
ALPINE SPRINGS COUNTY WATER DISTRICT

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

PUBLIC NOTICE

Budget & Finance Committee Alpine Springs County Water District

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

AGENDA

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

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

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to info@alpinesprings.org , or by mail before Monday April 6th, 2026 at 9:00 a.m.

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

ZOOM: At the specified time, 9:00 a.m., connect to the ZOOM Mtg. ID: 847 5444 4048; Passcode: 958585. Please mute yourself unless you are speaking. Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/84754444048?pwd=Q32avltkowN0WfKAia5THaBBJpdTcO.1>

ALPINE SPRINGS COUNTY WATER DISTRICT

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

1. **CALL TO ORDER**

2. **PUBLIC COMMENT**

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

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

3.A) **MARCH 2026 MONTHLY FINANCIAL REPORTS**

Review and discuss the monthly financial reports.

3.B) **TREASURER'S REPORT**

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

3.C) **REVIEW FOR RECOMMENDATION, RESOLUTION #6-2026 AN UNSECURED, SUBORDINATE INTERFUND NOTE**

Subordinate Interfund Note documenting the obligation of the Alpine Springs County Water District to repay \$680,349.42, from the Water Fund to the Sewer Fund, funds used in the construction of Tank 4 project.

3.D) **UNBUDGETED EXPENSE**

None to report.

4. **MEMBERS' COMMENTS**

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

5. **CORRESPONDENCE**

6. **ADJOURNMENT**

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

Next regularly scheduled Budget & Finance Committee meeting – May 7th, 2026, at 9:00 am

I certify that on or before Monday, April 6th, 2026, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manager
Alpine Springs County Water District

Subject: *March 2026 Month End Review*
For: *Alpine Springs County Water District*
To: *The Board of Directors*
Prepared by: *Michael J. Dobrowski, CPA 04/07/26*

On a year-to-date basis our net income was \$120,121 more than the prior fiscal year. This is primarily due to the billing rate increases. Net income was \$436,064 favorable to budget on a year-to-date basis. As of the end of the month, the cash and investment accounts totaled \$3,357,653.

Our cash and investments position has increased by \$482,903 from 03/31/25 and decreased by \$154,501 from the prior month.

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

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

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

Current restricted or committed funds

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

Cash available for operations – \$ 545,175

(Remaining balance \$3,357,653-\$2,812,478)

In Transit Timing Differences or Other Notable Items

No material items to discuss.

Work in Progress Accounts	Current Year	Total
Chlorination System Evaluation	17,216	17,216
Sewer Line Replacement	47,087	47,087
Tank Replacement Project	383,841	383,841
Pipeline Rehabilitation	147,079	147,079
Booster Pump Site	23,669	23,669
Alpine Estates Well #1 Rehab	<u>13,684</u>	<u>79,668</u>
Total	\$632,576	\$ 698,560

Accounts Payable		
NTFPD Contract		\$ 0
Total		\$ 0

Sick and General Leave		
Sick leave Hours	493.50 Hrs.	
General leave Hours and Dollars	314,16 Hrs.	\$ 31,120.69

Prepays		
California Rural Water (5168.00) @ \$65.17 3 months		\$ 195.46
Garbage Contract (5404.02) 0 Mo. @ \$20,224.32		\$ 0.00
Placer Co. Env. Health Permit (5394.05) @ \$84.17 3 months		\$ 252.48
SDRMA Insurance (5120.00) 3 months @ \$3,751.48		\$ 11,254.37
SDRMA (5120.00) Worker's Comp 3 months @ \$1,256.32		\$ 3,768.91
CSDA (5168) 0 mo @ \$719.75 (Jan-Dec)		\$ 0.00
CSDA (5168) 10 mo @ \$719.75 (Jan-Dec26)		\$ 6,477.75
Core Utilities (5167) 5 mo @ \$70.84 (Aug-Jul)		<u>\$ 283.28</u>
Total		\$ 22,232.25

Stale-Dated Checks			
<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>

Last disbursement issued from prior financial reports.

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
03/01/26	34384	\$6,487.21	Michael Dobrowski, CPA

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$49,195.21
Health Ins. (Retired)	25,530.26
Pension (Employee 7.75%)	28,997.07 (Employer 7.96% Effective 07/01/25)
Payroll Taxes	10,732.66
Health plan co-ins.	<u>4,965.37</u>
Total	\$119,420.57

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
03/05/26	\$22,621.98
03/19/26	\$20,863.61

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

	<u>Jul '25 - Mar 26</u>	<u>Jul '24 - Mar 25</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Water Revenue	1,205,620	1,038,195	167,425	16%
Connection Fees	8,660	27,166	(18,506)	(68)%
Sewer Revenue	475,634	432,919	42,715	10%
Garbage Revenue	398,517	375,237	23,280	6%
Park Revenue	8,215	9,875	(1,660)	(17)%
Fire Mitigation Fees	14,031	973	13,058	1,342%
Property Tax Revenue	596,289	567,037	29,251	5%
Other Revenue	54,167	26,971	27,196	101%
Total Income	2,761,133	2,478,375	282,758	11%
Gross Profit	2,761,133	2,478,375	282,758	11%
Expense				
Salaries and Wages - Admin	243,909	201,738	42,171	21%
Salaries and Wages - O&M	167,773	151,900	15,873	11%
Benefits - Office	51,174	28,906	22,268	77%
Benefits - O&M	63,281	56,434	6,846	12%
Health Plan Co-Insurance	4,965	3,102	1,863	60%
Directors' Fees	7,475	7,875	(400)	(5)%
Insurance - Administration	42,837	47,490	(4,653)	(10)%
Park Expenditures	669	14,883	(14,214)	(96)%
Parts/Tools/Misc. Equip	25,405	15,644	9,761	62%
Postage and Delivery	1,560	2,360	(800)	(34)%
Newsletter and Printing	405	1,532	(1,127)	(74)%
Office Expense	10,985	10,343	642	6%
Dues and Subscriptions	14,681	8,860	5,821	66%
Bank and Collection Fees	2,341	2,400	(59)	(3)%
Analytical Testing	28,825	8,980	19,844	221%
Accounting Fees	56,750	54,726	2,024	4%
Audit	32,000	24,544	7,456	30%
Legal Fees	3,352	1,589	1,763	111%
Consultants-Misc.	5,127	7,254	(2,127)	(29)%

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04/07/26
Accrual Basis

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

	Jul '25 - Mar 26	Jul '24 - Mar 25	\$ Change	% Change
NTFD Contract	523,722	513,348	10,374	2%
Fire Fuel Management Fee	0	14,276	(14,276)	(100)%
Building Maintenance	11,347	12,863	(1,517)	(12)%
Equipment Maintenance - Admin	6,358	6,946	(588)	(9)%
Vehicle Maintenance and Rep.	308	2,876	(2,568)	(89)%
Maintenance Water and Sewer	96,782	41,223	55,558	135%
Gas and Electric - Admin	43,458	60,079	(16,621)	(28)%
SCADA System	15,802	2,210	13,591	615%
Education Staff/Board	1,400	1,356	43	3%
Uniforms	1,444	1,344	101	8%
ASCWD Fuel	3,803	2,902	901	31%
Telephone - Administration	3,100	2,819	281	10%
Government Mandates	28,901	22,111	6,790	31%
Garbage Contract	186,686	184,805	1,881	1%
Depreciation Expense	231,746	206,631	25,115	12%
Miscellaneous - O&M	0	12,732	(12,732)	(100)%
Total Expense	1,918,367	1,739,083	179,284	10%
Net Ordinary Income	842,766	739,292	103,474	14%
Other Income/Expense				
Other Income				
Interest Revenue	106,034	89,224	16,810	19%
Total Other Income	106,034	89,224	16,810	19%
Other Expense				
Interest Expense	16	68	(52)	(77)%
Fire Mitigation Fees	216	0	216	100%
Total Other Expense	232	68	164	241%
Net Other Income	105,802	89,156	16,646	19%
Net Income	948,568	828,448	120,121	15%

