
ALPINE SPRINGS COUNTY WATER DISTRICT

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

PUBLIC NOTICE

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

Date: Thursday, October 15th, 2026
Location: District Office, Board Room
270 Alpine Meadows Road
Alpine Meadows, CA 96146
Time: 8:30 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 Monday October 12th, 2026 @ 8:30 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, 8:30 a.m., connect to ZOOM. **Mtg. ID:** 897 4313 3573; **passcode:** 395259; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/89743133573?pwd=f0d6uF8E0I3iPGClwzbmbdmddbVydP.1>

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

B. PUBLIC COMMENT

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

ALPINE SPRINGS COUNTY WATER DISTRICT

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

C. APPROVAL OF MINUTES

C1) SEPTEMBER REGULAR BOARD MEETING

The Board shall review and vote to approve the minutes of the Regular Board meeting of September 11th, 2026.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

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

D2) FIRE DEPARTMENT REPORT

Chief Leighton, or his designee, shall report on the September 2026 activities of North Tahoe Fire Protection District for Alpine Meadows, dispatch report and the staffing of the Alpine Meadows Fire Station 56.

D3) GENERAL MANAGER'S REPORT

Joe Mueller, the General Manager, shall report on his activities during the month of September 2026.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the September 2026 Operations Report.

D5) TTSA REPORT

The Board of Directors meeting was held on September 16th, 2026, meeting summaries attached.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT CLEMENT)

Met October 14th, the previous month September 10th, 2026, B&F report is attached.

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

No Meeting

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR GOODING)

No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR SALKE)

No Meeting

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) NOTICE OF AWARD TANK REPLACEMENT PROJECT

Consider approval of the issuance of Notice of Award (Document 00510) for the Tank Replacement Project to KG Walters Construction.

F2) FALL 2026 ASCWD NEWSLETTER

Consider for approval the content of the Fall 2026 ASCWD Newsletter

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Kurt Gooding, Janet S. Grant, Evan Salke, Christine York

General Manager: Joe Mueller

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 November 13th, 2026, at 9:00 a.m.

I certify that on or before Monday October 12th, 2026, at 8:30 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manager
Alpine Springs County Water District

EXHIBIT C1

**ALPINE SPRINGS COUNTY WATER DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
September 11, 2026**

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

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

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

Directors Absent: None

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

Guests included District CPA Michael Dobrowski, NTFPD Paul Moen, and Michael Miller, and Bill Cashmareck.

B. PUBLIC COMMENT

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

C. APPROVAL OF MINUTES

C1) AUGUST REGULAR BOARD MEETING

It was moved by Salke and seconded by Gooding to approve the August 14, 2026 minutes as presented. Motion carried unanimously.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

District CPA Mike Dobrowski presented the financial reports as of August 31, 2026. Cash receivables are approximately \$182,000 ahead of last year. Late notices have been sent out, but most customers have been paying on schedule. A new line item has been added to show receipt and interest payments on the loan.

Salke noted receivables are ahead of schedule are likely thanks to Axell's efforts to making it easier for customers to pay their invoices.

Clement reviewed the Treasurer's Report.

It was moved by Grant and seconded by Gooding to approve payment of checks #, 34512 –34537, payroll, electronic fund transfers, and bill pays. Motion carried unanimously.

It was moved by Gooding and seconded by Salke to approve the financial reports through August 31, 2026 as presented. Motion carried unanimously.

D2) FIRE DEPARTMENT REPORT

Moen said mid-week operations are slowing down now that it is shoulder season. That said, the Alpine station will continue to be staffed 24/7. Axell will post information on the district website and send out an email with information for homeowners to obtain their defensible space report from NTFPD.

York asked about impact of the forest fuels reduction work to the trails. Gooding has been receiving status emails and will follow up with her

1 **D3) GENERAL MANAGER’S REPORT**

2 Mueller presented the August 2026 General Manager and Office Activities Report. He continues to
3 work with the Alpenglow team on their needs and anticipates a meeting with one of their contractors to
4 develop cost estimates.

5
6 Three construction companies have received the bid package for the water tank project and Mueller
7 expects a fourth request. A mandatory pre-bid meeting is scheduled for next week.

8
9 Axell continues to upload documentation PlanetBids website to receive bids for capital projects.

10
11 A brief conversation followed as items in the report were clarified.

12
13 **D4) OPERATION & MAINTENANCE DEPARTMENT REPORT**

14 Kemp presented the August 2026 Water/Wastewater Reports, including water production and usage.
15 He reviewed projects completed in the park this summer and the work done to keep the Klosters Court
16 Water Line Replacement Project moving forward.

17
18 **D5) TTSA REPORT**

19 Clement reported on the August 19, 2026 Board meeting. The review of the design plan for the new
20 plant should be scheduled for later this month. A discussion followed about operations during power
21 outages and the current facility. Clement will schedule a tour of the current plant for this Board.

22
23 **E. COMMITTEE REPORTS**

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

25 Clement reviewed the September 10 Committee meeting.

26
27 **E2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

28 This Committee did not meet.

29
30 **E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR GOODING)**

31 This Committee did not meet.

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

34 This Committee did not meet.

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

37 **F1) AMENDED SDRMA HEALTH BENEFITS MEMORANDUM OF**
38 **UNDERSTANDING RESOLUTION #15-2026**

39 It was moved by York and seconded by Salke to approve Resolution #15-2026 SDRMA
40 Memorandum of Understanding and Authorizing Participation in the Special District Risk
41 Management Authority’s Health Benefits Program.

42 **ROLL CALL VOTE:**

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

44 **NAYS:** None

45 **Motion carried unanimously.**

46
47 **F2) DISTRICT DIRECTORS CANDIDATE LIST TO THE PLACER COUNTY**
48 **BOARD OF SUPERVISORS FOR APPOINTMENT**

49 It was moved by Grant and seconded by York to approve the qualified candidate list which will
50 be submitted to the Placer County Board of Supervisors for appointment in lieu of election.

51 **Motion carried unanimously.**

1
2 **F3) AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES DURING**
3 **CONSTRUCTION AND CONSTRUCTION MANAGEMENT OF THE TANKS**
4 **REPLACEMENT PROJECT**

5 It was moved by Gooding and seconded by York to approve the Professional Services Agreement
6 with Carollo Engineers for Task 5 Engineering Services During Construction and Task 6
7 Construction Management and Inspection Services associated with the replacement of water
8 storage tanks 2, 3, and 5. Motion carried unanimously.
9

10 **G. CORRESPONDENCE TO THE BOARD**

11 No correspondence was presented.
12

13 **H. CLOSED SESSION**

14 Closed Session was not convened.
15

16 **I. DIRECTORS' COMMENTS**

17 Consideration of changing the day and time of the regular meetings will be on next month's agenda.
18

19 **J. ADJOURNMENT**

20 There being no further business to come before the Board, the meeting was adjourned at 9:46 AM.
21 The next regularly scheduled Board meeting is **October 15, 2026 at 8:30 AM.**
22

23 Respectfully Submitted,

24 Judy Friedman

25 Recording Secretary

26 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS
27

EXHIBIT D1

Subject: *September 2026 Month End Review*
For: *Alpine Springs County Water District*
To: *The Board of Directors*
Prepared by: *Michael J. Dobrowski, CPA 10/07/26*

On a year-to-date basis our net income was \$258,370 more than the prior fiscal year. This is primarily due to the rate increase. Net income was \$305,690 favorable to budget on a year-to-date basis. As of the end of the month, the cash and investment accounts totaled \$9,709,952. Accounts receivable were \$122,300 as of month end, \$90,046 less than the prior fiscal year at this time.

Our cash and investments position has increased by \$5,467,854 from 09/30/25 and increased by \$217,703 from the prior month.

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

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

Outstanding Information: Placer County statements.

Current restricted or committed funds

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

Cash available for operations and loan repayment— **\$ 3,131,640**

(Remaining balance \$9,709,952-\$6,578,312)

In Transit Timing Differences or Other Notable Items

No material items to discuss.

Work in Progress Accounts	Current Year	Total
Chlorination System Evaluation	0	21,883
Sewer Line Replacement	0	47,087
Tank Replacement Project	391	412,574
Pipeline Rehabilitation	406,666	557,341
Booster Pump Site	0	23,669
Alpine Estates Well #1 Rehab	0	96,692
Total	\$407,057	\$1,159,247

Accounts Payable	
NTFPD Contract	\$ 0
Total	\$ 0

Sick and General Leave	
Sick leave Hours	411.00 Hrs.
General leave Hours and Dollars	416.46 Hrs. \$ 37,919.60

Prepays	
Garbage Contract (5404.02) 0 Mo. @ \$21,272.31	\$ 0.00
Placer Co. Env. Health Permit (5394.05) @ \$85.33 9 months	\$ 767.98
SDRMA Insurance (5120.00) 9 months @ \$4,290.12	\$ 38,611.09
SDRMA (5120.00) Worker's Comp 9 months @ \$1,211.67	\$ 10,905.02
CSDA (5168) 3 mo @ \$719.75 (Jan-Dec26)	\$ 2,159.25
Core Utilities (5167) 9 mo @ \$70.84 (Jul26-Jun27)	\$ 637.48
Total	\$ 53,080.82

Stale-Dated Checks

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

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
09/04/26	ACH090426	\$6,606.23	CalPERS (Active Health Insurance)

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$21,268.06
Health Ins. (Retired)	9,642.76
Pension (Employee 7.75%)	9,127.05 (Employer 7.96% Effective 07/01/25)
Payroll Taxes	2,402.04
Health plan co-ins.	505.90
Total	\$ 42,945.81

Cash Requirements (impound date) for payroll.

<u>Pay Date</u>	<u>Amount</u>
09/02/26	\$24,553.77
09/16/26	\$22,738.13
09/30/26	\$25,625.08

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

	<u>Jul - Sep 26</u>	<u>Jul - Sep 25</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Water Revenue	1,360,033	1,204,313	155,719	13%
Connection Fees	0	8,660	(8,660)	(100)%
Sewer Revenue	521,246	475,222	46,024	10%
Garbage Revenue	423,424	398,131	25,293	6%
Park Revenue	7,630	7,815	(185)	(2)%
Fire Mitigation Fees	0	10,568	(10,568)	(100)%
Property Tax Revenue	1,168	20,559	(19,391)	(94)%
Other Revenue	23,404	25,409	(2,005)	(8)%
Total Income	<u>2,336,904</u>	<u>2,150,676</u>	<u>186,227</u>	<u>9%</u>
Gross Profit	2,336,904	2,150,676	186,227	9%
Expense				
Salaries and Wages - Admin	87,800	69,395	18,405	27%
Salaries and Wages - O&M	65,018	55,678	9,340	17%
Benefits - Office	19,828	18,983	845	5%
Benefits - O&M	22,612	22,116	496	2%
Health Plan Co-Insurance	506	117	389	333%
Directors' Fees	1,850	2,375	(525)	(22)%
Insurance - Administration	16,505	15,023	1,482	10%
Park Expenditures	9,671	618	9,053	1,465%
Parts/Tools/Misc. Equip	4,632	14,504	(9,872)	(68)%
Postage and Delivery	122	849	(727)	(86)%
Newsletter and Printing	0	405	(405)	(100)%
Office Expense	5,419	3,113	2,306	74%
Dues and Subscriptions	3,539	3,179	360	11%
Bank and Collection Fees	2,825	1,612	1,213	75%
Analytical Testing	1,241	4,738	(3,496)	(74)%
Accounting Fees	21,430	18,722	2,708	15%
Legal Fees	726	1,277	(551)	(43)%
Consultants-Misc.	588	3,655	(3,067)	(84)%
NTFD Contract	296	44,224	(43,928)	(99)%
Building Maintenance	803	7,458	(6,655)	(89)%
Equipment Maintenance - Admin	2,557	2,798	(241)	(9)%
Vehicle Maintenance and Rep.	190	141	49	35%

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

	<u>Jul - Sep 26</u>	<u>Jul - Sep 25</u>	<u>\$ Change</u>	<u>% Change</u>
Maintenance Water and Sewer	26,311	84,953	(58,641)	(69)%
Gas and Electric - Admin	9,364	7,172	2,192	31%
SCADA System	10,538	3,799	6,738	177%
Education Staff/Board	0	51	(51)	(100)%
ASCWD Fuel	2,254	1,929	325	17%
Telephone - Administration	914	910	3	0%
Government Mandates	2,145	13,449	(11,304)	(84)%
Garbage Contract	63,817	65,435	(1,618)	(3)%
Depreciation Expense	77,361	77,249	112	0%
Total Expense	<u>460,861</u>	<u>545,927</u>	<u>(85,066)</u>	<u>(16)%</u>
Net Ordinary Income	<u>1,876,042</u>	<u>1,604,749</u>	<u>271,293</u>	<u>17%</u>
Other Income/Expense				
Other Income				
Interest Revenue	<u>82,089</u>	<u>33,761</u>	<u>48,328</u>	<u>143%</u>
Total Other Income	<u>82,089</u>	<u>33,761</u>	<u>48,328</u>	<u>143%</u>
Other Expense				
Interest Expense	<u>61,261</u>	<u>10</u>	<u>61,251</u>	<u>598,739%</u>
Total Other Expense	<u>61,261</u>	<u>10</u>	<u>61,251</u>	<u>598,739%</u>
Net Other Income	<u>20,827</u>	<u>33,751</u>	<u>(12,923)</u>	<u>(38)%</u>
Net Income	<u><u>1,896,870</u></u>	<u><u>1,638,500</u></u>	<u><u>258,370</u></u>	<u><u>16%</u></u>

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

	Sep 30, 26	Aug 31, 26	\$ Change	Sep 30, 25	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	363	363	0	268	94
Plumas Bank Checking	328,268	338,283	(10,015)	382,081	(53,813)
Placer County - Interest App.	185,788	185,788	0	179,358	6,430
California CLASS	8,992,248	8,764,530	227,718	3,485,243	5,507,006
LAIF Accounts	203,285	203,285	0	195,148	8,137
Total Checking/Savings	9,709,952	9,492,249	217,703	4,242,098	5,467,854
Accounts Receivable					
Accounts Receivable	122,300	357,335	(235,034)	212,347	(90,046)
Total Accounts Receivable	122,300	357,335	(235,034)	212,347	(90,046)
Other Current Assets					
Placer - Agency Taxes 390-770	0	1,168	(1,168)	19,906	(19,906)
Funds received, but not yet deposited to a bank account	0	60,177	(60,177)	3,389	(3,389)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	53,081	80,731	(27,650)	49,282	3,799
County Collection Accounts	23,887	23,887	0	32,811	(8,923)
Deferred Pension Outflows	75,189	75,189	0	75,189	0
Deferred OPEB Outflows	115,359	115,359	0	115,359	0
Total Other Current Assets	267,516	356,511	(88,995)	295,935	(28,419)
Total Current Assets	10,099,768	10,206,094	(106,326)	4,750,380	5,349,389
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	265,031	265,031	0	343,336	(78,305)
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	49,048	49,048	0	49,048	0
Land Improvements	218,678	218,678	0	218,678	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,818,245	6,818,245	0	6,728,970	89,275
SCADA System	174,385	174,385	0	172,423	1,962
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	420,137	420,137	0	413,914	6,223
Office Equipment	81,010	81,010	0	81,010	0
Vehicles	177,566	177,566	0	128,749	48,817
Maintenance Equipment	293,229	293,229	0	293,229	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	1,159,247	1,158,855	391	113,987	1,045,260
Accumulated Depreciation	(6,460,720)	(6,434,933)	(25,787)	(6,229,918)	(230,802)

