
ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York

General Manager: Joe Mueller

PUBLIC NOTICE

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

Date: Friday, March 14th, 2025
Location: District Office, Board Room
270 Alpine Meadows Road
Alpine Meadows, CA 96146
Time: 9:00 a.m.

AGENDA

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

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

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to info@alpinesprings.org, or by mail before Tuesday March 11th, 2025 @ 9:00 a.m.

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

ZOOM: At the specified time, 9:00 a.m., connect to ZOOM. Mtg. ID: 862 3649 8445; passcode: 519578; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/86236498445?pwd=G4R4rFMnhJ57uOHqeOF3odpS9wCeBF.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, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York

General Manager: Joe Mueller

C. APPROVAL OF MINUTES

C1) JANUARY SPECIAL BOARD MEETING, AND FEBRUARY REGULAR BOARD MEETING

The Board shall review and vote to approve the minutes of the Special Board Meeting of January 16th, 2025, and the Regular Board meeting of February 14th, 2025.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the February 2025 monthly financial statements highlighting outstanding issues. The Chair of the Budget & Finance Committee shall comment on the Committee's review of the statements. The Board shall vote to accept the financial statements and to approve the monthly (reports) expenditures.

D2) FIRE DEPARTMENT REPORT

Chief Leighton, or his designee, shall report on the February 2025 activities of North Tahoe Fire Protection District for Alpine Meadows, dispatch report and the staffing of the Alpine Meadows Fire Station 56.

D3) GENERAL MANAGER'S REPORT

Joe Mueller, the General Manager, shall report on his activities during the month of February 2025.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the February 2025 Water/Sewer Report.

D5) TTSA REPORT

The Board of Directors meeting was held on February 19th, 2025, meeting summary attached.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)

Met March 13th, the previous month February 13th, 2025, B&F report is attached.

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

No Meeting

E3) LONG RANGE PLANNING COMMITTEE

No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE

No Meeting

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) CALIFORNIA SPECIAL DISTRICT ASSOCIATION (CSDA) CALL FOR NOMINATIONS

Call for Nominations for California Special District Association Seat B for the term of 2026 through 2028

F2) RESOLUTION #4-2025 ANNUAL ADOPTION OF THE DISTRICT INVESTMENT POLICY

Annual review, consideration of adoption of the District investment policy

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York

General Manager: Joe Mueller

F3) BUDGET AND FINANCE COMMITTEE AND REGULAR MEETINGS OF THE BOARD OF DIRECTORS

Finalized dates and times for future Budget and Finance Committee and the regular meeting of the Board of Directors meetings.

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 will be based on action at this meeting and posted to the District's website.

I certify that on or before Tuesday March 11th, 2025, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manager
Alpine Springs County Water District

EXHIBIT C1

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**ALPINE SPRINGS COUNTY WATER DISTRICT
MINUTES OF THE SPECIAL BOARD OF DIRECTORS MEETING
January 16, 2025**

13
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A. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

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President Grant called the meeting to order at 9:30 AM.

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19

Directors Present: President Janet S. Grant, Bert Clement, Robert Tetrault, and Christine York

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21

Directors Absent: Evan Salke

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Staff Present: General Manager Joseph Mueller, Office Manager Laurie Axell, and Operator Robb Pascarella

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26

B. PUBLIC COMMENT

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No public was in attendance

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C. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

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C1) PLACER LOCAL AGENCY FORMATION COMMISSION REPRESENTATIVE NOMINATION

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It was moved by York and seconded by Tetrault to nominate Judy Friedman for the Special Districts Representative to the Placer Local Agency Formation Commission (LAFCO) the Regular Voting Member seat, Motion carried unanimously.

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C2) ASCWD STAFFING STUDY SESSION

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Mueller headed up an open discussion on the staffing needs of the District and explained differing staffing models that could be considered. No action was taken study session only item.

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D. ADJOURNMENT

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There being no further business to come before the Board, the meeting was adjourned at 11:43 AM.
The next regularly scheduled Board meeting is February 14, 2025 at 9:00 AM.

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Submitted,

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59

Joe Mueller

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61

General Manager

1 **ALPINE SPRINGS COUNTY WATER DISTRICT**
2 **MINUTES OF THE BOARD OF DIRECTORS MEETING**
3 **February 14, 2025**
4

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

6 President Grant called the meeting to order at 9:10 AM.
7

8 Directors Present: President Janet S. Grant, Bert Clement, and Christine York. Robert Tetrault arrived
9 at 9:27 AM

10 Directors Absent: Evan Salke

11 Staff Present: General Manager Joseph Mueller and Office Manager Laurie Axell
12

13 Guests included CPA Mike Dobrowski, Jamie Shepard from NTFPD, Janice Ganong, Jim Borden,
14 Charley Miller, Liz Hobart Zang, and Christopher Nelson. There may have been others who did not
15 identify themselves.
16

17 **B. PUBLIC COMMENT**

18 There were no comments.
19

20 **C. APPROVAL OF MINUTES**

21 **C1) JANUARY REGULAR BOARD MEETING**

22 **It was moved by York and seconded by Clement to approve the minutes of the January 13, 2025**
23 **Regular Board meeting as corrected. Motion carried unanimously.**
24

25 **D. DEPARTMENT REPORTS**

26 **D1) FINANCIAL REPORT**

27 District CPA Mike Dobrowski presented the financial reports as of January 31, 2025. He reviewed
28 account balances. Dobrowski answered questions clarifying the reports.
29

30 **It was moved by York and seconded by Clement to approve the financial reports through**
31 **January 2025 as presented. Motion carried unanimously.**
32

33 **It was moved by Clement and seconded by York to approve payment of checks #34006 – 34052**
34 **and #200028, payroll, and electronic fund transfers. Motion carried unanimously.**
35

36 **It was moved by York and seconded by Clement to approve the second quarter financials**
37 **through December 31, 2024. Motion carried unanimously.**
38

39 **D2) FIRE DEPARTMENT REPORT**

40 Jamie Shepard presented the NTFPD call report for January 2025. He described the transition from
41 wild fire operations to winter operations. Shepard noted many of the lines downed during the current
42 storm are for communication, but the public should always report any lines down as they could be
43 charged utility lines.
44

45 Clement suggested this Board and NTFPD meet with Placer County to clearly understand each
46 agency's role and responsibilities regarding defensible space. It would help to educate the public about
47 defensible space and using fire resistant building materials
48

49 **D3) GENERAL MANAGER'S REPORT**

50 Mueller presented his January 2025 General Manager's Report.
51

1 Mueller noted ASCWD and other agency requirements for the Alpenglow project, which is moving
2 forward. Carollo has updated their report on the ASCWD improvements needed to meet the needs of
3 the development based on current standards. Given there could be impacts to existing infrastructure
4 and costly capital improvements required, the Long-Range Planning Committee will review the report
5 and make a recommendation on funding the District's share of the work. Counsel will also be involved
6 as the Development Agreement is finalized.

7
8 Mueller reported the compensation and job descriptions of local operators has been reviewed. There
9 are four good candidates for the vacant operations position.

10
11 Currently twenty-two customer accounts are past due, which is fewer than this time last year.

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

13 Mueller presented the January 2025 Water/Wastewater Report, including maintenance and repairs
14 addressed during the month. The flow numbers are on trend with past years.

15 **D5) TTSA REPORT**

16
17 Clement reported on the January 15, 2025 meeting. He will be sworn in as a Board member next
18 month. Clement attended a separate meeting regarding TTSA employee compensation. The biggest
19 issue coming up will be considering options to fund the replacement project.

20 **E. COMMITTEE REPORTS**

21 **E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)**

22 Grant reported on the February 13, 2025 Budget & Finance Committee meeting. The Committee
23 continues to recommend investing funds into high-yielding accounts as possible. There were no
24 unbudgeted expenses. The Treasurer's Report was included in the packet.

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

26 York expects to convene a Committee meeting in March. Mueller reported most of the forester's work
27 has been completed. A decision needs to be made on how to fund the treatment work.

28
29 The Fire Wise Committee has met. It will be submitting a request for funds for a clean-up day in the
30 same general area that has been addressed over the past two years.

31 **E3) LONG RANGE PLANNING COMMITTEE**

32 Mueller said some decisions will need to be made after Carollo submits the updated report on the tank
33 replacements, given the cost will likely be higher than anticipated. Mueller explained how the work
34 will be prioritized and addressed.

35 **E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR CLEMENT)**

36 Clement reported the Committee met January 30th. ASCWD salary rates are extremely reasonable
37 given what he has seen in this area. The Committee recommends just posting one of the vacant
38 operator positions for now.

39 **F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**

40 **F1) DISTRICT CONTRACTS**

41 Mueller noted a component of Goals and Objectives is for the Board to review all contracts annually.
42 Although many vendors bill when service is provided so there is no minimum annual contract
43 amounts, there are some ongoing agreements for services such as IT. A brief conversation followed
44 regarding how accounting tax preparation, and audits are contracted for on an as-needed basis.