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 Accrual Basis

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

	<u>Mar 31, 26</u>	<u>Feb 28, 26</u>	<u>\$ Change</u>	<u>Mar 31, 25</u>	<u>\$ Change</u>
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	258	258	0	359	(101)
Plumas Bank Checking	1,712	165,789	(164,077)	413,387	(411,675)
Placer County - Interest App.	182,228	182,228	0	175,887	6,341
Wells Fargo Advisors	0	0	0	660,998	(660,998)
California CLASS	2,976,176	2,966,600	9,576	1,433,190	1,542,986
LAIF Accounts	197,280	197,280	0	190,929	6,351
Total Checking/Savings	3,357,653	3,512,154	(154,501)	2,874,750	482,903
Accounts Receivable					
Accounts Receivable	10,468	16,857	(6,389)	25,068	(14,600)
Total Accounts Receivable	10,468	16,857	(6,389)	25,068	(14,600)
Other Current Assets					
Placer - Agency Taxes 390-770	0	0	0	409	(409)
Accrued Int Rec Wells Fargo	0	0	0	21,099	(21,099)
Funds received, but not yet deposited to a bank account	0	0	0	1,040	(1,040)
Interfund Receivable - Enterp	0	0	0	0	(0)
Prepaid Expenses	22,232	48,404	(26,172)	22,830	(598)
County Collection Accounts	14,765	14,765	0	15,268	(504)
Deferred Pension Outflows	75,189	75,189	0	87,559	(12,370)
Deferred OPEB Outflows	115,359	115,359	0	139,361	(24,002)
Total Other Current Assets	227,545	253,717	(26,172)	287,567	(60,022)
Total Current Assets	3,595,666	3,782,728	(187,062)	3,187,385	408,281
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	265,031	265,031	0	343,336	(78,305)
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	49,048	49,048	0	39,564	9,484
Land Improvements	218,678	218,678	0	218,678	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,728,970	6,728,970	0	6,657,802	71,168
SCADA System	174,385	174,385	0	172,423	1,962
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	420,137	420,137	0	357,090	63,047
Office Equipment	81,010	81,010	0	82,271	(1,261)
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	293,229	293,229	0	293,229	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	698,560	583,826	114,733	123,292	575,268

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 Accrual Basis

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

	<u>Mar 31, 26</u>	<u>Feb 28, 26</u>	<u>\$ Change</u>	<u>Mar 31, 25</u>	<u>\$ Change</u>
Accumulated Depreciation	(6,306,110)	(6,280,361)	(25,750)	(6,049,851)	(256,259)
Total Fixed Assets	5,380,704	5,291,720	88,984	4,995,600	385,103
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,436	17,436	0	17,436	0
TOTAL ASSETS	<u>8,993,805</u>	<u>9,091,883</u>	<u>(98,078)</u>	<u>8,200,421</u>	<u>793,385</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	0	0
Total Accounts Payable	0	0	0	0	0
Other Current Liabilities					
Retention Payable	35,000	0	35,000	0	35,000
OPEB Liability	415,220	415,220	0	433,316	(18,096)
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	31,121	30,447	674	32,371	(1,250)
Deferred Pension Inflows	154	154	0	720	(566)
Deferred OPEB Inflows	17,441	17,441	0	35,968	(18,527)
Net Pension Liabilities	45,380	45,380	0	46,624	(1,244)
HRA Plan Payable	89	89	0	13,478	(13,389)
Total Other Current Liabilities	544,404	508,731	35,674	562,477	(18,072)
Total Current Liabilities	544,404	508,731	35,674	562,477	(18,072)
Long Term Liabilities					
Caterpillar Financial Serv	8	8	0	40,618	(40,610)
Total Long Term Liabilities	8	8	0	40,618	(40,610)
Total Liabilities	544,413	508,739	35,674	603,095	(58,682)
Equity					
Retained Earnings	1,272,787	1,272,787	0	540,843	731,944
Retained Earnings - Garbage	585,275	585,275	0	514,997	70,278
Retained Earnings - Park	(128,660)	(128,660)	0	(170,689)	42,029
Retained Earnings - Sewer	2,013,087	2,013,087	0	1,783,891	229,196
Retained Earnings - Water	(1,675,109)	(1,675,109)	0	(1,338,317)	(336,792)
Fund balance Undesignated	434,764	434,764	0	439,473	(4,709)
Investment in plant & equip	4,998,680	4,998,680	0	4,998,680	0
Net Income	948,568	1,082,320	(133,752)	828,448	120,121
Total Equity	8,449,393	8,583,145	(133,752)	7,597,326	852,067
TOTAL LIABILITIES & EQUITY	<u>8,993,805</u>	<u>9,091,883</u>	<u>(98,078)</u>	<u>8,200,421</u>	<u>793,385</u>

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

	Mar 26	Budget	Jul '25 - Mar...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	64	0	1,205,620	1,208,230	1,372,989
Connection Fees	0	3,152	8,660	28,366	37,821
Sewer Revenue	0	0	475,634	381,699	433,749
Garbage Revenue	0	0	398,517	352,099	400,113
Park Revenue	0	0	8,215	17,500	35,000
Fire Mitigation Fees	0	1,000	14,031	9,000	12,000
Property Tax Revenue	0	0	596,289	599,241	998,734
Other Revenue	0	2,082	54,167	18,738	25,000
Total Income	64	6,234	2,761,133	2,614,873	3,315,406
Gross Profit	64	6,234	2,761,133	2,614,873	3,315,406
Expense					
Salaries and Wages - Admin	27,002	29,097	243,909	261,873	349,163
Salaries and Wages - O&M	17,953	21,374	167,773	192,366	256,487
Benefits - Office	5,443	8,811	51,174	79,299	105,723
Benefits - O&M	8,580	5,914	63,281	53,226	70,963
Health Plan Co-Insurance	1,710	931	4,965	8,379	11,173
Directors' Fees	925	990	7,475	8,910	11,850
Insurance - Administration	5,008	5,504	42,837	49,536	66,052
Park Expenditures	0	0	669	18,926	37,850
Parts/Tools/Misc. Equip	1,183	2,715	25,405	24,435	32,600
Postage and Delivery	21	339	1,560	3,051	4,060
Cleaning	0	167	0	1,503	2,000
Newsletter and Printing	0	0	405	1,725	3,451
Office Expense	630	1,867	10,985	16,803	22,405
Dues and Subscriptions	785	1,145	14,681	10,305	13,744
Bank and Collection Fees	23	333	2,341	2,997	4,000
Analytical Testing	2,945	1,167	28,825	10,503	14,000
Accounting Fees	6,487	6,335	56,750	57,015	76,003
Audit	7,000	0	32,000	25,650	25,650
Legal Fees	1,158	1,252	3,352	11,268	15,000
Consultants-Misc.	238	1,341	5,127	12,069	16,095
NTFD Contract	0	66,582	523,722	599,238	798,987
Fire Fuel Management Fee	0	833	0	7,497	10,000

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

	Mar 26	Budget	Jul '25 - Mar...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	109	2,873	11,347	25,857	34,480
Equipment Maintenance - A...	632	874	6,358	7,866	10,491
Vehicle Maintenance and Re...	0	876	308	7,884	10,500
Maintenance Water and Sew...	0	12,084	96,782	108,756	145,000
Gas and Electric - Admin	8,126	7,381	43,458	66,429	88,570
SCADA System	0	1,668	15,802	15,012	20,000
Travel and Entertainment	0	100	0	900	1,200
Education Staff/Board	685	376	1,400	3,384	4,500
Uniforms	191	292	1,444	2,628	3,500
ASCWD Fuel	0	708	3,803	6,372	8,500
Telephone - Administration	500	283	3,100	2,547	3,400
Government Mandates	84	2,368	28,901	21,312	28,418
Garbage Contract	20,224	20,127	186,686	181,143	241,524
Depreciation Expense	25,750	25,751	231,746	231,759	308,995
Miscellaneous - O&M	0	159	0	1,431	1,900
Total Expense	143,392	232,617	1,918,367	2,139,854	2,888,234
Net Ordinary Income	-143,328	-226,383	842,766	475,019	427,172
Other Income/Expense					
Other Income					
Interest Revenue	9,576	4,165	106,034	37,485	50,000
Total Other Income	9,576	4,165	106,034	37,485	50,000
Other Expense					
Interest Expense	0	0	16	0	0
Fire Mitigation Fees	0	0	216	0	0
Total Other Expense	0	0	232	0	0
Net Other Income	9,576	4,165	105,802	37,485	50,000
Net Income	-133,752	-222,218	948,568	512,504	477,172

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

Jul '25 - Mar 26

OPERATING ACTIVITIES

Net Income	948,568
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	168,511
1240.00 · Interfund Receivable:1240.02 · Due from (to) Int...	341,231
1240.00 · Interfund Receivable:1240.03 · Due from (to) Int...	1,179
1240.00 · Interfund Receivable:1240.04 · Due from (to) Int...	(339,743)
1240.00 · Interfund Receivable:1240.05 · Due from (to) Int...	23,842
1240.00 · Interfund Receivable:1240.06 · Due from (to) Int...	(26,509)
1550.00 · Prepaid Expenses	44,822
1600.05 · County Collection Accts	18,046
1041.00 · Placer Co - Taxes 770 - 06 Fund	55,763
1160.05 · Other Accounts Receivable - 05	21,447
1850.00 · Accumulate Depreciation:1850.02 · Accumulate...	9,617
1850.00 · Accumulate Depreciation:1850.03 · Accumulate...	9,617
1850.00 · Accumulate Depreciation:1850.04 · Accumulate...	28,922
1850.00 · Accumulate Depreciation:1850.05 · Accumulate...	168,711
2010.00 · Accounts Payable - 06 Fund	(893)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(13,699)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.02 · Accr...	(135)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.03 · Accr...	(541)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.04 · Accr...	(270)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.05 · Accr...	(1,758)
2075.00 · Accrued Vacation Pay - 05 Fund	(527)
2010.02 · Accounts Payable - 02	(625)
2010.03 · Accounts Payable - 03	(1,179)
2010.04 · Accounts Payable - 04	(863)
2010.05 · Accounts Payable - 05	(23,842)
2050.05 · Retention/Alpenglow Payable05	35,000
2090.05 · Deferred Revenue	(21,447)
Net cash provided by Operating Activities	1,443,247