2:01 PM
10/07/26
Accrual Basis

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

	Sep 30, 26	Aug 31, 26	\$ Change	Sep 30, 25	\$ Change
Total Fixed Assets	5,824,872	5,850,268	(25,396)	4,942,444	882,428
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	15,942,076	16,073,798	(131,722)	9,710,259	6,231,817
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	44,224	(44,224)
Total Accounts Payable	0	0	0	44,224	(44,224)
Other Current Liabilities					
Retention Payable	31,500	31,500	0	0	31,500
OPEB Liability	415,220	415,220	0	415,220	0
Accrued Payroll & Payroll Tax	914	0	914	0	914
Accrued Vacation Payable	37,920	36,130	1,789	34,427	3,492
Deferred Pension Inflows	154	154	0	154	0
Deferred OPEB Inflows	17,441	17,441	0	17,441	0
Net Pension Liabilities	45,380	45,380	0	45,380	0
HRA Plan Payable	4,960	4,960	0	89	4,871
Everbank Interest Payable	61,261	40,841	20,420	0	61,261
Total Other Current Liabilities	614,749	591,626	23,123	512,711	102,039
Total Current Liabilities	614,749	591,626	23,123	556,935	57,814
Long Term Liabilities					
Caterpillar Financial Serv	0	0	0	13,551	(13,551)
Everbank Loan Payable	5,100,000	5,100,000	0	0	5,100,000
Total Long Term Liabilities	5,100,000	5,100,000	0	13,551	5,086,449
Total Liabilities	5,714,749	5,691,626	23,123	570,486	5,144,264
Equity					
Retained Earnings	2,102,420	2,102,420	0	1,273,237	829,183
Retained Earnings - Garbage	585,275	585,275	0	585,275	0
Retained Earnings - Park	(128,660)	(128,660)	0	(128,660)	0
Retained Earnings - Sewer	2,013,087	2,013,087	0	2,013,087	0
Retained Earnings - Water	(1,675,109)	(1,675,109)	0	(1,675,109)	0
Fund balance Undesignated	434,764	434,764	0	434,764	0
Investment in plant & equip	4,998,680	4,998,680	0	4,998,680	0
Net Income	1,896,870	2,051,715	(154,845)	1,638,500	258,370
Total Equity	10,227,327	10,382,172	(154,845)	9,139,774	1,087,553
TOTAL LIABILITIES & EQUITY	15,942,076	16,073,798	(131,722)	9,710,259	6,231,817

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

	Sep 26	Budget	Jul - Sep 26	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	342	0	1,360,033	1,416,743	1,609,935
Connection Fees	0	2,101	0	6,303	25,214
Sewer Revenue	0	0	521,246	456,083	518,276
Garbage Revenue	0	0	423,424	375,592	426,809
Park Revenue	205	0	7,630	16,000	32,000
Fire Mitigation Fees	0	1,000	0	3,000	12,000
Property Tax Revenue	0	52,795	1,168	52,795	1,055,891
Other Revenue	100	2,082	23,404	6,246	24,999
Total Income	647	57,978	2,336,904	2,332,762	3,705,124
Gross Profit	647	57,978	2,336,904	2,332,762	3,705,124
Expense					
Salaries and Wages - Admin	42,016	30,019	87,800	90,057	360,226
Salaries and Wages - O&M	32,864	23,058	65,018	69,174	276,691
Benefits - Office	7,327	9,559	19,828	28,677	114,711
Benefits - O&M	8,024	8,500	22,612	25,500	101,991
Health Plan Co-Insurance	0	1,024	506	3,072	12,291
Directors' Fees	925	990	1,850	2,970	11,850
Insurance - Administration	5,502	5,644	16,505	16,932	67,708
Park Expenditures	43	5,013	9,671	15,039	30,075
Parts/Tools/Misc. Equip	776	2,660	4,632	7,980	31,900
Postage and Delivery	40	359	122	1,077	4,300
Newsletter and Printing	0	1,725	0	1,725	3,451
Office Expense	1,223	1,711	5,419	5,133	20,536
Dues and Subscriptions	720	1,381	3,539	4,143	16,571
Bank and Collection Fees	310	300	2,825	900	3,600
Analytical Testing	149	1,500	1,241	4,500	18,000
Accounting Fees	6,409	6,560	21,430	19,680	78,740
Audit	0	0	0	0	32,500
Legal Fees	90	1,252	726	3,756	15,000
Consultants-Misc.	202	3,297	588	9,891	39,537
NTFD Contract	0	70,393	296	211,179	844,713
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	493	2,848	803	8,544	34,180

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

	Sep 26	Budget	Jul - Sep 26	YTD Budget	Annual Bud...
Equipment Maintenance - A...	939	941	2,557	2,823	11,304
Vehicle Maintenance and Re...	190	813	190	2,439	9,751
Maintenance Water and Sew...	0	11,668	26,311	35,004	140,000
Gas and Electric - Admin	2,895	7,148	9,364	21,444	85,772
SCADA System	1,455	1,668	10,538	5,004	20,000
Travel and Entertainment	0	100	0	300	1,200
Education Staff/Board	0	376	0	1,128	4,500
Uniforms	0	292	0	876	3,500
ASCWD Fuel	2,254	817	2,254	2,451	9,800
Telephone - Administration	340	267	914	801	3,200
Government Mandates	546	2,521	2,145	7,563	30,256
Garbage Contract	21,272	21,293	63,817	63,879	255,520
Depreciation Expense	25,787	25,787	77,361	77,361	309,449
Miscellaneous - O&M	0	192	0	576	2,300
Total Expense	162,790	251,676	460,861	751,578	3,035,123
Net Ordinary Income	-162,143	-193,698	1,876,042	1,581,184	670,001
Other Income/Expense					
Other Income					
Interest Revenue	27,718	4,165	82,089	12,495	50,000
Total Other Income	27,718	4,165	82,089	12,495	50,000
Other Expense					
Interest Expense	20,420	0	61,261	0	481,132
Fire Mitigation Fees	0	833	0	2,499	10,000
Total Other Expense	20,420	833	61,261	2,499	491,132
Net Other Income	7,298	3,332	20,827	9,996	-441,132
Net Income	-154,845	-190,366	1,896,870	1,591,180	228,869

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

	<u>Jul - Sep 26</u>
OPERATING ACTIVITIES	
Net Income	1,896,870
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	50,943
1550.00 · Prepaid Expenses	(46,888)
1041.00 · Placer Co - Taxes 770 - 06 Fund	57,834
1850.00 · Accumulate Depreciation:1850.02 · Accumulate...	3,210
1850.00 · Accumulate Depreciation:1850.03 · Accumulate...	3,210
1850.00 · Accumulate Depreciation:1850.04 · Accumulate...	9,654
1850.00 · Accumulate Depreciation:1850.05 · Accumulate...	56,319
2010.00 · Accounts Payable - 06 Fund	(7,667)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Account...	(399,878)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(17,885)
2075.00 · Accrued Vacation Pay - 05 Fund	(386)
2110.06 · Everbank Interest Payable - 06	61,261
Net cash provided by Operating Activities	1,666,596
INVESTING ACTIVITIES	
1790.00 · Vehicles	(48,817)
1830.05 · Work in Progress:1835.05 · Tank Replacement P...	(391)
1830.05 · Work in Progress:1839.05 · Pipeline Rehabilitati...	(406,666)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated...	4,968
Net cash provided by Investing Activities	(450,906)
Net cash increase for period	1,215,690
Cash at beginning of period	8,494,262
Cash at end of period	<u>9,709,952</u>

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Alpine Springs County Water District
Check Register for Current Month
September 2026

Date	Num	Name	Memo	Amount	Balance
09/04/2026	ACH090426#1	CalPERS (Active)	Customer ID: 2668620501 Hea...	-6,606.23	-6,606.23
*** Missing numbers here ***					
09/21/2026	ACH092126-1	Xerox Financial Service	Cust. #1016061	-241.33	-6,847.56
*** Missing numbers here ***					
09/04/2026	ACH090426#2	CalPERS (Retired)	CalPERS ID: 2668620501 Hea...	-1,332.06	-8,179.62
*** Missing numbers here ***					
09/21/2026	ACH092126-2	Liberty Utilities	Acct#3000000006092	-2,330.19	-10,509.81
09/21/2026	ACH092126-3	UPS	Acct. #1476JH Inv. #00001476...	-0.57	-10,510.38
*** Missing numbers here ***					
09/08/2026	119	Professional Communications Messaging	Acct.#193072	-42.40	-10,552.78
*** Missing numbers here ***					
09/10/2026	121	Tahoe Truckee Sierra Disposal 0355	Cust. #000355	-426.80	-10,979.58
*** Missing numbers here ***					
09/03/2026	34536	Atomic Printing	Account 682	-391.14	-11,370.72
09/03/2026	34537	Michael J. Dobrowski, CPA, LLC	Inv. #26412	-6,409.21	-17,779.93
09/30/2026	34538	Alpine Power Equipment	Customer # 3568	-42.90	-17,822.83
09/30/2026	34539	Janet Grant	Sep 2026 Board of Directors ...	-150.00	-17,972.83
09/30/2026	34540	Evan Salke {1}	Sep 2026 Board of Directors ...	-200.00	-18,172.83
09/30/2026	34541	Albert Clement	Sep 2026 Board of Directors M...	-275.00	-18,447.83
09/30/2026	34542	Kurt Gooding	Sep 2026 Board of Directors M...	-150.00	-18,597.83
09/30/2026	34543	Christine York	Sep 2026 Board of Directors M...	-150.00	-18,747.83
09/30/2026	34544	Badger Meter	Inv. #80250892	-67.20	-18,815.03
09/30/2026	34545	Best Best & Krieger LLP	Inv. #1072492 Matter #82141	-90.00	-18,905.03
09/30/2026	34546	Diesel Direct West	Account # 63455 Invoice #875...	-2,253.73	-21,158.76
09/30/2026	34547	Independent Technologies	Invoice #7802	-165.00	-21,323.76
09/30/2026	34548	Mountain Hardware and Sports	Customer #39	-247.73	-21,571.49
09/30/2026	34549	Placer County APCD	Permit application Rule 601	-461.16	-22,032.65
09/30/2026	34550	Sierra Controls, LLC	Inv. #258315	-1,455.22	-23,487.87
09/30/2026	34551	Swigard's True Value Hardware, Inc.	Invoice: 93825/1,93847/1	-77.71	-23,565.58
09/30/2026	34552	Tahoe City Lumber	Account #2-500750	-105.17	-23,670.75
09/30/2026	34553	The Paper Trail	Inv. #6711	-201.75	-23,872.50
09/30/2026	34554	Truckee & Tahoe Pest Control, Inc.	Inv. # 28578	-109.00	-23,981.50
09/30/2026	34555	Western Environmental Testing Lab	Inv #26090359	-148.60	-24,130.10

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Alpine Springs County Water District
Check Register for Current Month
September 2026

Date	Num	Name	Memo	Amount	Balance
09/30/2026	34556	Western Nevada Supply Company	Account # 14905 Invoice # 124...	-406.08	-24,536.18
09/30/2026	34557	Xerox Business Solutions	Acct. # AS32:900020-B Inv. #5...	-318.72	-24,854.90
*** Missing numbers here ***					
09/01/2026	ACH090126	Cypress Dental	Group #11368	-363.62	-25,218.52
*** Missing numbers here ***					
09/03/2026	ACH090326	Pam Zinn	Aug 2026 Health Reimburse...	-398.18	-25,616.70
*** Missing numbers here ***					
09/10/2026	ACH091026	Verizon Wireless 7080	942737080-00001	-201.85	-25,818.55
*** Missing numbers here ***					
09/14/2026	ACH091426	UPS	Acct. #1476JH Inv. #00001476...	-39.46	-25,858.01
*** Missing numbers here ***					
09/21/2026	ACH092126	Liberty 1402 Beaver Dam		-138.29	-25,996.30
*** Missing numbers here ***					
09/25/2026	ACH092526	Columbia Bank	Visa #9350	-749.52	-26,745.82
*** Missing numbers here ***					
09/09/2026	200065	North Lake Auto Parts	Acct. #300	-39.85	-26,785.67
09/11/2026	200066	Badger Meter	Inv. #80247519	-67.20	-26,852.87
09/10/2026	200067	SDRMA	Member #7084	-163.73	-27,016.60
*** Missing numbers here ***					
09/17/2026	ACH09012026	Intermedia	Account #2588835	-103.06	-27,119.66
*** Missing numbers here ***					
09/08/2026	ACH09082026	AT&T {319907901}	Acct # 319907901	-237.33	-27,356.99

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Alpine Springs County Water District
Subsequent Payments Listing

October 1 - 7, 2026

Date	Num	Name	Memo	Amount	Balance
10/02/2026	ach100226#1	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-6,606.23	-6,606.23
10/02/2026	ACH100226#2	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-1,332.06	-7,938.29
*** Missing numbers here ***					
10/02/2026	122	Professional Communications M...	Acct.#193072	-42.40	-7,980.69
*** Missing numbers here ***					
10/06/2026	34558	Laurie Axell	2026 HRA Allowance for September	-454.20	-8,434.89
10/06/2026	34559	Michael J. Dobrowski, CPA, LLC	Inv. #26433	-6,409.21	-14,844.10
*** Missing numbers here ***					
10/02/2026	ach100226	CalPERS	CalPERS ID: 2668620501	-5,293.75	-20,137.85
*** Missing numbers here ***					
10/06/2026	ACH100626	Pam Zinn	Sep 2026 Health Reimbursements	-584.98	-20,722.83
*** Missing numbers here ***					
10/01/2026	ACH10012026	Cypress Dental	Group #11368	-363.62	-21,086.45

