NOTICE OF REGULAR MEETING OF

BOARD OF TRUSTEES OF

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

WEDNESDAY, NOVEMBER 16, 2022

Pursuant to Chapter 241 of the Nevada Revised Statutes, the Board of Trustees of Douglas County Lake Tahoe Sewer Authority hereby notifies all interested parties that a Regular Meeting of the Board will be conducted on November 16, 2022, beginning at 9:30 a.m. in the conference room of the Wastewater Reclamation Plant, Highway 50 and Sewer Plant Road in Zephyr Cove, Douglas County, Nevada.

The Regular Meeting will concurrently be conducted via Zoom Teleconference for those who wish to participate via that option using the link, or phone number and passcode below.

https://us06web.zoom.us/j/82540335308?pwd=TmdJbGdTZlhzaUxRM2l5RWY3cFFGQT09

Meeting ID: **825 4033 5308**
Passcode: **593719**
Phone: **+1 669 900 6833**

Copies of this Notice are posted in the following locations:

Wastewater Reclamation Plant
Highway 50 and Sewer Plant Road
Zephyr Cove, Nevada

U.S. Post Office
Kingsbury Grade
Stateline, Nevada

Lake Village Homeowners Association
Lake Village Clubhouse
Stateline, Nevada

Douglas County Administration Building
175 Highway 50
Stateline, Nevada

The meeting shall be conducted in accordance with the following Agenda. Unless otherwise stated, items may be considered out of order at the discretion of the chairperson. Unless otherwise noted, all items shall include discussion and possible action.

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
REGULAR MEETING AGENDA
WEDNESDAY, NOVEMBER 16, 2022

Action may be taken on any agenda item unless noted "for discussion only."

Items on the agenda may be taken out of order.

Two or more agenda items may be combined for consideration.

An item may be removed from the agenda or discussion relating to an item may be delayed at any time.

Public comment will be taken on any item on this agenda on which action may be taken, before action is taken on the item.

Every meeting of the Board of Trustees will provide at least two public comment periods in compliance with the minimum requirements of the Open Meeting Law prior to adjournment. In addition, it is the Board's goal to also provide for item-specific public comment. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken. The Chair also retains discretion to limit comment to three minutes per person and only provide for the Open Meeting Law's minimum public comment.

Copies of supporting material, if any, may be requested from Paula East-Janicki by mail at P.O. Box 578, Zephyr Cove, NV 89448 or by telephone at (775) 586-8575. Copies of supporting material, if any, are also available on the Douglas County Lake Tahoe Sewer Authority website: https://www.dcltsa.org.

1. Call Meeting to Order – 9:30 a.m.
2. Roll Call
3. Recognition of Others in Attendance
4. Public Comment - for discussion only
5. Approval of Agenda - **for possible action.**
6. Minutes of Prior Meeting of the Board of Trustees (October 19, 2022) – **for possible action.**
7. Presentation of Audited Financial Statements for Fiscal Year 2021-2022 by Auditing Firm Eide Bailly **– for possible action.**

8. Manager's Report (Rob Hopkins)

   A. General Status Report
   B. Discussion and Consideration of a one-time mid-year Cost-of-Living Adjustment (COLA) for DCLTSA personnel in an amount to be determined, if any, by the Board of Trustees – **for possible action.**

9. Engineer's Report

   A. General Projects Status Report.

10. Controller's Report

    A. General Status Report

    B. Investment Report

11. Approval of Claims – **for possible action.**

12. Reports/updates from Board Trustees concerning the areas or districts they represent – for discussion only.

13. Final Public Comment

14. Adjournment

CERTIFICATE OF POSTING

I hereby certify that, prior to 9:00 A.M. on this date, I personally posted a copy of the foregoing Notice of Regular Meeting and Agenda of the Board of Trustees of the Douglas County Lake Tahoe Sewer Authority at the following locations:

Douglas County Lake Tahoe Sewer Authority
Wastewater Treatment Plant
Sewer Plant Road/Highway 50
Zephyr Cove, NV 89448

U.S. Post Office
Kingsbury Grade
Stateline, Nevada

Lake Village Homeowners Association
Lake Village Clubhouse
Stateline, Nevada

Douglas County Administration Building
175 Highway 50
Stateline, Nevada

DATED this 10th day of November, 2022.

