,941.43	689,229.67	0.00	1,265,442.87	367,036.70	22,432.77	0.00	389,469.47	0.00	1,654,912.34

Fund	Account	Debit	Credit
	12/31/2024 Trial Balance		
2	1240.00 · Interfund Receivable:1240.02 · Due from (to) Interfund - 02	598,175.96	
2	1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	3,475.11	
2	1610.00 · Deferred Pension Outflows:1610.02 · Deferred Pension Outflows - 02	4,378.15	
2	1611.00 · Deferred OPEB Outflows:1611.02 · Deferred OPEB Outflows - 02	6,967.00	
2	1730.00 · Land Improvements:1730.02 · Land Improvements - 02	54,669.57	
2	1770.00 · Building Improvements:1770.02 · Building Improvements - 02	89,272.60	
2	1780.00 · Office & Other Equip.:1780.02 · Office & Other Equip. - 02	20,252.69	
2	1790.00 · Vehicles:1790.02 · Vehicles - 02	32,187.32	
2	1800.00 · Maintenance Equipment:1800.02 · Maintenance Equipment - 02	73,307.17	
2	1830.05 · Work in Progress:1831.02 · Dumpster Lighting - 02	0.00	
2	1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. - 02		185,098.80
2	1885.00 · Net Pension Asset:1885.02 · Net Pension Asset - 02		
2	2060.00 · OPEB Liability:2060.02 · OPEB Liability - 02		21,665.70
2	2070.00 · Accrued Payroll & Taxes:2070.02 · Accrued Payroll & Taxes - 02		537.63
2	2075.00 · Accrued Vacation Pay:2075.02 · Accrued Vacation Pay - 02		1,352.00
2	2080.00 · Deferred Pension Inflows:2080.02 · Deferred Pension Inflows - 02		34.00
2	2081.00 · Deferred OPEB Inflows:2081.02 · Deferred OPEB Inflows - 02		1,800.00
2	2085.00 · Net Pension Liabilities:2085.02 · Net Pension Liabilities - 02		2,331.00
2	3000.02 · Retained Earnings - 02		514,997.00
2	3005.00 · Invest. Plant & Equip.:3005.02 · Invest. Plant & Equip. - 02		90,309.00
2	4150.02 · Garbage Revenue - 02		379,330.08
2	4999.00 · Other Revenue:4999.02 · Other Revenue - 02		8,787.86
2	5020.00 · Salaries Administration:5020.02 · Salaries Administration - 02	6,542.65	
2	5032.00 · Salaries and Wages O&M:5032.02 · Salaries & Wages O & M - 02	5,669.88	
2	5103.00 · Benefits - Admin.:5103.02 · Benefits - Admin. - 02	875.95	
2	5104.00 · Benefits - O & M:5104.02 · Benefits - O & M - 02	2,287.02	
2	5106.00 · Health Plan Co-Insur.:5106.02 · Benefits - O & M - 02	48.86	
2	5110.00 · Directors' Fees:5110.02 · Directors Fees - 02	985.00	
2	5120.00 · Insurance - Admin.:5120.02 · Insurance - Admin. - 02	7,846.00	
2	5151.00 · Parts/Tools/Misc. Equip:5151.02 Parts/Tools/Misc Equip.	256.07	
2	5162.00 · Postage and Delivery:5162.02 · Postage & Delivery - 02	100.13	
2	5165.00 · Cleaning:5165.02 · Cleaning Service - 02	0.00	
2	5166.00 · Newsletter and Printing:5166.02 · Newsletter - 02	76.62	
2	5167.00 · Office Expense:5167.02 · Office Expense - 02	280.90	
2	5168.00 · Dues and Subscriptions:5168.02 · Dues & Subscriptions - 02	318.33	
2	5180.00 · Consultants- Accounting:5180.02 · Consultants-Accounting - 02	7,200.82	
2	5181.00 · Consultants- Audit:5181.02 · Consultants-Audit - 02	0.00	
2	5195.00 · Consultants-Management:5195.02 · Consultants-Management - 02	0.00	
2	5196.00 · Consultants-Misc.:5196.02 · Consultants-Misc. - 02	79.50	
2	5225.00 · OPEB Trust - Annual Funding:5225.02 · OPEB Trust - Annual Funding - 02	0.00	
2	5231.00 · Building Maintenance:5231.02 · Building Maint/Supplies - 02	604.44	
2	5232.00 · R & M Admin.:5232.02 · R & M Admin. - 02	213.25	

Fund	Account	Debit	Credit
2	5239.00 · R & M Vehicles:5239.02 · R & M Vehicles - 02	141.93	
2	5311.00 · Gas & Electric - Admin:5311.02 · Gas & Electric - Admin - 02	3,760.61	
2	5324.00 · Uniforms:5324.02 · Uniforms - 02	55.23	
2	5342.00 · ASCWD Fuel:5342.02 · ASCWD Fuel - 02	107.60	
2	5371.00 · Telephone:5371.02 · Telephone - 02	90.26	
2	5394.00 · Gov Mandates:5394.02 · Gov Mandates - Garbage - 02	648.06	
2	5404.02 · Garbage Contract - 02	115,180.44	
2	5404.02 · Other Garbage Services - 02	12,160.51	
2	5513.00 · Depreciation Expense:5513.02 · Depreciation - 02	5,718.00	
2	5602.00 · Miscellaneous - O & M:5602.02 · Misc. - O & M - 02	39.19	
2	4850.00 · Interest Revenue:4850.02 Interest Revenue		10,624.94
2 Total		1,053,972.82	1,216,868.01
3	1041.00 Placer Co - Taxes 770:1041.03 Placer Co-Agency Taxes		0.00
3	1240.00 · Interfund Receivable:1240.03 · Due from (to) Interfund - 03		81,765.55
3	1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	13,900.43	
3	1610.00 · Deferred Pension Outflows:1610.03 · Deferred Pension Outflows - 03	17,506.60	
3	1611.00 · Deferred OPEB Outflows:1611.03 · Deferred OPEB Outflows - 03	27,873.00	
3	1710.00 · Land:1710.03 · Land - 03	41,376.00	
3	1720.00 · Playground:1720.03 · Playground - 03	0.00	
3	1725.00 · Park:1725.03 · Park Assets	418,391.00	
3	1726.00 · Park Improvements Depreciable	24,563.95	
3	1730.00 · Land Improvements:1730.03 · Land Improvements - 03	54,669.57	
3	1770.00 · Building Improvements:1770.03 · Building Improvements - 03	89,272.60	
3	1780.00 · Office & Other Equip.:1780.03 · Office & Other Equip. - 03	20,252.69	
3	1790.00 · Vehicles:1790.03 · Vehicles - 03	32,187.31	
3	1800.00 · Maintenance Equipment:1800.03 · Maintenance Equipment - 03	73,307.17	
3	1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. - 03		205,614.34
3	1885.00 · Net Pension Asset:1885.03 · Net Pension Asset - 03	0.00	
3	2060.00 · OPEB Liability:2060.03 · OPEB Liability - 03		86,662.80
3	2070.00 · Accrued Payroll & Taxes:2070.03 · Accrued Payroll & Taxes - 03		2,150.49
3	2075.00 · Accrued Vacation Pay:2075.03 · Accrued Vacation Pay - 03		5,407.98
3	2080.00 · Deferred Pension Inflows:2080.03 · Deferred Pension Inflows - 03		144.00
3	2081.00 · Deferred OPEB Inflows:2081.03 · Deferred OPEB Inflows - 03		7,194.00
3	2085.00 · Net Pension Liabilities:2085.03 · Net Pension Liabilities - 03		9,324.00
3	3000.03 · Retained Earnings:3000.03 · Retained Earnings - 03	170,689.00	
3	3005.00 · Invest. Plant & Equip.:3005.03 · Invest. Plant & Equip. - 03		534,416.00
3	4175.03 · Park Passes - 03		9,855.00
3	4510.03 · Property Tax Revenue:4510.03		113,407.50
3	4999.00 · Other Revenue:4999.03 · Other Revenue - 03		0.00
3	5020.00 · Salaries Administration:5020.03 · Salaries Administration - 03	26,170.62	
3	5032.00 · Salaries and Wages O&M:5032.03 · Salaries & Wages O & M - 03	22,679.51	
3	5103.00 · Benefits - Admin.:5103.03 · Benefits - Admin. - 03	3,503.82	
3	5104.00 · Benefits - O & M:5104.03 · Benefits - O & M - 03	9,148.09	