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Accrual Basis

Alpine Springs County Water District

Adjusting Journal Entries

September 2026

Date	Num	Name	Memo	Account	Debit	Credit
09/03/2026	Payroll		08/28/26 Payroll	Salaries and Wages - A...	14,105.31	
			08/28/26 Payroll	Salaries and Wages - ...	10,524.59	
			-MULTIPLE-	Office Expense	267.10	
			08/28/26 Payroll Buz H...	51031.0 · Health Insura...	1,033.14	
			08/28/26 Total payroll	Plumas Bank Checking		24,553.77
			08/28/26 Payroll	Accrued Payroll & Payr...		1,733.49
			08/28/26 Payroll Taxes	51043.0 · Payroll Taxes	357.12	
					26,287.26	26,287.26
09/04/2026	CalPers	CalPERS	08/28/26 Payroll Confir...	Plumas Bank Checking		3,515.34
		CalPERS	08/28/26 Payroll Pension	51032.0 · Pension Cont...	1,098.00	
		CalPERS	08/28/26 Payroll Pension	51042.0 · Pension Cont...	683.85	
		CalPERS	08/28/26 Payroll Pension	Accrued Payroll & Payr...	1,733.49	
					3,515.34	3,515.34
09/16/2026	Payroll		09/11/26 Payroll	Salaries and Wages - A...	13,805.31	
			09/11/26 Payroll	Salaries and Wages - ...	10,034.93	
			-MULTIPLE-	Office Expense	176.42	
			09/11/26 Payroll Buz H...	51031.0 · Health Insura...	0.00	
			09/11/26 Total payroll	Plumas Bank Checking		22,738.13
			09/11/26 Payroll	Accrued Payroll & Payr...		1,695.26
			09/11/26 Payroll Taxes	51043.0 · Payroll Taxes	416.73	
					24,433.39	24,433.39
09/17/2026	CalPers	CalPERS	09/11/26 Payroll Confir...	Plumas Bank Checking		2,941.66
		CalPERS	09/11/26 Payroll Pension	51032.0 · Pension Cont...	846.99	
		CalPERS	09/11/26 Payroll Pension	51042.0 · Pension Cont...	644.72	
		CalPERS	09/11/26 Payroll Pension	Accrued Payroll & Payr...	1,449.95	
					2,941.66	2,941.66
09/30/2026	Payroll		09/25/26 Payroll	Salaries and Wages - A...	14,105.31	
			09/25/26 Payroll	Salaries and Wages - ...	10,514.84	
			-MULTIPLE-	Office Expense	267.10	
			09/25/26 Payroll Buz H...	51031.0 · Health Insura...	1,033.14	
			09/25/26 Total payroll	Plumas Bank Checking		25,625.08
			09/25/26 Payroll	Accrued Payroll & Payr...		668.41
			09/25/26 Payroll Taxes	51043.0 · Payroll Taxes	373.10	
					26,293.49	26,293.49
09/30/2026	Depre...		Garbage	5513.02 · Depreciation ...	1,070.00	
			Park	5513.03 · Depreciation ...	1,070.00	
			Sewer	5513.04 · Depreciation ...	3,218.00	
			Water	5513.05 · Depreciation ...	18,773.00	
			Fire	5513.06 · Depreciation ...	1,656.00	
			Garbage	1850.02 · Accumulated...		1,070.00
			Park	1850.03 · Accumulated...		1,070.00
			Sewer	1850.04 · Accumulated...		3,218.00
			Water	1850.05 · Accumulated...		18,773.00
			Fire	1850.06 · Accumulated...		1,656.00
					25,787.00	25,787.00
09/30/2026	Leave		09/30/26 Accrued Vaca...	Accrued Vacation Paya...		1,789.35
			09/30/26 Accrued Vaca...	Salaries and Wages - ...	1,789.35	
					1,789.35	1,789.35
09/30/2026	Loan		Monthly accrued interes...	Interest Expense	20,420.40	
			Monthly accrued interes...	Everbank Interest Paya...		20,420.40
					20,420.40	20,420.40
09/30/2026	Prepays		-MULTIPLE-	Insurance - Administrati...	5,501.79	
			1 Month	Prepaid Expenses		27,650.02
			1 Month Placer Co. Env...	5394.05 · Gov Mandate...	85.33	
			1 month CSCA	Dues and Subscriptions	719.75	

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Accrual Basis

Alpine Springs County Water District

Adjusting Journal Entries

September 2026

Date	Num	Name	Memo	Account	Debit	Credit
			1 month Core Utilities	Office Expense	70.84	
			1 month Healthplan Ser...	51041.0 · Health Insura...	0.00	
			1 month Garbage Contr...	Garbage Contract	21,272.31	
					27,650.02	27,650.02
09/30/2026	Sal Ad...			Salaries and Wages - A...		87,800.14
			5.0% Garbage	5020.02 · Salaries Adm...	4,390.01	
			20.0% Parks	5020.03 · Salaries Adm...	17,560.03	
			10.0% Sewer	5020.04 · Salaries Adm...	8,780.01	
			65.0% Water	5020.05 · Salaries Adm...	57,070.09	
					87,800.14	87,800.14
09/30/2026	Sal O...			Salaries and Wages - ...		65,017.95
			5.0% Garbage	5032.02 · Salaries & W...	3,250.90	
			20.0% Parks	5032.03 · Salaries & W...	13,003.59	
			10.0% Sewer	5032.04 · Salaries & W...	6,501.80	
			65.0% Water	5032.05 · Salaries & W...	42,261.66	
					65,017.95	65,017.95
09/30/2026	Benefit...		Pension	51032.0 · Pension Cont...		5,562.58
			Garbage 5%	5103.02 · Benefits - Ad...	991.41	
			Park 20%	5103.03 · Benefits - Ad...	3,965.64	
			Sewer 10%	5103.04 · Benefits - Ad...	1,982.82	
			Water 65%	5103.05 · Benefits - Ad...	12,888.30	
			Health Insurance - Other	Benefits - Office		9,959.54
			Health Insurance	51031.0 · Health Insura...		4,306.05
					19,828.17	19,828.17
09/30/2026	Benefit...		Benefits - Other	Benefits - O&M		15,727.86
			Garbage 5%	5104.02 · Benefits - O ...	1,084.71	
			Park 20%	5104.03 · Benefits - O ...	4,338.87	
			Sewer 10%	5104.04 · Benefits - O ...	2,169.44	
			Water 65%	5104.05 · Benefits - O ...	14,101.35	
			Pension	51042.0 · Pension Cont...		3,564.47
			Payroll Taxes	51043.0 · Payroll Taxes		2,402.04
					21,694.37	21,694.37
09/30/2026	Healthl...		Health Insurance	51041.0 · Health Insura...		917.37
			Garbage 5%	5104.02 · Benefits - O ...	45.87	
			Park 20%	5104.03 · Benefits - O ...	183.47	
			Sewer 10%	5104.04 · Benefits - O ...	91.74	
			Water 65%	5104.05 · Benefits - O ...	596.29	
					917.37	917.37
09/30/2026	Health...			Health Plan Co-Insurance		505.90
			5.0% Garbage	5106.02 · Health Plan ...	25.30	
			20.0% Parks	5106.03 · Health Plan ...	101.18	
			10.0% Sewer	5106.04 · Health Plan ...	50.59	
			65.0% Water	5106.05 · Health Plan ...	328.83	
					505.90	505.90
09/30/2026	Direct...			Directors' Fees		1,850.00
			20% Garbage	5110.02 · Directors Fee...	370.00	
			20% Park	5110.03 · Directors Fee...	370.00	
			20% Sewer	5110.04 · Directors Fee...	370.00	
			20% Water	5110.05 · Directors Fee...	370.00	
			20% General	5110.06 · Directors Fee...	370.00	
					1,850.00	1,850.00
09/30/2026	Ins Ad...			Insurance - Administrati...		16,505.37
			Garbage 25%	5120.02 · Insurance - A...	4,126.34	
			Park 25%	5120.03 · Insurance - A...	4,126.34	
			Sewer 25%	5120.04 · Insurance - A...	4,126.34	

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Accrual Basis

Alpine Springs County Water District

Adjusting Journal Entries

September 2026

Date	Num	Name	Memo	Account	Debit	Credit
			Water 25%	5120.05 · Insurance - A...	4,126.35	
					16,505.37	16,505.37
09/30/2026	Parts/...			Parts/Tools/Misc. Equip		1,216.27
		Garbage 20.0%		5151.02 · Parts/Tools/...	243.25	
		Park 20.0%		5151.03 · Parts/Tools/...	243.25	
		Sewer 20.0%		5151.04 · Parts/Tools/...	243.25	
		Water 20.0%		5151.05 · Parts/Tools/...	243.26	
		General 20.0%		5151.06 · Parts/Tools/...	243.26	
					1,216.27	1,216.27
09/30/2026	Postage			Postage and Delivery		122.10
		Garbage 5%		5162.02 · Postage & D...	6.11	
		Park 20%		5162.03 · Postage & D...	24.42	
		Sewer 10%		5162.04 · Postage & D...	12.21	
		Water 65%		5162.05 · Postage & D...	79.36	
					122.10	122.10
09/30/2026	Office			Office Expense		5,419.43
		Garbage 5%		5167.02 · Office Expen...	270.97	
		Park 20%		5167.03 · Office Expen...	1,083.89	
		Sewer 10%		5167.04 · Office Expen...	541.94	
		Water 65%		5167.05 · Office Expen...	3,522.63	
					5,419.43	5,419.43
09/30/2026	Dues			Dues and Subscriptions		3,280.25
		Garbage 5%		5168.02 · Dues & Subs...	164.01	
		Park 20%		5168.03 · Dues & Subs...	656.05	
		Sewer 10%		5168.04 · Dues & Subs...	328.03	
		Water 65%		5168.05 · Dues & Subs...	2,132.16	
					3,280.25	3,280.25
09/30/2026	BankF...			Bank and Collection Fees		2,563.25
		Sewer 33.333%		5169.04 · Bank Fees - 04	854.42	
		Water 33.333%		5169.05 · Bank Fees - 05	854.42	
		Fire 33.334%		5169.06 · Bank Fees - 06	854.41	
					2,563.25	2,563.25
09/30/2026	Accou...			Accounting Fees		21,429.63
		Garbage 20%		5180.02 · Consultants-...	4,285.93	
		Park 20%		5180.03 · Consultants-...	4,285.93	
		Sewer 20%		5180.04 · Consultants-...	4,285.93	
		Water 20%		5180.05 · Consultants-...	4,285.92	
		Fire 20%		5180.06 · Consultants-...	4,285.92	
					21,429.63	21,429.63
09/30/2026	Legal ...			Legal Fees		726.00
		Park 5%		5190.03 · Consultants-...	36.30	
		Sewer 35%		5190.04 · Consultants-...	254.10	
		Water 35%		5190.05 · Consultants-...	254.10	
		Fire 25%		5190.06 · Consultants-...	181.50	
					726.00	726.00
09/30/2026	Consul...			Consultants-Misc.		588.00
		Garbage 5%		5196.02 · Consultants-...	29.40	
		Park 10%		5196.03 · Consultants-...	58.80	
		Sewer 10%		5196.04 · Consultants-...	58.80	
		Water 65%		5196.05 · Consultants-...	382.20	
		Fire 10%		5196.06 · Consultants-...	58.80	
					588.00	588.00
09/30/2026	Buildin...			Building Maintenance		465.20

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Accrual Basis

Alpine Springs County Water District

Adjusting Journal Entries

September 2026

Date	Num	Name	Memo	Account	Debit	Credit
			Garbage 5%	5231.02 · Building Main...	23.26	
			Park 20%	5231.03 · Building Main...	93.04	
			Sewer 10%	5231.04 · Building Main...	46.52	
			Water 65%	5231.05 · Building Main...	302.38	
					465.20	465.20
09/30/2026	Equip...			Equipment Maintenan...		1,575.12
			Garbage 5%	5232.02 · R & M Admin...	78.76	
			Park 20%	5232.03 · R & M Admin...	315.02	
			Sewer 10%	5232.04 · R & M Admin...	157.51	
			Water 65%	5232.05 · R & M Admin...	1,023.83	
					1,575.12	1,575.12
09/30/2026	VehMa...			Vehicle Maintenance an...		189.97
			Garbage 5%	5239.02 · R & M Vehicl...	9.50	
			Park 20%	5239.03 · R & M Vehicl...	37.99	
			Sewer 10%	5239.04 · R & M Vehicl...	19.00	
			Water 65%	5239.05 · R & M Vehicl...	123.48	
					189.97	189.97
09/30/2026	Gas & ...			Gas and Electric - Admin		10,810.06
			Garbage 15%	5311.02 · Gas & Electri...	1,621.51	
			Park 15%	5311.03 · Gas & Electri...	1,621.51	
			Sewer 15%	5311.04 · Gas & Electri...	1,621.51	
			Water 27.5%	5311.05 · Gas & Electri...	2,972.77	
			Fire 27.5%	5311.06 · Gas & Electri...	2,972.76	
					10,810.06	10,810.06
09/30/2026	Fuel			ASCWD Fuel		2,253.73
			Garbage 5%	5342.02 · ASCWD Fue...	112.69	
			Park 20%	5342.03 · ASCWD Fue...	450.75	
			Sewer 10%	5342.04 · ASCWD Fue...	225.37	
			Water 65%	5342.05 · ASCWD Fue...	1,464.92	
					2,253.73	2,253.73
09/30/2026	Teleph...			Telephone - Administrat...		913.70
			Garbage 5%	5371.02 · Telephone - 02	45.69	
			Park 20%	5371.03 · Telephone - 03	182.74	
			Sewer 10%	5371.04 · Telephone - 04	91.37	
			Water 65%	5371.05 · Telephone - 05	593.90	
					913.70	913.70
09/30/2026	GovM...			Government Mandates		1,888.58
			Garbage 5%	5394.02 · Gov Mandate...	94.43	
			Park 20%	5394.03 · Gov Mandate...	377.72	
			Sewer 10%	5394.04 · Gov Mandate...	188.86	
			Water 65%	5394.05 · Gov Mandate...	1,227.57	
					1,888.58	1,888.58
09/30/2026	Interes...			Interest Revenue	82,088.67	
			Garbage 20%	4850.02 Interest Revenue		16,417.73
			Park 20%	4850.03 Interest Revenue		16,417.73
			Sewer 20%	4850.04 Interest Revenue		16,417.73
			Water 20%	4850.05 Interest Revenue		16,417.74
			Fire 20%	4850.06 Interest Revenue		16,417.74
					82,088.67	82,088.67
09/30/2026	Prop T...			Property Tax Revenue	1,167.75	
			Park 20.00%	4510.03 · Property Tax ...		233.56
			Fire 80.00%	4510.06 · Property Tax ...		934.19
					1,167.75	1,167.75

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Accrual Basis

Alpine Springs County Water District
Adjusting Journal Entries
September 2026

Date	Num	Name	Memo	Account	Debit	Credit
TOTAL					<u>509,934.89</u>	<u>509,934.89</u>