1 **F2) SEMI ANNUAL REVIEW OF DISTRICT GOALS AND OBJECTIVES**

2 The updated Goals and Objectives 2024/25 Matrix was included in today’s meeting packet. Mueller
3 said everything is on track and should be completed within the timeframe and budget identified.
4

5 **F3) OPERATIONS STAFF SALARY SCHEDULE**

6 Mueller presented a spreadsheet comparing local area operations staff salaries to ASCWD current
7 along with the proposed market adjustment. .
8

9 Discussion followed on the job descriptions and salary ranges of ASCWD compared to other local
10 Districts. Mueller asked the Board to consider adopting the market adjustments to the salary schedule
11 for Operator and Operator Supervisor. He will use his best judgement and expertise to fill positions as
12 necessary.
13

14 **It was moved by Tetrault and seconded by Clement to adopt the hourly operations staff salary**
15 **schedule as presented. Motion carried unanimously.**
16

17 **F4) GENERAL MANAGER ONSITE HOURS**

18 Mueller presented the rationale to increase his onsite hours to be more consistent with his actual
19 schedule, oversight of projects, and staff training.
20

21 **It was moved by York and seconded by Tetrault to increase the General Manager’s onsite hours**
22 **to provide additional oversight of the day-to-day affairs of the District to 32 hours per week from**
23 **24. The increased additional onsite hours per week will be evaluated as part of the 2025 GM**
24 **annual review process. Motion carried unanimously.**
25

26 **F5) REGULAR MEETING OF THE BOARD OF DIRECTORS**

27 The Board discussed changing the days and times of regularly scheduled meetings to better
28 accommodate York’s schedule. There was agreement to reschedule regular Board meetings at 10:00
29 AM on the second Thursday of each month pending the rescheduling of the Budget and Finance
30 Committee which currently meets at that time. This schedule will begin April 10, 2025 and be in effect
31 for at least one year.
32

33 **G. CORRESPONDENCE TO THE BOARD**

34 A customer submitted a letter asking for late fees and penalties to be waived. Mueller reminded the
35 Board of the policy stating the General Manager can generally consider these requests. However, in
36 this instance the customer’s check was returned to him by the US Postal Service that was sent last
37 August and he did not pay on the account or submit this request until January. Mueller felt that given
38 the timeframe, the Board should consider the request. The Budget & Finance Committee recommends
39 denying it based on District policy.
40

41 **It was moved by Tetrault and seconded by Clement to deny the request to waive late fees and**
42 **penalties based on District policy. Motion carried unanimously.**
43

44 **H. CLOSED SESSION**

45 Closed Session was not convened.
46

47 **I. DIRECTORS’ COMMENTS**

48 Clement voiced concern about potential costs to the District associated with the Alpenglow project,
49 particularly in light of recent rate increases. A brief discussion followed regarding the possible impacts
50 and needs of that project, other upcoming capital projects, and the need to explore all funding options
51 that may be available.

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J. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 11:15 AM.
The next regularly scheduled Board meeting is March 14, 2025 at 9:00 AM.

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

EXHIBIT D1

Subject: February 2025 Month End Review

For: Alpine Springs County Water District

To: The Board of Directors

Prepared by: Michael J. Dobrowski, CPA 03/09/25

On a year-to-date basis our net income was \$165,099 more than the prior fiscal year. This is primarily due to the increase in water, sewer and garbage revenues. Net income was \$296,567 favorable to budget on a year-to-date basis. As of the end of the month the accounts receivable balance was \$28,095, \$14,590 less than February 2024.

Our cash and investments position has increased by \$769,944 from 02/29/24 and decreased by \$527,724 from the prior month. The February 2025 decrease is due to the payment of \$454,514.37 to NTFPD.

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

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

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

Cash reserved for Capital – \$0 + \$210,303 = \$210,303

Prior Year + (10% of annual revenues (\$2,478,268-375,237) less Garbage)

Cash available for operations – \$2,718,201

(Remaining balance \$2,928,504-210,303)

In Transit Timing Differences

Posted \$16,241 of additional interest income into January 2025 after close.

Work in Progress Accounts	Current Year	Total
Admin Office ADA Compliant	4,512	4,512
Alpine Estates Well #1 Rehab	57,244	57,244
Water Tank Inspection & Evaluation	<u>58,368</u>	<u>58,368</u>
Total	\$120,124	\$ 120,124

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

Sick and General Leave		
Sick leave Hours	345.50 Hrs.	
General leave Hours and Dollars	352.08 Hrs.	\$ 31,111.59

Prepays		
Placer Co. Env. Health Permit (5394.05) @ \$82.00 4 months		\$ 328.00
Garbage Contract (5404.02) 1 Mo. @ \$19,154.59		\$ 19,154.59
Healthplan Services (51031&41) (171.45+208.05) 0 month		\$ 0.00
SDRMA Insurance (5120.00) 4 months @ \$3,600.62		\$ 14,402.46
SDRMA (5120.00) Worker's Comp 4 months @ \$1,768.10		\$ 7,072.41
CSDA (5168) 10 mo @ \$719.75 (Jan-Dec)		<u>\$ 7,197.50</u>
Total		\$ 48,154.96

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

Last disbursement issued from prior financial reports.

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
02/08/25	ACH020825	\$42.40	AT&T

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$34,880.17
Health Ins. (Retired)	14,590.23
Pension (Employee 7.75%)	21,449.41 (Employer 7.68% Effective 07/01/23)
Payroll Taxes	6,451.05
Health plan co-ins.	<u>3,102.25</u>
Total	\$80,473.11

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
02/06/25	\$15,424.31
02/20/25	\$17,319.36

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

	<u>Jul '24 - Feb 25</u>	<u>Jul '23 - Feb 24</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Water Revenue	1,038,108	897,812	140,296	16%
Connection Fees	27,166	39,773	(12,607)	(32)%
Sewer Revenue	432,919	388,377	44,542	12%
Garbage Revenue	375,237	358,374	16,864	5%
Park Revenue	9,855	21,505	(11,650)	(54)%
Fire Mitigation Fees	973	17,026	(16,052)	(94)%
Property Tax Revenue	567,037	540,110	26,927	5%
Other Revenue	26,971	26,386	585	2%
Total Income	2,478,268	2,289,363	188,904	8%
Gross Profit	2,478,268	2,289,363	188,904	8%
Expense				
Salaries and Wages - Admin	175,639	163,293	12,346	8%
Salaries and Wages - O&M	140,225	160,705	(20,480)	(13)%
Benefits - Office	23,958	21,313	2,645	12%
Benefits - O&M	53,413	61,695	(8,281)	(13)%
Health Plan Co-Insurance	3,102	1,695	1,408	83%
Directors' Fees	8,025	6,525	1,500	23%
Insurance - Administration	42,121	38,435	3,687	10%
Park Expenditures	14,883	3,665	11,218	306%
Parts/Tools/Misc. Equip	15,644	17,967	(2,323)	(13)%
Postage and Delivery	2,303	2,165	138	6%
Cleaning	0	2,560	(2,560)	(100)%
Newsletter and Printing	1,532	1,601	(69)	(4)%
Office Expense	9,842	8,953	889	10%
Dues and Subscriptions	8,115	3,111	5,005	161%
Bank and Collection Fees	2,409	2,957	(548)	(19)%
Analytical Testing	8,744	5,961	2,783	47%
Accounting Fees	48,486	46,788	1,698	4%
Audit	24,544	0	24,544	100%
Legal Fees	1,589	5,859	(4,270)	(73)%
Consultants-Misc.	7,254	4,455	2,799	63%
NTFD Contract	513,348	477,502	35,846	8%
Fire Fuel Management Fee	14,276	0	14,276	100%

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

	<u>Jul '24 - Feb 25</u>	<u>Jul '23 - Feb 24</u>	<u>\$ Change</u>	<u>% Change</u>
Building Maintenance	12,464	3,171	9,293	293%
Equipment Maintenance - Admin	6,494	5,691	804	14%
Vehicle Maintenance and Rep.	2,876	5,790	(2,914)	(50)%
Maintenance Water and Sewer	41,223	106,754	(65,530)	(61)%
Gas and Electric - Admin	55,956	48,557	7,398	15%
SCADA System	2,210	16,401	(14,191)	(87)%
Travel and Entertainment	0	995	(995)	(100)%
Education Staff/Board	256	714	(458)	(64)%
Uniforms	1,344	913	431	47%
ASCWD Fuel	2,869	4,103	(1,234)	(30)%
Telephone - Administration	2,481	2,439	42	2%
Government Mandates	22,025	15,987	6,038	38%
Tax Administrative Charge	4	0	4	100%
Garbage Services	165,650	142,523	23,127	16%
Depreciation Expense	183,672	175,192	8,480	5%
Miscellaneous - O&M	12,732	833	11,899	1,429%
Total Expense	<u>1,631,708</u>	<u>1,567,266</u>	<u>64,442</u>	<u>4%</u>
Net Ordinary Income	846,559	722,097	124,462	17%
Other Income/Expense				
Other Income				
Interest Revenue	<u>76,378</u>	<u>35,809</u>	<u>40,568</u>	<u>113%</u>
Total Other Income	76,378	35,809	40,568	113%
Other Expense				
Interest Expense	<u>62</u>	<u>131</u>	<u>(69)</u>	<u>(53)%</u>
Total Other Expense	62	131	(69)	(53)%
Net Other Income	<u>76,316</u>	<u>35,679</u>	<u>40,637</u>	<u>114%</u>
Net Income	<u><u>922,876</u></u>	<u><u>757,776</u></u>	<u><u>165,099</u></u>	<u><u>22%</u></u>