INVESTING ACTIVITIES

1751.05 · SCADA System	(1,962)
1770.00 · Building Improvements	(6,223)
1718.06 · Firehouse Vehicles & Equipment	78,305
1830.05 · Work in Progress:1833.05 · Chlorination System ...	(17,216)
1830.05 · Work in Progress:1834.04 · Sewer Line Replace...	(47,087)
1830.05 · Work in Progress:1835.05 · Tank Replacement P...	(383,841)
1830.05 · Work in Progress:1839.05 · Pipeline Rehabilitati...	(147,079)
1830.05 · Work in Progress:1841.05 · Booster Pump Site	(23,669)

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

	<u>Jul '25 - Mar 26</u>
1830.05 · Work in Progress:1847.05 · Alpine Estates Well ...	(13,685)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated...	(63,427)
Net cash provided by Investing Activities	(625,883)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	(27,079)
Net cash provided by Financing Activities	(27,079)
Net cash increase for period	790,285
Cash at beginning of period	2,567,368
Cash at end of period	<u>3,357,653</u>

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Alpine Springs County Water District
Check Register for Current Month
March 7 - 31, 2026

Date	Num	Name	Memo	Amount	Balance
03/11/2026	ACH 3/11/26	AT&T {319907901}	Account #319907901	-235.14	-235.14
*** Missing numbers here ***					
03/16/2026	ACH03/16/26	UPS	Acct. #1476JH Inv. # 1476JH106	-21.47	-256.61
*** Missing numbers here ***					
03/18/2026	ACH03/19/26	Liberty 1402 Beaver Dam		-542.15	-798.76
*** Missing numbers here ***					
03/21/2026	ACH03/21/26	Xerox Financial Service	Cust. #1016061 Inv. #41697028	-241.33	-1,040.09
*** Missing numbers here ***					
03/25/2026	ACH03/25/26	Columbia Bank	#9350	-813.07	-1,853.16
*** Missing numbers here ***					
03/12/2026	ACH3/12/26	AT&T {319907901}		-161.75	-2,014.91
*** Missing numbers here ***					
03/12/2026	ACH3/24/26	Liberty Utilities		-7,173.06	-9,187.97
*** Missing numbers here ***					
03/10/2026	#93	Badger Meter	Inv. #80227635	-60.39	-9,248.36
*** Missing numbers here ***					
03/11/2026	#95	SDRMA	Inv. # H49214	-163.73	-9,412.09
03/10/2026	#96	Tahoe Truckee Sierra Disposal 0355	Cust. #000355 Inv. #00010632...	-410.38	-9,822.47
*** Missing numbers here ***					
03/13/2026	34385	Placer County Clerk-Recorder	NOE Water Tank Replacement	-50.00	-9,872.47
03/31/2026	34386	Laurie Axell		-1,034.61	-10,907.08
03/31/2026	34387	James Orndoff	Reimbursement	-866.29	-11,773.37
03/31/2026	34388	Janet Grant	March 2026 Board of Directors ...	-150.00	-11,923.37
03/31/2026	34389	Evan Salke {1}	March 2026 Board of Directors ...	-200.00	-12,123.37
03/31/2026	34390	Albert Clement	March 2026 Board of Directors ...	-275.00	-12,398.37
03/31/2026	34391	Kurt Gooding	March 2026 Board of Directors ...	-150.00	-12,548.37
03/31/2026	34392	Christine York	March 2026 Board of Directors ...	-150.00	-12,698.37
03/31/2026	34393	Best Best & Krieger LLP	Inv. #1055384 Matter #82141 ...	-1,157.50	-13,855.87
03/31/2026	34394	Carollo Engineers	Inv # FB79342-6 Project 204517	-114,683.44	-128,539.31
03/31/2026	34395	Grainger	Acct# 887100167 Inv. # 98483...	-531.70	-129,071.01
03/31/2026	34396	MUN CPAs	Inv. # 283429159 Client #13158	-7,000.00	-136,071.01
03/31/2026	34397	The Paper Trail	Inv. # 6548	-238.25	-136,309.26
03/31/2026	34398	Truckee & Tahoe Pest Control, Inc.	Inv. # 27777	-109.00	-136,418.26

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Alpine Springs County Water District
Check Register for Current Month
March 7 - 31, 2026

Date	Num	Name	Memo	Amount	Balance
03/31/2026	34399	USA BlueBook	Cust. # 814589	-651.31	-137,069.57
03/31/2026	34400	Western Environmental Testing Lab	Inv. # 26010664A & 26030072	-2,945.20	-140,014.77
03/31/2026	34401	Xerox Business Solutions	Acct. # AS32:900020-B Inv. #5...	-287.54	-140,302.31

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Alpine Springs County Water District
Subsequent Payments Listing

April 1 - 7, 2026

Date	Num	Name	Memo	Amount	Balance
04/02/2026	ach0402226#1	CalPERS (Active)	Customer ID: 2668620501 Health Insuranc...	-6,606.23	-6,606.23
04/02/2026	ach0402226#2	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-1,332.06	-7,938.29
*** Missing numbers here ***					
04/01/2026	ACH04/01/26	Cypress Dental		-363.62	-8,301.91
*** Missing numbers here ***					
04/01/2026	34402	Michael J. Dobrowski, CPA, LLC	Inv. #26162	-6,409.21	-14,711.12
04/01/2026	34403	Pam Zinn	March 2026 Health Reimbursements	-398.18	-15,109.30
04/02/2026	34404	Hunt Propane	Acct.# 5385 Inv.#134870	-2,932.20	-18,041.50

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 Accrual Basis

**Alpine Springs County Water District
 Adjusting Journal Entries
 March 2026**

Date	Num	Name	Memo	Account	Debit	Credit
			65.0% Water	5020.05 · Salaries Adm...	52,553.17	
					80,851.02	80,851.02
03/31/2026	Sal O...			Salaries and Wages - ...		56,735.51
			5.0% Garbage	5032.02 · Salaries & W...	2,836.78	
			20.0% Parks	5032.03 · Salaries & W...	11,347.10	
			10.0% Sewer	5032.04 · Salaries & W...	5,673.55	
			65.0% Water	5032.05 · Salaries & W...	36,878.08	
					56,735.51	56,735.51
03/31/2026	Benefit...		Pension	51032.0 · Pension Cont...		6,372.32
			Garbage 5%	5103.02 · Benefits - Ad...	963.49	
			Park 20%	5103.03 · Benefits - Ad...	3,853.93	
			Sewer 10%	5103.04 · Benefits - Ad...	1,926.96	
			Water 65%	5103.05 · Benefits - Ad...	12,525.28	
			Health Insurance - Other	Benefits - Office		9,723.31
			Health Insurance	51031.0 · Health Insura...		3,174.03
					19,269.66	19,269.66
03/31/2026	Benefit...		Benefits - Other	Benefits - O&M		15,727.86
			Garbage 5%	5104.02 · Benefits - O ...	1,080.01	
			Park 20%	5104.03 · Benefits - O ...	4,320.04	
			Sewer 10%	5104.04 · Benefits - O ...	2,160.03	
			Water 65%	5104.05 · Benefits - O ...	14,040.14	
			Pension	51042.0 · Pension Cont...		3,374.26
			Payroll Taxes	51043.0 · Payroll Taxes		2,498.10
					21,600.22	21,600.22
03/31/2026	Healthl...		Health Insurance	51041.0 · Health Insura...	614.07	
			Garbage 5%	5104.02 · Benefits - O ...		30.70
			Park 20%	5104.03 · Benefits - O ...		122.81
			Sewer 10%	5104.04 · Benefits - O ...		61.41
			Water 65%	5104.05 · Benefits - O ...		399.15
					614.07	614.07
03/31/2026	Health...			Health Plan Co-Insurance		3,159.47
			5.0% Garbage	5106.02 · Health Plan ...	157.97	
			20.0% Parks	5106.03 · Health Plan ...	631.89	
			10.0% Sewer	5106.04 · Health Plan ...	315.95	
			65.0% Water	5106.05 · Health Plan ...	2,053.66	
					3,159.47	3,159.47
03/31/2026	Direct...			Directors' Fees		2,325.00
			20% Garbage	5110.02 · Directors Fee...	465.00	
			20% Park	5110.03 · Directors Fee...	465.00	
			20% Sewer	5110.04 · Directors Fee...	465.00	
			20% Water	5110.05 · Directors Fee...	465.00	
			20% General	5110.06 · Directors Fee...	465.00	
					2,325.00	2,325.00
03/31/2026	Ins Ad...			Insurance - Administrati...		15,023.40
			Garbage 25%	5120.02 · Insurance - A...	3,755.85	
			Park 25%	5120.03 · Insurance - A...	3,755.85	
			Sewer 25%	5120.04 · Insurance - A...	3,755.85	
			Water 25%	5120.05 · Insurance - A...	3,755.85	
					15,023.40	15,023.40
03/31/2026	Other ...			Other Revenue	100.00	
			Garbage 33.33%	4999.02 · Other Reven...	0.00	
			Sewer 33.33%	4999.04 · Other Reven...	0.00	
			Water 33.34%	4999.05 · Other Reven...		100.00