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Accrual Basis

Alpine Springs County Water District

Profit & Loss by Fund

July through September 2026

Ordinary Income/Expense	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Income											
Water Revenue	0.00	0.00	1,360,032.57	0.00	1,360,032.57	0.00	0.00	0.00	0.00	0.00	1,360,032.57
Sewer Revenue	0.00	521,246.00	0.00	0.00	521,246.00	0.00	0.00	0.00	0.00	0.00	521,246.00
Garbage Revenue	423,423.56	0.00	0.00	0.00	423,423.56	0.00	0.00	0.00	0.00	0.00	423,423.56
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	7,630.00	0.00	7,630.00	0.00	7,630.00
Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	233.56	0.00	233.56	0.00	233.56
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	934.19	0.00	0.00	934.19	0.00	934.19
4510.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	934.19	233.56	0.00	1,167.75	0.00	1,167.75
Other Revenue	0.00	0.00	23,403.72	0.00	23,403.72	0.00	0.00	0.00	0.00	0.00	23,403.72
Total Income	423,423.56	521,246.00	1,383,436.29	0.00	2,328,105.85	934.19	7,863.56	0.00	8,797.75	0.00	2,336,903.60
Gross Profit	423,423.56	521,246.00	1,383,436.29	0.00	2,328,105.85	934.19	7,863.56	0.00	8,797.75	0.00	2,336,903.60
Expense											
Salaries and Wages - Admin											
5020.02 - Salaries Administration - 02	4,390.01	0.00	0.00	0.00	4,390.01	0.00	0.00	0.00	0.00	0.00	4,390.01
5020.03 - Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	17,560.03	0.00	17,560.03	0.00	17,560.03
5020.04 - Salaries Administration - 04	0.00	8,780.01	0.00	0.00	8,780.01	0.00	0.00	0.00	0.00	0.00	8,780.01
5020.05 - Salaries Administration - 05	0.00	0.00	57,070.09	0.00	57,070.09	0.00	0.00	0.00	0.00	0.00	57,070.09
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	4,390.01	8,780.01	57,070.09	0.00	70,240.11	0.00	17,560.03	0.00	17,560.03	0.00	87,800.14
Salaries and Wages - O&M											
5032.02 - Salaries & Wages O & M - 02	3,250.90	0.00	0.00	0.00	3,250.90	0.00	0.00	0.00	0.00	0.00	3,250.90
5032.03 - Salaries & Wages O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	13,003.59	0.00	13,003.59	0.00	13,003.59
5032.04 - Salaries & Wages O & M - 04	0.00	6,501.80	0.00	0.00	6,501.80	0.00	0.00	0.00	0.00	0.00	6,501.80
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	42,261.66	0.00	42,261.66	0.00	0.00	0.00	0.00	0.00	42,261.66
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	3,250.90	6,501.80	42,261.66	0.00	52,014.36	0.00	13,003.59	0.00	13,003.59	0.00	65,017.95
Benefits - Office											
5103.02 - Benefits - Admin. - 02	991.41	0.00	0.00	0.00	991.41	0.00	0.00	0.00	0.00	0.00	991.41
5103.03 - Benefits - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,965.64	0.00	3,965.64	0.00	3,965.64
5103.04 - Benefits - Admin. - 04	0.00	1,982.82	0.00	0.00	1,982.82	0.00	0.00	0.00	0.00	0.00	1,982.82
5103.05 - Benefits - Admin. - 05	0.00	0.00	12,888.30	0.00	12,888.30	0.00	0.00	0.00	0.00	0.00	12,888.30
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	991.41	1,982.82	12,888.30	0.00	15,862.53	0.00	3,965.64	0.00	3,965.64	0.00	19,828.17
Benefits - O&M											
5104.02 - Benefits - O & M - 02	1,130.58	0.00	0.00	0.00	1,130.58	0.00	0.00	0.00	0.00	0.00	1,130.58
5104.03 - Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	4,522.34	0.00	4,522.34	0.00	4,522.34
5104.04 - Benefits - O & M - 04	0.00	2,261.18	0.00	0.00	2,261.18	0.00	0.00	0.00	0.00	0.00	2,261.18
5104.05 - Benefits - O & M - 05	0.00	0.00	14,697.64	0.00	14,697.64	0.00	0.00	0.00	0.00	0.00	14,697.64
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	1,130.58	2,261.18	14,697.64	0.00	18,089.40	0.00	4,522.34	0.00	4,522.34	0.00	22,611.74
Health Plan Co-Insurance											
5106.02 - Health Plan Co-Insur. - 02	25.30	0.00	0.00	0.00	25.30	0.00	0.00	0.00	0.00	0.00	25.30
5106.03 - Health Plan Co-Insur. - 03	0.00	0.00	0.00	0.00	0.00	0.00	101.18	0.00	101.18	0.00	101.18
5106.04 - Health Plan Co-Insur. - 04	0.00	50.59	0.00	0.00	50.59	0.00	0.00	0.00	0.00	0.00	50.59

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Accrual Basis

Alpine Springs County Water District
Profit & Loss by Fund

July through September 2026

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5106.05 - Health Plan Co-Insur. - 05	0.00	0.00	328.83	0.00	328.83	0.00	0.00	0.00	0.00	0.00	328.83
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	25.30	50.59	328.83	0.00	404.72	0.00	101.18	0.00	101.18	0.00	505.90
Directors' Fees											
5110.02 - Directors Fees - 02	370.00	0.00	0.00	0.00	370.00	0.00	0.00	0.00	0.00	0.00	370.00
5110.03 - Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	370.00	0.00	370.00	0.00	370.00
5110.04 - Directors Fees - 04	0.00	370.00	0.00	0.00	370.00	0.00	0.00	0.00	0.00	0.00	370.00
5110.05 - Directors Fees - 05	0.00	0.00	370.00	0.00	370.00	0.00	0.00	0.00	0.00	0.00	370.00
5110.06 - Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	370.00	0.00	0.00	370.00	0.00	370.00
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	370.00	370.00	370.00	0.00	1,110.00	370.00	370.00	0.00	740.00	0.00	1,850.00
Insurance - Administration											
5120.02 - Insurance - Admin. - 02	4,126.34	0.00	0.00	0.00	4,126.34	0.00	0.00	0.00	0.00	0.00	4,126.34
5120.03 - Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	4,126.34	0.00	4,126.34	0.00	4,126.34
5120.04 - Insurance - Admin. - 04	0.00	4,126.34	0.00	0.00	4,126.34	0.00	0.00	0.00	0.00	0.00	4,126.34
5120.05 - Insurance - Admin. - 05	0.00	0.00	4,126.35	0.00	4,126.35	0.00	0.00	0.00	0.00	0.00	4,126.35
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	4,126.34	4,126.34	4,126.35	0.00	12,379.03	0.00	4,126.34	0.00	4,126.34	0.00	16,505.37
Park Expenditures											
Parts/Tools/Misc. Equip	0.00	0.00	0.00	0.00	0.00	0.00	9,670.57	0.00	9,670.57	0.00	9,670.57
5151.02 - Parts/Tools/Misc. Equip. - 02	243.25	0.00	0.00	0.00	243.25	0.00	0.00	0.00	0.00	0.00	243.25
5151.03 - Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	243.25	0.00	243.25	0.00	243.25
5151.04 - Parts/Tools/Misc. Equip. - 04	0.00	243.25	0.00	0.00	243.25	0.00	0.00	0.00	0.00	0.00	243.25
5151.05 - Parts/Tools/Misc. Equip. - 05	0.00	0.00	3,659.42	0.00	3,659.42	0.00	0.00	0.00	0.00	0.00	3,659.42
5151.06 - Parts/Tools/Misc. Equipment	0.00	0.00	0.00	0.00	0.00	243.26	0.00	0.00	243.26	0.00	243.26
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	243.25	243.25	3,659.42	0.00	4,145.92	243.26	243.25	0.00	486.51	0.00	4,632.43
Postage and Delivery											
5182.02 - Postage & Delivery - 02	6.11	0.00	0.00	0.00	6.11	0.00	0.00	0.00	0.00	0.00	6.11
5182.03 - Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	24.42	0.00	24.42	0.00	24.42
5182.04 - Postage & Delivery - 04	0.00	12.21	0.00	0.00	12.21	0.00	0.00	0.00	0.00	0.00	12.21
5182.05 - Postage & Delivery - 05	0.00	0.00	79.36	0.00	79.36	0.00	0.00	0.00	0.00	0.00	79.36
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	6.11	12.21	79.36	0.00	97.68	0.00	24.42	0.00	24.42	0.00	122.10
Office Expense											
5167.02 - Office Expense - 02	270.97	0.00	0.00	0.00	270.97	0.00	0.00	0.00	0.00	0.00	270.97
5167.03 - Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,083.89	0.00	1,083.89	0.00	1,083.89
5167.04 - Office Expense - 04	0.00	541.94	0.00	0.00	541.94	0.00	0.00	0.00	0.00	0.00	541.94
5167.05 - Office Expense - 05	0.00	0.00	3,522.63	0.00	3,522.63	0.00	0.00	0.00	0.00	0.00	3,522.63
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	270.97	541.94	3,522.63	0.00	4,335.54	0.00	1,083.89	0.00	1,083.89	0.00	5,419.43
Dues and Subscriptions											
5168.02 - Dues & Subscriptions - 02	164.01	0.00	0.00	0.00	164.01	0.00	0.00	0.00	0.00	0.00	164.01
5168.03 - Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	656.05	0.00	656.05	0.00	656.05
5168.04 - Dues & Subscriptions - 04	0.00	328.03	0.00	0.00	328.03	0.00	0.00	0.00	0.00	0.00	328.03
5168.05 - Dues & Subscriptions - 05	0.00	0.00	2,391.16	0.00	2,391.16	0.00	0.00	0.00	0.00	0.00	2,391.16
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	164.01	328.03	2,391.16	0.00	2,883.20	0.00	656.05	0.00	656.05	0.00	3,539.25
Bank and Collection Fees											
5169.04 - Bank Fees - 04	0.00	854.42	0.00	0.00	854.42	0.00	0.00	0.00	0.00	0.00	854.42
5169.05 - Bank Fees - 05	0.00	0.00	854.42	0.00	854.42	0.00	0.00	0.00	0.00	0.00	854.42

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Accrual Basis

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

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5189.06 - Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	854.41	0.00	0.00	854.41	0.00	854.41
Bank and Collection Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	261.94	0.00	261.94	0.00	261.94
Total Bank and Collection Fees	0.00	854.42	854.42	0.00	1,708.84	854.41	261.94	0.00	1,116.35	0.00	2,825.19
Analytical Testing	0.00	0.00	1,241.20	0.00	1,241.20	0.00	0.00	0.00	0.00	0.00	1,241.20
Accounting Fees	4,285.93	0.00	0.00	0.00	4,285.93	0.00	0.00	0.00	0.00	0.00	4,285.93
5180.02 - Consultants-Accounting - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	4,285.93	0.00	0.00	4,285.93	0.00	4,285.93	0.00	4,285.93	0.00	4,285.93
5180.05 - Consultants-Accounting - 05	0.00	0.00	4,285.92	0.00	4,285.92	0.00	0.00	0.00	0.00	0.00	4,285.92
5180.06 - Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	4,285.92	0.00	0.00	4,285.92	0.00	4,285.92
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	4,285.93	4,285.93	4,285.92	0.00	12,857.78	4,285.92	4,285.93	0.00	8,571.85	0.00	21,429.63
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5190.03 - Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	36.30	0.00	36.30	0.00	36.30
5190.04 - Consultants-Legal Fees - 04	0.00	254.10	0.00	0.00	254.10	0.00	0.00	0.00	0.00	0.00	254.10
5190.05 - Consultants-Legal Fees - 05	0.00	0.00	254.10	0.00	254.10	0.00	0.00	0.00	0.00	0.00	254.10
5190.06 - Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	181.50	0.00	0.00	181.50	0.00	181.50
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	254.10	254.10	0.00	508.20	181.50	36.30	0.00	217.80	0.00	726.00
Consultants-Misc.	29.40	0.00	0.00	0.00	29.40	0.00	0.00	0.00	0.00	0.00	29.40
5196.02 - Consultants-Misc. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5196.03 - Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	58.80	0.00	58.80	0.00	58.80
5196.04 - Consultants-Misc. - 04	0.00	58.80	0.00	0.00	58.80	0.00	0.00	0.00	0.00	0.00	58.80
5196.05 - Consultants-Misc. - 05	0.00	0.00	382.20	0.00	382.20	0.00	0.00	0.00	0.00	0.00	382.20
5196.06 - Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	58.80	0.00	0.00	58.80	0.00	58.80
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.	29.40	58.80	382.20	0.00	470.40	58.80	58.80	0.00	117.60	0.00	588.00
MTFD Contract	0.00	0.00	0.00	0.00	0.00	295.94	0.00	0.00	295.94	0.00	295.94
Building Maintenance	23.26	0.00	0.00	0.00	23.26	0.00	0.00	0.00	0.00	0.00	23.26
5231.02 - Building Maint/Supplies - 02	0.00	0.00	0.00	0.00	0.00	0.00	359.15	0.00	359.15	0.00	359.15
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	0.00
5231.04 - Building Maint/Supplies - 04	0.00	46.52	0.00	0.00	46.52	0.00	0.00	0.00	46.52	0.00	46.52
5231.05 - Building Maint/Supplies - 05	0.00	0.00	373.81	0.00	373.81	0.00	0.00	0.00	373.81	0.00	373.81
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	23.26	46.52	373.81	0.00	443.59	0.00	359.15	0.00	359.15	0.00	802.74
Equipment Maintenance - Admin	78.76	0.00	0.00	0.00	78.76	0.00	0.00	0.00	0.00	0.00	78.76
5232.02 - R & M Admin - 02	0.00	0.00	0.00	0.00	0.00	0.00	315.02	0.00	315.02	0.00	315.02
5232.03 - R & M Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5232.04 - R & M Admin - 04	0.00	157.51	0.00	0.00	157.51	0.00	0.00	0.00	157.51	0.00	157.51
5232.05 - R & M Admin - 05	0.00	0.00	2,005.43	0.00	2,005.43	0.00	0.00	0.00	2,005.43	0.00	2,005.43
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	78.76	157.51	2,005.43	0.00	2,241.70	0.00	315.02	0.00	315.02	0.00	2,556.72
Vehicle Maintenance and Rep.	9.50	0.00	0.00	0.00	9.50	0.00	0.00	0.00	0.00	0.00	9.50
5239.02 - R & M Vehicles - 02	0.00	0.00	0.00	0.00	0.00	0.00	37.99	0.00	37.99	0.00	37.99
5239.03 - R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5239.04 - R & M Vehicles - 04	0.00	19.00	0.00	0.00	19.00	0.00	0.00	0.00	19.00	0.00	19.00
5239.05 - R & M Vehicles - 05	0.00	0.00	123.48	0.00	123.48	0.00	0.00	0.00	123.48	0.00	123.48
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.	9.50	19.00	123.48	0.00	151.98	0.00	37.99	0.00	37.99	0.00	189.97
Maintenance Water and Sewer	0.00	25,440.00	0.00	0.00	25,440.00	0.00	0.00	0.00	0.00	0.00	25,440.00
5240.04 - R & M Water/Sewer - 04	0.00	25,440.00	0.00	0.00	25,440.00	0.00	0.00	0.00	0.00	0.00	25,440.00