Alpine Springs County Water District
Profit & Loss Budget Performance 2024/2025
 February 2025

	<u>Feb 25</u>	<u>Budget</u>	<u>Jul '24 - Feb...</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense					
Income					
Water Revenue	1,372	0	1,038,108	1,023,455	1,163,017
Connection Fees	0	2,101	27,166	16,809	25,214
Sewer Revenue	0	0	432,919	396,138	396,138
Garbage Revenue	0	0	375,237	377,496	377,496
Park Revenue	0	0	9,855	20,000	40,000
Fire Mitigation Fees	0	1,000	973	8,000	12,000
Property Tax Revenue	0	0	567,037	579,549	965,915
Other Revenue	82	1,782	26,971	14,271	21,399
Total Income	1,454	4,883	2,478,268	2,435,718	3,001,179
Gross Profit	1,454	4,883	2,478,268	2,435,718	3,001,179
Expense					
Salaries and Wages - Admin	23,628	22,134	175,639	177,065	265,601
Salaries and Wages - O&M	17,153	21,791	140,225	174,323	261,487
Benefits - Office	3,462	7,854	23,958	62,836	94,252
Benefits - O&M	4,062	9,340	53,413	74,719	112,079
Health Plan Co-Insurance	0	999	3,102	7,988	11,984
Directors' Fees	775	990	8,025	7,890	11,850
Insurance - Administration	5,369	5,752	42,121	45,992	69,000
Park Expenditures	0	0	14,883	18,626	37,250
Parts/Tools/Misc. Equip	1,175	2,725	15,644	21,800	32,700
Postage and Delivery	162	393	2,303	3,148	4,720
Cleaning	0	167	0	1,332	2,000
Newsletter and Printing	0	0	1,532	1,600	3,200
Office Expense	976	2,077	9,842	16,617	24,925
Dues and Subscriptions	790	1,119	8,115	8,948	13,424
Bank and Collection Fees	13	291	2,409	2,337	3,501
Analytical Testing	2,163	833	8,744	6,668	10,000
Accounting Fees	6,241	6,120	48,486	48,955	73,435
Audit	0	0	24,544	23,000	23,000
Legal Fees	156	1,252	1,589	9,992	15,000
Consultants-Misc.	2,341	1,311	7,254	10,493	15,737
NTFD Contract	3,615	64,394	513,348	515,156	772,732
Fire Fuel Management Fee	10,751	833	14,276	6,668	10,000

8:55 AM
03/09/25
Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2024/2025
February 2025

	Feb 25	Budget	Jul '24 - Feb...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	86	2,994	12,464	23,949	35,925
Equipment Maintenance - A...	1,175	784	6,494	6,275	9,411
Vehicle Maintenance and R...	0	992	2,876	7,932	11,900
Maintenance Water and Sew...	0	12,092	41,223	96,732	145,100
Gas and Electric - Admin	5,135	6,360	55,956	50,871	76,311
SCADA System	0	1,466	2,210	11,722	17,586
Travel and Entertainment	0	100	0	800	1,200
Education Staff/Board	0	292	256	2,332	3,500
Uniforms	239	251	1,344	1,996	3,000
ASCWD Fuel	717	792	2,869	6,332	9,500
Telephone - Administration	338	283	2,481	2,268	3,400
Government Mandates	984	2,236	22,025	17,873	26,817
Tax Administrative Charge	0	0	4	0	0
Garbage Services	19,155	19,069	165,650	152,552	228,828
Depreciation Expense	22,959	22,959	183,672	183,673	275,509
Miscellaneous - O&M	0	163	12,732	1,289	1,941
Total Expense	133,620	221,208	1,631,708	1,812,749	2,747,805
Net Ordinary Income	-132,165	-216,325	846,559	622,969	253,374
Other Income/Expense					
Other Income					
Interest Revenue	4,817	415	76,378	3,340	5,000
Total Other Income	4,817	415	76,378	3,340	5,000
Other Expense					
Interest Expense	7	0	62	0	0
Total Other Expense	7	0	62	0	0
Net Other Income	4,810	415	76,316	3,340	5,000
Net Income	-127,356	-215,910	922,876	626,309	258,374

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of February 28, 2025

	Feb 28, 25	Jan 31, 25	\$ Change	Feb 29, 24	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	349	349	0	283	66
Plumas Bank Checking	(277,321)	755,219	(1,032,540)	266,971	(544,292)
Placer County - Interest App.	174,762	174,762	0	168,936	5,826
Wells Fargo Advisors	912,406	912,406	0	1,373,322	(460,916)
California CLASS	1,927,378	1,422,562	504,817	0	1,927,378
LAIF Accounts	190,929	190,929	0	349,047	(158,118)
Total Checking/Savings	2,928,504	3,456,227	(527,724)	2,158,560	769,944
Accounts Receivable					
Accounts Receivable	28,095	30,995	(2,901)	42,684	(14,590)
Total Accounts Receivable	28,095	30,995	(2,901)	42,684	(14,590)
Other Current Assets					
Placer - Agency Taxes 390-770	0	1,188	(1,188)	4	(4)
Accrued Int Rec Wells Fargo	17,922	17,922	0	0	17,922
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	48,155	73,480	(25,325)	43,880	4,275
County Collection Accounts	15,675	15,675	0	9,102	6,573
Deferred Pension Outflows	87,559	87,559	0	76,080	11,479
Deferred OPEB Outflows	139,361	139,361	0	29,960	109,401
Total Other Current Assets	308,673	335,186	(26,513)	159,027	149,646
Total Current Assets	3,265,271	3,822,409	(557,138)	2,360,271	905,000
Fixed Assets					
Land					
Land	360,436	360,436	0	360,436	0
Firehouse					
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment					
Park	343,336	343,336	0	343,336	0
Park	418,391	418,391	0	403,391	15,000
Park Improvements Depreciable					
Land Improvements	24,564	24,564	0	21,728	2,836
Land Improvements	218,678	218,678	0	218,678	0
Alpine Springs Interceptor					
Water System	58,095	58,095	0	58,095	0
Water System	6,657,802	6,657,802	0	6,650,377	7,425
SCADA System	172,423	172,423	0	172,423	0
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment					
Office Equipment	82,271	82,271	0	81,011	1,261
Vehicles					
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment					
Maintenance Equipment	293,229	293,229	0	293,229	0
Truckee River Interceptor					
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration					
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress					
Work in Progress	120,124	115,255	4,869	642	119,482
Accumulated Depreciation	(6,026,892)	(6,003,933)	(22,959)	(5,709,417)	(317,475)

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of February 28, 2025

	Feb 28, 25	Jan 31, 25	\$ Change	Feb 29, 24	\$ Change
Total Fixed Assets	5,015,391	5,033,481	(18,090)	5,186,862	(171,471)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,436	17,436	0	17,436	0
TOTAL ASSETS	8,298,098	8,873,326	(575,228)	7,564,569	733,529
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	450,900	(450,900)	0	0
Total Accounts Payable	0	450,900	(450,900)	0	0
Other Current Liabilities					
Accounts Payable - 05	0	0	0	54,005	(54,005)
OPEB Liability	433,316	433,316	0	368,622	64,694
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	31,112	23,575	7,536	23,520	7,592
Deferred Pension Inflows	720	720	0	1,145	(425)
Deferred OPEB Inflows	35,968	35,968	0	54,695	(18,727)
Net Pension Liabilities	46,624	46,624	0	26,467	20,157
HRA Plan Payable	13,478	13,478	0	4,966	8,511
Total Other Current Liabilities	561,217	553,681	7,536	533,420	27,797
Total Current Liabilities	561,217	1,004,581	(443,363)	533,420	27,797
Long Term Liabilities					
Caterpillar Financial Serv	45,127	49,636	(4,509)	45,197	(69)
Total Long Term Liabilities	45,127	49,636	(4,509)	45,197	(69)
Total Liabilities	606,344	1,054,216	(447,872)	578,617	27,728
Equity					
Retained Earnings	540,843	540,843	0	375,196	165,647
Retained Earnings - Garbage	514,997	514,997	0	485,759	29,238
Retained Earnings - Park	(170,689)	(170,689)	0	(173,813)	3,124
Retained Earnings - Sewer	1,783,891	1,783,891	0	1,576,303	207,588
Retained Earnings - Water	(1,338,317)	(1,338,317)	0	(1,561,741)	223,424
Fund balance Undesignated	439,473	439,473	0	411,854	27,619
Investment in plant & equip	4,998,680	4,998,680	0	5,114,618	(115,938)
Net Income	922,876	1,050,231	(127,356)	757,776	165,099
Total Equity	7,691,754	7,819,109	(127,356)	6,985,952	705,802
TOTAL LIABILITIES & EQUITY	8,298,098	8,873,326	(575,228)	7,564,569	733,529

