**MINUTES OF PUBLIC HEARING AND SPECIAL MEETING OF THE BOARD OF TRUSTEES OF DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY MAY 18, 2021**

## CALL TO ORDER:

A Public Hearing and Special Meeting of the Board of Trustees of the Douglas County Lake Tahoe Sewer Authority (DCLTSA) was duly convened at 9:30 a.m. on Wednesday, May 18, 2021 at the Wastewater Treatment Plant, Stateline, Douglas County, Nevada.

## ROLL CALL:

Present were Trustees Richard Gardner, Chuck Fagen and Wes Rice. Additionally, Trustee Darya Vogt was present via audio and video internet connection by which she could hear everyone at the meeting, and everyone could hear her. Trustee John McLaughlin was absent.

## RECOGNITION OF OTHERS IN ATTENDANCE:

In attendance in person were Authority Manager Rob Hopkins, Authority Controller Paula East-Janicki, Authority Accountant, Ying Johnson, Eric Heffernan and the Authority's legal counsel, Jim Cavilia. Participating via audio and video internet connection by which everyone at the meeting could hear one another were Authority Engineer, Rob Anderson, Bob Cook, and Andrew Hickman of Round Hill General Improvement District (RHGID.

## PUBLIC COMMENT:

Bob Cook congratulated Chairman Gardner on recently turning 60 years old. There was no further public comment.

## APPROVAL OF AGENDA:

**It was moved by Trustee Vogt, seconded by Trustee Rice and carried unanimously, 4-0, that the agenda be approved and adopted as presented.**

## MINUTES OF PRIOR MEETING:

**It was moved by Trustee Rice, seconded by Trustee Fagen and carried unanimously, 4-0, that the minutes of the Meeting of the Board of Trustees of DCLTSA, dated March 10, 2021 be approved as presented.**

**It was moved by Trustee Vogt seconded by Trustee Fagen and carried unanimously, 3-0, that the minutes of the Meeting of the Board of Trustees of DCLTSA, dated April 7, 2021 be approved as presented.**

**PUBLIC HEARING on the Final Budget for Fiscal Year 2021-2022**

Authority Controller, Paula East-Janicki presented the Board with copies of the proposed budget indicating that there were no substantive revisions from the tentative budget previously approved by the Board. Ms. East-Janicki offered to provide a line-by-line review of the budget, but the Board indicated that such a detailed review would not be necessary. Finally, Ms. East-Janicki indicated that upon approval, the budget would be submitted to the State of Nevada. **It was moved by Trustee Fagen and seconded by Trustee Vogt that the Final Budget for Fiscal Year 2021-2022 be approved as presented.** Chairman Gardner opened the floor to public comment. There was no public comment. **The motion was approved unanimously, 4-0.**

**Discussion and possible action regarding designating signers on the Authority's bank accounts with Wells Fargo Bank and executing signature cards.**

Ms. East-Janicki presented the Board with documents to designate the Board officers as signers on the Authority accounts and to specifically remove Mike Bradford as a signer and add Chairman Gardner. Chairman Gardner asked if there were any questions or any public comment. There was no public comment. Following a brief discussion, **it was moved by Trustee Rice and seconded by Trustee Fagen and approved unanimously (4-0) that the signers on the Authority's bank accounts with Wells Fargo Bank be designated as outlined.**

**MANAGER'S REPORT:**

**A. General Status Report**

Authority Manager Rob Hopkins presented the Board with a written summary of various general matters related to the Authority and briefly summarized some items in the written report. The written report is incorporated in these minutes by this reference.

Mr. Hopkins reported that the one-year warranty inspection has been completed on the Tahoe Beach Club sewer infrastructure and that only some minor repairs to a manhole remain to be completed.

Mr. Hopkins stated that the First Quarter Discharge Monitoring Reports have been submitted to and accepted by the Nevada Division of Environmental Protection (NDEP) and the Environmental Protection Agency.

With regard to the training of Authority staff on the new operations process at the treatment plant, Mr. Hopkins has had preliminary meetings with HDR Engineering, who will be conducting the training. Mr. Hopkins explained that when the ongoing treatment plant upgrades are completed the plant will utilize a new biological process for sewage treatment.

Mr. Hopkins reported that largely as the result of upgrade work done by RHGID, infiltration and inflow in the sewage collection system has been reduced. This reduction in infiltration of fresh

water has increased the treatment efficiency at the plant. Trustees Fagen and Rice complimented Andrew Hickman and the staff at RHGID for their effort in reducing infiltration and inflow.

Mr. Hopkins concluded his report by sharing photographs of the work being done by Authority staff on the headworks at the treatment plant. Mr. Hopkins expressed his gratitude for the great work that staff has been able to complete in-house.

Chairman Gardner opened the floor to public comment regarding the matter. There was no public comment.

**Consideration of the character, conduct and/or professional competence of the Authority Manager (Annual Performance Review)**

Mr. Hopkins stated that it was time for his annual review and that Ms. East-Janicki would walk the Board through the process. Ms. East-Janicki summarized the results of the Trustees' evaluations of Mr. Hopkins indicating that he received a total score of 4.89 out of a total of 5. Ms. East-Janicki explained that based upon the current employment policies of the Authority, the evaluation calls for a salary increase of 4.5%. Following a discussion among the Board about their appreciation for Mr. Hopkins and their satisfaction with his work, **it was moved by Trustee Fagen and seconded by Trustee Rice that the evaluation as presented be approved and that Mr. Hopkins be awarded a pay increase of 4.5%.** Chairman Gardner opened the floor to public comment. There was no public comment. **The motion was approved unanimously, 4-0.**

**ENGINEER'S REPORT:**

**A. General Projects Status Report**

In addition to his participation in the Manager's Report, Authority Engineer, Rob Anderson, presented correspondence dated May 17, 2021 briefly summarizing various issues that R.O. Anderson Engineering has been involved with on behalf of the Authority. The May 17, 2021 correspondence is incorporated in these minutes by this reference.

Mr. Anderson briefly summarized his written report and indicated that the Authority had recently obtained its annual encroachment permit from the Nevada Department of Transportation (NDOT) to maintain the air release valves on the Authority's export line along Kingsbury Grade and Muller Lane.

Mr. Anderson stated that his staff was involved in identifying the manhole leak in the TBC improvements and that the repairs are being completed.

With regard to the TBC Phase 2 plans, Mr. Anderson indicated that the review was progressing subject to the provision of relevant information from the project engineer.

In response to a question from Chairman Gardner, Mr. Anderson explained that the TBC manhole repair was discovered as the result of the one-year warranty inspection and that TBC is required

to make the repair before the Authority finally accepts the improvements. Mr. Anderson's personnel will conduct another inspection to ensure that the repair is properly completed.

Chairman Gardner opened the floor to public comment regarding the matter. There was no public comment.

## ATTORNEY'S REPORT:

### A. General Status Report

Mr. Cavilia reported that the settlement proceeds from the Emergency Underground Storage Tank litigation have been received and that the project is now included in the Authority's Capital Development Plan.

Chairman Gardner opened the floor to public comment regarding the matter. There was no public comment.

## AUTHORITY CONTROLLER'S REPORT:

### A. General Status Report

Ms. East-Janicki provided the Board with a brief written report and indicated that operating expenses were approximately 5.5% under budget through the end of March. Ms. East-Janicki indicated that she may need the Board's approval of a budget augmentation at an upcoming meeting. It was explained that the augmentation would not involve an increase in the overall budget, but rather a shifting of funds among various line items.

Ms. East-Janicki indicated that as part of the sale of the Lakeside Inn, approximately $70,000 in back sewer fees have been paid. The Authority currently has approximately $21,000 in past due receivables with more than $9,000 being secured by 4 liens.

In response to an inquiry by Chairman Gardner, Ms. East-Janicki explained that personnel costs for the year are under budget as the result of the Authority having one fewer employee than had been budgeted for.

Chairman Gardner opened the floor to public comment regarding the matter. There was no public comment.

### B. Investment Report

Ms. East-Janicki had a written summary of the Authority's investments available, showing a total of almost $12 million invested in Wells Fargo, the Local Government Investment Pool (LGIP) and longer-term CDs. That amount does not include loan proceeds or reserve accounts, but it does include $1.4 million of litigation settlement proceeds.

Chairman Gardner opened the floor to public comment regarding the matter. There was no public comment.

**APPROVAL OF CLAIMS:**

The claims along with the Authority's check register were provided to the Board. Trustee Rice indicated that he had signed off on the claims.

Chairman Gardner opened the floor to public comment regarding the matter. There was no public comment.

**Reports/updates from Board of Trustees concerning the areas or districts they represent**

Trustee Fagen reported that construction related to RHGID's new meter would be starting soon and would take about 30 days.