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Accrual Basis

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

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5240.05 - R & M Water/Sewer - 05	0.00	0.00	871.26	0.00	871.26	0.00	0.00	0.00	0.00	0.00	871.26
Total Maintenance Water and Sewer	0.00	25,440.00	871.26	0.00	26,311.26	0.00	0.00	0.00	0.00	0.00	26,311.26
Gas and Electric - Admin	1,621.51	0.00	0.00	0.00	1,621.51	0.00	0.00	0.00	0.00	0.00	1,621.51
5311.02 - Gas & Electric - Admin - 02	0.00	0.00	0.00	0.00	0.00	0.00	1,621.51	0.00	1,621.51	0.00	1,621.51
5311.03 - Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5311.04 - Gas & Electric - Admin - 04	0.00	1,621.51	0.00	0.00	1,621.51	0.00	0.00	0.00	1,621.51	0.00	1,621.51
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	2,972.77	0.00	2,972.77	0.00	0.00	0.00	2,972.77	0.00	2,972.77
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	2,972.76	0.00	0.00	2,972.76	0.00	2,972.76
Gas and Electric - Admin - Other	0.00	0.00	0.00	0.00	0.00	-1,445.99	0.00	0.00	-1,445.99	0.00	-1,445.99
Total Gas and Electric - Admin	1,621.51	1,621.51	2,972.77	0.00	6,215.79	1,526.77	1,621.51	0.00	3,148.28	0.00	9,364.07
SCADA System	0.00	0.00	10,537.72	0.00	10,537.72	0.00	0.00	0.00	0.00	0.00	10,537.72
5312.05 - SCADA System - 05	0.00	0.00	10,537.72	0.00	10,537.72	0.00	0.00	0.00	0.00	0.00	10,537.72
Total SCADA System	0.00	0.00	10,537.72	0.00	10,537.72	0.00	0.00	0.00	0.00	0.00	10,537.72
ASCWD Fuel	112.69	0.00	0.00	0.00	112.69	0.00	0.00	0.00	0.00	0.00	112.69
5342.02 - ASCWD Fuel - 02	0.00	0.00	0.00	0.00	0.00	0.00	450.75	0.00	450.75	0.00	450.75
5342.03 - ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5342.04 - ASCWD Fuel - 04	0.00	225.37	0.00	0.00	225.37	0.00	0.00	0.00	225.37	0.00	225.37
5342.05 - ASCWD Fuel - 05	0.00	0.00	1,464.92	0.00	1,464.92	0.00	0.00	0.00	1,464.92	0.00	1,464.92
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	112.69	225.37	1,464.92	0.00	1,802.98	0.00	450.75	0.00	450.75	0.00	2,253.73
Telephone - Administration	45.69	0.00	0.00	0.00	45.69	0.00	0.00	0.00	0.00	0.00	45.69
5371.02 - Telephone - 02	0.00	0.00	0.00	0.00	0.00	0.00	182.74	0.00	182.74	0.00	182.74
5371.03 - Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5371.04 - Telephone - 04	0.00	91.37	0.00	0.00	91.37	0.00	0.00	0.00	91.37	0.00	91.37
5371.05 - Telephone - 05	0.00	0.00	593.90	0.00	593.90	0.00	0.00	0.00	593.90	0.00	593.90
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	45.69	91.37	593.90	0.00	730.96	0.00	182.74	0.00	182.74	0.00	913.70
Government Mandates	94.43	0.00	0.00	0.00	94.43	0.00	0.00	0.00	0.00	0.00	94.43
5394.02 - Gov Mandates - Garbage - 02	0.00	0.00	0.00	0.00	0.00	0.00	377.72	0.00	377.72	0.00	377.72
5394.03 - Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5394.04 - Gov Mandates - Sewer - 04	0.00	188.86	0.00	0.00	188.86	0.00	0.00	0.00	188.86	0.00	188.86
5394.05 - Gov Mandates - Water - 05	0.00	0.00	1,483.56	0.00	1,483.56	0.00	0.00	0.00	1,483.56	0.00	1,483.56
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	94.43	188.86	1,483.56	0.00	1,766.85	0.00	377.72	0.00	377.72	0.00	2,144.57
Garbage Contract	21,272.31	0.00	0.00	0.00	21,272.31	0.00	0.00	0.00	0.00	0.00	21,272.31
5405.02 - Other Garbage Services - 02	42,544.62	0.00	0.00	0.00	42,544.62	0.00	0.00	0.00	42,544.62	0.00	42,544.62
Garbage Contract - Other	63,816.93	0.00	0.00	0.00	63,816.93	0.00	0.00	0.00	0.00	0.00	63,816.93
Total Garbage Contract	3,210.00	9,654.00	56,319.00	0.00	69,183.00	4,968.00	3,210.00	0.00	8,178.00	0.00	77,361.00
Depreciation Expense	5513.02 - Depreciation - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5513.03 - Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5513.04 - Depreciation - 04	0.00	9,654.00	0.00	0.00	9,654.00	0.00	0.00	0.00	9,654.00	0.00	9,654.00
5513.05 - Depreciation - 05	0.00	0.00	56,319.00	0.00	56,319.00	0.00	0.00	0.00	56,319.00	0.00	56,319.00
5513.06 - Depreciation - 06	0.00	0.00	0.00	0.00	0.00	4,968.00	0.00	0.00	4,968.00	0.00	4,968.00
Total Depreciation Expense	3,210.00	9,654.00	56,319.00	0.00	69,183.00	4,968.00	3,210.00	0.00	8,178.00	0.00	77,361.00
Total Expense	88,296.98	68,095.56	225,159.13	0.00	381,551.67	12,784.60	66,525.15	0.00	79,309.75	0.00	460,861.42
Net Ordinary Income	335,126.58	453,150.44	1,158,277.16	0.00	1,946,554.18	-11,850.41	-58,661.59	0.00	-70,512.00	0.00	1,876,042.18
Other Income/Expense											
Other Income											

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Accrual Basis

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

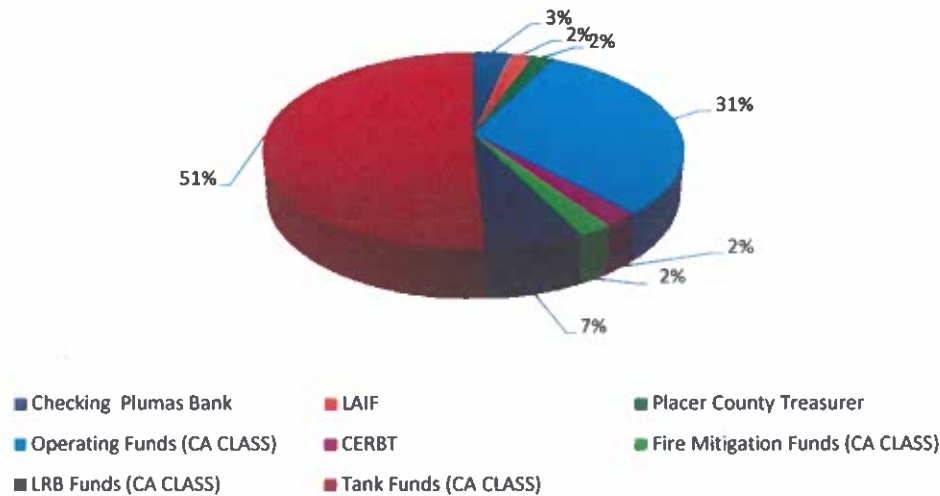
	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Interest Revenue											
4850.02 Interest Revenue	16,417.73	0.00	0.00	0.00	16,417.73	0.00	0.00	0.00	0.00	0.00	16,417.73
4850.03 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	16,417.73	0.00	16,417.73	0.00	16,417.73
4850.04 Interest Revenue	0.00	16,417.73	0.00	0.00	16,417.73	0.00	0.00	0.00	0.00	0.00	16,417.73
4850.05 Interest Revenue	0.00	0.00	16,417.74	0.00	16,417.74	0.00	0.00	0.00	0.00	0.00	16,417.74
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	16,417.74	0.00	0.00	16,417.74	0.00	16,417.74
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	16,417.73	16,417.73	16,417.74	0.00	49,253.20	16,417.74	16,417.73	0.00	32,835.47	0.00	82,088.67
Total Other Income	16,417.73	16,417.73	16,417.74	0.00	49,253.20	16,417.74	16,417.73	0.00	32,835.47	0.00	82,088.67
Other Expense											
Interest Expense	0.00	0.00	61,261.20	0.00	61,261.20	0.00	0.00	0.00	0.00	0.00	61,261.20
Total Other Expense	0.00	0.00	61,261.20	0.00	61,261.20	0.00	0.00	0.00	0.00	0.00	61,261.20
Net Other Income	16,417.73	16,417.73	-44,843.46	0.00	-12,008.00	16,417.74	16,417.73	0.00	32,835.47	0.00	20,827.47
Net Income	351,544.31	469,568.17	1,113,433.70	0.00	1,934,546.18	4,567.33	-42,243.86	0.00	-37,676.53	0.00	1,896,869.65

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

Operating Funds	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 335,458	10/1/2026	0.00%
LAIF	\$ 203,285	10/1/2026	3.863%
Placer County Treasurer	\$ 185,788	8/31/2026	4.064%
Operating Funds (CA CLASS)	<u>\$ 3,071,728</u>	9/30/2026	3.818%
	<u>\$ 3,796,258</u>		

Restricted Funds	Account Balance	Report Date	Interest
CERBT	\$ 238,282	9/30/2026	-3.060%
Fire Mitigation Funds (CA CLASS)	\$ 218,879	9/30/2026	3.818%
LRB Funds (CA CLASS)	\$ 642,203	9/30/2026	3.818%
Tank Funds (CA CLASS)	<u>\$ 5,059,438</u>	9/30/2026	3.818%
	<u>\$ 6,158,803</u>		

Cash and Investments as a Percentage of Total



Total Cash and Investments By Month

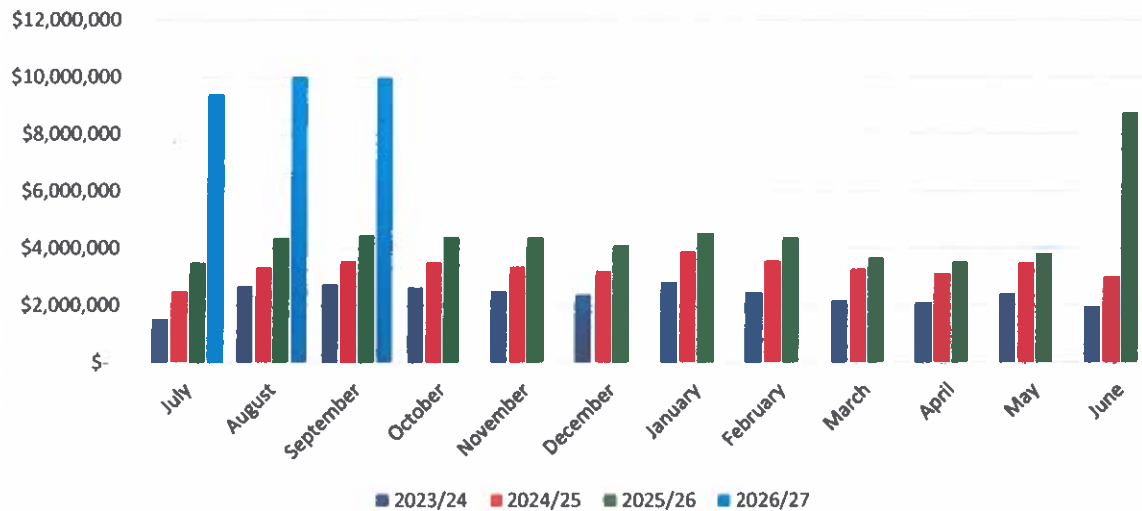


EXHIBIT D2

Dispatch Incident Number (I/IDispatch.03)	Dispatch Alarm Date Time (I/IDispatch.001)	Incident Location Address	Incident Location Postat Code (I/Incident.24)	Incident Primary Station (I/Incident.013)	Incident Type Primary (I/Incident.03)	Incident Action Taken (I/Incident.14)
2026028643	9/12/2026 18:19	2285 RIVER Road Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Medical - Illness - Stroke / CVA	Emergency Medical Care - Provide Advanced Life Support
2026028679	9/13/2026 5:27	1069 SNOW CREST Road Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Medical - Illness - Altered Mental Status	Emergency Medical Care - Provide Advanced Life Support
2026029104	9/16/2026 19:10	1457 UPPER BENCH Road Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Medical - Illness - Cardiac Arrest	Emergency Medical Care - Provide Advanced Life Support
2026029164	9/17/2026 13:39	1765 DEER PARK Drive Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 51	Medical - Illness	Emergency Medical Care - Provide Transport
2026029459	9/19/2026 23:56	2285 RIVER Road Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Traumatic Injury	Emergency Medical Care - Provide Transport
2026029655	9/22/2026 3:06	2361 JOHN SCOTT Trail Tahoe City, CA 96146	96146	North Tahoe Fire Protection District 56	Medical - Illness	Emergency Medical Care - Provide Transport

Total Calls= 6

EXHIBIT D3



AGENDA NO: D3

MEETING DATE: 10/15/2026

General Managers Report

TO: ASCWD Board of Directors Date: October 5, 2026
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of September 2026

Projects

1) Alpenglow (Previously Alpine Sierra) Subdivision

Participated in a working meeting with the Development team and Carollo to tighten the cost associated with the water system improvements needed to support the development.

Conducted an onsite tour walking the pipeline alignments for Springs 1, 2, &4, along with the Tank 4 to Tank 2 interconnect.

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

Met with Placer County Planner to discuss possible paths forward in the planning and entitlement process as it pertains to utility services.

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

- Met with the LAFCO Executive Officer Jason Fried going over District history, District future needs and area influences on the District.
- Reviewed the Tank replacement project bids and documents, Notice to bidders, Project documents and Submitted bid information.
- Prepared a Tank Replacement Project financial projection spreadsheet based on the bids received.
- Inspected the waterline installation and project closeout activities on Kloster Ct.
- Oversaw the installation of a new electrical conduit for the Juniper Mountain Booster station.

- Attended The State Water Resources Control Board's Division of Drinking Water training on the Lead and Copper Rule Baseline Inventory requirements.
- Discussion and coordination with Carollo on the District CIP projects; Water tanks, AME well generation, and Chlorination study.
- Worked with staff on maintenance projects throughout the District.
- Performed daily operational checks throughout the valley.
- Worked with staff on the day-to-day field operations.
- Prioritized operations staff work activities.
- Met with contractors at project sites to outline District requirements when connecting into the District water and wastewater systems.
- Reviewed construction plans identifying the water and sewer services in the area.
- Assisted Operations with the evaluation of water losses and / or leak identification.
- Attended the monthly area General Managers' meeting.