Fund	Account	Debit	Credit
3	5106.00 · Health Plan Co-Insur.:5106.03 · Benefits - O & M - 03	195.45	
3	5110.00 · Directors' Fees:5110.03 · Directors Fees - 03	985.00	
3	5120.00 · Insurance - Admin.:5120.03 · Insurance - Admin. - 03	7,846.00	
3	5145.03 · Park Expenses - 03	12,902.79	
3	5151.00 · Parts/Tools/Misc. Equip:5151.03 Parts/Tools/Misc Equip.	256.07	
3	5162.00 · Postage and Delivery:5162.03 · Postage & Delivery - 03	400.51	
3	5165.00 · Cleaning:5165.03 · Cleaning Service - 03	0.00	
3	5166.00 · Newsletter and Printing:5166.03 · Newsletter - 03	306.48	
3	5167.00 · Office Expense:5167.03 · Office Expense - 03	1,123.60	
3	5168.00 · Dues and Subscriptions:5168.03 · Dues & Subscriptions - 03	1,273.30	
3	5169.00 · Bank & Collection Fees:5169.03 · Bank Fees - 03	0.00	
3	5180.00 · Consultants- Accounting:5180.03 · Consultants-Accounting - 03	7,200.82	
3	5181.00 · Consultants- Audit:5181.03 · Consultants-Audit - 03	0.00	
3	5190.00 · Consultants-Legal Fees:5190.03 · Consultants-Legal Fees - 03	71.65	
3	5195.00 · Consultants-Management:5195.03 · Consultants-Management - 03	0.00	
3	5196.00 · Consultants-Misc.:5196.03 · Consultants-Misc. - 03	159.01	
3	5225.00 · OPEB Trust - Annual Funding:5225.03 · OPEB Trust - Annual Funding - 03	0.00	
3	5231.00 · Building Maintenance:5231.03 · Building Maint/Supplies - 03	2,417.79	
3	5232.00 · R & M Admin.:5232.03 · R & M Admin. - 03	763.25	
3	5239.00 · R & M Vehicles:5239.03 · R & M Vehicles - 03	567.70	
3	5311.00 · Gas & Electric - Admin:5311.03 · Gas & Electric - Admin - 03	3,760.61	
3	5324.00 · Uniforms:5324.03 · Uniforms - 03	220.94	
3	5342.00 · ASCWD Fuel:5342.03 · ASCWD Fuel - 03	430.41	
3	5371.00 · Telephone:5371.03 · Telephone - 03	361.05	
3	5394.00 · Gov Mandates:5394.03 · Gov Mandates - Parks - 03	2,592.25	
3	5395.00 · Tax Administrative Charge - 03	0.00	
3	5513.00 · Depreciation Expense:5513.03 · Depreciation - 03	5,718.00	
3	5602.00 · Miscellaneous - O & M:5602.03 · Misc. - O & M - 03	156.75	
3	4850.00 · Interest Revenue:4850.03 Interest Revenue		10,624.94
3 Total		1,095,200.79	1,066,566.60
4	1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04	2,038,884.94	
4	1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	6,950.21	
4	1610.00 · Deferred Pension Outflows:1610.04 · Deferred Pension Outflows - 04	8,757.30	
4	1611.00 · Deferred OPEB Outflows:1611.04 · Deferred OPEB Outflows - 04	13,937.00	
4	1730.00 · Land Improvements:1730.04 · Land Improvements - 04	54,669.57	
4	1740.04 · ASCWD Interceptor	58,095.00	
4	1760.04 · Sewer System	1,046,200.81	
4	1770.00 · Building Improvements:1770.04 · Building Improvements - 04	89,272.59	
4	1780.00 · Office & Other Equip.:1780.04 · Office & Other Equip. - 04	20,252.67	
4	1790.00 · Vehicles:1790.04 · Vehicles - 04	32,187.31	
4	1800.00 · Maintenance Equipment:1800.04 · Maintenance Equipment - 04	73,307.17	
4	1810.00 · Truckee River Intercept:1810.04 · Truckee River Intercept - 04	358,524.00	
4	1830.05 · Work in Progress: 1844.04 · Sewer Easement	0.00	

Fund	Account	Debit	Credit
4	1834.04 · Sewer Line Office Sewer Line Replace:1834.04 · Work in Progress - 04	0.00	
4	1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - 04		1,412,991.88
4	1885.00 · Net Pension Asset:1885.04 · Net Pension Asset - 04	0.00	
4	2010.04 · Accounts Payable - 04		0.00
4	2060.00 · OPEB Liability:2060.04 · OPEB Liability - 04		43,331.40
4	2070.00 · Accrued Payroll & Taxes:2070.04 · Accrued Payroll & Taxes - 04		1,075.24
4	2075.00 · Accrued Vacation Pay:2075.04 · Accrued Vacation Pay - 04		2,703.99
4	2080.00 · Deferred Pension Inflows:2080.04 · Deferred Pension Inflows - 04		72.00
4	2081.00 · Deferred OPEB Inflows:2081.04 · Deferred OPEB Inflows - 04		3,597.00
4	2085.00 · Net Pension Liabilities:2085.04 · Net Pension Liabilities - 04		4,663.00
4	3000.04 · Retained Earnings - 04		1,783,891.00
4	3005.00 · Invest. Plant & Equip.:3005.04 · Invest. Plant & Equip. - 04		336,707.00
4	4050.00 · Connection Fees:4050.04 · Connection Fees - 04		8,565.00
4	4100.04 · Sewer Revenue - 04		433,538.60
4	4300.04 · Fire Fuel Management Fees - 04		0.00
4	4510.00 · Property Tax Revenue:4510.04 · Property Tax Revenue - 04		0.00
4	4999.00 · Other Revenue:4999.04 · Other Revenue - 04		8,787.86
4	5020.00 · Salaries Administration:5020.04 · Salaries Administration - 04	13,085.31	
4	5032.00 · Salaries and Wages O&M:5032.04 · Salaries & Wages O & M - 04	11,339.75	
4	5103.00 · Benefits - Admin.:5103.04 · Benefits - Admin. - 04	1,751.91	
4	5104.00 · Benefits - O & M:5104.04 · Benefits - O & M - 04	4,574.04	
4	5106.00 · Health Plan Co-Insur.:5106.04 · Benefits - O & M - 04	97.73	
4	5110.00 · Directors' Fees:5110.04 · Directors Fees - 04	985.00	
4	5120.00 · Insurance - Admin.:5120.04 · Insurance - Admin. - 04	7,845.99	
4	5151.00 · Parts/Tools/Misc. Equip:5151.04 · Parts/Tools/Misc Equip. - 04	1,475.67	
4	5162.00 · Postage and Delivery:5162.04 · Postage & Delivery - 04	200.25	
4	5165.00 · Cleaning:5165.04 · Cleaning Service - 04	0.00	
4	5166.00 · Newsletter and Printing:5166.04 · Newsletter - 04	153.24	
4	5167.00 · Office Expense:5167.04 · Office Expense - 04	561.80	
4	5168.00 · Dues and Subscriptions:5168.04 · Dues & Subscriptions - 04	636.66	
4	5169.00 · Bank & Collection Fees:5169.04 · Bank Fees - 04	681.02	
4	5180.00 · Consultants- Accounting:5180.04 · Consultants-Accounting - 04	7,200.82	
4	5181.00 · Consultants- Audit:5181.04 · Consultants-Audit - 04	0.00	
4	5190.00 · Consultants-Legal Fees:5190.04 · Consultants-Legal Fees - 04	501.55	
4	5196.00 · Consultants-Misc.:5196.04 · Consultants-Misc. - 04	159.00	
4	5225.00 · OPEB Trust - Annual Funding:5225.04 · OPEB Trust - Annual Funding - 04	0.00	
4	5231.00 · Building Maintenance:5231.04 · Building Maint/Supplies - 04	1,208.90	
4	5232.00 · R & M Admin.:5232.04 · R & M Admin. - 04	426.50	
4	5239.00 · R & M Vehicles:5239.04 · R & M Vehicles - 04	283.85	
4	5240.00 · R & M Water/Sewer:5240.04 · R & M Water/Sewer - 04	33,939.16	
4	5311.00 · Gas & Electric - Admin:5311.04 · Gas & Electric - Admin - 04	5,267.95	
4	5312.00 · SCADA Sys:5312.04 · SCADA System - 04	0.00	