Trustee Vogt reported that KGID has meetings planned with three finalists for the position of District Manager.

Chairman Gardner reported that Tahoe Douglas District (TDD) would be meeting in the upcoming week.

Trustee Rice reported that things are going well at the Lake Tahoe Visitors Authority, but the Fourth of July fireworks will not be taking place this year. Trustee Rice stated that work on the new events center was progressing with the opening anticipated in late 2022.

**PUBLIC COMMENT:**

There was no public comment.

**ADJOURNMENT:**

There being no further business, the meeting was adjourned at 10:30a.m.

APPROVED

4826-5856-4590, v. 1

**AUTHORITY CONTROLLER'S**

**BOARD REPORT ON FINAL BUDGET**

**FISCAL YEAR 2021-2022**

## BUDGET HEARING

The budget included in the Board packet is the same as the Tentative Budget approved last month, with only the cover page being changed. For anyone who did not attend the April meeting, I am including a summary here of the things discussed then. For the sake of brevity, I will not be going over each of these items during the Board meeting except as a response to questions.

## Summary of April Board Presentation of the Tentative Budget

The first three pages of the Budget are administrative and for data collection only. Page 4 is a summary of budgeted revenues and expenses. Please note that we are considered by the State to be a Proprietary or Enterprise Fund, meaning that our expenses must be covered by our rates. Unlike the other participating districts, we do not receive Ad Valorem taxes.

Page 5 of the budget details the categories of expected revenues and expenses. The numbers in column (2) – Estimated Current Year reflect the numbers from the current year's budget.

- In Column (3) Tentative Approved, you will note an increase in the Salaries and Benefits category due to a hike in the upcoming PERS contribution rate of .5% and an expected 11-15% increase we've been told to expect in Worker's Compensation costs.

- I budgeted commensurate decreases to other categories to offset Salaries and Benefits.
- Insurance and Other Expenses have been increased also to accommodate an 11 – 15% increase in our comprehensive insurances. As with Workers' Comp, that was done at the recommendation of our insurer, Nevada Pool Pact.
- Fuels and Lubricants were also increased due to the rising price of gas.
- Overall Operating Expenses are budgeted down from the current year, due to decreased Depreciation and Amortization on assets that are now fully depreciated.
- The notable difference in Nonoperating Revenues is in the Interest Earned category. As I'm sure you've all noticed, interest rates are nominal now, and I budgeted accordingly.
- The Interest on Bonds category has been increased because we have an additional loan.

Page 6 of the budget deals with cash flows. This is where the numbers from the Capital Development Plan, approved by the Board last month, have to match. The $4,600,194 for Acquisition and Construction of Capital Assets reflects the project costs from the Capital Development Plan plus $100,000 for general fund capital outlay (usually pumps, valves and continuing SCADA expansion.)

The remaining budget pages detail debt service interest and contracts for outside services already in place.

As I advised the Board in March, significantly lower overall flows cause significantly higher rates. For example $1,000 in expenses divided by 200 gallons of flow = $5 per gallon. $1,000 in expenses divided by only 150 gallons of flow = $6.66 per gallon.

Last year, flows **decreased** overall by almost 19%. That results in much higher rate increases than in prior years. The budget I am submitting is very conservative, with overall operating expenses level with last year, at a time we are all experiencing higher costs. It's good to have a goal to shoot for and meeting this budget will be a worthy challenge.

The increased rates I mentioned at the March meeting have changed a little bit. Just as a reminder…….. increased or decreased flow contribution rates also impact overall rates.

- Round Hill GID's rate increase will be 14.6%, partly due to an increase in flow contribution.
- Kingsbury GID's rate increase will be 10.5%, again partly due to an increase in flow contribution.
- Tahoe Douglas District's rate increase will be only 4.57% because their flow contribution is down.
- DCLTSA's commercial rate increase will be 18.5%. Last year, In-Authority flows were down more than 30%. For the commercial users, that results in a higher rate per 1,000 gallons of flow (remember: same expenses but fewer gallons to divide by). For the largest commercial users the 18% increase per 1,000 gallons will not impact them as much because their individual flows were down significantly. The users that are impacted the most are the

small businesses who were less impacted by the Covid shutdown, so their flows stayed more level.

If there are no questions, I would ask that the Board adopt the Final budget, so I can submit it to the Department of Taxation prior to May 31, 2021.

**Douglas County Lake Tahoe Sewer Authority**
**Wastewater Reclamation Plant**

**P.O. Box 578, Zephyr Cove, NV 89448 775-588-3558 • 775-588-1845 fax**

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

**DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY** herewith submits the **FINAL** budget for the fiscal year ending **June 30, 2022**

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of $ 0 and 1 proprietary funds with estimated expenses of $ **5,346,604**

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I PAULA EAST-JANICKI
(Printed Name)
AUTHORITY CONTROLLER
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed _____

Dated: May 18, 2021

APPROVED BY THE GOVERNING BOARD

_____

_____

_____

_____

_____

_____

_____

_____

SCHEDULED PUBLIC HEARING:
(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time May 18, 2021 9:30 a.m. Publication Date May 6, 2021

Place: Administrative Bldg., Wastewater Reclamation Plant, Round Hill, Nevada

# INDEX


| SCHEDULE | | PAGE |
|---|---|---|
| 1 | TRANSMITTAL LETTER | 1 |
| -- | INDEX | 2 |
| S-2 | STATISTICAL DATA | 3 |
| A-2 | PROPRIETARY FUNDS | 4 |
| PROPRIETARY FUNDS | | |
| F-1 | REVENUES, EXPENSES AND NET INCOME | 5 |
| F-2 | STATEMENT OF CASH FLOWS | 6 |
| C-1 | INDEBTEDNESS | 7 |
| 30 | LOBBYING EXPENSE ESTIMATE | 8 |
| 31 | SCHEDULE OF EXISTING CONTRACTS | 9 |
| 32 | SCHEDULE OF PRIVATIZATION CONTRACTS | 10 |

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

| | ACTUAL PRIOR YEAR ENDING 6/30/2020 | ESTIMATED CURRENT YEAR ENDING 6/30/2021 | BUDGET YEAR ENDING 6/30/2022 |
|---|---|---|---|
| General Government | | | |
| Judicial | | | |
| Public Safety | | | |
| Public Works | | | |
| Sanitation | 11.25 | 12 | 12 |
| Health | | | |
| Welfare | | | |
| Culture and Recreation | | | |
| Community Support | | | |
| TOTAL GENERAL GOVERNMENT | | | |
| Utilities | | | |
| Hospitals | | | |
| Transit Systems | | | |
| Airports | | | |
| Other **Board Members** | 5 | 5 | 5 |
| TOTAL | 16.25 | 17 | 17 |

| | | | |
|---|---|---|---|
| POPULATION (AS OF JULY 1) | 2450 | 2550 | 2550 |
| SOURCE OF POPULATION ESTIMATE* | Sewer Connections | Sewer Connections | Sewer Connections |
| Assessed Valuation (Secured and Unsecured Only) | n/a | n/a | n/a |
| Net Proceeds of Mines | | | |
| TOTAL ASSESSED VALUE | n/a | n/a | n/a |
| | | | |
| TAX RATE<br>General Fund | | | |
| Special Revenue Funds | | | |
| Capital Projects Funds | | | |
| Debt Service Funds | | | |
| Enterprise Fund | 0 | 0 | 0 |
| Other | | | |
| | | | |
| TOTAL TAX RATE | 0 | 0 | 0 |

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2022

Budget Summary for DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

| FUND NAME | * | OPERATING REVENUES (1) | OPERATING EXPENSES (2) ** | NONOPERATING REVENUES (3) | NONOPERATING EXPENSES (4) | OPERATING TRANSFERS IN (5) | OPERATING TRANSFERS OUT(6) | NET INCOME (7) |
|---|---|---|---|---|---|---|---|---|
| **PROPRIETARY** | **E** | **5,319,232** | **5,138,440** | **201,284** | **208,164** | **0** | **0** | **173,912** |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **TOTAL** | | **5,319,232** | **5,138,440** | **201,284** | **208,164** | **0** | **0** | **173,912** |