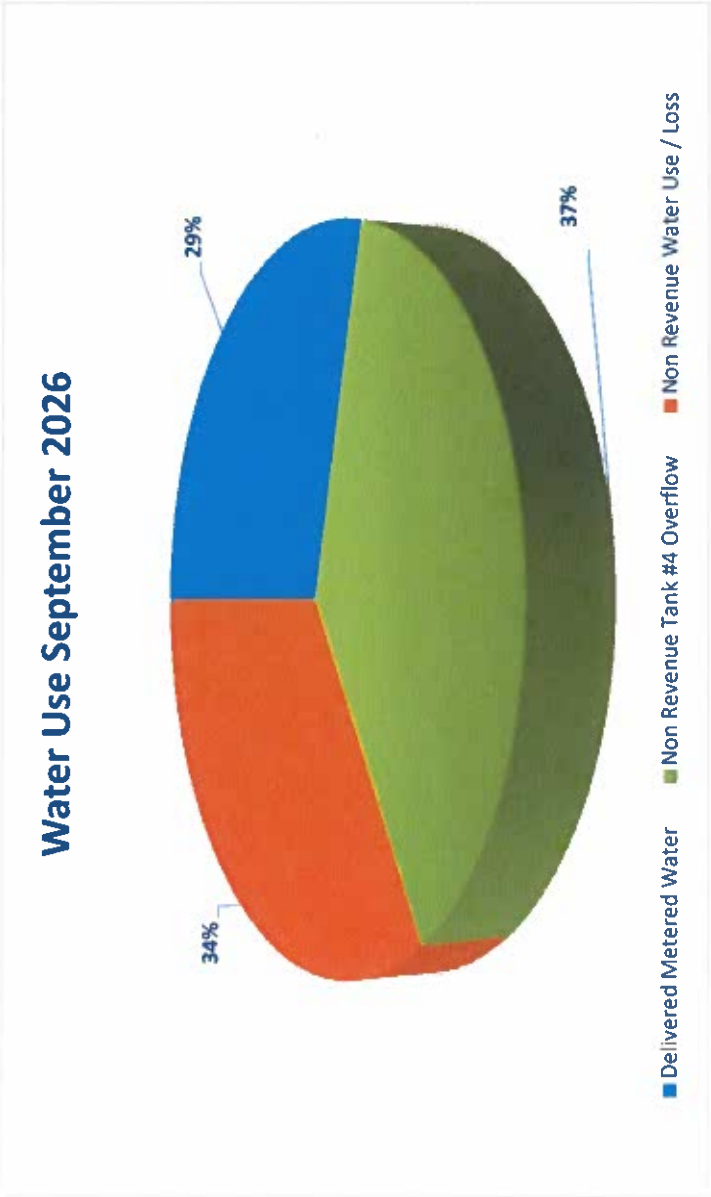
Office Activities Performed by Office Manager

- Submitted the monthly CA Drought report.
- Prepared the Monthly State sampling Report.
- Participated in the tank replacement coordination meetings with Carollo Engineers and attended the bid opening.
- Maintained Planet Bids site; monitoring questions and posting addendums.
- Began uploading documents to the secure audit site in preparation for the District Audit.
- Attended The State Water Resources Control Board's Division of Drinking Water training on the Lead and Copper Rule Baseline Inventory requirements.

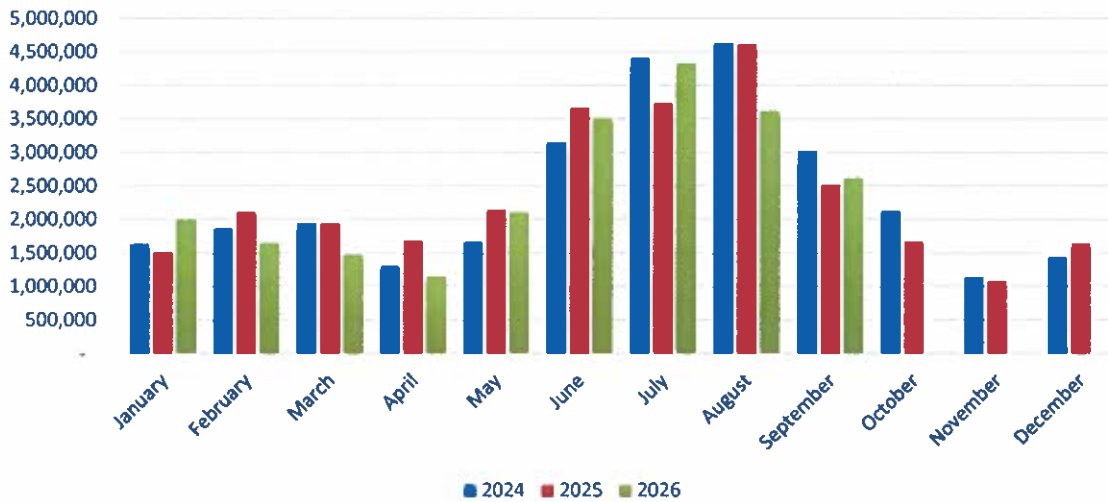
EXHIBIT D4

**ALPINE SPRINGS COUNTY WATER DISTRICT
SEPTEMBER 2026 WATER REPORT**

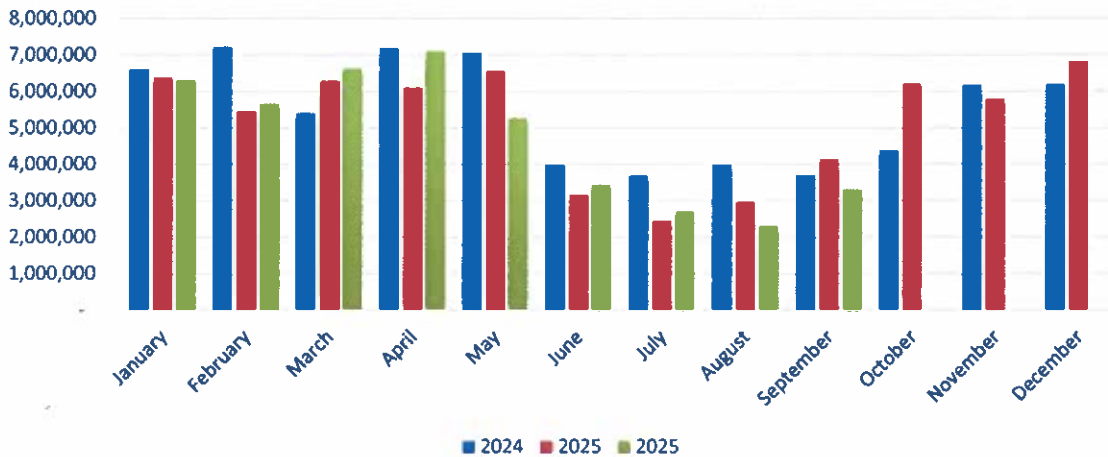
Total Potable Water Production	8,991,210	Gallons
Delivered Metered Water	2,612,569	Gallons
Non Revenue Tank #4 Overflow	3,285,015	Gallons
Non Revenue Water Use / Loss	3,093,626	Gallons



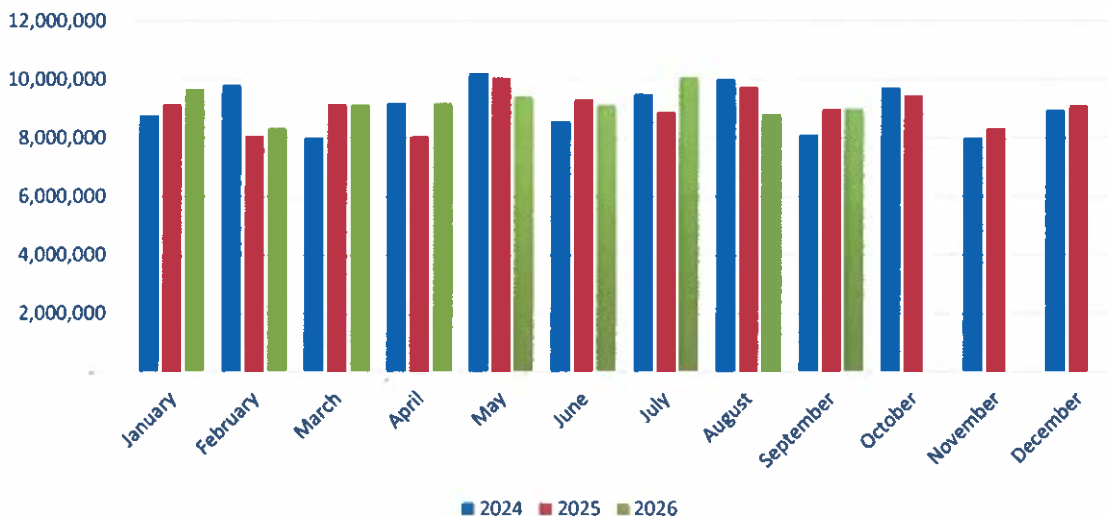
Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)



September 2026 Operations

Office Building Maintenance Painting and Replacement of Rotten Trim



Bear Creek Clearing of Dead Trees Blocking the Flow



Sewer Cleanout Repair



Water valves Exercise and Maintenance



Water System Hydrant Flushing



Park Tree Trimming



EXHIBIT D5



T-TSA BOARD MEETING SUMMARY

09/16/2026 Regular Board Meeting

1) The September 16th, 2026 – This Regular Meeting was held in person.

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

2) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in August.
- The Operations department is functioning within normal parameters. However, one unplanned outage occurred due to the Hawk fire, briefly impacting operations.
- All core workflows remained stable, except for the temporary outage triggered by the Hawk fire.
- Full coverage was maintained across shifts. Minor staffing issues tied to the Hawk fire.

b) Capital Projects Report:

- Clean Water Revitalization Project (CWRP): WRP-37. Draft Preliminary Design Report was completed. Board of Directors Study Session (workshop) scheduled for September 24th.
- Digestion Improvements Project: WRP-10. Brown and Caldwell (BC) 60% Design is under review. Sole Source Justification Resolution should be available in October, along with the Waste Gas Burner Purchase Agreement.
- Network Upgrades Project: WRP-38. Jacobs 90% Design is under review.
- SCADA Upgrades Project: WRP-39. Consultant interviews have been scheduled.

c) Laboratory Report:

- Continued CDPH COVID-19 sampling for the Department of Health.
- Continued Teichert barium soil sampling during the summer months.
- BOD incubator ordered and awaiting delivery.
- IC bid review.

d) Public Outreach and Training/Conferences:

- Continued Public Outreach and Strategic Planning for CWRP with Member Districts.
- GM and CFO attended CSDA & Exhibitors Showcase – 8/24 to 8/26.
- All staff were provided with the Open Enrollment Plan Detail and information for 2027 Benefit Plans.
- The Management Team prepared an Appreciation Workplace Safety Luncheon for Agency staff – 9/9.
- Truckee Community Block Party – 9/17.
- Tahoe Forest Beyond Possible Event – 9/25.
- Big Truck Day – 10/17.

e) Other Items Report:

• The Board Approved:

- The Consent Agenda: Approval of the Regular Board Meeting Minutes for August 19th, 2026.
- Approval of the Annual Salary Increase of the General Manager.

• Additional Items:

- Professional Achievements were announced for the Quarterly Safety Suggestion Awards.
- Discussion and review of the Digestion Improvements Project 60% Update.
- The next Board of Directors Special meeting and Board Workshop is September 24th, 2026.
- The next Board of Directors Regular meeting is October 21st, 2026.

EXHIBIT E1

**Alpine Springs County Water District
Budget and Finance Committee Report
Thursday, September 10, 2026, 9:00 am**

Members: Bert Clement, District Director, Chair
Evan Salke, District Director
Joe Mueller, General Manager
Advisors: Mike Dobrowski, CPA, District Accountant
Staff: Laurie Axell, Office Manager
Guests: None

Items discussed and recommendations to the board:

1. PUBLIC COMMENT- None
2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION
 - Monthly Financial Reports
After reviewing the August financial statements. The committee recommends approval of the financials.
 - Treasurer's Report
The committee reviewed the Treasurer's report and recommends approval.
 - Unbudgeted Expense
There were no unbudgeted expenses this month.
3. MEMBERS' COMMENTS
No members comments.
4. CORRESPONDENCE
None
5. ADJOURNMENT
The committee adjourned at 9:38 a.m.
6. NEXT MEETING
Next B&F meeting: Thursday, October 14 at 7:30 am

EXHIBIT F1



AGENDA NO: F1

MEETING DATE: 10/15/2026

Staff Report

TO: ASCWD Board of Directors

Date: October 7, 2026

FROM: Joe Mueller, General Manager

SUBJECT: NOTICE OF AWARD TANK REPLACEMENT PROJECT

BACKGROUND:

The Tank Replacement Project includes the replacement of three of the District's five water storage tanks. Tank 2, 3 and 5, all three tanks were designed and constructed in the early 60's nearly 65 years ago. Each tank has a capacity of 100,000-gallons and constructed as prestressed concrete tanks. The tanks have undergone only minor repairs since original construction but are all showing signs of deterioration.

District tanks 4 and 4A replacement began in 2018 after a failure of tank 4A in 2017. The 2018 tank replacement of tank 4 and 4A resulted in one larger tank replacing the two smaller tanks. The 2018 tank 4 also makes tank 1 redundant due to its larger storage capacity. Per the District's 2023 Master Plan, tank 1 will be removed from service in the near future as it approaches the end of its useful life and not replaced.

Upon completion of the three Tank Replacement Project all required District above ground water storage tanks will have been upgraded to meet current day standards and requirements.

In early 2026 the tank replacement design had been completed and funding obtained for the Water Storage Tank Replacement project for tanks 2, 3, and 5. Notice to bidders was sent out on August 31st with bid opening occurring on October 1st, 2026.

DISCUSSION:

The project was publicly advertised, and bids were received from KG Walters Construction at \$4,494,112, and Resource Development Company at \$5,393,945. The bid tabulations and comparisons are provided in Attachment 3.

Staff recommends awarding the construction contract to the low bidder, KG Walters Construction, in the amount of \$4,494,112.

Staff is proposing an additional contract base contingency of \$825,000 to allow the General Manager to execute change orders and increase the scope of the Tank Replacement Project (18.4% of the base contract price). for a total authorized contract amount of \$5,319,112.

FISCAL IMPACT:

The total construction contract, design, construction management and inspection services, and project contingency costs are shown below.

• KG Walters Construction Contract	\$4,494,112
• Tank Design	\$ 412,182
• Construction Management and Inspection Services	\$ 700,000
• Project Contingency	<u>\$ 825,000</u>
• Project Total	\$6,431,294

RECOMMENDATION:

In accordance with ASCWD Policy Number: 2.4.0 Contracts And Agreements Authorization, authorize the General Manager to:

- (1) execute the issuance of the Notice of Award (00510) for the Tank Replacement Project and construction contract (00520) to KG Walters Construction in the amount of \$4,494,112,
- (2) authorize a contingency amount of \$825,000 (18.4%) for the project contract for a total construction amount of \$5,319,112;
- (3) authorize the General Manager to approve contract change orders within the approved contingency amount.