Fund	Account	Debit	Credit
4	5323.00 · Education:5323.04 · Education - 04	128.17	
4	5324.00 · Uniforms:5324.04 · Uniforms - 04	110.47	
4	5342.00 · ASCWD Fuel:5342.04 · ASCWD Fuel - 04	215.20	
4	5371.00 · Telephone:5371.04 · Telephone - 04	180.53	
4	5394.00 · Gov Mandates:5394.04 · Gov Mandates - Sewer - 04	1,296.13	
4	5513.00 · Depreciation Expense:5513.04 · Depreciation - 04	17,190.00	
4	5602.00 · Miscellaneous - O & M:5602.04 · Misc. - O & M - 04	78.37	
4	4850.00 · Interest Revenue:4850.04 Interest Revenue		10,624.94
4 Total		3,912,613.54	4,050,548.91
5	1045.05 · Wells Fargo Advisors	1,161,101.08	
5	1055.05 · California CLASS	1,417,236.47	
5	1150.05 · Accounts Rec - 05	44,411.53	
5	1145.05 · Accrued Int Rec Wells Fargo Advisors	21,925.63	
5	12000 · Undeposited Funds	3,989.11	
5	1080.05 · OPEB (CERBT) Prefunding - 05	0.00	
5	1240.00 · Interfund Receivable:1240.05 · Due from (to) Interfund - 05		2,525,965.81
5	1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	45,176.38	28,160.82
5	1600.00 · County Collection Accts:1600.05 · County Collection - 05	15,675.14	
5	1610.00 · Deferred Pension Outflows:1610.05 · Deferred Pension Outflows - 05	56,916.95	
5	1611.00 · Deferred OPEB Outflows:1611.05 · Deferred OPEB Outflows - 05	90,584.00	
5	1730.00 · Land Improvements:1730.05 · Land Improvements - 05	54,669.57	
5	1750.05 · Water System	6,657,801.75	
5	1751.05 · SCADA System	172,423.27	
5	1770.00 · Building Improvements:1770.05 · Building Improvements - 05	89,272.60	
5	1780.00 · Office & Other Equip.:1780.05 · Office & Other Equip. - 05	21,513.36	
5	1790.00 · Vehicles:1790.05 · Vehicles - 05	32,187.25	
5	1800.00 · Maintenance Equipment:1800.05 · Maintenance Equipment - 05	73,307.12	
5	1820.05 · Inflow and Infiltration - 05	26,031.00	
5	1830.05 · Work in Progress	0.00	
5	1830.05 · Work in Progress:1831.05 AME Well Design - 05	0.00	
5	1830.05 · Work in Progress:1832.05 New Water Well Location - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Alpine Meadows Bridge Replac - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Water Line Project - 05	0.00	
5	1830.05 · Work in Progress:1835.05 Tank 4 & 4A Replacement - 05	0.00	
5	1830.05 · Work in Progress:1836.05 Remote Read Meters - 05	0.00	
5	1830.05 · Work in Progress:1837.05 Upgrade Backup Battery Tank 2&5	0.00	
5	1830.05 · Work in Progress:1838.05 Forest Service Use Permit	0.00	
5	1830.05 · Work in Progress:1839.05 Water Line Chalet Road to J.S.T.	0.00	
5	1830.05 · Work in Progress:1840.05 Fire Flow Improvements	0.00	
5	1830.05 · Work in Progress:1841.05 Booster Pump Site	0.00	
5	1830.05 · Work in Progress:1842.05 Water & Wastewater Master Plan	0.00	
5	1830.05 · Work in Progress:1843.05 Admin Office ADA Compliant	4,512.11	
5	1830.05 · Work in Progress:1845.05 Zone 3 Water Testing Site	0.00	

Fund	Account	Debit	Credit
5	1830.05 · Work in Progress:1846.05 Rate Study	0.00	
5	1830.05 · Work in Progress:1847.05 Alpine Estates Well #1 Rehab	47,010.80	
5	1830.05 · Work in Progress:1848.05 Water Tank Inspection & Eval	47,294.27	
5	1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - 05		3,620,006.27
5	1885.00 · Net Pension Asset:1885.05 · Net Pension Asset - 05	0.00	
5	1910.05 · Land Use & Ease Rights - 05	17,435.50	
5	2010.05 · Accounts Payable - 05		0.00
5	2050.05 · Retention Payable - 05		0.00
5	2060.00 · OPEB Liability:2060.05 · OPEB Liability - 05		281,656.10
5	2070.00 · Accrued Payroll & Taxes:2070.00 · Accrued Payroll & Taxes - 05	10,752.42	0.00
5	2070.00 · Accrued Payroll & Taxes:2070.05 · Accrued Payroll & Taxes - 05		6,989.06
5	2075.00 · Accrued Vacation Pay - 05 Fund	4,414.56	0.00
5	2075.00 · Accrued Vacation Pay:2075.05 · Accrued Vacation Pay - 05		17,575.89
5	2080.00 · Deferred Pension Inflows:2080.05 · Deferred Pension Inflows - 05		470.00
5	2081.00 · Deferred OPEB Inflows:2081.05 · Deferred OPEB Inflows - 05		23,377.00
5	2085.00 · Net Pension Liabilities:2085.05 · Net Pension Liabilities - 05		30,306.00
5	2091.05 · HRA Plan Payable - 05		13,477.59
5	2095.05 · Caterpillar Financial Services - 05		54,143.74
5	3000.00 · Retained Earnings (Overall)		540,843.27
5	3000.05 · Retained Earnings - 05	1,338,317.09	
5	3005.00 · Invest. Plant & Equip.:3005.05 · Invest. Plant & Equip. - 05		3,542,224.00
5	3010.00 · Design. for Cap. Outlay:3010.05 · Design. for Cap. Outlay - 05		0.00
5	4010.05 · Water Revenue		1,038,151.76
5	4050.00 · Connection Fees:4050.05 · Connection Fees - 05		18,601.00
5	4300.00 · Fire Fuel Management Fees:4300.05 · Fire Fuel Mgmt - 05		0.00
5	4999.00 · Other Revenue:4999.00 · Other Revenue - 05		0.00
5	4999.00 · Other Revenue:4999.05 · Other Revenue - 05		9,749.94
5	5020.00 · Salaries Administration:5020.05 · Salaries Administration - 05	85,054.51	
5	5032.00 · Salaries and Wages O&M:5032.05 · Salaries & Wages O & M - 05	73,708.41	
5	5103.00 · Benefits - Admin.:5103.05 · Benefits - Admin. - 05	11,387.44	
5	5104.00 · Benefits - O & M:5104.05 · Benefits - O & M - 05	29,731.31	
5	5106.00 · Health Plan Co-Insur.:5106.05 · Health Plan Co-Insur. - 05	635.21	
5	5110.00 · Directors' Fees:5110.05 · Directors Fees - 05	985.00	
5	5120.00 · Insurance - Admin.:5120.05 · Insurance - Admin. - 05	7,846.00	
5	5151.00 · Parts/Tools/Misc. Equip:5151.05 · Parts/Tools/Misc Equip. - 05	10,080.97	
5	5162.00 · Postage and Delivery:5162.05 · Postage & Delivery - 05	1,301.66	
5	5165.00 · Cleaning:5165.05 · Cleaning Service - 05	0.00	
5	5166.00 · Newsletter and Printing:5166.05 · Newsletter - 05	996.08	
5	5167.00 · Office Expense:5167.05 · Office Expense - 05	3,651.70	
5	5168.00 · Dues and Subscriptions:5168.05 · Dues & Subscriptions - 05	4,138.21	
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	243.20	
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	681.03	
5	5170.05 · Analytical Testing - 05	6,453.20	

Fund	Account	Debit	Credit
5	5180.00 · Consultants- Accounting:5180.05 · Consultants-Accounting - 05	7,200.82	
5	5181.00 · Consultants- Audit:5181.05 · Consultants-Audit - 05	0.00	
5	5190.00 · Consultants-Legal Fees:5190.05 · Consultants-Legal Fees - 05	501.55	
5	5196.00 · Consultants-Misc.:5196.05 · Consultants-Misc. - 05	1,033.49	
5	5225.00 · OPEB Trust - Annual Funding:5225.05 · OPEB Trust - Annual Funding - 05	0.00	
5	5231.00 · Building Maintenance:5231.05 · Building Maint/Supplies - 05	7,857.80	
5	5232.00 · R & M Admin.:5232.05 · R & M Admin. - 05	2,986.35	
5	5239.00 · R & M Vehicles:5239.05 · R & M Vehicles - 05	1,845.02	
5	5240.00 · R & M Water/Sewer:5240.05 · R & M Water/Sewer - 05	7,284.33	
5	5311.00 · Gas & Electric - Admin:5311.00 · Gas & Electric - Admin - 05	0.00	52.95
5	5311.00 · Gas & Electric - Admin:5311.05 · Gas & Electric - Admin - 05	6,894.44	
5	5312.00 · SCADA System - 05	2,210.38	
5	5320.05 · Travel & Meetings - 05	0.00	
5	5323.00 · Education Staff/Board:5323.05 · Education (GM & Board) - 05	128.16	
5	5324.00 · Uniforms:5324.05 · Uniforms - 05	718.06	
5	5342.00 · ASCWD Fuel:5342.05 · ASCWD Fuel - 05	1,398.81	
5	5371.00 · Telephone:5371.05 · Telephone - 05	1,173.42	
5	5394.00 · Gov Mandates:5394.05 · Gov Mandates - Water - 05	8,916.81	
5	5513.00 · Depreciation Expense:5513.05 · Depreciation - 05	100,284.00	
5	5602.00 · Miscellaneous - O & M:5602.05 · Misc. - O & M - 05	12,457.89	
5	4850.00 · Interest Revenue:4850.05 Interest Revenue		10,624.95
5	5396.05 · Interest Expense:5396.05 · Interest - 05	46.92	
5 Total		11,853,791.14	11,762,376.15
6	1020.06 · Petty Cash	348.89	
6	1036.06 Plumas Bank Checking	111,133.30	
6	1042.06 · Placer - Int. 771	174,195.48	
6	1070.06 · LAIF Accounts	188,734.03	
6	1041.00 Placer Co - Taxes 770	566,214.61	
6	1160.06 · Other Accounts Receivable	0.00	
6	1210.06 · Principal Stock	0.00	
6	1240.00 · Interfund Receivable:1240.06 · Due from (to) Interfund - 06		29,329.05
6	1550.00 · Prepaid Expenses:1550.06 · Prepaid Expenses - 06		0.00
6	1710.00 · Land:1710.06 · Land - 06	319,060.00	
6	1715.06 · Firehouse	376,338.21	
6	1718.06 · Firehouse Vehicles & Equipment	343,336.45	
6	1830.05 · Work in Progress: VSB Expansion - 06	0.00	
6	1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06		557,262.64
6	2010.00 · Accounts Payable:2010.06 · Accounts Payable - 06	247.16	247.16
6	2070.00 · Accrued Payroll & Taxes:2070.06 · Accrued Payroll & Taxes - 06		0.00
6	2090.06 · Deferred Grant Revenue		0.00
6	2100.00 · Deposit Credit from NTFD - 06	0.00	
6	3002.06 · Undesignated - GF - 06		439,473.00
6	3005.00 · Invest. Plant & Equip.:3005.06 · Invest. Plant & Equip. - 06		495,024.01