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2020 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2021 | (3) BUDGET YEAR ENDING 06/30/22 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/22 FINAL APPROVED |
|---|---|---|---|---|
| OPERATING REVENUE | | | | |
| | | | | |
| **Sewer Fees** | **2,465,666** | **2,448,621** | **2,321,164** | |
| **Contracts - Other Districts** | **2,361,588** | **2,745,482** | **2,985,068** | |
| **Other Fees** | **182,167** | **13,000** | **13,000** | |
| | | | | |
| | | | | |
| **Total Operating Revenue** | **5,009,421** | **5,207,103** | **5,319,232** | |
| | | | | |
| OPERATING EXPENSE | | | | |
| | | | | |
| **Salaries, Benefits** | **1,928,057** | **2,139,338** | **2,175,335** | |
| **Utilities** | **326,478** | **345,505** | **337,670** | |
| **Chemicals, Supplies** | **62,397** | **71,250** | **69,750** | |
| **Legal, Accounting** | **84,423** | **99,850** | **95,350** | |
| **Engineering and Consulting** | **125,836** | **104,000** | **94,000** | |
| **Repairs and Maintenance** | **307,777** | **264,475** | **227,450** | |
| **Insurance, Other** | **243,317** | **298,825** | **321,800** | |
| **Fuels, Lubricants** | **14,368** | **20,860** | **22,860** | |
| | | | | |
| **Depreciation/Amortization** | **1,648,966** | **1,819,263** | **1,794,225** | |
| | | | | |
| Total Operating Expense | **4,741,619** | **5,163,366** | **5,138,440** | |
| | | | | |
| Operating Income or (Loss) | **267,802** | **43,737** | **180,792** | |
| NONOPERATING REVENUES | | | | |
| | | | | |
| **Interest Earned** | **171,488** | **113,000** | **63,300** | |
| **Property Taxes** | **0** | **0** | **0** | |
| **Consolidated Tax** | **137,984** | **137,984** | **137,984** | |
| **Capacity Fees** | **56,600** | **0** | **0** | |
| **Gain on Disposal of Assets** | **720** | **0** | **0** | |
| **Federal Grant Funds** | **0** | **0** | **0** | |
| | | | | |
| | | | | |
| Total Nonoperating Revenues | **366,792** | **250,984** | **201,284** | |
| | | | | |
| NONOPERATING EXPENSES | | | | |
| | | | | |
| Interest on Bonds | **32,629** | **157,718** | **208,164** | |
| Loan Acqusition Expense | **101,909** | **0** | **0** | |
| | | | | |
| | | | | |
| Total Nonoperating Expenses | **134,538** | **157,718** | **208,164** | |
| | | | | |
| Net Income before Operating Transfers | **500,056** | **137,003** | **173,912** | |
| | | | | |
| Operating Transfers (Schedule T) | | | | |
| In | **0** | **0** | **0** | |
| Out | **0** | **0** | **0** | |
| Net Operating Transfers | **0** | **0** | **0** | |
| | | | | |
| CHANGE IN NET POSITION | **500,056** | **137,003** | **173,912** | |

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND ENTERPRISE (PROPRIETARY)

| PROPRIETARY FUND 0 | (1) ACTUAL PRIOR YEAR ENDING 6/30/2020 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2021 | (3) BUDGET YEAR ENDING 06/30/22 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| **Cash Received From Customers** | **4,922,601** | **5,207,103** | **5,319,232** | |
| **Cash Payments to Suppliers** | **(1,101,221)** | **(1,204,765)** | **(1,168,880)** | |
| **Cash Payments to Employees** | **(1,847,510)** | **(2,139,338)** | **(2,175,335)** | |
| **Deposits Refundable** | **15,758** | | | |
| a. Net cash provided by (or used for) operating activities | **1,989,628** | **1,863,000** | **1,975,017** | |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| **None** | **0** | **0** | **0** | |
| b. Net cash provided by (or used for) noncapital financing activities | **0** | **0** | **0** | |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| **Acquisition and Construction - Capital Assets** | **(1,849,030)** | **(5,400,000)** | **(4,600,194)** | |
| **Consolidated Taxes** | **137,984** | **137,984** | **137,984** | |
| **Cash From Sale of Assets** | **2,000** | **0** | **0** | |
| **Cash Received for Capacity Fees** | **56,600** | **0** | **0** | |
| **Debt Service Interest** | **(32,629)** | **(157,718)** | **(208,164)** | |
| **Debt Service Principal** | **(112,376)** | **(115,899)** | **(119,533)** | |
| **Issuance of Long-Term Debt** | **1,102,261** | **4,700,000** | **3,551,274** | |
| **Debt Issuance Costs** | **(101,909)** | **0** | **0** | |
| c. Net cash provided by (or used for) capital and related financing activities | **(797,099)** | **(835,633)** | **(1,238,633)** | |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| **Redemption (Purchase) of Investments** | **1,960,000** | **0** | **0** | |
| **Interest on Investments** | **183,605** | **113,000** | **63,300** | |
| **Restricted Investments** | **(110,563)** | **(470,000)** | **(355,121)** | |
| d. Net cash provided by (or used in) investing activities | **2,033,042** | **(357,000)** | **(291,821)** | |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | **3,225,571** | **670,367** | **444,563** | |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | **5,544,955** | **8,770,526** | **9,440,893** | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | **8,770,526** | **9,440,893** | **9,885,456** | |

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: ENTERPRISE FUND

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMENT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 7/1/2021 | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | (11) (9)+(10) TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| FUND: Proprietary | | | | | | | $ | $ | $ | $ |
| SRF Loan Series May 25, 2006 | 4 | 20 | $2,000,000 | 5/25/2006 | 1/1/2026 | 3.2375% | $ 415,989.58 | $ 12,841.92 | $ 77,941.58 | $ 90,783.50 |
| SRF Loan Series 2007 | 4 | 20 | $1,200,000 | 8/27/2007 | 7/1/2027 | 2.875% | $ 292,831.97 | $ 8,122.09 | $ 41,591.55 | $ 49,713.64 |
| SRF Loan Series 2019 | 4 | 20 | $9,000,000 | 10/3/2019 | | 2.080% | Estimated $5,802,261.00 | $ 187,199.86 | $ | $ 187,199.86 |
| | | | | | | | $ | $ | $ | $ |
| TOTAL ALL DEBT SERVICE | | | | | | | $6,511,082.55 | $208,163.87 | $119,533.13 | $327,697.00 |

SCHEDULE C-1 - INDEBTEDNESS
Budget Fiscal Year 2021-2022

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

**Schedule of Existing Contracts**

**Budget Year 2021 - 2022**

**Local Government:** DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
**Contact:** PAULA EAST-JANICKI
**E-mail Address:** pke@dcsid.com
**Daytime Telephone:** 775-586-8575

Total Number of Existing Contracts: 10

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2021-22 | Proposed Expenditure FY 2022-2023 | Reason or need for contract: |
|---|---|---|---|---|---|---|
| 1 | Allison, MacKenzie, et al., James Cavilia, Esq. | 8/2/2004 | | $ 40,000 | $ 40,000 | Legal Services |
| 2 | Bently Family Limited Partnership | 10/26/1998 | | $ 21,650 | $ 21,650 | Biosolids Composting |
| 3 | R.O. Anderson Engineering, Inc. | 7/18/2008 | | $ 60,000 | $ 60,000 | District General Engineering Svcs. |
| 4 | Bob Cook | 1/1/2014 | | $ 25,200 | $ 25,200 | Interaction w/Various Agencies and Permitting Assist. |
| 5 | Tahoe Basin Container Service | 4/1/2021 | 3/31/2022 | $ 35,000 | | Biosolids Hauling |
| 6 | Eide Bailly | 4/1/2019 | | $ 45,500 | $ 48,000 | Audit Services |
| 7 | JNA Consulting Group | 3/20/2019 | | $ 1,000 | $ 1,000 | Debt Management Policy. |
| 8 | Paychex Payroll Services | 7/1/2019 | | $ 9,850 | $ 9,850 | Payroll and Tax Reporting |
| 9 | Burgarello Alarm, Inc. | 6/26/2018 | | $ 750 | $ 750 | Fire Alarm Monitoring |
| 10 | Cashman Equipment Company | 2/26/2018 | | $ 7,400 | $ 7,400 | Generator Inspection |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Total Proposed Expenditures | | | $ 246,350 | $ 213,850 | |

Additional Explanations (Reference Line Number and Vendor):

**Schedule of Privatization Contracts**

**Budget Year 2021 - 2022**

**Local Government:** DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
**Contact:** PAULA EAST-JANICKI
**E-mail Address:** pke@dcsid.com
**Daytime Telephone:** 775-586-8575

Total Number of Privatization Contracts: 0

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2020-2021 | Proposed Expenditure FY 2021-2022 | Position Class or Grade | Number of FTEs employed by Position Class or Grade | Equivalent hourly wage of FTEs by Position Class or Grade | Reason or need for contract: |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | Total | | | | 0 | 0 | | 0 | | |

Attach additional sheets if necessary.

**Douglas County Lake Tahoe**
**Sewer Authority**

**P.O. Box 578, Zephyr Cove, NV 89448 775-588-3558 • 775-588-1845 fax**

May 18, 2021

Wells Fargo
Government & Institutional Banking
333 S. Grand Avenue, 5th Floor
Los Angeles, CA 90071

ATTN: Raquel Luna-Ramirez

RE: Changes to Account Signers Accounts [redacted]46 and [redacted]10

Dear Ms. Luna-Ramirez:

I am the Chairman of the Board of Trustees for Douglas County Lake Tahoe Sewer Authority. As such, by this letter I authorize the change of account signers requested previously by Paula East-Janicki. I have executed the enclosed Amendment to Commercial Account Signature Card and provided the requested business phone number and email address on the Authorization Certificate.