Attachments:

1. Notice of Award, Document 00510
2. Agreement Between Owner and Contractor, Document 00520
3. Bid Tabulation
4. ASCWD Tank Replacement Project Cost Spreadsheet

DOCUMENT 00510

NOTICE OF AWARD

Date of

Owner: Alpine Springs County Water District

Engineer: Engineers, Inc. Carollo Engineers, Inc. Engineer's Project No.: 204517

Project: Alpine Springs Tank Replacement Project

Contract Name: Alpine Springs Tank Replacement Project

Bidder: K.G. Walters Construction Co., Inc.

Bidder's Address: 195 Concourse Blvd., Suite A
Santa Rosa, CA 95403

You are notified that Owner has accepted your Bid dated 10/1/2026 for the above Contract, and that you are the Successful Bidder and are awarded a Contract for:

Consisting of the replacement of 3 existing concrete water tanks, with 3 new welded steel water tanks of similar size. The work includes, but is not limited to, the demolition of the existing tanks, their foundation, and yard piping and valves, site work, replacement of yard piping and valves around the tanks, installation of the tank foundations, the tanks, their accessories, their communication system and appurtenances.

The Contract Price of the awarded Contract is \$ 4,494,112.00. Contract Price is subject to adjustment based on the provisions of the Contract.

Three unexecuted counterparts of the Agreement accompany this Notice of Award, and one copy of the Contract Documents accompanies this Notice of Award, or has been transmitted or made available to Bidder electronically.

☐ Drawings will be delivered separately from the other Contract Documents.

You must comply with the following conditions precedent within 15 days of the date of receipt of this Notice of Award:

1. Deliver to Owner Three counterparts of the Agreement, signed by Bidder (as Contractor).
2. Deliver with the signed Agreement(s) the Contract security (such as required performance and payment bonds) and insurance documentation, as specified in the Instructions to Bidders and in the General Conditions, Articles 2 and 6.
3. Other conditions precedent (if any):

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within 10 days after you comply with the above conditions, Owner will return to you one fully signed counterpart of the Agreement, together with any additional copies of the Contract Documents as indicated in the General Conditions.

Owner: Alpine Springs County Water District

By (signature): _____

Name
(printed): Joe Mueller

Title: General Manager

Copy: Engineer

END OF DOCUMENT

DOCUMENT 00520

AGREEMENT BETWEEN OWNER AND CONTRACTOR

This Agreement is by and between Alpine Springs County Water District ("Owner") and K.G. Walters Construction Co., Inc. ("Contractor").

Terms used in this Agreement have the meanings stated in the General Conditions.

Owner and Contractor hereby agree as follows:

ARTICLE 1 — WORK

- 1.01 Contractor shall complete Work as specified or indicated in the Contract Documents. the Work is generally described as follows: Alpine Springs Tank Replacement Project.

ARTICLE 2 — THE PROJECT

The Project, of which the Work under the Contract Documents is a part, is generally described as follows: Consisting of the replacement of 3 existing concrete water tanks, with 3 new welded steel water tanks of similar size. The work includes, but is not limited to, the demolition of the existing tanks, their foundation, yard piping and valves, site work, replacement of yard piping and valves around the tanks, installation of the tank foundations, the tanks, and their accessories.

ARTICLE 3 — ENGINEER

- 3.01 The part of the Project that pertains to the Work has been designed by Carollo Engineers.
- 3.02 The Owner has retained a construction manager ("Construction Manager" or "CM") ("Engineer") to act as Owner's representative, assume duties and responsibilities of Engineer, and have the rights and authority assigned to Engineer in the Contract.

ARTICLE 4 — CONTRACT TIMES

- 4.01 Time is of the essence:
- A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.
- 4.02 Contract times: Days:
- A. The Work will be substantially complete within 751 calendar days after the date when the Contract Times commence to run as provided in the General Conditions, and completed and ready for final payment in accordance with the General Conditions within 791 calendar days after the date when the Contract Times commence to run.

4.03 Milestones:

- A. Parts of the Work must be substantially completed on or before the following Milestone(s):
 - 1. Milestone 1 - Commissioning of Tank 2 and Tank 5 shall occur before the end of the 2027 construction season.
 - 2. Milestone 2 - Commissioning of Tank 3 shall occur before the end of the 2028 construction season.

4.04 Liquidated damages:

- A. Contractor and Owner recognize that time is of the essence as stated above and that Owner will suffer financial and other losses if the Work is not completed and Milestones not achieved within the Contract Times, as duly modified. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):
 - 1. Substantial Completion: Contractor shall pay Owner \$2,000 for each day that expires after the time (as duly adjusted pursuant to the Contract) specified above for Substantial Completion, until the Work is substantially complete.
 - 2. Completion of Remaining Work: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times (as duly adjusted pursuant to the Contract) for completion and readiness for final payment, Contractor shall pay Owner \$2,000 for each day that expires after such time until the Work is completed and ready for final payment.
 - 3. Milestones: Contractor shall pay Owner \$2,000 for each day that expires after the time (as duly adjusted pursuant to the Contract) specified above for achievement of Milestone 1, until Milestone 1 is achieved, or until the time specified for Substantial Completion is reached, at which time the rate for Substantial Completion will apply, rather than the Milestone rate.
 - 4. Liquidated damages for failing to timely attain Milestones, Substantial Completion, and final completion are not additive, and will not be imposed concurrently.
 - 5. If Owner recovers liquidated damages for a delay in completion by Contractor, then such liquidated damages are Owner's sole and exclusive remedy for such delay, and Owner is precluded from recovering any other damages, whether actual, direct, excess, or consequential, for such delay, except for special damages (if any) specified in this Agreement.

4.05 Special damages:

- A. The special damages imposed in this paragraph are supplemental to any liquidated damages for delayed completion established in this Agreement.
- B. Contractor shall reimburse Owner for:
 - 1. Any fines or penalties imposed on Owner as a direct result of the Contractor's failure to attain Substantial Completion according to the Contract Times, and
 - 2. The actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time

specified for Substantial Completion (as duly adjusted pursuant to the Contract), until the Work is substantially complete.

- C. After Contractor achieves Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times, Contractor shall reimburse Owner for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified for Work to be completed and ready for final payment (as duly adjusted pursuant to the Contract), until the Work is completed and ready for final payment.

ARTICLE 5 — CONTRACT PRICE

5.01 Owner will pay Contractor for completion of the Work in accordance with the Contract Documents, the amounts that follow, subject to adjustment under the Contract:

- A. For Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit.

ARTICLE 6 — PAYMENT PROCEDURES

6.01 Submittal and processing of Payments:

- A. Contractor shall submit Applications for Payment in accordance with the General Conditions.

6.02 Progress Payments; Retainage:

- A. Owner will make progress payments on the basis of Contractor's Applications for Payment on or about the 5th day of each month during performance of the Work as provided in below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract.
 - 1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including, but not limited to, liquidated damages, in accordance with the Contract.
 - 1) If 50 percent or more of the Work has been completed, as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage; and
 - b. 95 percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).
 - c. In accordance with California Public Contract Code, Section 7201, 95 percent of the value of the Work completed (with the balance being retainage).
 - d. In accordance with California Public Contract Code, Section 7201, 95 percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).
 - e. In accordance with California Public Contract Code Section 22300, Contractor has the option to deposit securities with an Escrow Agent as a substitute for retention of earnings required to be withheld by Owner. For

Escrow Agreement see Document 00602 - Escrow Agreement for Security Deposits in Lieu of Retention.

- B. Upon Substantial Completion, Owner will pay an amount sufficient to increase total payments to Contractor to 100 percent of the Work completed, less such amounts set off by Owner pursuant to the General Conditions, and less 200 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

6.03 Final payment:

- A. Upon final completion and acceptance of the Work, Owner will pay the remainder of the Contract Price in accordance with the General Conditions.

6.04 Consent of surety:

- A. Owner will not make final payment or return or release retainage at Substantial Completion or any other time, unless Contractor submits written consent of the surety to such payment, return, or release.

6.05 Interest:

- A. All amounts not paid when due will bear interest at the legal rate unless otherwise specified according to California law.

ARTICLE 7 — CONTRACT DOCUMENTS

7.01 Contents:

- A. The Contract Documents consist of the following:
 - 1. This Agreement.
 - 2. Bonds:
 - a. Document 00610 - Performance Bond (together with power of attorney).
 - b. Document 00615 - Payment Bond (together with power of attorney).
 - 3. Document 00700 - General Conditions.
 - 4. Document 00800 - Supplementary Conditions.
 - 5. Specifications as listed in the table of contents of the project manual.
 - 6. Drawings listed on the sheet index.
 - 7. Addenda (numbers 1 to 2, inclusive).
 - 8. Exhibits to this Agreement (enumerated as follows):
 - a. Document 00434 - Proposed Subcontractors Form.
 - b. Document 00451A - Construction Contractor Qualifications Form.
 - c. Document 00451K - Instrumentation and Control System Contractor (ICSC) Qualifications Form.
 - d. Document 00602 - Escrow Agreement for Security Deposits in Lieu of Retention.
 - e. Document 00823 - Escrow Bid Documents.
 - 9. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
 - a. Document 00550 - Notice to Proceed.
 - b. Document 00942 - Field Orders.
 - c. Document 00940 - Work Change Directives.
 - d. Document 00941 - Change Orders.
 - e. Document 00612 - Warranty Bond.
 - 10. The Contract Documents listed above are attached to this Agreement (except as expressly noted otherwise above).

- B. There are no Contract Documents other than those listed above.
- C. The Contract Documents may only be amended, modified, or supplemented as provided in the Contract.

ARTICLE 8 — REPRESENTATIONS, CERTIFICATIONS, AND STIPULATIONS

8.01 Contractor's representations:

- A. In order to induce Owner to enter into this Contract, Contractor makes the following representations:
 - 1. Contractor has examined and carefully studied the Contract Documents, including Addenda.
 - 2. Contractor has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
 - 3. Contractor is familiar with Laws and Regulations that may affect cost, progress, and performance of the Work.
 - 4. Contractor has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the General Conditions.
 - 5. Contractor has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the General Conditions.
 - 6. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Technical Data identified in the General Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on:
 - a. the cost, progress, and performance of the Work;
 - b. the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and
 - c. Contractor's safety precautions and programs.
 - 7. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.
 - 8. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
 - 9. Contractor has given Engineer written notice of conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
 - 10. The Contract Documents are generally sufficient to indicate and convey understanding of terms and conditions for performance and furnishing of the Work.
 - 11. Contractor's entry into this Contract constitutes an incontrovertible representation by Contractor that without exception prices in the Agreement are

premised upon performing and furnishing the Work required by the Contract Documents.

8.02 Contractor's certifications:

- A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this paragraph:
1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process or in the Contract execution;
 2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 3. "collusive practice" means a scheme or arrangement between 2 or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and
 4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement.

This Agreement will be effective on _____ (which is the Effective Date of the Contract).

Owner:

(typed or printed name of organization)

By: _____
(individual's signature)

Date: _____
(date signed)

Name: Joe Mueller
(typed or printed)

Title: General Manager
(typed or printed)

Attest: _____
(individual's signature)

Title: Office Manager
(typed or printed)

Address for giving notices:

Alpine Springs County Water District
270 Alpine Meadows Rd.
Alpine Meadows, CA 96146

Designated Representative:

Name: Joe Mueller
(typed or printed)

Title: General Manager
(typed or printed)

Address:

Alpine Springs County Water District
270 Alpine Meadows Rd.
Alpine Meadows, CA 96146

Phone: 530-583-2342 x1

Email: joe@alpinesprings.org

(If owner is a corporation, attach evidence of authority to sign. If owner is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of this Agreement.)

Contractor:

(typed or printed name of organization)

By: _____
(individual's signature)

Date: _____
(date signed)

Name: _____
(typed or printed)

Title: _____
(typed or printed)

(If [Type of Entity] is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.)

Attest: _____
(individual's signature)

Title: _____
(typed or printed)

Address for giving notices:

Designated Representative:

Name: _____
(typed or printed)

Title: _____
(typed or printed)

Address:

Phone: _____

Email: _____

License No.: _____
(where applicable)