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 Accrual Basis

**Alpine Springs County Water District
 Adjusting Journal Entries
 March 2026**

Date	Num	Name	Memo	Account	Debit	Credit
					100.00	100.00
03/31/2026	Parts/...			Parts/Tools/Misc. Equip		67.42
			Garbage 20.0%	5151.02 · Parts/Tools/...	13.48	
			Park 20.0%	5151.03 · Parts/Tools/...	13.48	
			Sewer 20.0%	5151.04 · Parts/Tools/...	13.48	
			Water 20.0%	5151.05 · Parts/Tools/...	13.49	
			General 20.0%	5151.06 · Parts/Tools/...	13.49	
					<u>67.42</u>	<u>67.42</u>
03/31/2026	Postage			Postage and Delivery		280.54
			Garbage 5%	5162.02 · Postage & D...	14.03	
			Park 20%	5162.03 · Postage & D...	56.11	
			Sewer 10%	5162.04 · Postage & D...	28.05	
			Water 65%	5162.05 · Postage & D...	182.35	
					<u>280.54</u>	<u>280.54</u>
03/31/2026	Office			Office Expense		3,660.33
			Garbage 5%	5167.02 · Office Expen...	183.02	
			Park 20%	5167.03 · Office Expen...	732.07	
			Sewer 10%	5167.04 · Office Expen...	366.03	
			Water 65%	5167.05 · Office Expen...	2,379.21	
					<u>3,660.33</u>	<u>3,660.33</u>
03/31/2026	Dues			Dues and Subscriptions		2,893.76
			Garbage 5%	5168.02 · Dues & Subs...	144.69	
			Park 20%	5168.03 · Dues & Subs...	578.75	
			Sewer 10%	5168.04 · Dues & Subs...	289.38	
			Water 65%	5168.05 · Dues & Subs...	1,880.94	
					<u>2,893.76</u>	<u>2,893.76</u>
03/31/2026	BankF...			Bank and Collection Fees		147.21
			Sewer 33.333%	5169.04 · Bank Fees - 04	49.07	
			Water 33.333%	5169.05 · Bank Fees - 05	49.07	
			Fire 33.334%	5169.06 · Bank Fees - 06	49.07	
					<u>147.21</u>	<u>147.21</u>
03/31/2026	Accou...			Accounting Fees		19,305.63
			Garbage 20%	5180.02 · Consultants-...	3,861.13	
			Park 20%	5180.03 · Consultants-...	3,861.13	
			Sewer 20%	5180.04 · Consultants-...	3,861.13	
			Water 20%	5180.05 · Consultants-...	3,861.12	
			Fire 20%	5180.06 · Consultants-...	3,861.12	
					<u>19,305.63</u>	<u>19,305.63</u>
03/31/2026	Audit			Audit		32,000.00
			Garbage 20%	5181.02 · Consultants-...	6,400.00	
			Park 20%	5181.03 · Consultants-...	6,400.00	
			Sewer 20%	5181.04 · Consultants-...	6,400.00	
			Water 20%	5181.05 · Consultants-...	6,400.00	
			General 20%	5181.06 · Consultants-...	6,400.00	
					<u>32,000.00</u>	<u>32,000.00</u>
03/31/2026	Legal ...			Legal Fees		2,022.50
			Park 5%	5190.03 · Consultants-...	101.13	
			Sewer 35%	5190.04 · Consultants-...	707.87	
			Water 35%	5190.05 · Consultants-...	707.87	
			Fire 25%	5190.06 · Consultants-...	505.63	
					<u>2,022.50</u>	<u>2,022.50</u>
03/31/2026	Consul...			Consultants-Misc.		680.25
			Garbage 5%	5196.02 · Consultants-...	34.01	
			Park 10%	5196.03 · Consultants-...	68.03	

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 Accrual Basis

**Alpine Springs County Water District
 Adjusting Journal Entries
 March 2026**

Date	Num	Name	Memo	Account	Debit	Credit
			Sewer 10%	5196.04 · Consultants-...	68.02	
			Water 65%	5196.05 · Consultants-...	442.16	
			Fire 10%	5196.06 · Consultants-...	68.03	
					680.25	680.25
03/31/2026	Buildin...			Building Maintenance		277.75
			Garbage 5%	5231.02 · Building Main...	13.89	
			Park 20%	5231.03 · Building Main...	55.55	
			Sewer 10%	5231.04 · Building Main...	27.78	
			Water 65%	5231.05 · Building Main...	180.53	
					277.75	277.75
03/31/2026	Equip...			Equipment Maintenanc...		1,317.44
			Garbage 5%	5232.02 · R & M Admin...	65.87	
			Park 20%	5232.03 · R & M Admin...	263.49	
			Sewer 10%	5232.04 · R & M Admin...	131.74	
			Water 65%	5232.05 · R & M Admin...	856.34	
					1,317.44	1,317.44
03/31/2026	VehMa...			Vehicle Maintenance an...		100.00
			Garbage 5%	5239.02 · R & M Vehicl...	5.00	
			Park 20%	5239.03 · R & M Vehicl...	20.00	
			Sewer 10%	5239.04 · R & M Vehicl...	10.00	
			Water 65%	5239.05 · R & M Vehicl...	65.00	
					100.00	100.00
03/31/2026	Gas & ...			Gas and Electric - Admin		25,737.01
			Garbage 15%	5311.02 · Gas & Electri...	3,860.55	
			Park 15%	5311.03 · Gas & Electri...	3,860.55	
			Sewer 15%	5311.04 · Gas & Electri...	3,860.55	
			Water 27.5%	5311.05 · Gas & Electri...	7,077.68	
			Fire 27.5%	5311.06 · Gas & Electri...	7,077.68	
					25,737.01	25,737.01
03/31/2026	SCADA			SCADA System		1,760.12
			Sewer 50%	5312.04 · SCADA Syst...	880.06	
			Water 50%	5312.05 · SCADA Syst...	880.06	
					1,760.12	1,760.12
03/31/2026	Unifor...			Uniforms		191.03
			Garbage 5%	5324.02 · Uniforms - 02	9.55	
			Park 20%	5324.03 · Uniforms - 03	38.21	
			Sewer 10%	5324.04 · Uniforms - 04	19.10	
			Water 65%	5324.05 · Uniforms - 05	124.17	
					191.03	191.03
03/31/2026	Fuel			ASCWD Fuel		1,772.18
			Garbage 5%	5342.02 · ASCWD Fue...	88.61	
			Park 20%	5342.03 · ASCWD Fue...	354.44	
			Sewer 10%	5342.04 · ASCWD Fue...	177.22	
			Water 65%	5342.05 · ASCWD Fue...	1,151.91	
					1,772.18	1,772.18
03/31/2026	Teleph...			Telephone - Administrat...		1,175.99
			Garbage 5%	5371.02 · Telephone - 02	58.80	
			Park 20%	5371.03 · Telephone - 03	235.20	
			Sewer 10%	5371.04 · Telephone - 04	117.60	
			Water 65%	5371.05 · Telephone - 05	764.39	
					1,175.99	1,175.99
03/31/2026	GovM...			Government Mandates		237.51
			Garbage 5%	5394.02 · Gov Mandate...	11.88	

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 Accrual Basis

**Alpine Springs County Water District
 Adjusting Journal Entries
 March 2026**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
			Park 20%	5394.03 · Gov Mandate...	47.50	
			Sewer 10%	5394.04 · Gov Mandate...	23.75	
			Water 65%	5394.05 · Gov Mandate...	154.38	
					<u>237.51</u>	<u>237.51</u>
03/31/2026	Interes...			Interest Revenue	32,494.00	
			Garbage 20%	4850.02 Interest Revenue		6,498.80
			Park 20%	4850.03 Interest Revenue		6,498.80
			Sewer 20%	4850.04 Interest Revenue		6,498.80
			Water 20%	4850.05 Interest Revenue		6,498.80
			Fire 20%	4850.06 Interest Revenue		6,498.80
					<u>32,494.00</u>	<u>32,494.00</u>
03/31/2026	Other ...			Other Revenue		266.58
			Garbage 33.33%	4999.02 · Other Reven...	0.00	
			Sewer 33.33%	4999.04 · Other Reven...	0.00	
			Water 33.34%	4999.05 · Other Reven...	0.00	
			park	4999.03 · Other Reven...	266.58	
					<u>266.58</u>	<u>266.58</u>
TOTAL					<u>1,081,674.49</u>	<u>1,081,674.49</u>

Alpine Springs County Water District
Profit & Loss by Fund
July 2025 through March 2026