Fund	Account	Debit	Credit
6	3006.06 · Invest. Fixed Assets - F - 06		0.00
6	3010.00 · Design. for Cap. Outlay:3010.06 · Design. for Cap. Outlay - 06		0.00
6	4200.06 · Fire Mitigation Fees - 06		973.28
6	4300.06 · Fire Fuel Management Fees - 06		0.00
6	4510.00 · Property Tax Revenue:4510.06 · Property Tax Revenue - 06		453,629.96
6	4999.00 · Other Revenue:4999.06 · Other Revenue - 06		0.00
6	5110.00 · Directors' Fees:5110.06 · Directors Fees - 06	985.00	
6	5151.00 · Parts/Tools/Misc. Equip:5151.06 · Parts/Tools/Misc Equip.	256.08	
6	5167.00 · Office Expense:5167.06 Office Expense	0.00	
6	5169.00 · Bank & Collection Fees:5169.06 · Bank Fees - 06	681.03	
6	5180.00 · Consultants- Accounting:5180.06 · Consultants-Accounting - 06	7,200.80	
6	5181.00 · Consultants- Audit:5181.06 · Consultants-Audit - 06	0.00	
6	5190.00 · Consultants-Legal Fees:5190.06 · Consultants-Legal Fees - 06	358.25	
6	5196.00 · Consultants-Misc.:5196.06 · Consultants-Misc. - 06	159.00	
6	5220.06 · NTFD Contract - 06	58,833.69	
6	5221.06 · Fire Fuel Management Fee - 06	3,525.00	
6	5232.06 · R & M Admin - 06	0.00	
6	5311.00 · Gas & Electric - Admin:5311.06 · Gas & Electric - Admin - 06	6,894.45	
6	5312.00 · SCADA Sys:5312.06 · SCADA System - 06	0.00	
6	5394.00 · Gov Mandates:5394.06 Gov Mandates - Fire - 06	0.00	
6	5395.00 · Tax Administrative Charge - 06	0.00	
6	5513.00 · Depreciation Expense:5513.06 · Depeciation - 06	8,844.00	
6	5602.00 · Miscellaneous - O & M:5602.06 · Misc. - O & M - 06	0.00	
6	5905.06 · Fire Mitigation Fees		0.00
6	4850.00 · Interest Revenue:4850.06 Interest Revenue		10,624.95
6 Total		2,167,345.43	1,986,564.05
Grand Total		20,082,923.72	20,082,923.72

EXHIBIT D2

NTFPD-ASCWD RESPONSE CALLS
January 2025

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FD1.19)	Basic Incident Type (FD1.21)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken 2 (FD1.66)
2025000122	1/2/2025 9:35	500 ALPINE MEADOWS RD / 1000 SNOW CREST Road	96146	Motor vehicle accident with no injuries.	B5, E56, M	Control traffic	
2025000131	1/2/2025 10:45	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2025000133	1/2/2025 10:56	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	B5, M58	Transport person	
2025000138	1/2/2025 11:48	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	B5, M53	Provide advanced life support (ALS)	Transport person
2025000147	1/2/2025 12:03	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M58	Transport person	
2025000165	1/2/2025 14:39	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2025000277	1/3/2025 15:12	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M52	Provide advanced life support (ALS)	
2025000292	1/3/2025 17:16	500 ALPINE MEADOWS RD / 1000 SNOW CREST Road and SNOW CREST RD	96146	Motor vehicle accident with no injuries.	E53, B5, M	Investigate	
2025000381	1/4/2025 12:38	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Refusal of EMS care	
2025000390	1/4/2025 13:38	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2025000415	1/4/2025 16:27	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2025000459	1/5/2025 3:11	2090 CHALET RD #4	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2025000498	1/5/2025 10:50	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025000529	1/5/2025 13:38	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M53	Provide advanced life support (ALS)	Transport person
2025001157	1/11/2025 13:56	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Transport person	Provide advanced life support (ALS)
2025001162	1/11/2025 14:13	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M53	Provide advanced life support (ALS)	Transport person
2025001174	1/11/2025 15:24	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2025001254	1/12/2025 11:32	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide basic life support (BLS)	
2025001274	1/12/2025 15:20	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025001367	1/13/2025 12:38	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025001536	1/14/2025 23:01	2273 BEAR CREEK Drive	96146	Motor vehicle accident with no injuries.	B5, E51, M	Investigate	
2025001567	1/15/2025 11:51	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	
2025001650	1/16/2025 11:27	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025001651	1/16/2025 11:41	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56, E51	Transport person	
2025001664	1/16/2025 12:53	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025001858	1/18/2025 11:28	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2025001861	1/18/2025 11:33	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025001880	1/18/2025 14:15	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025001962	1/19/2025 11:07	135 ALPINE MEADOWS RD #26	96146	Assist invalid	E51, M51	Assist physically disabled	
2025001982	1/19/2025 14:21	2600 ALPINE MEADOWS Road	96146	Emergency medical service, other	M56	Provide advanced life support (ALS)	
2025002053	1/20/2025 7:42	135 ALPINE MEADOWS RD #26	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2025002085	1/20/2025 12:44	135 ALPINE MEADOWS RD #26	96146	Assist invalid	M51	Assist physically disabled	
2025002268	1/22/2025 12:10	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Transport person	Provide advanced life support (ALS)
2025002572	1/25/2025 10:52	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2025002612	1/25/2025 16:27	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025002980	1/29/2025 12:07	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2025003208	1/31/2025 13:40	2600 ALPINE MEADOWS Road	96146	Dispatched and cancelled en route	M53, B5, E	Cancelled en route	

Total Calls =37

EXHIBIT D3

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: D3

MEETING DATE: 2/14/2025

General Managers Report

TO: ASCWD Board of Directors Date: February 6, 2025

FROM: Joe Mueller, General Manager

SUBJECT: General Manager and Office Activities for the Month of January 2025

Projects

1) Alpenglow (Previously Alpine Sierra) Subdivision

Reviewed for updating, the 2014 District "Will Serve Letter" and listed terms and conditions for District services to the subdivision

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

2) White Wolf Subdivision

No activity this month

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

General Business

- Reviewed and compared operations staff job descriptions and total compensation of the local area districts to that of ASCWD.
- Worked with staff on the day-to-day field operations.
- Assisted with the cleaning and prep of the operations office behind the office manager's office that is being converted into the IT, SCADA, and security monitoring room.
- Worked with customers on trash pickup services and the requirements for customers to provide safe and clear access to the trash bins for pickup to occur.
- Reviewed construction plans identifying the water and sewer services in the area.
- Began the preparation of the District 2025/26 budget.
- Met with and reviewed resumes of individuals that are interested in working for the District in operations.

- Reviewed customer request for penalty and late fee waiver.
- Assisted Operations with the evaluation of water losses and / or leak identification.
- Attended the monthly area General Managers meeting.