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03/09/25

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

	<u>Jul '24 - Feb 25</u>
OPERATING ACTIVITIES	
Net Income	922,876
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	102,834
1550.00 · Prepaid Expenses	21,347
1600.05 · County Collection Accts	18,247
1041.00 · Placer Co - Taxes 770	54,649
1145.05 · Accrued Int Rec Wells Fargo	5,252
1850.00 · Accumulate Depreciation:1850.02 · Accumulate...	7,624
1850.00 · Accumulate Depreciation:1850.03 · Accumulate...	7,624
1850.00 · Accumulate Depreciation:1850.04 · Accumulate...	22,920
1850.00 · Accumulate Depreciation:1850.05 · Accumulate...	133,712
2010.00 · Accounts Payable - 06 Fund	(5,814)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Account...	(171)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(10,752)
2075.00 · Accrued Vacation Pay - 05 Fund	4,072
2010.05 · Accounts Payable - 05	(54,250)
Net cash provided by Operating Activities	1,230,170
INVESTING ACTIVITIES	
1725.00 · Park:1725.03 · Park Assets	(15,000)
1780.00 · Office & Other Equip.	(1,261)
1830.05 · Work in Progress:1843.05 · Admin Office ADA C...	(4,512)
1830.05 · Work in Progress:1847.05 · Alpine Estates Well ...	(57,244)
1830.05 · Work in Progress:1848.05 · Water Tank Inspecti...	(58,368)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated...	11,792
Net cash provided by Investing Activities	(124,593)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	17,942
Net cash provided by Financing Activities	17,942
Net cash increase for period	1,123,519
Cash at beginning of period	1,804,985
Cash at end of period	<u>2,928,504</u>

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

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

9:03 AM
 03/09/25

Date	Num	Name	Memo	Amount	Balance
02/05/2025	ach02052...	CalPERS (Retired)	CalPERS ID: 2668620501 Heal...	-1,172.21	-1,172.21
02/05/2025	ach02052...	CalPERS (Active)	Customer ID: 2668620501 Hea...	-2,349.39	-3,521.60
*** Missing numbers here ***					
02/05/2025	Payroll 2	CalPERS	01/31/25 Payroll Confirm 1002...	-2,009.63	-5,531.23
*** Duplicate document numbers ***					
02/06/2025	Payroll 2		01/31/25 Payroll	-15,424.31	-20,955.54
*** Missing numbers here ***					
02/08/2025	Ach02/08/...	AT&T {319907901}	Account #319907901	-235.14	-21,190.68
*** Missing numbers here ***					
02/18/2025	Ach02/18/...	Liberty 1402 Beaver Dam	Acct 200008698793	-477.79	-21,668.47
*** Missing numbers here ***					
02/21/2025	Ach02/21/...	Xerox Financial Service	Contract #010-1016061-001	-241.33	-21,909.80
*** Duplicate document numbers ***					
02/21/2025	Ach02/21/...	Liberty Utilities	Alpine Springs Water Co Acct. ...	-2,269.72	-24,179.52
*** Missing numbers here ***					
02/27/2025	Ach02/27/...	Liberty Utilities	Alpine Springs Water Co Acct. ...	-901.55	-25,081.07
*** Missing numbers here ***					
02/21/2025	Ach0221/25	Caterpillar Financial Services Corp	Contract #001-70093002	-4,515.56	-29,596.63
*** Missing numbers here ***					
02/03/2025	Ach02/03/...	Professional Communications Messaging	Account #193072 Conf. #43	-42.40	-29,639.03
*** Missing numbers here ***					
02/10/2025	Ach021025	Tahoe Truckee Sierra Disposal 0355	Customer #000355 Conf. #45	-394.62	-30,033.65
*** Missing numbers here ***					
02/11/2025	Ach021125	Verizon Wireless 5177		-147.39	-30,181.04
*** Missing numbers here ***					
02/15/2025	Ach021525	Intermedia	Account #2588835	-102.96	-30,284.00
*** Missing numbers here ***					
02/25/2025	Ach022525	Umpqua Bank Commercial Card OPS	Account #9350	-902.08	-31,186.08
*** Missing numbers here ***					
02/04/2025	34048	Mountain Hardware and Sports	Customer #39	-196.50	-31,382.58
02/04/2025	34049	Pam Zinn	January 2025 Health Insurance	-179.87	-31,562.45
02/04/2025	34050	Placer County Clerk-Elections Division	Customer ID:CU00745	-670.00	-32,232.45

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

Date	Num	Name	Memo	Amount	Balance
02/04/2025	34051	Wilson's Tree Service	Invoice #73	-4,500.00	-36,732.45
02/05/2025	34052	Michael J. Dobrowski, CPA, LLC	February 2025 Invoice #25024	-6,313.71	-43,046.16
02/19/2025	34053	Best Best & Krieger LLP	Inv. #1019520	-156.00	-43,202.16
02/19/2025	34054	Feather River Forestry LLC	Invoice #1447	-6,250.87	-49,453.03
02/19/2025	34055	FedEx	Account #1834-0409-1	-44.23	-49,497.26
02/19/2025	34056	Flyers Energy	Account ID: 31116	-657.43	-50,154.69
02/19/2025	34057	Janet Grant	Feb 2025 Bdgt., Fin., & BoD Mt...	-275.00	-50,429.69
02/19/2025	34058	Albert Clement	Feb 2025 Board of Directors Mtg.	-150.00	-50,579.69
02/19/2025	34059	Evan Salke {1}	Feb 2025 Bdgt., Fin. Mtg	-50.00	-50,629.69
02/19/2025	34060	Robert Tetrault	Feb 2025 Board of Directors Mtg.	-150.00	-50,779.69
02/19/2025	34061	Christine York	Feb 2025 Board of Directors Mtg.	-150.00	-50,929.69
02/19/2025	34062	Robert Pascarella	Uniform Reimbursement	-238.80	-51,168.49
02/19/2025	34063	Tahoe City Chevron, Inc.	Customer Acct. #147	-59.88	-51,228.37
02/19/2025	34064	USA BlueBook	Customer #814589	-994.95	-52,223.32
02/28/2025	34065	Carollo Engineers	Project #203224 & Project #20...	-4,869.00	-57,092.32
02/28/2025	34066	FedEx	Account #1834-0409-1	-44.36	-57,136.68
02/28/2025	34067	Hunt Propane	Account #5385	-3,140.31	-60,276.99
02/28/2025	34068	Mountain Hardware and Sports	Customer #39	-53.90	-60,330.89
02/28/2025	34069	Mountain Water Mgmt Services, LLC	Invoice #1200	-2,000.00	-62,330.89
02/28/2025	34070	North Tahoe FPD	Account #5220.06	-454,514.37	-516,845.26
02/28/2025	34071	Silver State Analytical Laboratories	Inv. #RN318736 & Inv. #RN31...	-1,915.00	-518,760.26
02/28/2025	34072	Swigard's True Value Hardware, Inc.	Customer #11050	-15.91	-518,776.17
02/28/2025	34073	SWRCB-DWOCB	Robert Pascarella Grade D1 O...	-70.00	-518,846.17
02/28/2025	34074	The Paper Trail	02/14/2025 Board Meeting	-340.50	-519,186.67
02/28/2025	34075	WETLAB	Invoice #25020321	-248.24	-519,434.91
*** Missing numbers here ***					
02/10/2025	200029	Badger Meter	Customer ID: 23930 Conf. #42	-743.60	-520,178.51
02/05/2025	200030	SDRMA	Member #7084 Conf. #44	-60.55	-520,239.06

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Alpine Springs County Water District
Subsequent Payments Listing