Accrual Basis

Ordinary Income/Expense	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Income											
Water Revenue	0.00	0.00	1,205,620.15	0.00	1,205,620.15	0.00	0.00	0.00	0.00	0.00	1,205,620.15
Connection Fees	0.00	0.00	8,660.00	0.00	8,660.00	0.00	0.00	0.00	0.00	0.00	8,660.00
Sewer Revenue	0.00	475,633.96	0.00	0.00	475,633.96	0.00	0.00	0.00	0.00	0.00	475,633.96
Garbage Revenue	398,517.06	0.00	0.00	0.00	398,517.06	0.00	0.00	0.00	0.00	0.00	398,517.06
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	8,215.00	0.00	8,215.00	0.00	8,215.00
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	14,031.24	0.00	0.00	14,031.24	0.00	14,031.24
Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	119,257.75	0.00	119,257.75	0.00	119,257.75
4510.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	477,031.00	0.00	0.00	477,031.00	0.00	477,031.00
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	477,031.00	119,257.75	0.00	596,288.75	0.00	596,288.75
Other Revenue	6,507.04	0.00	0.00	0.00	6,507.04	0.00	0.00	0.00	0.00	0.00	6,507.04
4999.02 - Other Revenue - 02	0.00	0.00	0.00	0.00	0.00	0.00	-266.58	0.00	-266.58	0.00	-266.58
4999.03 - Other Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4999.04 - Other Revenue - 04	0.00	9,507.04	0.00	0.00	9,507.04	0.00	0.00	0.00	9,507.04	0.00	9,507.04
4999.05 - Other Revenue - 05	0.00	0.00	8,869.64	0.00	8,869.64	0.00	0.00	0.00	8,869.64	0.00	8,869.64
4999.06 - Other Revenue - 06	0.00	0.00	0.00	0.00	0.00	27,550.00	0.00	0.00	27,550.00	0.00	27,550.00
Other Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	6,507.04	9,507.04	8,869.64	0.00	26,883.72	27,550.00	-266.58	0.00	27,283.42	0.00	54,167.14
Total Income	407,024.10	485,141.00	1,223,149.79	0.00	2,115,314.89	518,612.24	127,206.17	0.00	645,918.41	0.00	2,761,133.30
Gross Profit	407,024.10	485,141.00	1,223,149.79	0.00	2,115,314.89	518,612.24	127,206.17	0.00	645,918.41	0.00	2,761,133.30
Expense											
Salaries and Wages - Admin	12,195.65	0.00	0.00	0.00	12,195.65	0.00	0.00	0.00	0.00	0.00	12,195.65
5020.02 - Salaries Administration - 02	0.00	0.00	0.00	0.00	0.00	0.00	48,781.61	0.00	48,781.61	0.00	48,781.61
5020.03 - Salaries Administration - 03	0.00	24,391.31	0.00	0.00	24,391.31	0.00	0.00	0.00	24,391.31	0.00	24,391.31
5020.04 - Salaries Administration - 04	0.00	0.00	158,540.50	0.00	158,540.50	0.00	0.00	0.00	158,540.50	0.00	158,540.50
5020.05 - Salaries Administration - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	12,195.65	24,391.31	158,540.50	0.00	195,127.46	0.00	48,781.61	0.00	48,781.61	0.00	243,909.07
Salaries and Wages - O&M	8,388.65	0.00	0.00	0.00	8,388.65	0.00	0.00	0.00	0.00	0.00	8,388.65
5032.02 - Salaries & Wages O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	33,554.56	0.00	33,554.56	0.00	33,554.56
5032.03 - Salaries & Wages O & M - 03	0.00	16,777.28	0.00	0.00	16,777.28	0.00	0.00	0.00	16,777.28	0.00	16,777.28
5032.04 - Salaries & Wages O & M - 04	0.00	0.00	109,052.32	0.00	109,052.32	0.00	0.00	0.00	109,052.32	0.00	109,052.32
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	8,388.65	16,777.28	109,052.32	0.00	134,218.25	0.00	33,554.56	0.00	33,554.56	0.00	167,772.81
Benefits - Office	2,558.72	0.00	0.00	0.00	2,558.72	0.00	0.00	0.00	0.00	0.00	2,558.72
5103.02 - Benefits - Admin - 02	0.00	0.00	0.00	0.00	0.00	0.00	10,234.87	0.00	10,234.87	0.00	10,234.87
5103.03 - Benefits - Admin - 03	0.00	5,117.45	0.00	0.00	5,117.45	0.00	0.00	0.00	5,117.45	0.00	5,117.45
5103.04 - Benefits - Admin - 04	0.00	0.00	33,263.37	0.00	33,263.37	0.00	0.00	0.00	33,263.37	0.00	33,263.37
5103.05 - Benefits - Admin - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	2,558.72	5,117.45	33,263.37	0.00	40,939.54	0.00	10,234.87	0.00	10,234.87	0.00	51,174.41
Benefits - O&M	3,164.04	0.00	0.00	0.00	3,164.04	0.00	0.00	0.00	0.00	0.00	3,164.04
5104.02 - Benefits - O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	12,656.16	0.00	12,656.16	0.00	12,656.16
5104.03 - Benefits - O & M - 03	0.00	6,328.09	0.00	0.00	6,328.09	0.00	0.00	0.00	6,328.09	0.00	6,328.09
5104.04 - Benefits - O & M - 04	0.00	0.00	41,132.50	0.00	41,132.50	0.00	0.00	0.00	41,132.50	0.00	41,132.50
5104.05 - Benefits - O & M - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Alpine Springs County Water District
Profit & Loss by Fund
July 2025 through March 2026

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
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	3,164.04	6,328.09	41,132.50	0.00	50,624.63	0.00	12,656.16	0.00	12,656.16	0.00	63,280.79
Health Plan Co-Insurance	248.27	0.00	0.00	0.00	248.27	0.00	0.00	0.00	0.00	0.00	248.27
5106.02 . Health Plan Co-Insur. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	983.07
5106.03 . Health Plan Co-Insur. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	983.07
5106.04 . Health Plan Co-Insur. - 04	0.00	496.54	0.00	0.00	496.54	0.00	0.00	0.00	0.00	0.00	496.54
5106.05 . Health Plan Co-Insur. - 05	0.00	0.00	3,227.49	0.00	3,227.49	0.00	0.00	0.00	0.00	0.00	3,227.49
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	248.27	496.54	3,227.49	0.00	3,972.30	0.00	983.07	0.00	983.07	0.00	4,965.37
Directors' Fees	1,495.00	0.00	0.00	0.00	1,495.00	0.00	0.00	0.00	0.00	0.00	1,495.00
5110.02 . Directors Fees - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,495.00
5110.03 . Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,495.00	0.00	1,495.00	0.00	1,495.00
5110.04 . Directors Fees - 04	0.00	1,495.00	0.00	0.00	1,495.00	0.00	0.00	0.00	0.00	0.00	1,495.00
5110.05 . Directors Fees - 05	0.00	0.00	1,495.00	0.00	1,495.00	0.00	0.00	0.00	0.00	0.00	1,495.00
5110.06 . Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	1,495.00	0.00	0.00	1,495.00	0.00	1,495.00
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	1,495.00	1,495.00	1,495.00	0.00	4,485.00	1,495.00	1,495.00	0.00	2,990.00	0.00	7,475.00
Insurance - Administration	10,709.23	0.00	0.00	0.00	10,709.23	0.00	0.00	0.00	0.00	0.00	10,709.23
5120.02 . Insurance - Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,709.23
5120.03 . Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,709.23
5120.04 . Insurance - Admin. - 04	0.00	10,709.22	0.00	0.00	10,709.22	0.00	0.00	0.00	0.00	0.00	10,709.22
5120.05 . Insurance - Admin. - 05	0.00	0.00	10,709.22	0.00	10,709.22	0.00	0.00	0.00	0.00	0.00	10,709.22
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	10,709.23	10,709.22	10,709.22	0.00	32,127.67	0.00	10,709.23	0.00	10,709.23	0.00	42,836.90
Park Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	668.66	0.00	668.66	0.00	668.66
Parts/Tools/Misc. Equip	428.80	0.00	0.00	0.00	428.80	0.00	0.00	0.00	0.00	0.00	428.80
5151.02 . Parts/Tools/Misc. Equip. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428.80
5151.03 . Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	428.80	0.00	428.80	0.00	428.80
5151.04 . Parts/Tools/Misc. Equip. - 04	0.00	747.73	0.00	0.00	747.73	0.00	0.00	0.00	0.00	0.00	747.73
5151.05 . Parts/Tools/Misc. Equip. - 05	0.00	0.00	23,370.96	0.00	23,370.96	0.00	0.00	0.00	0.00	0.00	23,370.96
5151.06 . Parts/Tools/Misc. Equipment	0.00	0.00	0.00	0.00	0.00	428.82	0.00	0.00	428.82	0.00	428.82
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	428.80	747.73	23,370.96	0.00	24,547.49	428.82	428.80	0.00	857.62	0.00	25,405.11
Postage and Delivery	78.00	0.00	0.00	0.00	78.00	0.00	0.00	0.00	0.00	0.00	78.00
5162.02 . Postage & Delivery - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.99
5162.03 . Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	311.99	0.00	311.99	0.00	311.99
5162.04 . Postage & Delivery - 04	0.00	155.99	0.00	0.00	155.99	0.00	0.00	0.00	0.00	0.00	155.99
5162.05 . Postage & Delivery - 05	0.00	0.00	1,013.94	0.00	1,013.94	0.00	0.00	0.00	0.00	0.00	1,013.94
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	78.00	155.99	1,013.94	0.00	1,247.93	0.00	311.99	0.00	311.99	0.00	1,559.92
Newsletter and Printing	20.27	0.00	0.00	0.00	20.27	0.00	0.00	0.00	0.00	0.00	20.27
5166.02 . Newsletter - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.10
5166.03 . Newsletter - 03	0.00	0.00	0.00	0.00	0.00	0.00	81.10	0.00	81.10	0.00	81.10
5166.04 . Newsletter - 04	0.00	40.55	0.00	0.00	40.55	0.00	0.00	0.00	0.00	0.00	40.55
5166.05 . Newsletter - 05	0.00	0.00	263.56	0.00	263.56	0.00	0.00	0.00	0.00	0.00	263.56
Newsletter and Printing - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Newsletter and Printing	20.27	40.55	263.56	0.00	324.38	0.00	81.10	0.00	81.10	0.00	405.48
Office Expense											