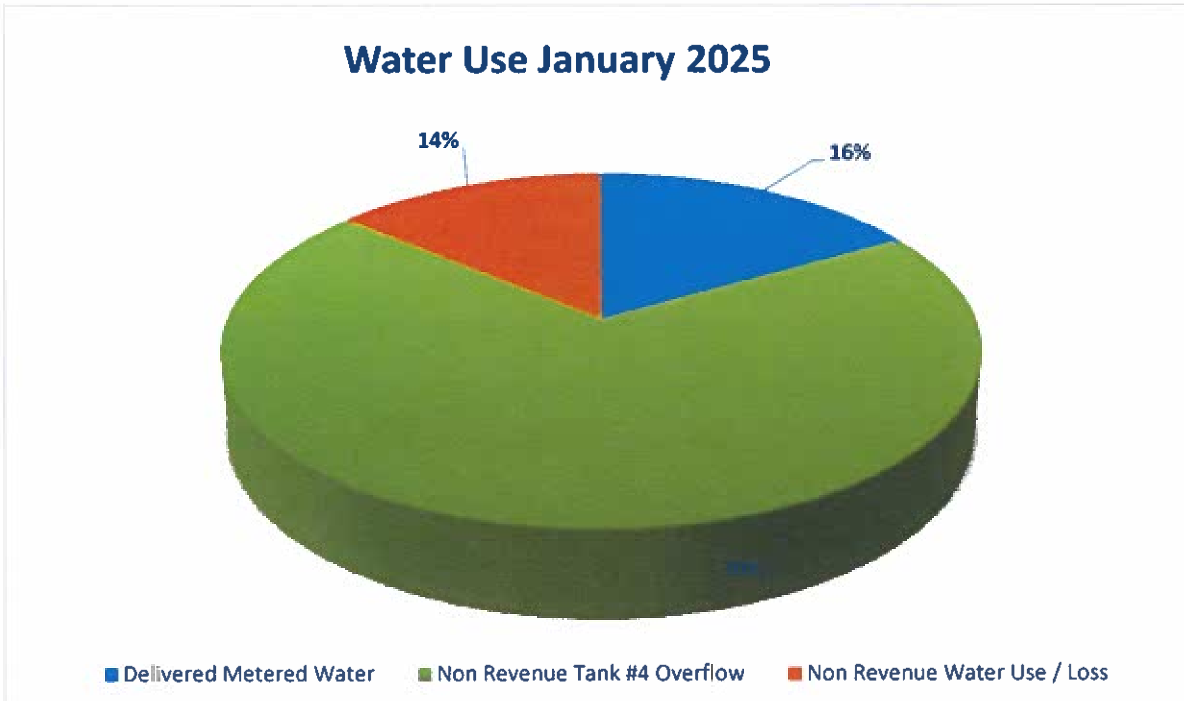
Office Activities Performed by Office Manager

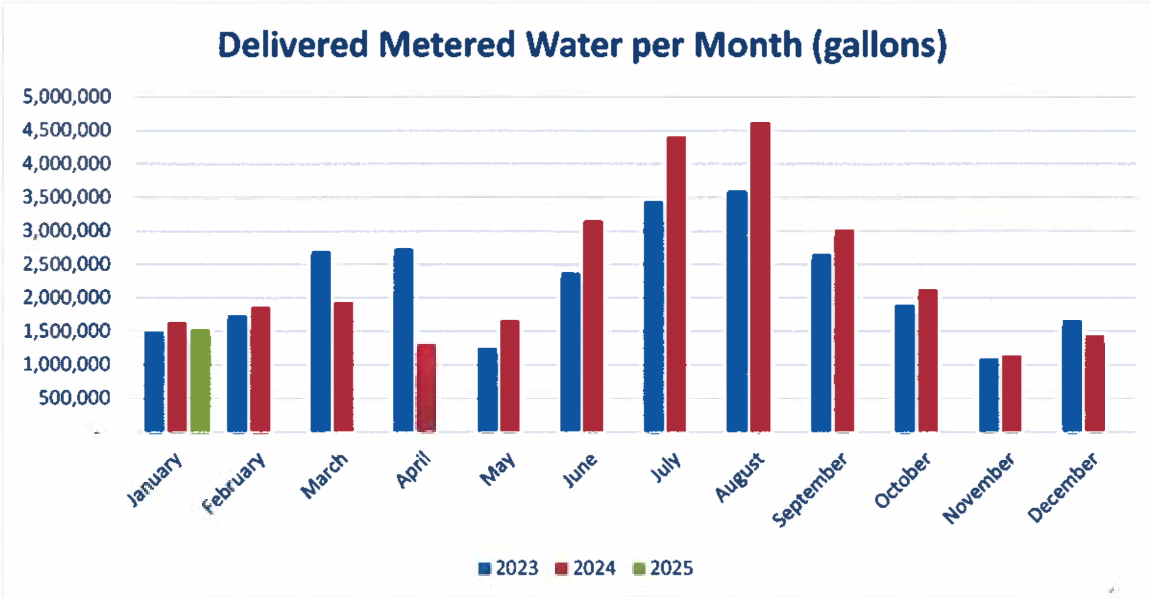
- Filed the following reports: CA Waterboard Drought Report Annual Inventory, DOORS Report on the District owned diesel off road vehicles with CA Air Resources Board, and Annual PCI Compliance on credit card data security.
- Began updating our system on backflow customers and associated data.
- Set up the new board members with CSDA to complete the required certifications.
- Set up the new board members as signers with Plumas Bank.
- Processed customer payments.
- The current past due Accounts Receivable are 22 down from 25 last month.
- Updated District accounts with USA Dig, and CA Rural Water Association
- Responded to Title company inquiries on customer account balances and payoff amounts.

EXHIBIT D4

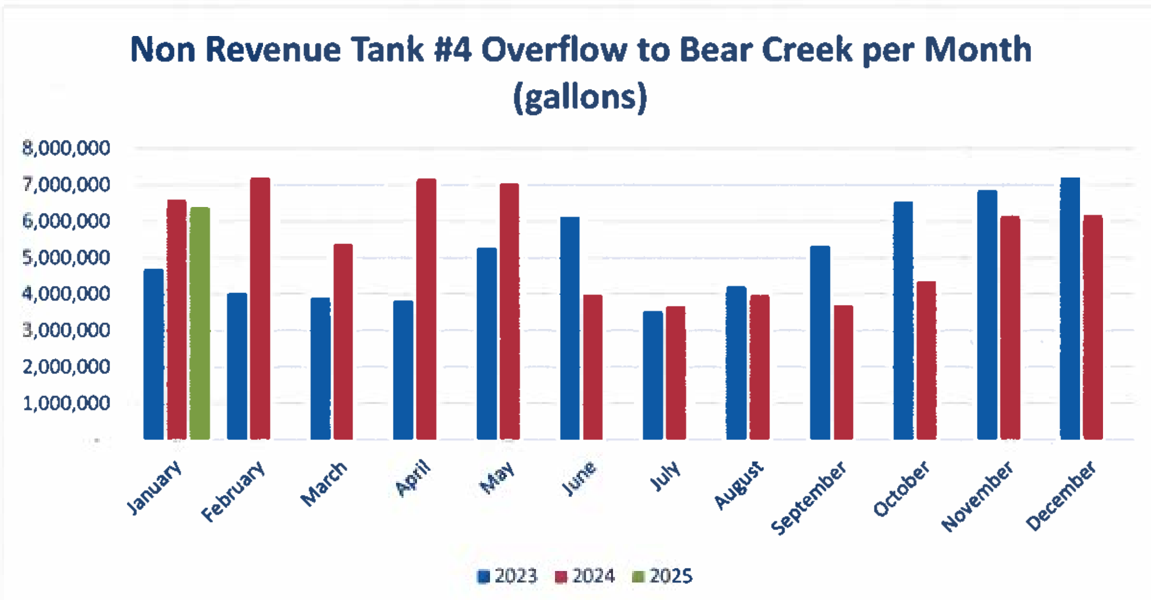
ALPINE SPRINGS COUNTY WATER DISTRICT
JANUARY 2025 WATER REPORT

Total Potable Water Production	9,147,640	Gallons
Delivered Metered Water	1,522,314	Gallons
Non Revenue Tank #4 Overflow	6,376,476	Gallons
Non Revenue Water Use / Loss	1,248,850	Gallons