March 1 - 9, 2025

Date	Num	Name	Memo	Amount	Balance
03/05/2025	ach03052...	CalPERS (Retired)	CaIPERS ID: 2668620501 Health Insurance...	-1,172.21	-1,172.21
*** Missing numbers here ***					
03/03/2025	Ach03/03/25	Professional Communications M...	Account #193072 Conf. #47	-42.40	-1,214.61
*** Missing numbers here ***					
03/05/2025	ach030525	CalPERS (Active)	Customer ID: 2668620501 Health Insuranc...	-2,353.51	-3,568.12
*** Missing numbers here ***					
03/04/2025	34076	Pam Zinn	February 2025 Health Insurance	-179.87	-3,747.99
03/05/2025	34077	Michael J. Dobrowski, CPA, LLC	March 2025 Invoice #25092	-6,240.71	-9,988.70
*** Missing numbers here ***					
03/03/2025	200031	Badger Meter	Customer ID: 23930 Conf. #46	-53.60	-10,042.30

EXHIBIT D2

Basic Incident Number (FDI)	Basic Incident Date Time	Basic Incident Full Address	EMRIC Incident Postal Code (FDI.1B)	NTFPD-ASCWD RESPONSE CALLS February 2025		Basic Apparatus Call Sign List	Basic Primary Action Taken (FDI.4B)	Basic Additional Actions Taken 2 (FDI.6B)
				Basic Incident Type (FDI.2I)	Basic Incident Type (FDI.2I)			
20250003530	2/3/2025 11:35	2600 ALPINE MEADOWS Road	96146	Rescue or EMS standby	M51, M53, Standby			
20250003532	2/3/2025 11:42	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)		
20250003535	2/3/2025 11:49	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)		
20250003980	2/7/2025 2:38	2600 ALPINE MEADOWS Road	96146	False alarm or false call, other	B5, E56, M Investigate	Restore fire alarm system		
20250004112	2/8/2025 9:46	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Investigate		
20250004129	2/8/2025 12:08	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)		
20250004139	2/8/2025 13:42	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	Transport person	
20250004145	2/8/2025 14:32	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)		
2025004266	2/9/2025 16:00	1900 ALPINE MEADOWS RD / 1900 BEAR CREEK Drive and Bear Creek	96146	Motor vehicle accident with no injuries.	E51, E56, Control traffic			
2025004330	2/10/2025 10:33	1751 JOHN SCOTT Trail	96146	Dispatched and cancelled en route	B5, E56	Cancelled en route		
2025004362	2/10/2025 14:39	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person		
2025004368	2/10/2025 15:28	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M52	Provide advanced life support (ALS)	Transport person	
2025004581	2/12/2025 18:26	2100 ALPINE MEADOWS RD / 2298 BEAR CREEK Drive and Bear Creek	96146	Motor vehicle accident with no injuries.	M56, E51	Refusal of EMS care		
2025004737	2/14/2025 3:43	16208LK MINERAL SPRINGS Trail	96146	Good intent call, other	M51, E56	Remove hazard		
2025004788	2/14/2025 13:13	2298 JOHN SCOTT Trail and 2358 BEAR FALLS	96146	Power line down	M51, B5	Investigate		
2025004684	2/15/2025 10:59	2381 JOHN SCOTT Trail	96146	Power line down	M51, E56	Hazardous condition, other		
2025004694	2/15/2025 12:26	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)		
2025004916	2/15/2025 15:33	1540 DEER PARK Drive	96146	Power line down	E51, M51, Investigate			
2025005033	2/16/2025 14:29	1479 UPPER BENCH Road	96146	Dispatched and cancelled en route	M56	Cancelled en route		
2025005033	2/16/2025 16:48	1019 SNOW CREST Road	96146	Gas leak (natural gas or LPG)	B5, M51, E Secure property			
2025005098	2/17/2025 13:10	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)		
2025005188	2/18/2025 10:25	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)		
2025005199	2/18/2025 12:49	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)		
2025005609	2/22/2025 15:47	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)		
2025005604	2/25/2025 17:40	2247 BEAR FALLS Lane	96146	Gas leak (natural gas or LPG)	M51, B5, E Provide equipment			
2025006133	2/28/2025 14:10	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person	

Total Calls = 26

EXHIBIT D3

- Reviewed construction plans identifying the water and sewer services in the area.
- Continued work on the District 2025/26 budget.
- Assisted Operations with the evaluation of water losses and / or leak identification.
- Attended the monthly area General Managers meeting.

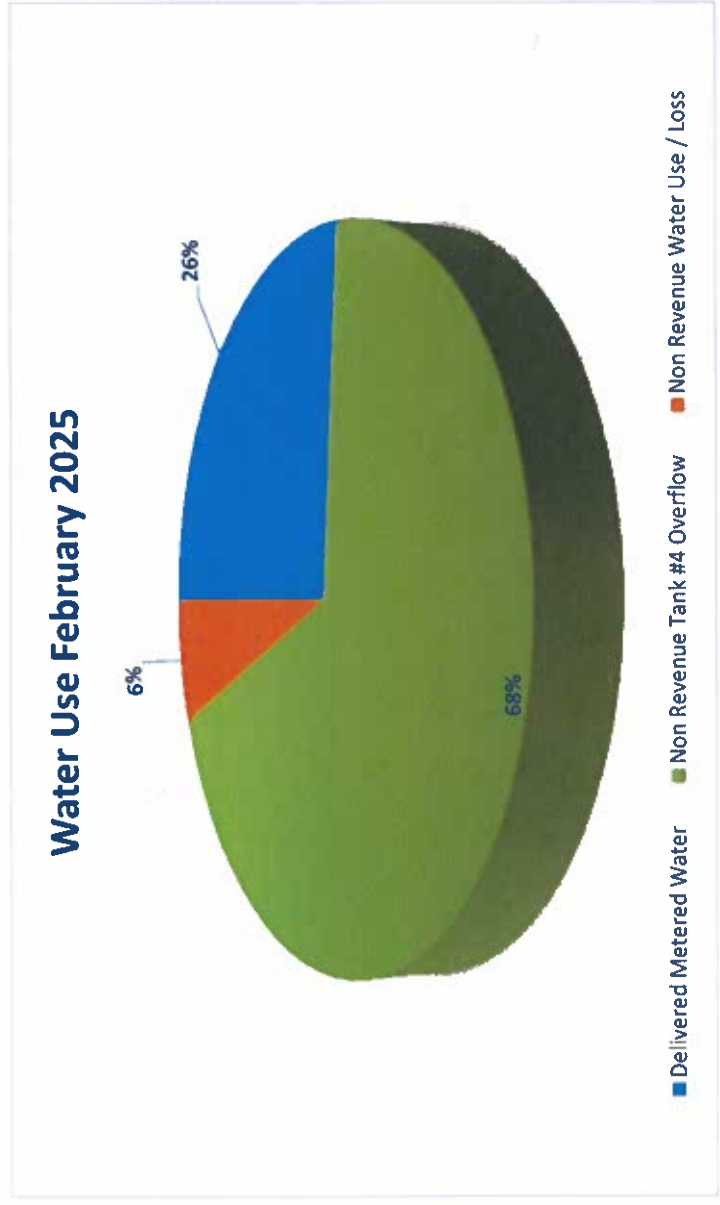
Office Activities Performed by Office Manager

- Filed the following reports: CA Waterboard Monthly Drought Report.
- Solicited and reviewed quotes for District office flooring replacement.
- Researched dental insurance options and reviewed premiums to benefits.
- Submitted the verification questionnaire for our CA EPA ID (hazardous waste activity)
- Processed customer payments.
- The current past due Accounts Receivable remain at 22.
- Posted job announcement on our website, Truckee Jobs Collective, and CA Rural Water
- Responded to Title company inquiries on customer account balances and payoff amounts.
- Updated District website (bill pay policy, contacts, board members, and organizational chart)