State: _____

END OF DOCUMENT

Line Totals (Unit Price * Quantity)		Item Code Description		Unit of Measure	Quantity	Resource Development Company	K.G. Walters
1	Tank 2	2.A.	Mobilization and Demobilization including bonds and insurance, and cleanup. (Note: this lump sum figure cannot exceed 10 percent of the total amount of the Bid).	LS	1	\$ 205,000.00	\$ 125,000.00
2	Tank 2	2.B.	Temporary Excavation Support (sheeting, shoring, and bracing, or equivalent method for the protection of life and limb in trenches and open excavation).	LS	1	\$ 15,600.00	\$ 45,000.00
3	Tank 2	2.C.	Site Demolition including concrete structures and pipeline. The demolition includes the abatement of ACP according to regulation.	LS	1	\$ 245,000.00	\$ 185,000.00
4	Tank 2	2.D.	Miscellaneous Concrete Construction, including tank foundations.	LS	1	\$ 99,800.00	\$ 112,000.00
5	Tank 2	2.E.	Procurement and Construction and coating of 0.1 MG welded steel tank and its accessories.	LS	1	\$ 671,200.00	\$ 686,000.00
6	Tank 2	2.F.	Installation of all pipeline and valves associated with the site.	LS	1	\$ 139,900.00	\$ 130,000.00
7	Tank 2	2.G.	Procurement and installation of Sampling Port assembly.	LS	1	\$ 17,300.00	\$ 15,500.00
8	Tank 2	2.H.	Installation of tank controls and instrumentation.	LS	1	\$ 67,400.00	\$ 46,000.00
9	Tank 2	2.I.	Reinstatement of electrical and communication devices, including the replacement of communication pole.	LS	1	\$ 62,100.00	\$ 47,000.00
10	Tank 2	2.J.	Site grading and excavation, including for drainage, foundations and pipe trenches.	CY	400	\$ 111,200.00	\$ 14,000.00
11	Tank 2	2.K.	Select backfill for constructed foundations and pipe trenches.	CY	185	\$ 90,465.00	\$ 80,475.00
12	Tank 2	2.L.	3/4" Gravel for drainage swale	CY	2.1	\$ 10,080.00	\$ 4,200.00
13	Tank 2	2.M.	6" Gravel for rock apron	CY	0.5	\$ 3,150.00	\$ 1,000.00
14	Tank 2	2.N.	Fire hydrants	Each	2	\$ 42,000.00	\$ 13,680.00
15	Tank 2	2.O.	All other costs required to complete all Work in the Contract Documents not covered by the other Line Items listed above.	LS	1	\$ 14,000.00	\$ 25,000.00
					Subtotal	\$ 1,794,195.00	\$ 1,529,855.00
16	Tank 3	3.A.	Mobilization and Demobilization including bonds and insurance, and cleanup. (Note: this lump sum figure cannot exceed 10 percent of the total Bid).	LS	1	\$ 151,900.00	\$ 125,000.00
17	Tank 3	3.B.	Temporary Excavation Support (sheeting, shoring, and bracing, or equivalent method for the protection of life and limb in trenches and open excavation).	LS	1	\$ 15,600.00	\$ 69,000.00
18	Tank 3	3.C.	Site Demolition including concrete structures and pipeline. The demolition includes the abatement of ACP according to regulation.	LS	1	\$ 239,000.00	\$ 157,667.00
19	Tank 3	3.D.	Miscellaneous Concrete Construction, including tank foundations.	LS	1	\$ 99,800.00	\$ 114,000.00
20	Tank 3	3.E.	Procurement and Construction and coating of 0.1 MG welded steel tank and its accessories.	LS	1	\$ 671,200.00	\$ 676,000.00
21	Tank 3	3.F.	Installation of all pipeline and valves associated with the site.	LS	1	\$ 69,100.00	\$ 79,000.00
22	Tank 3	3.G.	Procurement and installation of Sampling Port assembly.	LS	1	\$ 17,300.00	\$ 15,200.00
23	Tank 3	3.H.	Construction of shotcrete slope protection	LS	1	\$ 38,400.00	\$ 12,000.00
24	Tank 3	3.I.	Installation of tank controls and instrumentation.	LS	1	\$ 62,900.00	\$ 46,000.00
25	Tank 3	3.J.	Reinstatement of electrical and communication devices, including the replacement of communication pole.	LS	1	\$ 69,500.00	\$ 54,000.00
26	Tank 3	3.K.	Site grading and excavation, including for drainage, foundations and pipe trenches.	CY	350	\$ 99,750.00	\$ 14,000.00
27	Tank 3	3.L.	Select backfill for constructed foundations and pipe trenches.	CY	300	\$ 90,600.00	\$ 114,000.00
28	Tank 3	3.M.	3/4" Gravel for drainage swale	CY	1.9	\$ 5,320.00	\$ 2,280.00
29	Tank 3	3.N.	6" Gravel for rock apron	CY	0.8	\$ 5,040.00	\$ 2,000.00
30	Tank 3	3.O.	All other costs required to complete all Work in the Contract Documents not covered by the other Line Items listed above.	LS	1	\$ 14,000.00	\$ 10,000.00
					Subtotal	\$ 1,649,410.00	\$ 1,490,147.00
31	Tank 5	5.A.	Mobilization and Demobilization including bonds and insurance, and cleanup. (Note: this lump sum figure cannot exceed 10 percent of the total amount of the Bid).	LS	1	\$ 180,000.00	\$ 125,000.00
32	Tank 5	5.B.	Temporary Excavation Support (sheeting, shoring, and bracing, or equivalent method for the protection of life and limb in trenches and open excavation).	LS	1	\$ 17,000.00	\$ 46,200.00
33	Tank 5	5.C.	Site Demolition including concrete structures and pipeline. The demolition includes the abatement of ACP according to regulation.	LS	1	\$ 299,000.00	\$ 161,600.00
34	Tank 5	5.D.	Miscellaneous Concrete Construction, including tank foundations.	LS	1	\$ 303,000.00	\$ 125,000.00
35	Tank 5	5.E.	Procurement and Construction and coating of 0.1 MG welded steel tank and its accessories.	LS	1	\$ 688,600.00	\$ 720,000.00
36	Tank 5	5.F.	Installation of all pipeline and valves associated with the site.	LS	1	\$ 72,500.00	\$ 71,000.00
37	Tank 5	5.G.	Procurement and installation of Sampling Port assembly.	LS	1	\$ 17,800.00	\$ 26,200.00
38	Tank 5	5.H.	Installation of tank controls and instrumentation.	LS	1	\$ 67,700.00	\$ 46,300.00
39	Tank 5	5.I.	Reinstatement of electrical and communication devices.	LS	1	\$ 56,200.00	\$ 42,000.00
40	Tank 5	5.J.	Site grading and excavation, including for drainage, foundations and pipe trenches.	CY	300	\$ 101,700.00	\$ 10,200.00
41	Tank 5	5.K.	Select backfill for constructed foundations and pipe trenches.	CY	270	\$ 102,600.00	\$ 86,400.00
42	Tank 5	5.L.	3/4" Gravel for drainage swale	CY	1.3	\$ 6,240.00	\$ 1,586.00
43	Tank 5	5.M.	6" Gravel for rock apron	CY	3.2	\$ 24,000.00	\$ 2,624.00
44	Tank 5	5.N.	All other costs required to complete all Work in the Contract Documents not covered by the other Line Items listed above.	LS	1	\$ 14,000.00	\$ 10,000.00
					Subtotal	\$ 1,950,340.00	\$ 1,474,110.00
					Total	\$ 5,393,945.00	\$ 4,494,112.00

ASCWD Tank Replacement Project Cost									
	Engineers Estimate 6/25								
		\$ 3,232,000.00							
	Engineers Estimate 1/26								
		\$ 3,487,000.00							
	RDC Bid 10/26								
		\$ 5,393,945.00							
	KS Walters Bid 10/26								
		\$ 4,494,112.00							
			Design	CM and Inspection	Project Contingency	Total	Without contingency	Cost per tank with contingency	Cost per tank without
			\$ 412,182.00	\$ 403,900.00	\$ 807,000.00	\$ 4,855,082.00	\$ 4,048,082.00	\$ 1,618,360.67	\$ 1,349,360.67
			\$ 412,182.00	\$ 431,200.00	\$ 825,000.00	\$ 5,155,382.00	\$ 4,330,382.00	\$ 1,718,460.67	\$ 1,443,460.67
			\$ 412,182.00	\$ 700,000.00	\$ 825,000.00	\$ 7,331,127.00	\$ 6,506,127.00	\$ 2,443,709.00	\$ 2,168,709.00
			\$ 412,182.00	\$ 700,000.00	\$ 825,000.00	\$ 6,431,294.00	\$ 5,606,294.00	\$ 2,143,764.67	\$ 1,868,764.67

Project cost with low bidder	\$ 5,606,294.00
Plus project contingency	\$ 825,000.00
Estimated Project total	\$ 6,431,294.00
Minus design funds already expended	\$ 412,182.00
Total needed to complete project	\$ 6,019,112.00
Minus tank replacement loan	\$ 5,027,608.00
Potential funds needed from District Reserves	\$ 991,504.00

Project Financing from District Reserves									
Unrestricted Operating funds as of Oct 1, 2026	\$ 3,796,258.00								
Minus Remaining Budgeted O&M Expenses FY26/27 Oct - June 2027	\$ 3,066,078.00								
Anticipated Unrestricted Operating fund reserve end of FY26/27 without CIP	\$ 730,180.00								
Minus current approved CIP projects not funded by restricted funds Well Generator, JM Booster, C12 study	\$ 501,000.00								
Anticipated Unrestricted Operating fund reserve end of FY26/27 with CIP	\$ 229,180.00								
Add back the CIP Budget from AME well Generator and push to FY28/29	\$ 300,000.00								
Anticipated Unrestricted Operating fund reserve end of FY26/27 without AME generator	\$ 529,180.00								
Add anticipated revenue over expense FY27/28 only funding CIP of 1% line replacement	\$ 320,000.00								
Anticipated Unrestricted Operating fund reserve end FY27/28	\$ 849,180.00								
Add anticipated revenue over expense FY28/29 only funding CIP of 1% line replacement	\$ 320,000.00								
Anticipated Unrestricted Operating fund reserve end FY28/29	\$ 1,169,180.00								
Minus funds need from operating reserves for tank project if contingency is recognized	\$ 991,504.00								
Anticipated Unrestricted Operating fund reserve FY28/29 if project contingency is recognized	\$ 177,676.00								

Assumptions:

- 1) FY 2027/28 rate increases (average 5.33% over water, sewer, trash) covers O&M budget line expense increases for FY2027/28
- 2) The adoption of a possible rate increase to cover O&M budget line expense increases for FY2028/29
- 3) The continued funding the 1 percent line replacement CIP each year to a restricted fund
- 4) Pushing all other CIP projects out until tank project completion.

EXHIBIT F2



AGENDA NO: F2

MEETING DATE: 10/15/2026

Staff Report

TO: ASCWD Board of Directors
FROM: Joe Mueller, General Manager
SUBJECT: Fall 2026 ASCWD Newsletter

Date: October 05, 2026

Recommendation:

Review, discuss and provide direction to staff on the content, and layout, of the ASCWD Fall Newsletter.

DISCUSSION

This year's fall newsletter is six pages including room for addressing for mailing.

As in the past, the District newsletter will be posted on our website, with hard copies mailed to all customers and available for pickup at the District office.

Printing and mailing of the fall and spring newsletters is budgeted annually at \$2500 per event.

Attachments:

Draft Fall 2026 ASCWD Newsletter

DIRECT FROM THE DISTRICT



*Community Picnic
In the Park*

GENERAL MANAGER'S MESSAGE

As the seasons change and we head into winter, I want to take a moment to reflect on a wonderful summer and say thank you to our Alpine Springs community.

One of the highlights of the summer was our Community Picnic, where an estimated 75–100 neighbors gathered at the park to enjoy good food, great company, and plenty of laughter. I had a great time serving as grill master—it was a fun opportunity to cook a few brats and dogs and, more importantly, connect

with so many members of our community.

We also made a few improvements to our community park this summer, including adding a water bottle filling station, a new picnic station near the bocce ball courts, and giving the restroom a fresh coat of paint. Looking ahead to next summer, we plan to replace all of the volleyball and tennis nets to keep our recreation facilities in great shape.



We also recently wrapped up our local election season. All four incumbent Board members ran unopposed and will continue serving on the Board. We appreciate their continued commitment and willingness to serve our community.

As we head into the colder months, you'll find updates in this newsletter on several important infrastructure projects that were completed or advanced this year, along with a look at some of the work ahead in 2027.

I'll close by wishing you and your families a safe, cozy, and joyful holiday season. May your winter be filled with plenty of snow, warm fires, good neighbors, and time with the people who matter most. Thank you for being part of what makes Alpine Springs such a special community. We look forward to seeing you in the new year—and hopefully around the neighborhood before then! With gratitude, Joe

CAPITAL PROJECTS UPDATE: INVESTING IN OUR WATER SYSTEM

This spring, we shared several important capital projects planned for the Alpine Meadows water system. As we move into fall, I'm pleased to report that we made great progress this construction season.

Klosters Court Water Line and Fire Hydrant Replacement: Longo Construction successfully completed the Klosters Court water line and fire hydrants replacement project on time and within budget.

Much of the infrastructure in this area dated back to the original 1960s system, so replacing these aging lines was an important investment in system reliability and improved water flow for fire protection.



The work was completed with minimal disruption, and we sincerely thank the community for your patience and understanding during construction.

Juniper Mountain Booster Station: Work is also progressing on the Juniper Mountain Booster Station, which provides consistent water pressure to homes at higher elevations.

The electrical upgrades are complete, including a new panel and controls. This fall, the mechanical equipment, pumps, and valves within the vault will be replaced. These improvements are critical to keeping the station reliable and ensuring dependable water pressure for the homes it serves.

Water Storage Tank Replacement Project: In October, the District received bids to replace three water storage tanks, with KJ Walters Construction submitting the low bid. Award of the contract is scheduled for the October Board meeting.

This fall, staff will work closely with the contractor on preconstruction documents, scheduling, and coordination so construction can begin in spring 2027, with work continuing through the 2027–2028 construction seasons. We anticipate minimal, if any, disruption to water service during the replacements.



These tanks are the original tanks, installed in 1963 at the inception of the Alpine Springs Water system. After more than 60 years of service, replacing these aging tanks is an important step in maintaining reliable water storage and ensuring the system can continue serving the community for decades to come.

These projects may not always be highly visible, but they are essential investments in the reliability and resilience of our water system. Thank you, as always, for your patience and support as we continue this important work.

Thank you for trusting ASCWD—your community, your water, your team. 💧

HANDY TIPS TO

AVOID FROZEN PIPES

THIS WINTER



BEFORE THE COLD WEATHER SETS IN



Check sprinkler or irrigation systems. Make sure everything is turned off and drained.



Eliminate sources of cold air near water lines. Fix drafty windows and plug drafts around doors. Identify your home's freezing points.



Know how to shut off your water.



Protect your pipes. Wrap them with insulation.

WHEN TEMPERATURES STAY BELOW FREEZING



If pipes run through cabinets or vanities, open the doors to let warmer room temperatures flow in.



Keep water moving through the pipes by allowing a small trickle of water to run.

BUT IF YOUR PIPES DO FREEZE



Shut off the water immediately.



Thaw pipes with warm air, with a hair dryer or space heater. Do not leave space heaters unattended and do not use kerosene heaters or open flames.



Be careful turning water back on. Once pipes are thawed, slowly turn the water back on and check pipes and joints for any cracks.

IT'S ALL ABOUT PREVENTION

Frozen pipes can leave you without water in the worst of weather. And cost a lot to repair. But with a few simple steps, you can easily preserve both your budget and your peace of mind.

Winter Is Almost Here!

2026 DEFENSIBLE SPACE INSPECTION UPDATE

This year, North Tahoe Fire Protection District conducted defensible space inspections from the street for all single-family homes within Alpine Meadows. Property owners were sent a letter with a link to their detailed inspection report.

If you did not receive your letter or have questions about your report, please contact North Tahoe Fire at dsi@ntfire.net

As a reminder, inspections only included single family residences, excluding condominiums and common space areas. A request can be made to North Tahoe Fire, by the HOA, for a defensible space inspection.

DEFENSIBLE SPACE INSPECTIONS
AREA 5

ALPINE MEADOWS

SCHEDULE HERE

ASCWD GENERAL INFORMATION

Board meetings are now offered in a hybrid format - both in person and available virtually via zoom. Upcoming Board Meetings are:

Friday, December 11th, at 9:00 a.m.

Friday, January 8th, at 9:00 a.m.

Friday, February 12th, at 9:00 a.m.

Friday, March 12th, at 9:00 a.m.

Friday, April 9th, at 9:00 am



From all of us at ASCWD —
May your winter be filled with
plenty of snow, warm fires,
good neighbors, and time with
the people who matter most.

Board Of Directors

Albert Clement, President

Kurt Gooding

Janet S. Grant

Evan Salke

Christine York



District Staff

Joe Mueller, General Manager

Laurie Axell, Office Manager

Anthony Christensen, Operations Specialist

Dutch Kemp, Operations Specialist

James Orndoff, Operations Specialist