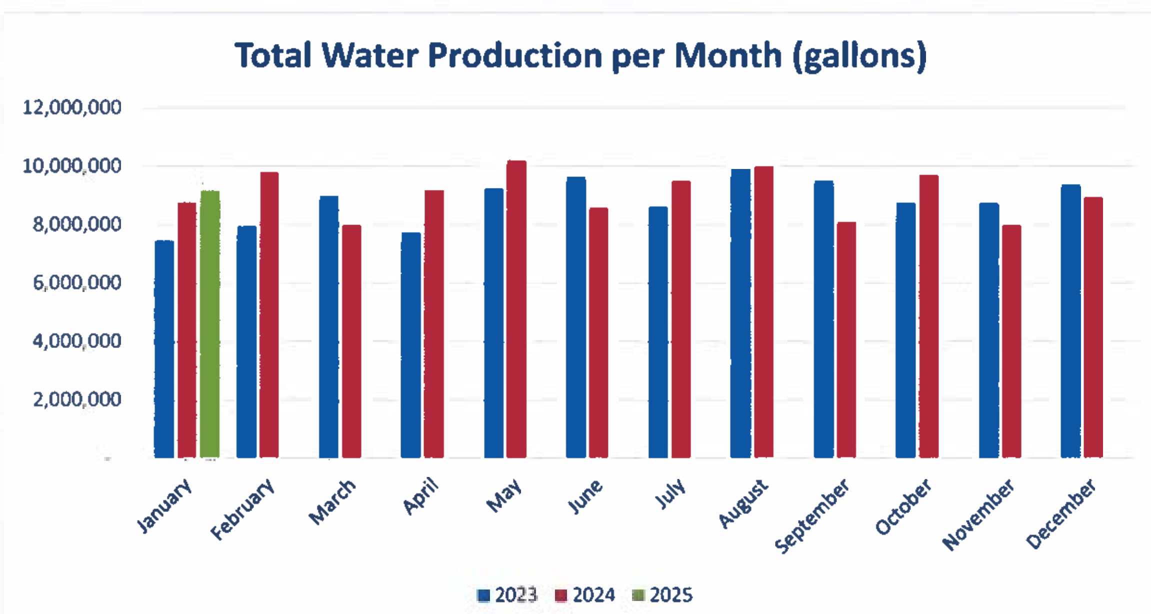




Delivered Metered Water per Month (gallons)
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
January
February
March
April
May
June
July
August
September
October
November
December
2023
2024
2025



Non Revenue Tank #4 Overflow to Bear Creek per Month (gallons)
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
January
February
March
April
May
June
July
August
September
October
November
December
2023
2024
2025



Total Water Production per Month (gallons)
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
January
February
March
April
May
June
July
August
September
October
November
December
2023
2024
2025

EXHIBIT D5

T-TSA BOARD MEETING SUMMARY

01/15/2025 Regular Board Meeting

1) **The January 15, 2025, Board meeting was held in person**, with one Director by teleconference and one absent.
   - Board Meeting Videos Can Now Be Found on YouTube: https://www.youtube.com/@TTSABoardVideos/featured

2) **Public Comment:** (provided during Public Comment or Agenda items)
   - Soraya Bedout-Morz.
   - Frank Morz

3) **Status Report:**

   a) **Operations Report:**
   - All plant waste discharge requirements were met, and the plant performed well in December.
   - Cleaned digester #31 sludge recirculation lines.

   b) **Laboratory Report:**
   - Method update package submitted.
   - Scheduling on-site assessment for March/April timeline.
   - Ongoing rounds of refresher training.

   c) **Public Outreach:**
   - Plant tour for Truckee Elementary 5th graders.

   d) **Capital Projects Report:**
   - Digestion Improvements Project: Reviewed and finalized the basis of design verification.
   - TRI Alpine Meadows to Olympic Valley Rehabilitation Project: Beginning to submit and pay for permit applications.
   - Nutrient Removal Alternatives Study: Workshop with Carollo and T-TSA staff to refine site layout. Discussions of funding approach and project delivery approach.
   - Fate and Transport Study: Initial trending developed. More data from additional wells will help clear up the picture.
   - Please visit the **"Projects"** page on the Agency website for updates on ongoing projects by using the following link: https://www.ttsa.ca.gov/home/pages/construction-projects

   e) **Other Items Report:**

   The Board Approved:
   - Meeting Minutes for December 18, 2024.
   - December General Fund Warrants.
   - Receive and File the Annual Fiscal Year 2023-2024 (FY24) Audit.
   - Financial Results for the Month Ending December 31, 2024.
   - Purchase of a Ford F350 Dump Truck.

   Additionally:
   - The Board denied the appeal of sewer service charges for APN 045-6901-014-000.
   - Staff held a Quarterly Safety Meeting.
   - Staff processed the Bi-Annual Service Charge Billing that went out to customers.
   - Connection Fee increases effective January 1, 2025.
   - Introduction to Director Smelser's Replacement, Mr. Albert "Bert" Clement from Alpine Springs.

EXHIBIT E1

Alpine Springs County Water
Budget and Finance Committee Report
Thursday, January 08, 2025 9:30 a.m.

Members:	Janet Grant, District Director, Chair
	Evan Salke, District Director
	Joe Mueller, General Manager
Advisors:	Mike Dobrowski, CPA, District Accountant
Staff:	Laurie Axell, Office Manager
Guests:	Vera Kis, auditor, Damore Hamric & Schneider
	Ron Ley, auditor, Damore Hamric & Schneider

Items discussed and recommendations to board:

1. PUBLIC COMMENT
   a. No public comment.

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION

   a. Monthly Financial Reports
      i. After reviewing the December financial statements the committee recommends approval.
   b. Treasurer's Report
      i. The committee reviewed the Treasurer's report and recommends approval.
   c. Financial Audit for the fiscal year 2023-2024
      i. Vera Kis presented an overview of the audit. Committee members asked a few questions. Vera will be at our Board meeting on January 13 to present the audit to the board.
   d. Unbudgeted expenses
      i. There were no unbudgeted expenses this month.

3. MEMBERS' COMMENTS
   a. No members' comments

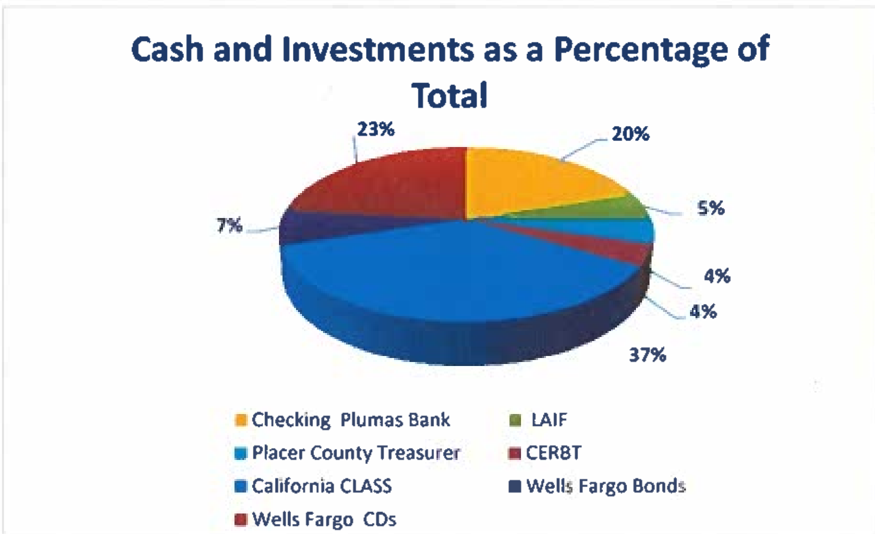
4. CORRESPONDENCE
   a. There was no correspondence this month to the committee.

5. ADJOURNMENT
   a. The committee adjourned at 10:34 a.m.

6. NEXT MEETING
   a. Next B&F meeting: Thursday, February 13, 2025 9:30 a.m.

ALPINE SPRINGS COUNTY WATER DISTRICT
FEBRUARY2025 TREASURERS REPORT
FY 24/25

	Account Balance	Report Date	Interest
Checking Plumas Bank	$ 784,251	2/4/2025	0.00%
LAIF	$ 190,929	2/4/2025	4.434%
Placer County Treasurer	$ 174,195	12/31/2024	3.731%
CERBT	$ 155,117	2/3/2025	1.150%
California CLASS	$ 1,422,562	1/31/2025	4.425%
Wells Fargo Bonds	$ 255,359	11/31/2024	4.800%
Wells Fargo CDs	$ 904,374	11/31/2024	4.670%
	$ 3,886,786		



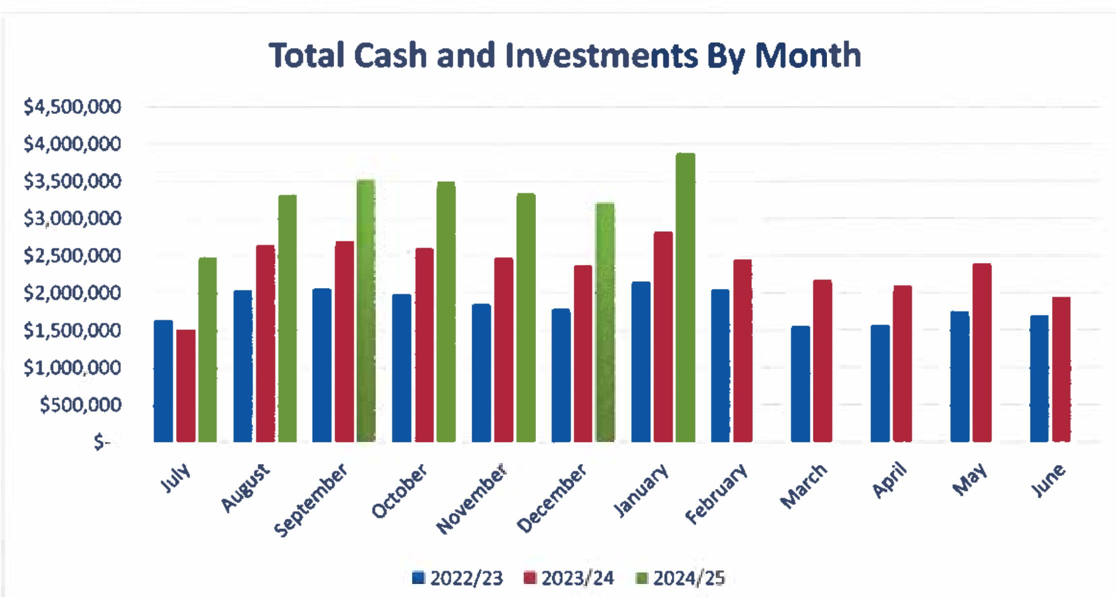


EXHIBIT E4

Administration and Personnel Committee Meeting
Report

Date: Thursday January 30, 2025
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 9 :00 a.m.
Members; Albert Clement, Chair
Joe Mueller, General Manager
Evan Salke, Director

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1. **CALL TO ORDER** Meeting was called to order at 9:00 am.