Alpine Springs County Water District
Profit & Loss by Fund
July 2025 through March 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5167.02 . Office Expense - 02	549.24	0.00	0.00	0.00	549.24	0.00	0.00	0.00	0.00	0.00	549.24
5167.03 . Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,196.97	0.00	2,196.97	0.00	2,196.97
5167.04 . Office Expense - 04	0.00	1,098.49	0.00	0.00	1,098.49	0.00	0.00	0.00	0.00	0.00	1,098.49
5167.05 . Office Expense - 05	0.00	0.00	7,140.15	0.00	7,140.15	0.00	0.00	0.00	0.00	0.00	7,140.15
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	549.24	1,098.49	7,140.15	0.00	8,787.88	0.00	2,196.97	0.00	2,196.97	0.00	10,984.85
Dues and Subscriptions											
5168.02 . Dues & Subscriptions - 02	708.95	0.00	0.00	0.00	708.95	0.00	0.00	0.00	0.00	0.00	708.95
5168.03 . Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,835.77	0.00	2,835.77	0.00	2,835.77
5168.04 . Dues & Subscriptions - 04	0.00	1,417.89	0.00	0.00	1,417.89	0.00	0.00	0.00	0.00	0.00	1,417.89
5168.05 . Dues & Subscriptions - 05	0.00	0.00	9,718.27	0.00	9,718.27	0.00	0.00	0.00	0.00	0.00	9,718.27
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	708.95	1,417.89	9,718.27	0.00	11,845.11	0.00	2,835.77	0.00	2,835.77	0.00	14,680.88
Bank and Collection Fees											
5169.04 . Bank Fees - 04	0.00	780.30	0.00	0.00	780.30	0.00	0.00	0.00	0.00	0.00	780.30
5169.05 . Bank Fees - 05	0.00	0.00	780.31	0.00	780.31	0.00	0.00	0.00	0.00	0.00	780.31
5169.06 . Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	780.36	0.00	0.00	780.36	0.00	780.36
Bank and Collection Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bank and Collection Fees	0.00	780.30	780.31	0.00	1,560.61	780.36	0.00	0.00	780.36	0.00	2,340.97
Analytical Testing											
Accounting Fees											
5180.02 . Consultants-Accounting - 02	11,349.99	0.00	28,824.76	0.00	28,824.76	0.00	0.00	0.00	0.00	0.00	28,824.76
5180.03 . Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5180.04 . Consultants-Accounting - 04	0.00	11,349.99	0.00	0.00	11,349.99	0.00	11,349.99	0.00	11,349.99	0.00	11,349.99
5180.05 . Consultants-Accounting - 05	0.00	0.00	11,349.96	0.00	11,349.96	0.00	0.00	0.00	0.00	0.00	11,349.96
5180.06 . Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	11,349.96	0.00	0.00	11,349.96	0.00	11,349.96
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	11,349.99	11,349.99	11,349.96	0.00	34,048.94	11,349.96	11,349.99	0.00	22,698.95	0.00	56,748.89
Audit											
5181.02 . Consultants-Audit - 02	6,400.00	0.00	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	6,400.00
5181.03 . Consultants-Audit - 03	0.00	0.00	0.00	0.00	0.00	0.00	6,400.00	0.00	6,400.00	0.00	6,400.00
5181.04 . Consultants-Audit - 04	0.00	6,400.00	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	6,400.00
5181.05 . Consultants-Audit - 05	0.00	0.00	6,400.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	6,400.00
5181.06 . Consultants-Audit - 06	0.00	0.00	0.00	0.00	0.00	6,400.00	0.00	0.00	6,400.00	0.00	6,400.00
Audit - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Audit	6,400.00	6,400.00	6,400.00	0.00	19,200.00	6,400.00	6,400.00	0.00	12,800.00	0.00	32,000.00
Legal Fees											
5190.03 . Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	167.58	0.00	167.58	0.00	167.58
5190.04 . Consultants-Legal Fees - 04	0.00	1,173.02	0.00	0.00	1,173.02	0.00	0.00	0.00	0.00	0.00	1,173.02
5190.05 . Consultants-Legal Fees - 05	0.00	0.00	1,173.02	0.00	1,173.02	0.00	0.00	0.00	0.00	0.00	1,173.02
5190.06 . Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	837.88	0.00	0.00	837.88	0.00	837.88
Legal Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legal Fees	0.00	1,173.02	1,173.02	0.00	2,346.04	837.88	167.58	0.00	1,005.46	0.00	3,351.50
Consultants-Misc.											
5196.02 . Consultants-Misc. - 02	120.34	0.00	0.00	0.00	120.34	0.00	0.00	0.00	0.00	0.00	120.34
5196.03 . Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	240.69	0.00	240.69	0.00	240.69
5196.04 . Consultants-Misc. - 04	0.00	960.68	0.00	0.00	960.68	0.00	0.00	0.00	0.00	0.00	960.68
5196.05 . Consultants-Misc. - 05	0.00	0.00	3,564.37	0.00	3,564.37	0.00	0.00	0.00	0.00	0.00	3,564.37
5196.06 . Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	240.67	0.00	0.00	240.67	0.00	240.67
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.	120.34	960.68	3,564.37	0.00	4,645.39	240.67	240.69	0.00	481.36	0.00	5,126.75