Thank you for your help in accomplishing this.

Sincerely,

Richard Gardner
Board Chairman

Enclosures as stated

WELLS FARGO

# Amendment to Commercial Account Signature Card

## I. Account Title(s)

| | |
|---|---|
| **Account #1** [redacted]6 ColD [redacted] (Internal Use Only) | **Account #2** [redacted]10 ColD [redacted] (Internal Use Only) |
| **Title Line 1** Douglas County Lake Tahoe Sewer (Customer's full legal name matching Customer's formation documents and TIN certification documentation- 40 characters max.) | **Title Line 1** Douglas County Lake Tahoe Sewer (Customer's full legal name matching Customer's formation documents and TIN certification documentation- 40 characters max.) |
| Optional Account Title Lines (40 characters max per line.) | Optional Account Title Lines (40 characters max per line.) |
| Title Line 2 Authority | Title Line 2 Authority |
| Title Line 3 | Title Line 3 |
| Title Line 4 (If applicable, enter DBA name on last available title line) | Title Line 4 (If applicable, enter DBA name on last available title line) |

## II. Amendment to Authorized Account Signers-add:

#1 _____ Richard Gardner

Signature | Printed Name

Signer role-Please Select **one**. If no selection default will be limited signer. Refer to section IV for authority definitions.

☐ Limited Signer ☒ Authorized Agent or Key Executive ☐ Owner

Banker must provide CIS customer number: _____

## III. Amendment to Authorized Account Signers-delete:

#1 Michael H Bradford

Signer Name

## IV. Customer Acknowledgement & Agreement

On behalf of the customer, I hereby certify, by my signature below, that each of the individuals designated in Section II above as

(a) a "Limited Signer" is authorized, acting alone, to (i) sign checks drawn on the account(s) and (ii) instruct Wells Fargo with respect to stop payment order(s).

(b) an "Authorized Agent or Key Executive" is authorized, acting alone, to (i) sign checks drawn on and make cash withdrawals from the account(s), (ii) instruct Wells Fargo with respect to stop payment order(s) and (iii) initiate funds transfers by ACH, wire or other means from the account(s) in accordance with the customer's contractual arrangements with Wells Fargo regarding these services.

(c) an "Owner" is authorized, acting alone, to (i) sign checks drawn on and make cash withdrawals from the account(s), (ii) instruct Wells Fargo with respect to stop payment order(s) and (iii) initiate funds transfers by ACH, wire or other means, including to personal and business account(s) in accordance with the customer's contractual arrangements with Wells Fargo regarding these services. Additional information may be requested from all named Owners according to Wells Fargo's customer due diligence policies.

Wells Fargo may obtain credit reports or other information about the customer. Wells Fargo may disclose information about each account to its affiliates, to credit reporting agencies, and to other persons or agencies that, in Wells Fargo's judgement, have a legitimate purpose for obtaining the information.

**I acknowledge that the customer has received the Wells Fargo Commercial Account Agreement and agrees its terms and conditions, as amended from time to time, will govern the account(s).**

_____ _____

Printed Name | Position/Title

_____ _____

Authorized Signature | Date

| Bank Use Only | | |
|---|---|---|
| Banker Name<br>Lynn Heislein | Banker Telephone<br>+1 (775) 689-6002 | Banker MAC<br>A4649-021 |
| AU<br>7119 | RAU<br>7119 | Officer #<br>N1966 |
| Submitter Name<br>Raquel Luna-Ramirez | Submitter Phone #<br>+1 (213) 253-7243 | |

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WELLS FARGO

# Authorization Certificate

## Depository Accounts and Treasury Management Services

The undersigned hereby certifies that he or she is the duly appointed authorized representative of Douglas County Lake Tahoe Sewer Authority (Account holder's complete legal entity/company name), a Municipality (description of Account holder's business entity type) ("Customer"), with authority to act on behalf of Customer, and that the following are true and correct resolutions duly adopted by Customer, in accordance with its formation and governing documents, and that these resolutions have not been in any way altered, amended or rescinded, and are now in full force and effect:

The undersigned further certifies that any one of the following named persons:

| | Name | Title | Business Phone Number | Business Email Address |
|---|---|---|---|---|
| #1 | Rob A. Hopkins | Authority Manager | X | X |
| #2 | Richard Gardner | Chairman | X | X |
| #3 | Wesley Rice | Board Treasurer | X | X |
| #4 | Darya Vogt | Board Trustee | X | X |

is individually authorized to, and to designate one or more other Customer officers, agents or employees (each such aforementioned person, officer or designee thereof is referred to herein as an "Authorized Representative") to: (a) open or close one or more deposit and/or securities accounts (the "Accounts") with Wells Fargo Bank, National Association ("Bank"); (b) execute and deliver in Customer's name such agreement(s) regarding the Accounts and the services related thereto as Bank may from time to time require; (c) authorize and execute transactions on the Accounts, including, without limitation, (i) signing checks and other instruments withdrawing funds from the Accounts, including those payable to cash or to persons who sign them, (ii) requesting funds transfers by Bank to and from the Accounts, (iii) entering into arrangements for the processing of automated clearing house ("ACH") debit entries and/or ACH credit entries to and from the Accounts, and (iv) endorsing on behalf of Customer, and otherwise negotiating, checks and other items payable to Customer; (d) incur overdrafts and other obligations in the Accounts at Bank in connection with any of the products, services, or activities authorized by these resolutions; and (e) invest Customer's funds on such terms and conditions as such Authorized Representative deems appropriate.

Customer is authorized to enter into any other arrangements, agreements and documents with respect to any of Bank's deposit and treasury management products and services, in such form and on such terms and conditions as may be agreed to by an Authorized Representative signing such agreements and documents.

Customer shall be bound to Bank by, and Bank may rely upon, any communication or act, including telephone communications, purporting to be done by any partner, employee or agent of Customer provided that Bank believes, in good faith, that the same is done by a person authorized to so act.

The authority hereby conferred is in addition to that conferred by any other certificate heretofore or hereafter delivered to Bank and shall continue in full force and effect until Bank shall have received notice in writing from Customer of the revocation hereof. Any such revocation shall be effective only as to actions which are taken by Customer pursuant to the certifications contained herein, subsequent to Bank's receipt of such notice. The authority hereby conferred shall be deemed retroactive, and any and all acts authorized herein which were performed prior to the execution of this certificate are hereby approved and ratified.

The undersigned further certify that the activities covered by the foregoing certifications constitute duly authorized activities of Customer; that said certifications are now in full force and effect; and that there is no provision in any document pursuant to which Customer is organized and/or which governs Customer's continued existence limiting the power of the undersigned to make the certifications set forth herein, and that the same are in conformity with the provisions of all such documents.

ACKNOWLEDGED & AGREED TO:

By/Signature: _____

Printed Name: Richard Gardner

(this individual must be a duly appointed representative of the TIN of record)

Title: Chairman

Date: _____

Tax Identification Number of Customer: 88-0103295

(TIN of the Account holder as assigned by the IRS)

Public Funds Customers Only: Unless Customer otherwise specifically instructs Bank in writing, Bank will consider each of the Authorized Representatives listed above to be an "Official Custodian" as referenced in 12 C.F.R. 330.15 for the purposes of calculating Customer's deposit insurance coverage.

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**Meeting Date: May 18th, 2021**

**DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY**
Staff Report

***Subject / Title:***

Authority Manager's Monthly Report – May 2021
A. General Status Report

***Staff Recommendation:***

None. This is an informational item only.

***Discussion/Report:***

This item serves to afford the Authority General Manager the opportunity to update the DCLTSA Board of Trustees on select activities over the previous month(s).

1. The 1-year warranty period inspection of the sewer infrastructure installed as part of the DCLTSA Sewer Interceptor Relocation Project at the Tahoe Beach Club has been completed.

   DCLTSA crew and Summit Plumbing isolated the relocated sewer interceptor where it crosses TBC property between manholes MH-307 and MH-310 and inspected the sewer line and manholes with closed-circuit television equipment. We found half of a fractured manhole lid inside MH-307.
   We also found leaks on both the inlet and outlet seals where the interceptor sewer pipe penetrates manhole MH-309.

   We have removed the broken manhole lid and notified TBC of the need to repair the leaks in manhole MH-309. The CCTV inspection video has been forwarded to DCLTSA Engineer R.O. Anderson for review and comment.