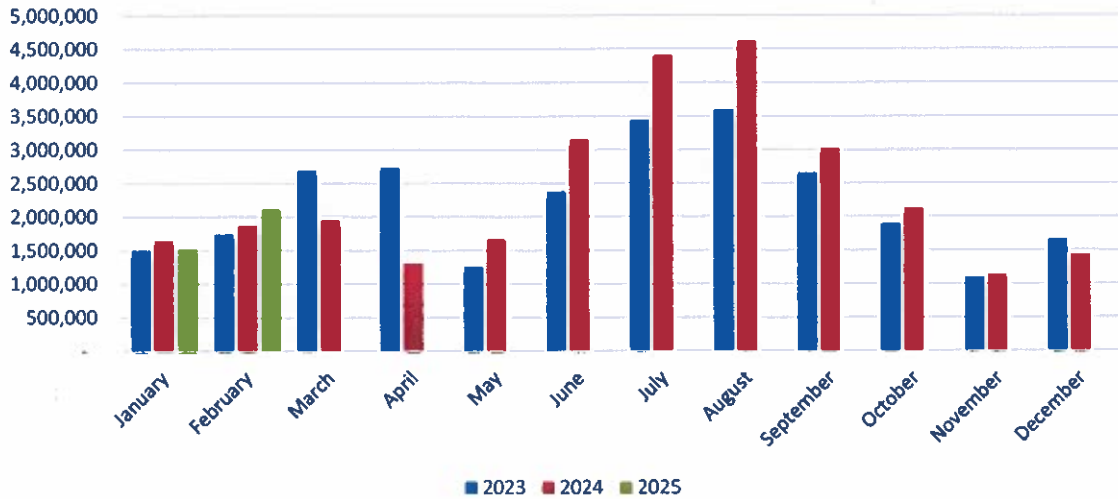
EXHIBIT D4

ALPINE SPRINGS COUNTY WATER DISTRICT FEBRUARY 2025 WATER REPORT

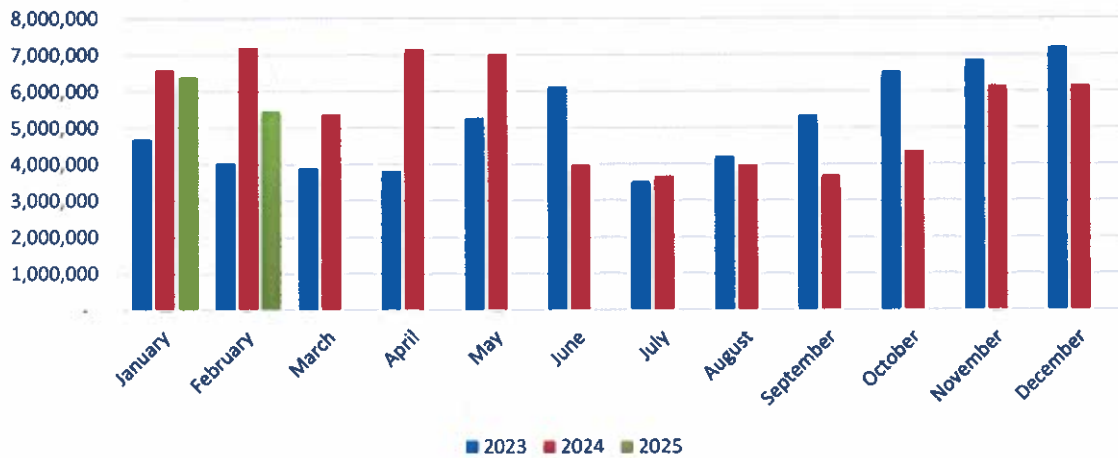
Total Potable Water Production	8,069,320	Gallons
Delivered Metered Water	2,116,314	Gallons
Non Revenue Tank #4 Overflow	5,455,156	Gallons
Non Revenue Water Use / Loss	497,850	Gallons



Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)

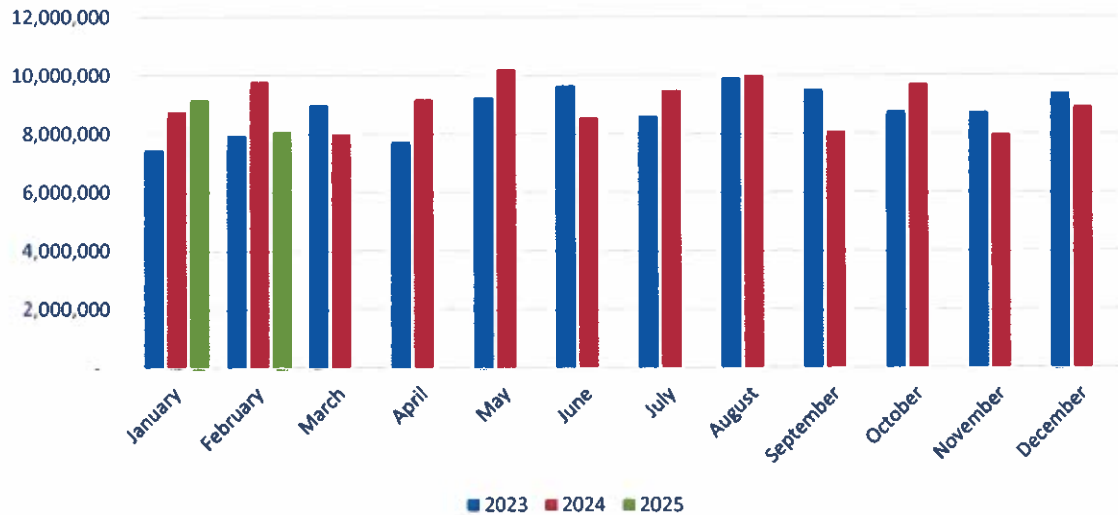


EXHIBIT D5

T-TSA BOARD MEETING SUMMARY

02/19/2025 Regular Board Meeting

- 1) **The February 19, 2025 Board meeting was held in person.**
 - **Board Meeting Videos Can Now Be Found on YouTube:**
<https://www.youtube.com/@TTSABoardVideos/featured>
- 2) **Public Comment:** (provided during Public Comment or Agenda items)
 - None
- 3) **Status Report:**
 - a) **Operations Report:**
 - All plant waste discharge requirements were met, and the plant performed well in January.
 - Staff started the BNR Bead Removal Project.
 - b) **Laboratory Report:**
 - Method update accepted and fields of testing modified.
 - On-site assessment scheduled for April
 - Quarterly testing for industrial waste is underway.
 - c) **Public Outreach:**
 - Plant tour for Truckee Expedition Academy - 5th graders.
 - d) **Capital Projects Report:**
 - Digestion Improvements Project: Staff participated in a workshop to develop the design and presented it at the Board meeting.
 - TRI Alpine Meadows to Olympic Valley Rehabilitation Project: 75% of the submittal review is ongoing, and Tribal and stakeholder outreach has continued.
 - Nutrient Removal Alternatives Study: Carollo provided a draft report. A Conceptual design workshop is scheduled for 2/25. The report will be brought to the Board in March.
 - Fate and Transport Study: The second data assimilation meeting was held. We will receive the data phase 1 report in the next few weeks. We will communicate with the Regional Board about the next steps.
 - Please visit the “**Projects**” page on the Agency website for updates on ongoing projects by using the following link: <https://www.ttsa.ca.gov/home/pages/construction-projects>
 - e) **Other Items Report:**
 - The Board Approved:**
 - Meeting Minutes for January 15, 2025.
 - January General Fund Warrants.
 - Financial Results for the Month Ending January 31, 2025.
 - Resolution No. 01-2025 for the Commendation of Director David Smelser.
 - Increase of rates per the Legal Services Agreement with BKS Law Firm.
 - Additionally:**
 - Welcome Mr. Albert “Bert” Clement from Alpine Springs.
 - Discussion on potentially relocating TDPUD Facilities to T-TSA Owned Property.
 - Presentation and Update on the Digestion Improvements Project.

EXHIBIT E1

Alpine Springs County Water
Budget and Finance Committee Report
Thursday, February 13, 2025 9:30 a.m.

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

Items discussed and recommendations to board:

1. PUBLIC COMMENT
 - a. No public comment.
2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION
 - a. Monthly Financial Reports
 - i. After reviewing the January financial statements the committee recommends approval. The committee recognized the Subsequent Payments Listing page was in error and a new one will be distributed at the Regular Board of Directors meeting tomorrow. It was noted that we have received our property tax distribution from Placer County but have not yet received the paperwork that goes with it. These funds have been deposited in our Plumas account
 - b. Treasurer's Report
 - i. The committee reviewed the Treasurer's report and recommends approval. Some CD's became due in January. Joe had the monies from these transferred to our Plumas checking account to use for operations. Committee members continue to encourage placing funds where they will earn interest (such as California CLASS) even if only for a short period of time.
 - c. Unbudgeted expenses
 - i. There were no unbudgeted expenses this month.
3. MEMBERS' COMMENTS
 - a. No members' comments
4. CORRESPONDENCE
 - a. After reviewing the request from a property owner for the waiving of late fees the committee recommends denying the request per Board policy.
5. ADJOURNMENT
 - a. The committee adjourned at 10:21 a.m.
6. NEXT MEETING
 - a. Next B&F meeting: Thursday, March 13, 2025 9:30 a.m.