Alpine Springs County Water District
Profit & Loss by Fund
July 2025 through March 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
NTFD Contract											
Building Maintenance											
5231.02 - Building Maint/Supplies - 02	689.46	0.00	0.00	0.00	689.46	0.00	0.00	0.00	0.00	0.00	523,721.82
5231.03 - Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	689.46
5231.04 - Building Maint/Supplies - 04	0.00	1,121.81	0.00	0.00	1,121.81	0.00	0.00	0.00	2,243.61	0.00	2,243.61
5231.05 - Building Maint/Supplies - 05	0.00	0.00	7,291.71	0.00	7,291.71	0.00	0.00	0.00	0.00	0.00	1,121.81
Building Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,291.71
Total Building Maintenance	689.46	1,121.81	7,291.71	0.00	9,102.98	0.00	2,243.61	0.00	2,243.61	0.00	11,346.59
Equipment Maintenance - Admin											
5232.02 - R & M Admin - 02	293.74	0.00	0.00	0.00	293.74	0.00	0.00	0.00	0.00	0.00	293.74
5232.03 - R & M Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,174.99	0.00	1,174.99
5232.04 - R & M Admin - 04	0.00	587.49	0.00	0.00	587.49	0.00	0.00	0.00	0.00	0.00	587.49
5232.05 - R & M Admin - 05	0.00	0.00	4,301.39	0.00	4,301.39	0.00	0.00	0.00	0.00	0.00	4,301.39
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	293.74	587.49	4,301.39	0.00	5,182.62	0.00	1,174.99	0.00	1,174.99	0.00	6,357.61
Vehicle Maintenance and Rep.											
5239.02 - R & M Vehicles - 02	15.40	0.00	0.00	0.00	15.40	0.00	0.00	0.00	0.00	0.00	15.40
5239.03 - R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.60	0.00	61.60
5239.04 - R & M Vehicles - 04	0.00	30.79	0.00	0.00	30.79	0.00	0.00	0.00	0.00	0.00	30.79
5239.05 - R & M Vehicles - 05	0.00	0.00	200.18	0.00	200.18	0.00	0.00	0.00	0.00	0.00	200.18
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.	15.40	30.79	200.18	0.00	246.37	0.00	61.60	0.00	61.60	0.00	307.97
Maintenance Water and Sewer											
5240.04 - R & M Water/Sewer - 04	0.00	75,136.29	0.00	0.00	75,136.29	0.00	0.00	0.00	0.00	0.00	75,136.29
5240.05 - R & M Water/Sewer - 05	0.00	0.00	21,645.35	0.00	21,645.35	0.00	0.00	0.00	0.00	0.00	21,645.35
Total Maintenance Water and Sewer	0.00	75,136.29	21,645.35	0.00	96,781.64	0.00	0.00	0.00	0.00	0.00	96,781.64
Gas and Electric - Admin											
5311.02 - Gas & Electric - Admin - 02	6,992.23	0.00	0.00	0.00	6,992.23	0.00	0.00	0.00	0.00	0.00	6,992.23
5311.03 - Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,992.23	0.00	6,992.23
5311.04 - Gas & Electric - Admin - 04	0.00	7,954.31	0.00	0.00	7,954.31	0.00	0.00	0.00	0.00	0.00	7,954.31
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	12,819.09	0.00	12,819.09	0.00	0.00	0.00	0.00	0.00	12,819.09
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	11,671.28	0.00	0.00	11,671.28	0.00	11,671.28
Gas and Electric - Admin - Other	0.00	0.00	0.00	0.00	0.00	-2,971.62	0.00	0.00	-2,971.62	0.00	-2,971.62
Total Gas and Electric - Admin	6,992.23	7,954.31	12,819.09	0.00	27,765.63	8,698.66	6,992.23	0.00	15,691.89	0.00	43,457.52
SCADA System											
5312.04 - SCADA System - 04	0.00	880.06	0.00	0.00	880.06	0.00	0.00	0.00	0.00	0.00	880.06
5312.05 - SCADA System - 05	0.00	0.00	14,921.68	0.00	14,921.68	0.00	0.00	0.00	0.00	0.00	14,921.68
SCADA System - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total SCADA System	0.00	880.06	14,921.68	0.00	15,801.74	0.00	0.00	0.00	0.00	0.00	15,801.74
Education Staff/Board											
5323.04 - Education (GM & Board) - 04	0.00	883.25	0.00	0.00	883.25	0.00	0.00	0.00	0.00	0.00	883.25
5323.05 - Education (GM & Board) - 05	0.00	0.00	516.36	0.00	516.36	0.00	0.00	0.00	0.00	0.00	516.36
Total Education Staff/Board	0.00	883.25	516.36	0.00	1,399.61	0.00	0.00	0.00	0.00	0.00	1,399.61
Uniforms											
5324.02 - Uniforms - 02	72.20	0.00	0.00	0.00	72.20	0.00	0.00	0.00	0.00	0.00	72.20
5324.03 - Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288.81	0.00	288.81
5324.04 - Uniforms - 04	0.00	144.40	0.00	0.00	144.40	0.00	0.00	0.00	0.00	0.00	144.40
5324.05 - Uniforms - 05	0.00	0.00	938.62	0.00	938.62	0.00	0.00	0.00	0.00	0.00	938.62
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	72.20	144.40	938.62	0.00	1,155.22	0.00	288.81	0.00	288.81	0.00	1,444.03

**Alpine Springs County Water District
Profit & Loss by Fund
July 2025 through March 2026**

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
ASCWD Fuel											
5342.02 . ASCWD Fuel - 02	190.14	0.00	0.00	0.00	190.14	0.00	0.00	0.00	0.00	0.00	190.14
5342.03 . ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	760.57	0.00	760.57	0.00	760.57
5342.04 . ASCWD Fuel - 04	0.00	380.28	0.00	0.00	380.28	0.00	0.00	0.00	0.00	0.00	380.28
5342.05 . ASCWD Fuel - 05	0.00	0.00	2,471.84	0.00	2,471.84	0.00	0.00	0.00	0.00	0.00	2,471.84
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	190.14	380.28	2,471.84	0.00	3,042.26	0.00	760.57	0.00	760.57	0.00	3,802.83
Telephone - Administration											
5371.02 . Telephone - 02	154.99	0.00	0.00	0.00	154.99	0.00	0.00	0.00	0.00	0.00	154.99
5371.03 . Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	619.98	0.00	619.98	0.00	619.98
5371.04 . Telephone - 04	0.00	309.99	0.00	0.00	309.99	0.00	0.00	0.00	0.00	0.00	309.99
5371.05 . Telephone - 05	0.00	0.00	2,014.94	0.00	2,014.94	0.00	0.00	0.00	0.00	0.00	2,014.94
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	154.99	309.99	2,014.94	0.00	2,479.92	0.00	619.98	0.00	619.98	0.00	3,099.90
Government Mandates											
5394.02 . Gov Mandates - Garbage - 02	986.39	0.00	0.00	0.00	986.39	0.00	0.00	0.00	0.00	0.00	986.39
5394.03 . Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,945.53	0.00	3,945.53	0.00	3,945.53
5394.04 . Gov Mandates - Sewer - 04	0.00	10,388.52	0.00	0.00	10,388.52	0.00	0.00	0.00	0.00	0.00	10,388.52
5394.05 . Gov Mandates - Water - 05	0.00	0.00	13,580.51	0.00	13,580.51	0.00	0.00	0.00	0.00	0.00	13,580.51
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	986.39	10,388.52	13,580.51	0.00	24,955.42	0.00	3,945.53	0.00	3,945.53	0.00	28,900.95
Garbage Contract											
5405.02 . Other Garbage Services - 02	25,175.72	0.00	0.00	0.00	25,175.72	0.00	0.00	0.00	0.00	0.00	25,175.72
Garbage Contract - Other	161,509.95	0.00	0.00	0.00	161,509.95	0.00	0.00	0.00	0.00	0.00	161,509.95
Total Garbage Contract	186,685.67	0.00	0.00	0.00	186,685.67	0.00	0.00	0.00	0.00	0.00	186,685.67
Depreciation Expense											
5513.02 . Depreciation - 02	9,617.49	0.00	0.00	0.00	9,617.49	0.00	0.00	0.00	0.00	0.00	9,617.49
5513.03 . Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	9,617.49	0.00	9,617.49	0.00	9,617.49
5513.04 . Depreciation - 04	0.00	28,921.95	0.00	0.00	28,921.95	0.00	0.00	0.00	0.00	0.00	28,921.95
5513.05 . Depreciation - 05	0.00	0.00	168,711.21	0.00	168,711.21	0.00	0.00	0.00	0.00	0.00	168,711.21
5513.06 . Depreciation - 06	0.00	0.00	0.00	0.00	0.00	14,878.17	0.00	0.00	14,878.17	0.00	14,878.17
Total Depreciation Expense	9,617.49	28,921.95	168,711.21	0.00	207,250.65	14,878.17	9,617.49	0.00	24,495.66	0.00	281,746.31
Total Expense	264,112.86	216,178.67	700,432.58	0.00	1,180,724.11	568,832.34	168,810.86	0.00	737,643.20	0.00	1,918,367.31
Net Ordinary Income	142,811.24	268,962.33	522,717.21	0.00	934,590.78	-50,220.10	-41,604.69	0.00	-91,824.79	0.00	842,765.99
Other Income/Expense											
Other Income											
Interest Revenue											
4850.02 Interest Revenue	21,206.79	0.00	0.00	0.00	21,206.79	0.00	0.00	0.00	0.00	0.00	21,206.79
4850.03 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	21,206.79	0.00	21,206.79	0.00	21,206.79
4850.04 Interest Revenue	0.00	21,206.79	0.00	0.00	21,206.79	0.00	0.00	0.00	0.00	0.00	21,206.79
4850.05 Interest Revenue	0.00	0.00	21,206.79	0.00	21,206.79	0.00	0.00	0.00	0.00	0.00	21,206.79
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	21,206.79	0.00	0.00	21,206.79	0.00	21,206.79
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	21,206.79	21,206.79	21,206.79	0.00	63,620.37	21,206.79	21,206.79	0.00	42,413.58	0.00	106,033.95
Total Other Income	21,206.79	21,206.79	21,206.79	0.00	63,620.37	21,206.79	21,206.79	0.00	42,413.58	0.00	106,033.95
Other Expense											
Interest Expense	0.00	0.00	15.51	0.00	15.51	0.00	0.00	0.00	0.00	0.00	15.51
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	15.51	0.00	15.51	0.00	0.00	0.00	0.00	0.00	15.51