2. **PUBLIC COMMENT.** There was no public comment.

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

   a. Reviewed suggested changes to the District's "Salary Schedule" as it pertains to the operations staff for a recommendation to the Board. The committee supports the pay scale recommended market adjustments for both the Operator and Operations Supervisor job descriptions.
   b. The committee also agreed to propose to the board that the District post only for the operator position first and screen those candidates before posting and pursuing the filling of the operations supervisor position.

4. **MEMBERS' COMMENTS;**
   There were no comments to report at this time.

5. **ADJOURNMENT.** The meeting was adjourned at 9:40am.

EXHIBIT F1

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F1

MEETING DATE: 02/14/2025

Staff Report

TO: ASCWD Board of Directors

Date: February 3, 2025

FROM: Joe Mueller, General Manager

SUBJECT: DISTRICT CONTRACTS

BACKGROUND:

Per the Alpine Spring County Water District, Board Goals / Objectives 2024 /25 Matrix, Goal #3, Budget resources to ensure that money, staff, and facilities are available for the District to operate within all the policies of the Board, Objective 3.2, Annually review a list of all active District Contracts which will include: service provided, amount, inception date, and expiration date.

DISCUSSION:

Discuss the list of current District contracts and make comments or recommendations to staff.

FISCAL IMPACT:

No fiscal impact at this time, contracts are presented for review and discussion, all contracts are current and executed.

Attachments:

1. 2025 list of current ASCWD contracts

ASCWD 2025 ACTIVE CONTRACT LIST

CONTRACT	DATE SIGNED OR COMMENCEMENT DATE	TERM	EXPIRES	AMOUNT PER YEAR
NTFPD	1/1/2025	15 years	31-Dec-39	$772,732
Cat 907M	11/14/2022	36 Months	21-Dec-25	$54,187
TTSD	6/9/2023	24 Months	June 30, 2025 / Franchise agreement with Placer County	$228,830
Carollo Engineers CIP	12/8/2023	19 Months	30-Jun-25	Task Based billed under CIP
Feather River Forestry	11/8/2024	Open Task Based	Open	$32,220
BB&K	2/1/2004	Open Task Based	Open	$15,000
Reno Tax Services	10/10/2024	Monthly	Open	$73,433
Tahoe Guide Web Services	4/13/2005	Open Task Based	Open	$600
Tahoe Paper Trail	1/1/2008	Open Task Based	Open	$4,800
CORE Utilities Inc. billing program	12/1/2012	Open	Open	$650
Verizon Cell Phones	11/16/2016	Monthly	Open	$1,980
Xerox (Copier/Scanner/Fax)	6/11/2024	Monthly	1-Jun-29	$2,848
Badger/Beacon water meter reading program	4/1/2019	Monthly	Open	$1,560
Independent Technologies office computer support	9/29/2022	Monthly	Open	$5,000

EXHIBIT F2

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F2

MEETING DATE: 02/14/2025

Staff Report

TO: ASCWD Board of Directors Date: February 3, 2025

FROM: Joe Mueller, General Manager

SUBJECT: SEMI ANNUAL REVIEW OF DISTRICT GOALS AND OBJECTIVES

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.

The Administration and Personnel Committee met on March 27, 2024, to review, discuss and suggest updates to the Goals and Objectives for Fiscal Year (FY) 2024/25.

At the April 3, 2024, Regular ASCWD Board Meeting, the Board reviewed the recommended changes proposed by the Administration and Personnel Committee and voted to approve those changes for the FY 2024/25 ASCWD Goals and Objectives.

This is the Semi-Annual Review of FY 2024/25 Goals and Objectives Matrix.

DISCUSSION:

Discuss the Semi-Annual Review of the FY 2024/25 Goals and Objectives Matrix.

FISCAL IMPACT:

No fiscal impact

Attachments:

1. Semi-Annual - 2024/25 Board Goals and Objectives Matrix

Alpine Springs County Water District
Board Goals/Objectives 2024/25 Matrix
Reviewed Semi Annually; January 2025 and July 2025

For additional information all District policies are posted at www.alpinesprings.org

GOAL	OBJECTIVE (ACTION PLAN)	WHO	WHEN/ % COMPLETE	January 2025 Review	July 2025 Review
1. Review 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 2025/100%	On track to be reviewed before May 2025	
	1.2 Review of General Manager	Administration and Personnel Committee, GM, Board	May 2025/ 100%	On track to be reviewed before May 2025	
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 2025/ 100%	District staff throughout the year have been working with Carollo Engineers moving identified projects forward through the design and engineering phases adjusting Master plan priorities as needed.	

	2.2. Inform valley residents via a park bulletin board and the newsletter about water conservation practices . *(Policy 1.2.0*	**Board, GM**	**August 2024/ 100%**	**The Park bulletin board is continuously updated with water conservation ideas throughout the park season**	
	2.3. Maintain volunteer membership on Board Committees through continued communications via the District Newsletters and Park message board. *(Policy 2.0.0)*	**Board, GM**	**June 2025/ 100%**	**Information on volunteer opportunities have been included in District newsletters along with being posted on the park message board.**	
	2.4. Discuss and update park user fees for Alpine Meadows residents/non-residents for the next park season. *(Policy 6.1.0)*	**Park, Recreation, Greenbelt Committee, Board, GM**	**April 2025/ 100%**	**On track to be updated before April 2025**	
	2.5. Identify possible locations for defensible space work on selected District owned greenbelt lands for the following fiscal year, through volunteer community work force. *(Policy 6.6.0)*	**Park, Recreation, Greenbelt Committee, Board, GM**	**June 2025/100%**	**On track to be reviewed before June 2025**	

	2.6. Continue to develop, update, hire a Forster to write a treatment plan, and keep current the multi-phase plan for stewardship of District owned greenbelt lands. Through Community events, workshops, and the evaluation of a parcel tax for defensible space. *(Policy 6.6.0)*	**Park, Recreation, Greenbelt Committee, Board GM**	**March 2025/ 75%**	**In the fall of 2024, a professional Forester was hired and has begun work on preparing a treatment plan for District Greenbelt lands that will be used for future grant applications**	
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 2025/ 100%**	**On track, work has begun on the development of the 2025/26 budget with anticipated approval before June 2025**	
	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 2025/ 100%**	**A review of active District Contracts is part of the February 2025 Board of Directors Meeting**	
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 communications.**	**Board, GM**	**Continuous 100%**	**The Fall newsletter was published in November, the District hosted a Holiday open house, and the**	

				District General Manager participated in the Annual valley wide Meeting and the Annual Valley Evacuation Drill.	
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	

EXHIBIT F3

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F3

MEETING DATE: 02/14/2025

Staff Report

TO: ASCWD Board of Directors Date: January 31, 2025

FROM: Joe Mueller, General Manager

SUBJECT: Operations Staff Salary Schedule

BACKGROUND:

Over the past decade the cost of living increase in the Tahoe basin has outpaced the Consumer Price Index (CPI) and most areas due to numerous factors such as the rise in popularity of short-term rentals, advances in technology that permit remote work, and in 2020 the COVID -19 pandemic. These factors and more have stressed the local area resources, housing supply, and workforce to historic levels. Amongst these factors the local districts have adjusted salary ranges multiple times in an effort to remain competitive and with the hope of allowing a percentage of the workforce the ability to live locally for much needed and required emergency response.

Based on the attached "Local Area Districts Operations Salary Comparison Chart" it has become apparent that ASCWD has started to trail in compensation in comparison to the other local Districts and that a Market Adjustment is needed.

The Administration and Personnel Committee met on January 30th to review and discuss the area operations positions salaries and proposed market adjustments to ASCWD operations staff. The committee provided the following recommendation "The committee supports the pay scale recommended market adjustments for both the Operator and Operations Supervisor job descriptions."