   DCLTSA has notified TBC of the needed repair work for manhole MH-309 and we will be submitting billing to TBC for the inspection costs as well.

2. 1st Quarter 2021 Discharge Monitoring Reports have been submitted and passed by the Nevada Division of Environmental Protection and the Environmental Protection Agency.

3. Preliminary meetings with HDR Engineering and DCLTSA to coordinate the training of DCLTSA staff on the new operational process at the Treatment Plant have begun. The goal is to anticipate training needs as the plant converts to a new biological process for sewage treatment once the Treatment Plant Upgrades Project is completed.

4. Recent laboratory and treatment plant operational data has been submitted to HDR Engineering to verify current sewage flows and constituents are accounted for in the operating parameters and assumptions for the new treatment systems.

Of interest is the fact that inflows to the treatment plant are significantly lower than in the past. While some flow loss due to COVID restrictions is apparent, it looks like the recent efforts that RHGID has made to address a few major points of freshwater infiltration into their sewer system have been very successful, further reducing flow into the treatment plant.

5. DCLTSA drained, cleaned and inspected both 600,000 gallon treated effluent storage tanks. I would like to note that historically this work was outsourced to a private contractor at a cost of about $12,000 per cleaning, and it took the contractor two to three full days to complete the work. We now do this task in house, and with some innovative wash-down modifications made by DCLTSA staff, we have reduced the cleaning time per tank from 1 day or more to about 4-6 hours while also eliminating the need for a contractor and vacuum truck.

6. Tahoe Beach Club Phase 2 plans have been reviewed by Authority Engineer R.O. Anderson. Further details may be provided by the Authority Engineer.

7. NDOT has submitted comments on the Tahoe South Events Center plans for the upgraded sewer line segment that will be in US Highway 50. The Authority Engineer may provide further detail.

8. DCLTSA staff replaced the main Export pipeline flowmeter this month. This installation represents the final replacement of the Authority major flowmeter stock. All key Authority flowmeters within the Basin have now been replaced within the last 3 years. We are looking at replacing the outfall flowmeters in the Carson Valley at Bently and Park Cattle in the next few years.

9. DCLTSA staff is in the process of obtaining estimates to replace the composite shingles on the Treatment Plant Mechanical Building. The shingles are failing and the roof leaks in places. We would like to take advantage of the summer weather to perform the replacement, if possible.

10. The underground utilities and pipe work for the new headworks package plant have been completed. The floor was poured Wednesday, May 12th. After the appropriate curing time for the concrete, work to install the major headworks components will commence. The overall project still appears to be on track for substantial completion in the late fall of 2021. (photos attached)



Pumping concrete into the headworks building



Pouring the headworks floor



Finishing the concrete

# Douglas County Lake Tahoe Sewer Authority Manager Performance Evaluation

**Employee Name: Robert Hopkins** **Date:** May 18, 2021

**Rating Period:** From: May 2020_____ To: May 2021_____

**Rating Scale Definitions (1-5)**

| | | |
|---|---|---|
| (1) | Unsatisfactory | The employee's work performance is inadequate and inferior to the standards of performance required for the position. Shows little or no initiative or urgency to improve performance despite repeated coaching and/or retraining. Continued employment is in immediate jeopardy. |
| (2) | Improvement Needed | The employee's work performance demonstrates weakness in accomplishing performance expectations and does not consistently meet the standards of the position. Serious effort is needed to improve performance if employee is to retain employment. |
| (3) | Meets Job Standard | The employee's work performance consistently meets the standards of the position. Employee demonstrates knowledge and ability to meet performance expectations. Errors are generally minimal and self-corrected by employee with limited degree of instruction or assistance. Employee demonstrates effective leadership skills and motivates staff. |
| (4) | Exceeds Job Standard | The employee's work performance is consistently above the level of "meets" job standard performance. Demonstrates strong knowledge and ability to perform essential functions of position and seeks for ways to improve. |
| (5) | Outstanding | Employee demonstrates substantial knowledge and consistent ability in performance of essential functions of position. Employee continually demonstrates willingness to assume additional responsibilities, makes significant contributions beyond normal expectations. Is respected by others and demonstrates strong productive leadership skills. |

## I. PERFORMANCE EVALUATION AND ACHIEVEMENTS

| 1. | Governing Board Relationships | 1 | 2 | 3 | 4 | 5 | N/A |
|---|---|---|---|---|---|---|---|
| A. | Effectively implements policies and programs approved by the Board. | | | | | | |
| B. | Reporting to the Board is timely, clear, concise and thorough. | | | | | | |
| C. | Accepts direction/instructions in a positive manner. | | | | | | |
| D. | Keeps the Board informed of current plans and activities of the Douglas County Lake Tahoe Sewer Authority. | | | | | | |
| E. | Provides the Board with clear report of anticipated issues that could come before the Board. | | | | | | |

Comments: _____

_____

_____

| 2. | Communication | 1 | 2 | 3 | 4 | 5 | N/A |
|---|---|---|---|---|---|---|---|
| A. | Oral communication is clear, concise and articulate. | | | | | | |
| B. | Written communications are clear, concise and accurate. | | | | | | |
| C. | Listens effectively and responds appropriately. | | | | | | |

Comments: _____

| 3. | Professional Job-Related Competencies | 1 | 2 | 3 | 4 | 5 | N/A |
|---|---|---|---|---|---|---|---|
| A. | **Decision Making**: *Reasons, analyzes, and evaluates; looks beyond short-term results; properly assesses; and knows when to ask for assistance. Uses good judgment and common-sense approach; anticipates situations; capable of embracing change and recognizes when circumstances dictate a change is necessary.* | | | | | | |
| B. | **Personal Behavior**: *Behavior is positive example for others; consistent and timely at work and meetings; dress and grooming is appropriate to position; shows good judgment; interactions with others are of the highest level of integrity and ethical conduct; is fair and impartial in dealing with others; and sets strong personal example by demonstrating respect for others and their ideas.* | | | | | | |
| C. | **Leadership**: *Ability to get others to work together effectively and see "big picture"; takes ownership for own activities; interacts with others objectively; and utilizes resources effectively in assessing situations prior to taking action.* | | | | | | |
| D. | **Technical Knowledge**: *Maintains current technical knowledge and ability to sufficiently manage and complete tasks/projects; actively pursues expanded mastery of knowledge and abilities in responsibilities of position; and combines technical knowledge with creativity to produce value-added results.* | | | | | | |

Comments: _____

## III. SUMMARY RATING

Overall Performance Rating – Considering the results obtained against established performance standards as well as overall job performance, the following rating is provided:

| Unsatisfactory<br>1 | Improvement Needed<br>2 | Meets Job Standards<br>3 | Exceeds Job Standards<br>4 | Outstanding<br>5 |
|---|---|---|---|---|
| | | | | |

Comments: _____

## IV. FUTURE GOALS AND OBJECTIVES

Specific goals and objectives to be achieved in the next evaluation period: _____

_____

_____

_____

_____

_____

_____

| GOVERNING BOARD | CONCURRENCE |
|---|---|
| _____ Board Chairperson | Yes / No |
| _____ Board Member | Yes / No |
| _____ Board Member | Yes / No |
| _____ Board Member | Yes / No |
| _____ Board Member | Yes / No |

## IV. DCLTSA MANAGER COMMENTS & SIGNATURE

_____

_____

_____

_____

_____

_____

_____ _____

Manager Signature Date

R|O|Anderson

May 17, 2021

***Via E-mail***

Board of Directors
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
P.O. Box 578
Zephyr Cove, NV 89448

**Authority Engineer's Monthly Report – May 2021**

Dear Members of the Board:

The following report presents a summary of activities undertaken on behalf of the Authority since our last meeting together on April 7, 2021. During this period, we provided General Engineering and Project Review Services on various projects as assigned. The following paragraphs provide a brief description of these efforts and progress related to each specific task.

*General Engineering Services:* R.O. Anderson Engineering, Inc. (ROA) assisted and participated with Authority personnel on various engineering-related assignments on an as-requested basis. In addition to these activities, we have participated in the following specific tasks:

- Utility Mapping Requests: Applicable map book pages were provided for two requests to the consultant performing utility locating work for NDOT.

- ARV Maintenance NDOT permit: The annual permit application was prepared and submitted to NDOT. The permit is required for bi-annual temporary encroachment in the NDOT right-of-way of Kingsbury Grade and Muller Lane to exercise the Air Release Valves. The permit has been issued by NDOT and is currently under review prior to final signature.

- Tahoe Beach Club Phase 1: We assisted Authority staff with review of the inspection video and preparation of the warranty repair notification letter that was issued May 5, 2021. The work done last year to seal Manhole 310 appears to be successful. However, the letter requires TBC to repair observed leaking at MH309.