Alpine Springs County Water District
Profit & Loss by Fund

July 2025 through March 2026

Accrual Basis

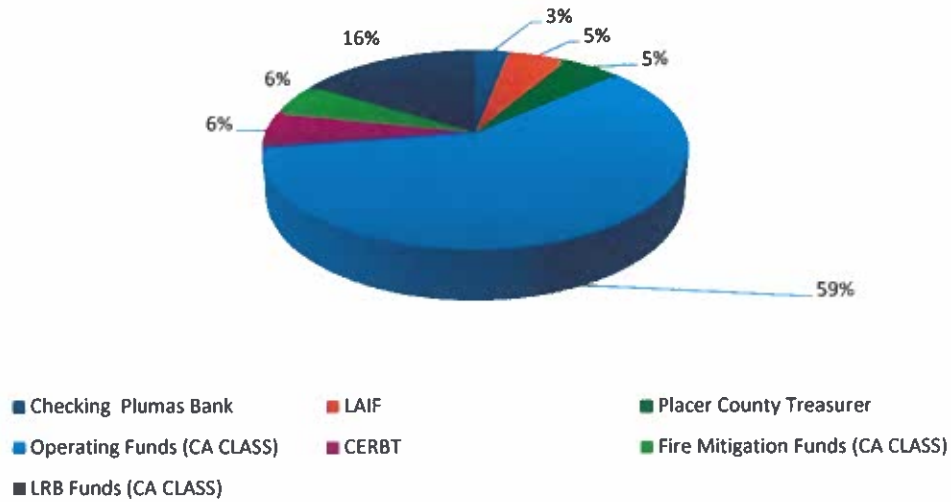
	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Net Other Income	21,206.79	21,206.79	21,191.28	0.00	63,604.86	20,990.75	21,206.79	0.00	42,197.54	0.00	105,802.40
Net Income	164,118.03	290,169.12	543,908.49	0.00	998,195.64	-29,229.35	-20,397.90	0.00	-49,627.25	0.00	948,568.39

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

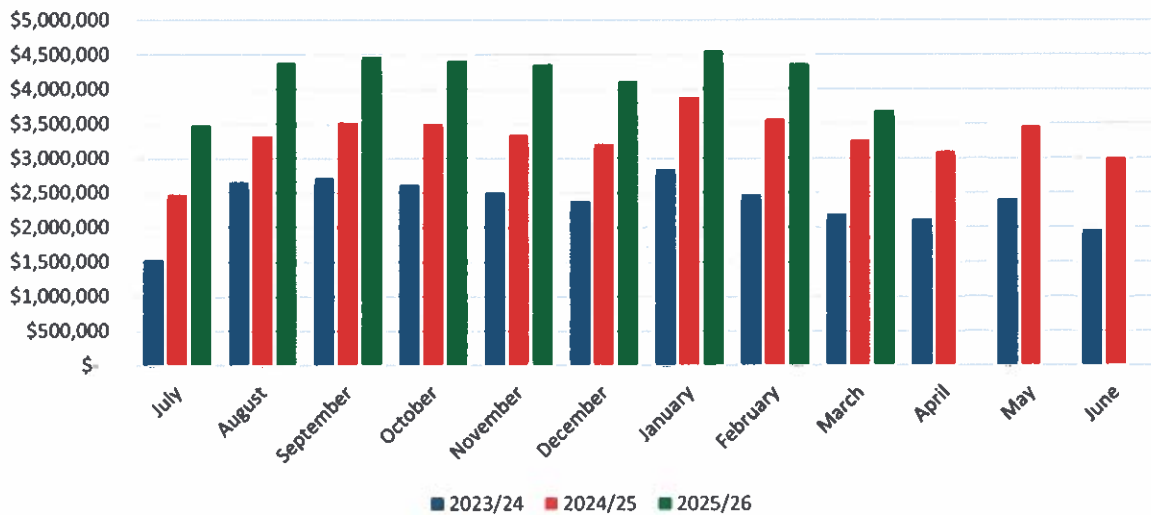
Operating Funds	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 111,918	4/2/2026	0.00%
LAIF	\$ 199,366	4/1/2026	3.871%
Placer County Treasurer	\$ 182,228	2/28/2026	3.992%
Operating Funds (CA CLASS)	\$ 2,172,444	3/31/2026	3.696%
	\$ 2,665,956		

Restricted Funds			
CERBT	\$ 205,724	4/1/2026	-2.900%
Fire Mitigation Funds (CA CLASS)	\$ 200,619	3/31/2026	3.696%
LRB Funds (CA CLASS)	\$ 600,679	3/31/2026	3.696%
	\$ 1,007,022		

Cash and Investments as a Percentage of Total



Total Cash and Investments By Month





AGENDA NO: F3
MEETING DATE: 4/10/2026

Staff Report

TO: ASCWD Board of Directors

Date: April 3, 2026

FROM: Joe Mueller, General Manager

SUBJECT: CONSIDERATION OF RESOLUTION 6-2026 OF THE ALPINE SPRINGS COUNTY WATER DISTRICT APPROVING AN UNSECURED, SUBORDINATE INTERFUND NOTE

DISCUSSION:

Beginning in 2015, the District's water fund needed to utilize District sewer funds in the completion of large water capital projects, most notable tank 4 and 4A replacement to one large tank (Tank 4). The District's annual audit accounted for and tracked the interfund transactions on an annual basis with "Due to", "Due from" journal entries allowing the amounts to balance each year.

Depending on the total cost of water capital projects being performed in the system of any given year, the water fund indebtedness amount would fluctuate up and down.

Following best practices and advice from the District's current audit team and an outside funding consultant, the attached resolution and subordinate interfund note was prepared.

FISCAL IMPACT:

Based on the District's 2025 Audit, the water fund is indebted to the District's sewer fund at \$680,349.42. The adoption of this resolution does not change the amount owed from one fund to the other. It does however establish interest payments that represent the interest rate the Sewer Fund would have otherwise earned on invested funds during the period.

RECOMMENDATION:

Adopt Resolution 6-2026 of the Alpine Springs County Water District memorializing the repayment terms of certain interfund borrowings previously made by the District's Water System.

ATTACHMENTS:

1- Resolution 6-2026

RESOLUTION NO. 6-2026

A RESOLUTION OF THE ALPINE SPRINGS COUNTY WATER DISTRICT APPROVING AN UNSECURED, SUBORDINATE INTERFUND NOTE

WHEREAS, the Alpine Springs County Water District (the “District”) owns and operates a system for the collection, treatment, storage, and distribution of water (the “Water System”); and

WHEREAS, the District desires to memorialize the repayment terms of certain interfund borrowings (the “Prior Borrowings”) previously made by the Water System; and

WHEREAS, staff recommends the Alpine Springs County Water District Board of Directors cause the Subordinate Interfund Note to be executed in its name and on its behalf by signature of its General Manager and Secretary.

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. Approval of Subordinate Interfund Note. The Board hereby approves the Subordinate Interfund Note to evidence the Prior Borrowings, substantially in the form on file with the Secretary of the Board, together with any changes therein or additions thereto deemed advisable by the Board. Amounts payable by the water fund of the District to the sewer fund of the District pursuant to the Subordinate Interfund Note are unsecured, and payable on a basis that is subordinate to the payment of any obligations of the District secured by a pledge of, and lien on, any of the net revenues of the Water System of the District. The Board hereby authorizes and directs the General Manager to execute the final form of the Subordinate Interfund Note for and in the name of the District.

Section 2. Official Actions. All actions heretofore taken by the officers of the District with respect to the approval, of the Prior Borrowings are hereby approved, confirmed and ratified, and the Board President and the General Manager are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all instruments, certificates and documents, to effect the transactions contemplated by the Prior Borrowings and otherwise to effectuate the purposes of this Resolution.

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

AYES: _____, _____, _____, _____, _____
NOES: _____, _____, _____, _____, _____
ABSTAIN: _____, _____, _____, _____, _____
ABSENT: _____, _____, _____, _____, _____

Albert Clement
President, Board of Directors

ATTEST:

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

SUBORDINATE INTERFUND NOTE
(Alpine Springs County Water District)
(Water Fund)

<u>DATED DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>
April 10, 2026	\$680,349.42	Variable	April 25, 2031

This **SUBORDINATE INTERFUND NOTE** (this "Note") evidences the obligation of the Alpine Springs County Water District (the "District") to repay, from the Water Fund of the District, amounts to the Sewer Fund of the District.

The Principal Amount of the Note shall be payable in full on the Maturity Date stated above, in lawful money of the United States of America. Interest on the Note shall be payable annually on each April 25 (each "Interest Payment Date"), commencing on April 25, 2027.

The Note is subject to prepayment in whole or in part at any time, without penalty.

Interest on the Note shall be calculated at a variable rate and shall be payable, in arrears, on each Interest Payment Date, by the Water Fund to the Sewer Fund. Interest shall be calculated based on the average annual interest rate paid during the preceding calendar year by the Placer County Treasure's Investment Portfolio or by such other investment determined by the District to represent the interest rate the Sewer Fund would have otherwise earned on invested funds during the applicable period.

All amounts payable by the Water Fund of the District pursuant to this Note are unsecured, and are payable on a basis that is subordinate to the payment of any obligations of the District that are secured by a pledge of, and lien on, any of the net revenues of the Water System of the District.

It is hereby certified that all of the conditions, things and acts required to exist, to have happened or to have been performed precedent to and in the issuance of this Note do exist, have happened or have been performed in due time, form and manner as required by law and that this Note constitutes a valid and binding obligation of the District, payable in accordance with its terms.

IN WITNESS WHEREOF, the District has caused this Note to be executed in its name and on its behalf with the signature of its General Manager and Secretary to the Board of Directors, as of the Dated Date stated above.

ALPINE SPRINGS COUNTY WATER DISTRICT

By _____
Joe Mueller, General Manager and Secretary