ALPINE SPRINGS COUNTY WATER DISTRICT MARCH 2025 TREASURERS REPORT FY 24/25

	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 206,127	3/3/2025	0.00%
LAIF	\$ 190,929	3/4/2025	4.366%
Placer County Treasurer	\$ 174,762	1/13/2025	3.830%
CERBT	\$ 158,182	3/3/2025	1.980%
California CLASS	\$ 1,927,378	2/28/2025	4.413%
Wells Fargo Bonds	\$ 257,293	2/1/2025	4.800%
Wells Fargo CDs	\$ 654,171	2/1/2025	4.600%
	<u>\$ 3,568,842</u>		

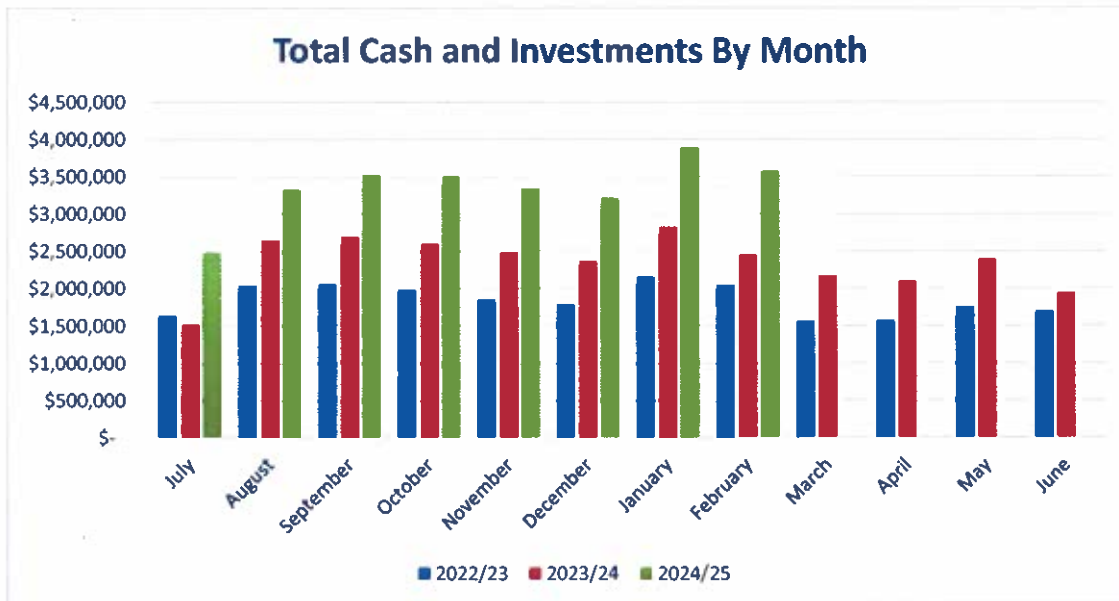
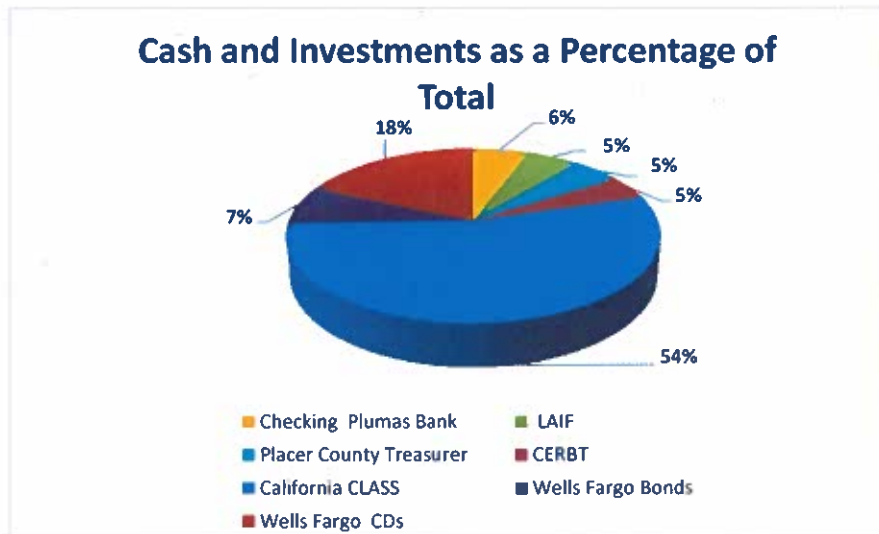


EXHIBIT F1



AGENDA NO: F1
MEETING DATE: 03/14/2025

Staff Report

TO: ASCWD Board of Directors Date: March 3 ,2025
FROM: Joe Mueller, General Manager
SUBJECT: CALIFORNIA SPECIAL DISTRICT ASSOCIATION (CSDA), CALL FOR NOMINATIONS SEAT B

BACKGROUND:

District staff have received notice of an opportunity for a District Board Director inclusion on the following discretionary board. The notification for opportunity came from the California Special Districts Association (CSDA) for the 2026-28 term.

DISCUSSION:

Representation on the above board is discretionary and could serve as an opportunity for better District representation and inclusion.

CSDA: (California Special Districts Association)

Nominations are being sought for Seat B of the Sierra Network of which Alpine Springs County Water District is a member. Currently this seat is being held by Noelle Mattock of the El Dorado Hills Community Services District, Jerry Gilmore's term is expiring, and is running for re-election as the incumbent. Nominations will be brought forward for the Board positions, after which a voting process for board membership will take place. Detailed information and expectations for Board participation are included in the Attachments to this staff report. A summary of Board expectations follows:

CSDA governing body is responsible for all policy decisions related to CSDA's member services, legislative advocacy, education, and resources. Representation on this Board requires a commitment to attend all Board meetings, an average of four to five meetings annually. Meetings are held at CSDA offices in Sacramento. The Board members must commit to participate in at least one CSDA committee, an additional three to four meetings per year, and attend CSDA annual events such as the Special Districts Legislative Days and CSDA Annual Conference. The representatives must also complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.

FISCAL IMPACT:

There is a potential for some minimal fiscal impacts, depending on travel and meeting commitments.

ATTACHMENTS:

CSDA transmittal letter Call for Nominations



CSDA

**California Special
Districts Association**

Districts Stronger Together

DATE: February 10, 2025

TO: CSDA Voting Member Presidents and General Managers

FROM: CSDA Elections and Bylaws Committee

SUBJECT: **CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS
SEAT B**

The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2026 - 2028 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent.
(See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, professional development, and other resources for members. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.
(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.
*(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)*
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.
*(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).*

Nomination Procedures: Any Regular Member district in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations in the Northern Network is April 21, 2025. The deadline for receiving nominations in all other Networks is April 11, 2025. Nominations and supporting documentation may be mailed or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814
Fax: 916.442.7889
E-mail: amberp@csda.net

Once received, nominees will receive a candidate's letter. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on June 10, 2025. All votes must be received through the system no later than 5:00 p.m. July 25, 2025. The successful candidates will be notified no later than July 29, 2025. All selected Board Members will be introduced at the Annual Conference in Monterey, CA in August 2025.

Expiring Terms

(See enclosed map for Network breakdown)

Northern Network	Seat B – Kim Seney, Director, Gold Mountain Community Services District
Sierra Network	Seat B – Jerry Gilmore, Director, Truckee Sanitary District*
Bay Area Network	Seat B – Ryan Clausnitzer, General Manager, Alameda County Mosquito Abatement District*
Central Network	Seat B – Lorenzo Rios, CEO, Clovis Veterans Memorial District*
Coastal Network	Seat B – Scott Duffield, General Manager, Heritage Ranch Community Services District*
Southern Network	Seat B – Don Bartz, General Manager, Phelan Pinon Hills Community Services District*

(* = Incumbent is running for re-election)

CSDA will be using a web-based online voting system allowing your district to cast your vote easily and securely. Electronic Ballots will be emailed to the main contact in your district June 10, 2025. All votes must be received through the system no later than 5:00 p.m. July 25, 2025.

*Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail amberp@csda.net by **April 25, 2025** in order to ensure that you will receive a paper ballot on time.*

CSDA will mail paper ballots on June 10, 2025 per district request only.

If you have any questions, please contact Amber Phelen at amberp@csda.net.



**California Special
Districts Association**
Districts Stronger Together

2026-2028 TERM BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____

(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: _____

E-mail: _____

Nominated by (optional): _____

**Return this form, a Board resolution/minute action supporting the candidate, and
Candidate Information Sheet by mail or email to:**

CSDA
Attn: Amber Phelen
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732

amberp@csda.net

DEADLINE FOR RECEIVING NOMINATIONS:

Northern Network - Extended due to vacancy: April 21, 2025 at 5:00 p.m.

All other networks: April 11, 2025 at 5:00 p.m.



**California Special
Districts Association**
Districts Stronger Together

2026-2028 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**



California Special Districts Association
DISTRICT NETWORKS



EXHIBIT F2



AGENDA NO: F2

MEETING DATE: 3/14/2025

Staff Report

TO: ASCWD Board of Directors

Date: March 3, 2025

FROM: Joe Mueller, General Manager

SUBJECT: Consideration of Resolution 4-2025 Annual Adoption of the Districts Investment Policy for FY25/26

DISCUSSION:

State law requires that the District Board review and adopt the District's investment policy annually.

The District's investment policy provides guidelines for the investment of the District's idle cash and specifies acceptable investment instruments as allowed by the California Government Code. In addition, it outlines the policies to be followed by District staff in conducting the administration of cash management activities.

Any Changes recommended by the B&F committee will be discussed for inclusion.

FISCAL IMPACT:

The District's investment policy is the guiding document used by staff in maximizing the efficiency of the District's cash while maintaining sufficient liquidity. Staff believes that the investment policy is effective in guiding staff in achieving those goals.