Physical
1603 Esmeralda Avenue
Minden, Nevada 89423
P 775.782.2322

Mailing
P.O. Box 2229
Minden, Nevada 89423
P 775.782.2322

OFFICES
Minden, Nevada
Reno, Nevada

*Project Review Services:* We have provided review services for development projects that are requesting future collection or treatment services from DCLTSA. During this period, we have performed such services for the following projects:

- Tahoe South Event Center (TSEC): NDOT issued a revision request letter on May 11, 2021. The required revisions were limited to drawing changes; therefore, the letter has been forwarded to Welsh Hagen, the project's design engineer.

- Tahoe Beach Club Phase II: An official 3rd Plan Review Letter was issued on May 10. The plans need further revision to provide 10' of separation of proposed water and storm drain infrastructure from the existing DCLTSA 15" trunk line. To facilitate the Owner's scheduling needs, we are cooperating with the project's design engineer by reviewing iterative revision directly with personnel of Welsh Hagen.

The re-scheduling of the meeting to tomorrow, May 18th, conflicts with a previously set appointment that I have at a project site in eastern Nevada. As a result, I will not be present physically, but will call in to the meeting to review this information in greater detail, as well as address any specific questions or concerns Board members might have relative to these subjects. Thank you for your continued confidence and the opportunity to provide these services.

Yours faithfully,

R.O. ANDERSON ENGINEERING, INC.

Robert O. Anderson, PE, WRS, CFM
Principal Engineer

Attachments

cc: Jim Cavilia, Esq.
Paula East-Janicki
Rob Hopkins

# AUTHORITY CONTROLLER'S

# GENERAL STATUS REPORT

# MAY 18, 2021

- At the end of March, our operating expenses were more than 5.5% under budget.

- Status of Billing

As of May 13, there are a little more than $21,000 in past due billings. Of that, we hold liens on properties for almost $9,000 of it. I sent certified "pre-lien" letters to 6 customers several weeks ago. Of those, 2 paid their bills and one entered into a payment agreement. I will be putting liens on the other 3 next week if the accounts are not paid.

- **Investment Report**

We have almost $11,924,000 invested in liquid Wells Fargo and Local Government Investment Pool (LGIP) accounts and longer- term laddered CD's. Those amounts do not include the loan proceed or reserve accounts. This past month, I invested the $1.4 million from the Underground Storage Tank settlement in the LGIP Construction Fund. Additionally, we are keeping as much of the construction fund cash invested as we can, only moving it to the checking account in time to pay large construction bills, but those two things together combined to make the investment balance larger than it has been lately.

**Claims and Check Register**

I put copies of the wires and check register from April 1 through May 15, 2021 in the Board packet. If there are no questions, I will ask the Treasurer to sign them and return them to me for our records.

**DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY**

**JULY - MARCH 2020 - 2021 BUDGET VS. ACTUAL**

| | March | Budgeted | Variance | Comments |
|---|---|---|---|---|
| Salaries | $ 921,779.56 | $ 947,883.00 | $ 26,103.44 | |
| OT/Callback | $ 13,225.78 | $ 14,218.50 | $ 992.72 | |
| Holiday | $ 12,516.35 | $ 14,393.25 | $ 1,876.90 | 10 out of 11 annual holidays |
| NTD | | | $ - | |
| Longevity | $ 3,985.00 | $ 3,802.50 | $ (182.50) | Paid Yearly - December |
| Stand-By Pay | $ 11,681.29 | $ 9,399.00 | $ (2,282.29) | Increased Standby Hours |
| Health Insurance | $ 223,565.09 | $ 267,156.75 | $ 43,591.66 | |
| State Retirement (PERS) | $ 255,604.63 | $ 281,117.25 | $ 25,512.62 | |
| SIIS (Workers Comp) | $ 32,322.00 | $ 29,682.75 | $ (2,639.25) | Larger Annual Increase than Budgeted |
| Medicare Tax | $ 14,473.84 | $ 14,350.50 | $ (123.34) | |
| Unemployment Insurance | $ 45.00 | $ - | $ (45.00) | EMRB Annual Fee |
| Contract Svcs | $ - | $ - | $ - | |
| OPEB Expense | $ 49,885.38 | $ 22,500.00 | $ (27,385.38) | Significantly under-budgeted |
| **Salaries/Benefits** | **$ 1,539,083.92** | **$ 1,604,503.50** | **$ 65,419.58** | |

**JULY - MARCH 2020 - 2021 BUDGET VS. ACTUAL**

| | March | Budgeted | Variance | Comments |
|---|---|---|---|---|
| Electric Power | $ 155,253.95 | $ 174,562.50 | $ 19,308.55 | |
| Electric Power - BPS | $ 8,657.84 | $ 9,750.00 | $ 1,092.16 | |
| Electric Power - MPS | $ 37,309.32 | $ 41,250.00 | $ 3,940.68 | |
| Natural Gas | $ 7,073.57 | $ 8,625.00 | $ 1,551.43 | |
| Natural Gas - BPS | $ 804.82 | $ 1,125.00 | $ 320.18 | |
| Natural Gas - MPS | $ 271.69 | $ 300.00 | $ 28.31 | |
| Water | $ 9,295.86 | $ 9,300.00 | $ 4.14 | |
| Water - BPS | $ 2,693.54 | $ 3,000.00 | $ 306.46 | |
| Water - MPS | $ 8,922.37 | $ 8,175.00 | $ (747.37) | |
| Solid Waste Removal | $ 3,277.28 | $ 3,041.25 | $ (236.03) | |
| **Utilities** | **$ 233,560.24** | **$ 259,128.75** | **$ 25,568.51** | |
| Chemicals | $ 51,307.91 | $ 52,500.00 | $ 1,192.09 | |
| Lab Supplies | $ 2,524.61 | $ 937.50 | $ (1,587.11) | Doing more daily tests |
| Supplies | $ - | $ - | $ - | |
| **Chemicals/Supplies** | **$ 53,832.52** | **$ 53,437.50** | **$ (395.02)** | |
| Legal Services | $ 32,070.00 | $ 35,250.00 | $ 3,180.00 | |
| Accounting | $ 42,515.53 | $ 39,637.50 | $ (2,878.03) | Will smooth - annual audit fees included |
| **Legal/Accounting** | **$ 74,585.53** | **$ 74,887.50** | **$ 301.97** | |

**JULY - MARCH 2020 - 2021 BUDGET VS. ACTUAL**

| | March | Budgeted | Variance | Comments |
|---|---|---|---|---|
| Engineering | $ 70,387.50 | $ 52,500.00 | $ (17,887.50) | $20,000 + reimbursable (TBC, Edgewood & Event Center) |
| Engineering - BPS | | $ - | $ - | |
| Engineering - MPS | | $ - | $ - | |
| Engineering - In-District | | $ - | $ - | |
| Consulting | $ 19,900.00 | $ 25,500.00 | $ 5,600.00 | |
| **Engineering/Consulting** | **$ 90,287.50** | **$ 78,000.00** | **$ (12,287.50)** | |
| Maintenance Export Line | $ - | $ 14,625.00 | $ 14,625.00 | |
| Maintenance Collection System | $ 46,725.00 | $ 55,875.00 | $ 9,150.00 | |
| Repairs Collection System | $ - | $ 4,875.00 | $ 4,875.00 | |
| Computer Maintenance/Supplies | $ 1,755.40 | $ 4,875.00 | $ 3,119.60 | |
| Annual Software Licenses | $ 21,418.95 | $ 18,375.00 | $ (3,043.95) | Biggest cost in March - SCADA Renew |
| SCADA Support | $ 6,095.61 | $ 13,500.00 | $ 7,404.39 | |
| Repairs - Vehicles | $ 5,441.43 | $ 9,037.50 | $ 3,596.07 | |
| Repairs - Mechanical | $ 21,278.08 | $ 33,750.00 | $ 12,471.92 | |
| Repairs - Mechanical BPS | $ 2,371.96 | $ 7,500.00 | $ 5,128.04 | |
| Repairs - Mechanical MPS | $ 8,165.48 | $ 8,250.00 | $ 84.52 | |