DISCUSSION:

Consideration of market adjustments to the Operations positions of the ASCWD Employee Salary Schedule.

FISCAL IMPACT:

The budget expense for wages and benefits of the District operations staff, approved through the FY 2024/2025 Budget would not be affected due to the current vacancy which provides a positive variance.

On a fiscal year bases the salary increases will result in increases to the operations wages and benefits expense ranging from approximately $15,000 to $114,000 dependent on staffing positions and staff experience levels.

RECOMMENDATION:

Accept the recommendation of the Administration and Personnel Committee, and adopt the proposed market adjustments to the Operations positions of the ASCWD Employee Salary Schedule

ATTACHMENTS:

1- Proposed Alpine Springs County Water District Salary Schedule
2- Local Area Districts Operations Salary Comparison Chart

Alpine Springs County Water District
Hourly Salary Schedule

		General Manager		Office Manager		O&M Supervisor		O&M Operator	
Effective Date	COLA	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
Proposed February 1, 2025 Market Adjustment		N/A	N/A	N/A	N/A	$48.88	$66.86	$35.32	$46.67

Updated 02/03/25

Local Area Districts Operations Salary Comparison Chart

	O&M Operator Hourly		Percent Change	
ASCWD	$ 30.98	$ 36.75		
ASCWD Current	$32.96			
ASCWD Proposed	$ 35.32	$ 46.67	14%	27%
North Tahoe PUD	$ 33.31	$ 42.48		
Northstar CSD	$ 39.50	$ 48.01		
Truckee Donner PUD	$ 39.74	$ 48.31		
Tahoe City PUD	$ 39.88	$ 51.84		
Truckee Sanitary District	$ 41.06	$ 51.16		
Olympic Valley PSD	$ 41.62	$ 50.59		

			Difference	
ASCWD	$ 64,436.65	$ 76,430.85		
ASCWD Current	$68,556.80		$ 4,900.98	$ 28,510.38
ASCWD Proposed	$ 73,457.78	$ 97,067.18	$ 9,021.13	$ 20,636.33
North Tahoe PUD	$ 69,284.80	$ 88,358.40		
Northstar CSD	$ 82,160.00	$ 99,860.80		
Truckee Donner PUD	$ 82,659.20	$ 100,484.80		
Tahoe City PUD	$ 82,950.40	$ 107,827.20		
Truckee Sanitary District	$ 85,404.80	$ 106,412.80		
Olympic Valley PSD	$ 86,569.60	$ 105,227.20		

	O&M Supervisor Hourly		Percent Change	
ASCWD	$ 33.48	$ 45.80		
ASCWD Current	$43.82			
ASCWD Proposed	$ 48.88	$ 66.86	46%	46%
Truckee Donner PUD		$ 57.32		
Northstar CSD	$ 47.80	$ 58.10		
Tahoe City PUD	$ 50.63	$ 65.82		
Truckee Sanitary District	$ 55.87	$ 69.63		
North Tahoe PUD	$ 56.61	$ 72.24		
Olympic Valley PSD	$ 58.57	$ 71.20		

			Difference	
ASCWD	$ 69,640.16	$ 95,259.57		
ASCWD Current	$91,145.60		$ 10,529.03	$ 47,933.37
ASCWD Proposed	$ 101,674.63	$ 139,078.97	$ 32,034.47	$ 43,819.40
Truckee Donner PUD	$ -	$ 119,225.60		
Northstar CSD	$ 99,424.00	$ 120,848.00		
Tahoe City PUD	$ 105,310.40	$ 136,905.60		
Truckee Sanitary District	$ 116,209.60	$ 144,830.40		
North Tahoe PUD	$ 117,748.80	$ 150,259.20		
Olympic Valley PSD	$ 121,825.60	$ 148,096.00		

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F4

MEETING DATE: 02/14/2025

Staff Report

TO: ASCWD Board of Directors Date: January 31, 2025

FROM: Joe Mueller, General Manager

SUBJECT: GENERAL MANAGER ONSITE HOURS

BACKGROUND:

As a California Special District, the duties and responsibilities of the General Manager (GM) are deemed full-time and extend to seven days per week, 24 hours per day. The General Manager position is defined as a salaried, exempt position with the GM having full charge, control, and ultimate responsibility for the entire day-to-day activities of the District. It is understood that the District's business and management affairs obligate the GM to represent the District beyond regular or customary District business office hours or workdays. The GM's workday schedule is varied and flexible, with the GM being available and providing service outside of the usual District business office hours or workdays, for example afterhours response to customer concerns, water /sewer breaks, power and or communications failures, and attendance and presentations at area meetings. The General Manager must attend meetings and events that are necessary for the accomplishment of District goals, state requirements, and responsibilities as dictated by state or county agencies, District bylaws, and by Board direction.

At present ASCWD stipulates the onsite hours for the GM to manage the District and provide oversite of District activities to be 24 hours per week. This has been based on a past model of high-tenured field Operations and Maintenance (O&M) staff with over 30 years of experience working for ASCWD, exclusively in Alpine Meadows. This, combined with minimal capital improvement project planning and implementation and no sizable subdivision development for more than 35 years, supported such a service model. The historical model required little to no involvement from the GM in providing field operations and maintenance oversite (as is typical of other area Utility Districts), minimum capital work, and no development infrastructure implementation. Through field staff retirements and attrition, the experience level and subsequent field staff knowledge of Alpine Meadows has been reduced. This has prompted the need for additional O&M staff oversite, training, and non-typical GM task work in District operations. This coupled with an increased emphasis on infrastructure management through the Master plan and capital project planning and implementation, along with the field work beginning on the Alpenglow development have all placed increased demands on the District's limited staff resources. Furthermore, the District's current GM has over 30 years of operations experience, capital project management and field project oversight, holding state certifications in all five areas of utility operations. This career experience uniquely positions him to provide technical expertise and oversight of development / capital projects while providing current field staff with advanced job development and growth opportunities. The District's operations staff have great potential to grow within the industry and with the District, additional hours on-site from the GM will help advance

District staff in their technical knowledge and growth.

DISCUSSION:

Consideration of increasing the General Manager onsite hours to provide additional oversight of the day-to-day affairs of the District to 32 hours per week from 24.

FISCAL IMPACT:

The staffing budget forecasting tool was updated with the following assumptions:

- The O&M field staff return to the past model of two equally qualified and interchangeable full-time operators, augmented as needed by a seasonal employee.
- The market adjustments to the operations positions are adopted.
- The current vacancy of the Operations Supervisor position is not filled at this time.
- Compensation for GM is increased from 24 to 32 hours per week.

A comparison of the approved FY 2024/25 Budget for wages and benefits to the updated forecasting tool data indicates high confidence that the proposed changes would not place the District budget into a negative position.

RECOMMENDATION:

Increase the General Managers onsite hours to provide additional oversight of the day-to-day affairs of the District to 32 hours per week from 24. The increased additional onsite hours per week will be discussed and their effectiveness evaluated as part of the 2025 GM annual review process.

EXHIBIT F5

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F5

MEETING DATE: 02/14/2025

Staff Report

TO: ASCWD Board of Directors Date: February 4, 2025

FROM: Joe Mueller, General Manager

SUBJECT: REGULAR MEETING OF THE BOARD OF DIRECTORS

BACKGROUND:

At the December and January Board of Directors meeting it was requested that staff bring back a discussion on alternative dates and times for the regular monthly meeting of the Board of Directors.

Staff polled the District Directors, District Accountant, and the Board Recording Secretary for alternative dates and times (NTFPD stated they could make most days work). There appears to be a consensus on keeping the meeting in the mornings and the second week of the month.

Day of the week preferences are as follows:

	Monday	Tuesday	Wednesday	Thursday	Friday
Janet				X	X
Bob	X	X	X	X	
Bert	X				X
Christine	X	X	X	X	
Evan					X
Judy	SOME		SOME		X
Mike		X	X	X	X

DISCUSSION:

Discussion and consideration of alternative dates and times for the regular meeting of the Board of Directors

FISCAL IMPACT:

No fiscal impact, Board meetings are budgeted annually as part of the overall District Budget.

EXHIBIT G1

-----Original Message-----
From: Dave Geis [redacted]
Sent: Wednesday, January 29, 2025 4:12 PM
To: Laurie Axell <laurie@alpinesprings.org>
Subject: On time payment sent and returned

To Whom It may concern,

I sent my annual 26th annual payment to the Alpine Springs Water district and it was returned and thus I have accrued late fees. Upon receipt I resent the payment in the cancelled envople with the check stapled in place dated before payment was due on my account it was which received and cashed. I would like for the district to waive the late fees associated with the mishap caused by the US Postal Service. This is beyond our control and I should not be penalized due to a mistake caused by the US Postal Service.

Respectfully,
David Geis
APN 095-342-005