RECOMMENDATION:

Adopt Resolution 4-2025 Investment Policy of the Alpine Springs County Water District for FY25/26 and resend resolution 4-2024.

ATTACHMENTS:

- 1- Resolution 4-2025
- 2- Policy Number 2.20.0 Investment Policy of the Alpine Springs County Water District

RESOLUTION 4-2025

**INVESTMENT POLICY OF THE
ALPINE SPRINGS COUNTY WATER DISTRICT**

WHEREAS; the Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern; California Government Code 53600.6 and California Government Code 53630.1, and

WHEREAS; the legislative body of a local agency may invest surplus moneys not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Sections 59222 and 53601; and

WHEREAS; the treasurer or fiscal officer of the Alpine Springs County Water District shall annually prepare and submit a statement of investment policy and such policy, and any changes thereto, shall be considered by the legislative body at a public meeting per California Government Codes 53646 (a); now

THEREFORE; it shall be the policy of the Alpine Springs County Water District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all statutes governing the investment of the Alpine Springs County Water District funds.

BE IT FURTHER RESOLVED that the attached Alpine Springs County Water District Investment Policy shall satisfy the requirement of local agency deposit and investment of public funds.

PASSED AND ADOPTED this 14th day of March 2025, at a regular meeting of the Board of Directors of Alpine Springs County Water District, by the following vote:

AYES: Directors: _____
NOES: Directors: _____
ABSTAIN: Directors: _____
ABSENT: Directors: _____

ALPINE SPRINGS COUNTY WATER DISTRICT

Janet Grant, President Board of Directors

ATTEST:

Joe Mueller, General Manager
Secretary to the Board of Directors

Policy Number: 2.20.0

Title: INVESTMENT POLICY OF THE ALPINE SPRINGS COUNTY WATER DISTRICT

1.1 POLICY

WHEREAS; The Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern; (CGC53600.6 and CGC53630.1) and

WHEREAS; the legislative body of a local agency may invest surplus moneys not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Section 53601; and

WHEREAS; the treasurer or fiscal officer of the Alpine Springs County Water District shall invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all statutes governing the investment of the Alpine Springs County Water District funds.

1.2 SCOPE

This investment policy applies to all financial assets of the Alpine Springs County Water District. These funds (as accounted for in the General Purpose Financial Statements and Independent Auditor's Report) include, but are not limited to: Governmental, General Fund, Capital Projects Fund, and Enterprise Funds.

1.3 PRUDENCE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable incomes to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard (CGC53600.3) and shall be applied in the context of managing an overall portfolio.

1.4 OBJECTIVES

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives, in priority order, of the investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment programs.
Investments of the Alpine Springs County Water District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

2. Liquidity: The investment portfolio will remain sufficiently liquid to enable the Alpine Springs County Water District to meet all operating requirements which might be reasonably anticipated.
3. Return on Investments: The investments portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.
(CGC53600.5)

1.5 DELEGATION OF AUTHORITY

Authority to manage the investment program is derived from California Government Code Section 53601, et seq. Management responsibility for the investment program is hereby delegated to the Treasurer, who shall establish procedures for the operation of the investment program consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of the policy and the procedures established by the Treasurer. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials to ensure that (1) all investment actions are made in full compliance with the Investment Policy and, (2) the Alpine Springs County Water District will meet its expenditure obligations for the next six months, per California Government Code 53646 (b). The Treasurer is a trustee and a fiduciary subject to the prudent investor standard. (CGC53600.3)

1.6 ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

1.7 AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

When applicable, the Treasurer will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience and minimal capitalization, which are authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers who are authorized to provide investment and financial advisory services in the State of California. No public deposit shall be made except in a qualified public depository as established by state laws.

For brokers/dealers of government securities and other investments, the Treasurer shall select only brokers/dealers who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other applicable self-regulatory organizations.

Before engaging in investment transactions with a broker/dealer, the Treasurer shall have received from said firm a signed Certification Form. This form shall

attest that the individual responsible for the Alpine Springs County Water District's account with that firm has reviewed the Alpine Springs County Water District's Investment Policy and that the firm understands the policy and intends to present investment recommendations and transactions to the Alpine Springs County Water District that are appropriate under the terms and conditions of the Investment Policy.

1.8 AUTHORIZED AND SUITABLE INVESTMENTS

The Alpine Springs County Water District may make any investments permitted by California Government Code Section 53601, as hereafter amended.

1.9 COLLATERALIZATION

All certificates of deposits must be collateralized by U.S. Treasury Obligations. Collateral must be held by a third party and valued on a monthly basis.

1.10 SAFEKEEPING AND CUSTODY

All security transactions entered into by the Alpine Springs County Water District shall be conducted on delivery-versus-payment (DVP) basis. All securities purchased or acquired shall be delivered to the Alpine Springs County Water District by book entry, physical delivery or by third party custodial agreement. (CGC53601).

1.11 DIVERSIFICATION

It is the policy of the Alpine Springs County Water District to diversify its investment portfolio. The Alpine Springs County Water District will diversify its investment by security type and, within each type, by institution. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, specific issuers or a specific class of securities. Diversification strategies shall be determined and revised periodically. In establishing specific diversification strategies, the following guidelines shall apply:

- (a) Portfolio Maturities shall be matched against projected liabilities to avoid an over concentration in a specific series of Maturities.
- (b) Maturities selected shall provide for stability and liquidity.
- (c) Disbursement and payroll dates shall be covered by the scheduled maturity of specific investments, marketable U.S. Treasury Bills or Notes or other cash equivalent instruments, such as money market mutual funds.

1.12 REPORTING

The Treasurer shall submit to each member of the governing body a monthly investment report. The report shall include a complete description of the portfolio, the type of the investments, the issuers, par and dollar amount invested on all securities, investments and moneys held by the District, and shall additionally include a description of any of the District's funds, investments, or programs, that are under the management of contracted parties, including lending programs. Current statements on file from those institutions will satisfy as the source of valuation.. The Treasurer shall maintain a complete and timely record of all investment transactions.

1.13 INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by resolution of the Alpine Springs County Water District Board of Directors. Moreover, the Policy shall be reviewed on an annual basis, and modifications must be approved by the Alpine Springs County Water District Board of Directors.

ALPINE SPRINGS COUNTY WATER DISTRICT PROCEDURES FOR THE INVESTMENT OF DISTRICT SURPLUS FUNDS, ENTERPRISE, GOVERNMENTAL AND OTHER OPERATING FUNDS

As outlined in the Investment Policy of Alpine Springs County Water District, Section 5.0 Delegation of Authority, the procedure for investing surplus funds and operating funds shall be as follows:

As provided for in the Investment Policy, the Treasurer of the District is authorized to initiate investment transactions reviewed monthly by the Budget & Finance Committee. The Treasurer may invest with the following approved brokers/dealers and financial institutions:

- California State Local Agency Investment Fund
- Placer County Pooled Treasury
- Plumas Bank
- Wells Fargo Advisors
- CERBT Account
- CLASS

The District's Accountant shall keep bookkeeping and accounting entries of all investment transactions and wire transfers. The Accountant shall keep these records on file and only dispose of them as provided for by the California Government Code.

The Accountant shall be responsible to verify that the amount requested to transfer is the amount shown on the record of transfer. The record of transfer will also be kept in a file and not disposed of until such time as allowed by the California Government Code.

The Accountant shall provide the Board of Directors monthly with a written investment report. The report shall identify the financial institution, the amount invested by the District, the time period, and the interest rate for that month.

Cash Withdrawal

When cash is required the General Manager shall initiate a transfer of the cash and direct it to the Plumas Bank account.

Claims are received via wire transfer , which in turn is deposited into the Plumas Bank checking account.

Responsibility:

It is the responsibility of the General Manager with oversight from the Budget & Finance Committee to ensure compliance with this policy.

EXHIBIT F3



AGENDA NO: F3
MEETING DATE: 03/14/2025

Staff Report

TO: ASCWD Board of Directors Date: March 7, 2025
FROM: Joe Mueller, General Manager
SUBJECT: BUDGET AND FINANCE COMMITTEE AND REGULAR MEETING OF THE BOARD OF DIRECTORS

BACKGROUND:

At the February Board of Directors meeting there was agreement to reschedule the regular Board meetings to 10:00 am on the second Thursday of each month pending the rescheduling of the Budget and Finance Committee which currently meets at that time. This schedule will begin April 10, 2025 and be in effect for at least one year provided the Budget and Finance Committee can find an acceptable alternative date and time.

At the December, January, and February Board of Directors meetings it was requested and discussed alternative dates and times for the regular monthly meeting of the Board of Directors.

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

Day of the week preferences are as follows:

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

DISCUSSION:

Discuss and Formalize date and time changes to the Budget and Finance Committee meeting and the regular meeting of the Board of Directors

FISCAL IMPACT:

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