**JULY - MARCH 2020 - 2021 BUDGET VS. ACTUAL**

| | March | Budgeted | Variance | Comments |
|---|---|---|---|---|
| Emergency Repairs | $ 45,484.63 | $ - | $ (45,484.63) | Not Budgeted |
| Repairs Bldg & Grounds | $ 5,015.83 | $ 9,600.00 | $ 4,584.17 | |
| Repairs Bldg & Grounds - BPS | $ - | $ 1,125.00 | $ 1,125.00 | |
| Repairs Bldg & Grounds - MPS | $ - | $ - | $ - | |
| Repairs Heating | $ - | $ 618.75 | $ 618.75 | |
| Repairs Heating | $ - | $ 1,500.00 | $ 1,500.00 | |
| Repairs Heating | $ - | $ - | $ - | |
| Repairs Electrical | $ 782.04 | $ 2,006.25 | $ 1,224.21 | |
| Repairs Electrical | $ - | $ 1,500.00 | $ 1,500.00 | |
| Repairs Electrical | $ - | $ 375.00 | $ 375.00 | |
| Repairs Instruments | $ 8,658.00 | $ 7,500.00 | $ (1,158.00) | Annual Smartcover Support |
| Equipment Rental | $ 568.89 | $ 5,250.00 | $ 4,681.11 | |
| Maintenance Supplies | $ 3,316.16 | $ 5,325.00 | $ 2,008.84 | |
| Safety Equipment | $ 8,054.04 | $ 6,000.00 | $ (2,054.04) | Cost of Gloves Skyrocketed |
| Odor Control System Maintenance | $ - | $ 14,250.00 | $ 14,250.00 | |
| **Repairs/Maintenance** | **$ 185,131.50** | **$ 225,712.50** | **$ 40,581.00** | |
| Casualty Insurance | $ 61,450.47 | $ 67,500.00 | $ 6,049.53 | |
| Pollution Liability Insurance | $ - | $ - | $ - | |
| **Insurance** | **$ 61,450.47** | **$ 67,500.00** | **$ 6,049.53** | |

## JULY - MARCH 2020 - 2021 BUDGET VS. ACTUAL

| | March | Budgeted | Variance | Comments |
|---|---|---|---|---|
| Telephone | $ 18,247.45 | $ 15,375.00 | $ (2,872.45) | Telephone system repair X 2 |
| Telephone | $ 688.78 | $ 1,237.50 | $ 548.72 | |
| Telephone | $ - | $ - | $ - | |
| Small Tools & Equipment | $ 5,907.72 | $ 5,268.75 | $ (638.97) | |
| Laundry and Linen | $ 688.77 | $ 2,625.00 | $ 1,936.23 | |
| Forest Svc. Fee | $ - | $ 375.00 | $ 375.00 | |
| Training, Dues & Subscriptions | $ 1,987.00 | $ 3,750.00 | $ 1,763.00 | |
| Office Expenses | $ 6,702.53 | $ 9,000.00 | $ 2,297.47 | |
| Travel | $ - | $ - | $ - | |
| Sample Testing | $ 27,995.52 | $ 32,043.75 | $ 4,048.23 | |
| Operating Lease | $ - | $ - | $ - | |
| Biosolids Disposal | $ 43,503.90 | $ 45,000.00 | $ 1,496.10 | |
| Underground Service Alert | $ 247.07 | $ 375.00 | $ 127.93 | Ann. Membership Fee |
| Permit Fees | $ 9,820.82 | $ 9,937.50 | $ 116.68 | Most Paid at Beginning of Year |
| Bank Fees | $ 6,788.16 | $ 4,275.00 | $ (2,513.16) | Under-budgeted for security enhancements |
| **Other Operating Expenses** | **$ 122,577.72** | **$ 129,262.50** | **$ 6,684.78** | |
| Fuels and Lubricants | $ 8,585.54 | $ 15,645.00 | $ 7,059.46 | |
| Fuels & Lubricants | **$ 8,585.54** | **$ 15,645.00** | **$ 7,059.46** | |
| **Total Operating Expenses Thru MARCH** | **$ 2,369,094.94** | **$ 2,508,077.25** | **$ 138,982.31** | |
| | | | **5.54%** | |

# Douglas County Lake Tahoe Sewer Auth.

AP Check Register (Current by Bank)

Check Dates: 4/1/2021 to 5/15/2021



| Check No. | Date | Status* | Vendor ID | Payee Name | Amount |
|---|---|---|---|---|---|
| **BANK ID: WFCHK - WELLS FARGO CHECKING** | | | | | **101.1000** |
| 10148 | 04/07/21 | P | ABBA | ABBA PUMP PARTS & SVC | $735.00 |
| 10149 | 04/07/21 | P | AL17 | ALHAMBRA | $76.11 |
| 10150 | 04/07/21 | P | AL01 | ALLISON, MACKENZIE, Pavlakis | $3,390.00 |
| 10151 | 04/07/21 | P | BE15 | BENTLY FAMILY LTD PARTNERSHIP | $826.14 |
| 10152 | 04/07/21 | P | BJG | BJG ARCHITECTURE & ENGINEERING | $5,670.00 |
| 10153 | 04/07/21 | P | CH15 | CHARTER COMMUNICATIONS | $84.97 |
| 10154 | 04/07/21 | P | DTS | DIGITAL TECHNOLOGY SOLUTIONS | $265.50 |
| 10155 | 04/07/21 | P | FASTEN | FASTENAL COMPANY | $326.41 |
| 10156 | 04/07/21 | P | GR13 | GRAINGER | $359.31 |
| 10157 | 04/07/21 | P | HA11 | HACH COMPANY | $102.09 |
| 10158 | 04/07/21 | P | HDR01 | HDR, ENGINEERING, INC. | $36,745.62 |
| 10159 | 04/07/21 | P | JO15 | JOHNSON POWER LTD. | $820.04 |
| 10160 | 04/07/21 | P | KGW | K.G. WALTERS CONSTRUCTION CO. | $46,123.80 |
| 10161 | 04/07/21 | P | IKE01 | KELVIN IKEHARA | $361.82 |
| 10162 | 04/07/21 | P | LIBERT | LIBERTY UTILITIES | $44.05 |
| 10163 | 04/07/21 | P | AGUILA | MANNY AGUILAR | $148.50 |
| 10164 | 04/07/21 | P | PARODI | MASON PARODI | $150.00 |
| 10165 | 04/07/21 | P | NV01 | NV ENERGY | $21,390.41 |
| 10166 | 04/07/21 | P | OREILL | O'REILLY AUTOMOTIVE, INC. | $76.95 |
| 10167 | 04/07/21 | P | EA13 | PAULA EAST-JANICKI | $704.69 |
| 10168 | 04/07/21 | P | AN12 | R.O. ANDERSON ENGINEERING, INC | $11,197.50 |
| 10169 | 04/07/21 | P | VAN1 | RICK VAN HORN | $264.21 |
| 10170 | 04/07/21 | P | COOK | ROBERT COOK | $2,100.00 |
| 10171 | 04/07/21 | P | KI13 | Shaun Thomas DBA | $996.14 |
| 10172 | 04/07/21 | P | ST09 | STANDARD INSURANCE COMPANY | $669.45 |
| 10173 | 04/07/21 | P | NE42 | STATE OF NV. P.E.B.P. | $2,979.00 |
| 10174 | 04/07/21 | P | US12 | USABLUEBOOK | $59.49 |
| 10175 | 04/07/21 | P | VER | VERIZON | $316.68 |
| 10176 | 04/07/21 | P | WE10 | WEDCO INC. | $1,109.07 |
| 10177 | 04/07/21 | P | WE12 | Western Envir. Testing Lab | $915.00 |
| 10178 | 04/07/21 | P | WE18 | WESTERN NEVADA SUPPLY CO. | $23.70 |
| 10179 | 04/07/21 | P | WORKS | WORKSMART AUTOMATION, INC. | $697.50 |
| 10180 | 04/22/21 | P | ABBA | ABBA PUMP PARTS & SVC | $20,947.00 |
| 10181 | 04/22/21 | P | AL01 | ALLISON, MACKENZIE, Pavlakis | $1,530.00 |
| 10182 | 04/22/21 | P | AXION | AXION ENGINEERING, LLC | $19,099.00 |
| 10183 | 04/22/21 | P | BE15 | BENTLY FAMILY LTD PARTNERSHIP | $605.78 |
| 10184 | 04/22/21 | P | BURNS | BURNS MACHINERY, INC. | $400.00 |
| 10185 | 04/22/21 | P | CH15 | CHARTER COMMUNICATIONS | $89.98 |
| 10186 | 04/22/21 | P | CLA | Griswold Industries | $358.00 |
| 10187 | 04/22/21 | P | DTS | DIGITAL TECHNOLOGY SOLUTIONS | $1,160.00 |
| 10188 | 04/22/21 | P | DO22 | DOUGLAS CO RECORDER'S OFFICE | $40.00 |
| 10189 | 04/22/21 | P | FASTEN | FASTENAL COMPANY | $33.79 |
| 10190 | 04/22/21 | P | FREDH | FRED HOWARD | $564.41 |
| 10191 | 04/22/21 | P | HA11 | HACH COMPANY | $57.69 |
| 10192 | 04/22/21 | P | SIERRA | DBA SIERRA OFFICE SOLUTIONS | $76.42 |
| 10193 | 04/22/21 | P | MCLAU | JOHN MCLAUGHLIN | $739.12 |
| 10194 | 04/22/21 | P | KGW | K.G. WALTERS CONSTRUCTION CO. | $804,209.42 |
| 10195 | 04/22/21 | P | KI11 | KINGSBURY GENERAL IMP. DIST. | $1,212.39 |
| 10196 | 04/22/21 | P | LEWIS | LEWIS ROCA | $6,767.74 |
| 10197 | 04/22/21 | P | MA08 | MAINT. TROUBLESHOOTING BOOKS | $1,681.74 |
| 10198 | 04/22/21 | P | MO19 | MOTION INDUSTRIES, INC. | $833.76 |
| 10199 | 04/22/21 | P | OREILL | O'REILLY AUTOMOTIVE, INC. | $99.72 |
| 10200 | 04/22/21 | P | POL10 | POLYDYNE INC. | $5,520.00 |
| 10201 | 04/22/21 | P | PR02 | PRAXAIR DISTRIBUTION, INC. | $112.33 |
| 10202 | 04/22/21 | P | AN12 | R.O. ANDERSON ENGINEERING, INC | $4,000.00 |
| 10203 | 04/22/21 | P | RO12 | ROUND HILL GENERAL IMP. DIST. | $1,270.90 |

*** Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void ( Void Date ); "A" - Application; "E" - EFT**
**** Denotes broken check sequence.**

**Douglas County Lake Tahoe Sewer Auth.**

AP Check Register (Current by Bank)

Check Dates: 4/1/2021 to 5/15/2021



| Check No. | Date | Status* | Vendor ID | Payee Name | Amount |
|---|---|---|---|---|---|
| 10204 | 04/22/21 | P | AULD | RUTH B. AULD, TTEE | $1,023.79 |
| 10205 | 04/22/21 | P | SCHNEI | SCHNEIDER ELECTRIC SYSTEMS USA | $2,660.00 |
| 10206 | 04/22/21 | P | SO10 | SOUTH TAHOE REFUSE, INC. | $410.15 |
| 10207 | 04/22/21 | P | SO13 | SOUTHWEST GAS CORP. | $1,350.39 |
| 10208 | 04/22/21 | P | SU13 | SUMMIT PLUMBING CO., LLC | $6,742.50 |
| 10209 | 04/22/21 | P | TA01 | TAHOE BASIN CONTAINER SVC.,INC | $3,530.50 |
| 10210 | 04/22/21 | P | CA-EY | TAHOE PROPERTY MANAGEMENT | $130.00 |
| 10211 | 04/22/21 | P | US12 | USABLUEBOOK | $59.49 |
| 10212 | 04/22/21 | P | WF01 | WELLS FARGO | $2,069.34 |
| 10213 | 04/22/21 | P | WE12 | Western Envir. Testing Lab | $2,235.00 |
| 10214 | 04/22/21 | P | WE18 | WESTERN NEVADA SUPPLY CO. | $1,825.85 |
| 10215 | 04/22/21 | P | DO22 | DOUGLAS CO RECORDER'S OFFICE | $40.00 |
| 10216 | 05/06/21 | P | AL17 | ALHAMBRA | $55.37 |
| 10217 | 05/06/21 | P | AUTO01 | AUTOMATIONDIRECT.COM, INC. | $655.00 |
| 10218 | 05/06/21 | P | BE15 | BENTLY FAMILY LTD PARTNERSHIP | $884.38 |
| 10219 | 05/06/21 | P | CA12 | CARSON VALLEY OIL CO., INC. | $827.64 |
| 10220 | 05/06/21 | P | CH15 | CHARTER COMMUNICATIONS | $84.97 |
| 10221 | 05/06/21 | P | DTS | DIGITAL TECHNOLOGY SOLUTIONS | $265.50 |
| 10222 | 05/06/21 | P | FR01 | FRONTIER | $376.71 |
| 10223 | 05/06/21 | P | GR13 | GRAINGER | $173.96 |
| 10224 | 05/06/21 | P | HDR01 | HDR, ENGINEERING, INC. | $33,517.55 |
| 10225 | 05/06/21 | P | HOMETO | HOMETOWN HEALTH | $18,975.15 |
| 10226 | 05/06/21 | P | BOU11 | BOULDER EXTERMINATORS, INC | $100.00 |
| 10227 | 05/06/21 | P | IKE01 | KELVIN IKEHARA | $361.82 |
| 10228 | 05/06/21 | P | KI12 | KINGSBURY HARDWARE | $24.99 |
| 10229 | 05/06/21 | P | LA12 | LAWSON PRODUCTS, INC. | $556.98 |
| 10230 | 05/06/21 | P | LIBERT | LIBERTY UTILITIES | $36.53 |
| 10231 | 05/06/21 | P | AGUILA | MANNY AGUILAR | $148.50 |
| 10232 | 05/06/21 | P | MC10 | MCMASTER-CARR SUPPLY | $100.41 |
| 10233 | 05/06/21 | P | MET11 | METLIFE - GROUP BENEFITS | $2,108.12 |
| 10234 | 05/06/21 | P | MO19 | MOTION INDUSTRIES, INC. | $999.56 |
| 10235 | 05/06/21 | P | NV01 | NV ENERGY | $19,242.52 |
| 10236 | 05/06/21 | P | EA13 | PAULA EAST-JANICKI | $704.69 |
| 10237 | 05/06/21 | P | VAN1 | RICK VAN HORN | $264.21 |
| 10238 | 05/06/21 | P | ST09 | STANDARD INSURANCE COMPANY | $669.45 |
| 10239 | 05/06/21 | P | VER | VERIZON | $385.76 |
| 10240 | 05/06/21 | P | VI12 | VISION SERVICE PLAN - (AT) | $298.54 |
| 10241 | 05/06/21 | P | WE10 | WEDCO INC. | $157.60 |
| 10242 | 05/06/21 | P | WE12 | Western Envir. Testing Lab | $610.00 |
| 10243 | 05/06/21 | P | WE18 | WESTERN NEVADA SUPPLY CO. | $4,938.42 |
| | | | | **BANK WFCHK REGISTER TOTAL:** | **$1,120,739.68** |
| | | | | **GRAND TOTAL :** | **$1,120,739.68** |

*** Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void ( Void Date ); "A" - Application; "E" - EFT**
**** Denotes broken check sequence.**

**Douglas County Lake Tahoe Sewer Auth.**

GL Entry Report - Batch Order

Year: All / Date: 4/1/2021 - 5/15/2021



| Entry # | Date | Document | Job | Account | Description | Debits | Credits | Balance |
|---|---|---|---|---|---|---|---|---|
| **BATCH: 7200** | **JOURNAL: B** | **STATUS: Posted** | **PERIOD: 2021 - 10** | **CREATED: 04/06/21 by YHJ** | | | | |
| 133640 | 04/14/21 | | | 414.1100 | MARCH PERS CONTRIBS | $18,949.86 | $0.00 | $18,949.86 |
| 133641 | 04/14/21 | | | 415.1100 | MARCH PERS CONTRIBS | $18,949.86 | $0.00 | $37,899.72 |
| 133642 | 04/14/21 | | | 101.1000 | MARCH PERS CONTRIBS | $0.00 | $37,899.72 | $0.00 |
| | | | | | **BATCH 7,200 TOTALS:** | **$37,899.72** | **$37,899.72** | **$0.00** |
| **BATCH: 7218** | **JOURNAL: B** | **STATUS: Posted** | **PERIOD: 2021 - 10** | **CREATED: 04/21/21 by YHJ** | | | | |
| 133796 | 04/20/21 | | | 417.1100 | Q3 FY 20-21 WORKERS' COMP | $10,774.00 | $0.00 | $10,774.00 |
| 133797 | 04/20/21 | | | 101.1000 | Q3 FY 20-21 WORKERS' COMP | $0.00 | $10,774.00 | $0.00 |
| | | | | | **BATCH 7,218 TOTALS:** | **$10,774.00** | **$10,774.00** | **$0.00** |
| **BATCH: 7252** | **JOURNAL: B** | **STATUS: Posted** | **PERIOD: 2021 - 11** | **CREATED: 05/06/21 by YHJ** | | | | |
| 134227 | 05/13/21 | | | 414.1100 | APRIL 2021 PERS CONTRIBS | $13,015.23 | $0.00 | $13,015.23 |
| 134228 | 05/13/21 | | | 415.1100 | APRIL 2021 PERS CONTRIBS | $13,015.24 | $0.00 | $26,030.47 |
| 134229 | 05/13/21 | | | 101.1000 | APRIL 2021 PERS CONTRIBS | $0.00 | $26,030.47 | $0.00 |
| | | | | | **BATCH 7,252 TOTALS:** | **$26,030.47** | **$26,030.47** | **$0.00** |
| | | | | | **TOTAL OF ALL JOURNAL(S):** | **$74,704.19** | **$74,704.19** | |