Print Name: Paula East-Janicki
Title: DCLTSA Controller

MINUTES OF THE REGULAR MEETING OF
THE BOARD OF TRUSTEES OF
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
October 19, 2022

CALL TO ORDER:

A 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, October 19, 2022 at the Wastewater Treatment Plant, Stateline, Douglas County, Nevada.

Swearing in of Trustees Richard Gardner, representative of Tahoe Douglas District, Jodie Nelson, representative of Kingsbury General Improvement District and Keith Fertala, representative of Round Hill General Improvement District.

Chairman Gardner acknowledged the appointment of representatives to the Board of Trustees by the Authority's three contributing general improvement districts. Each of the newly appointed Trustees accepted their positions and executed their respective oaths of office.

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

ROLL CALL:

Present were Trustees Rick Gardner, Keith Fertala, Wes Rice, Jodie Nelson and John McLaughlin.

RECOGNITION OF OTHERS IN ATTENDANCE:

Also present were Authority Manager Rob Hopkins, Authority Controller Paula East-Janicki, Authority Accountant Ying Johnson, Authority Engineer, Rob Anderson and the Authority's legal counsel, Jim Cavilia.

PUBLIC COMMENT:

Trustee Rice reported that the Vacation Home Rental (VHR) program and related issues recently being considered by the Douglas County Board of Commissioners have been passed on to the County's task force for review and consideration.

There was no further public comment.

APPROVAL OF AGENDA:

It was moved by Trustee McLaughlin, seconded by Trustee Fertala and carried unanimously that the agenda be approved and adopted as presented.

MINUTES OF PRIOR MEETING:

It was moved by Trustee McLaughlin, seconded by Trustee Rice and carried three to zero (Trustees Fertala and Nelson abstaining) that the minutes of the Meeting of the Board of Trustees of DCLTSA, dated September 21, 2022, be approved as presented.

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 Aeration Train #1 at the plant has been placed back into service and Aeration Train # 2 has now been cleaned and inspected.

Mr. Hopkins stated that replacement check valves for the effluent export pumps have been purchased and will be installed by staff in October, replacing valves that are over 50 years old.

Mr. Hopkins explained that Authority staff is upgrading the roofing on the shipping container storage area behind the plant in order to address some leaks and sagging of the existing roof.

Mr. Hopkins reported that Summit Plumbing with the assistance of Authority staff recently made some repairs to the sewer main in Highway 50. Mr. Hopkins explained that these repairs were made at this time because of road closures that were in effect for the sewer main upgrades that were being done to connect the Tahoe South Events Center (TSEC) to the Authority's collection system.

With regard to the TSEC connection to the Authority's system, Mr. Hopkins indicated that the contractor recently completed upsizing of the sewer main on the east side of Highway 50 with the west side work expected to be completed during the week of this Trustees meeting.

With regard to the sewer collection system closed circuit television inspection, Mr. Hopkins reported that a little bit more than half of the inspection work has been completed.

For the benefit of the new Trustees, Mr. Hopkins provided and a brief summary of the Authority's sewage collection and treatment system, explaining in some detail the extensive plant upgrades that have been completed in the last seven years. Mr. Hopkins indicated that the Authority was now in the process of completing a comprehensive assessment of the Authority's collection system, the bulk of which is forty to sixty years old.

Finally, Mr. Hopkins announced that the Authority recently received Project of the Year Award from the American Public Works Association (APWA) for the treatment plant upgrades. Mr. Hopkins thanked Authority staff for their work on this project as well the entire design and

construction team. Mr. Hopkins concluded by thanking the Board of Trustees for support of the project.

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

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 October 18, 2022, briefly summarizing various issues that R.O. Anderson Engineering has been involved with on behalf of the Authority. The October 18, 2022 correspondence is incorporated in these minutes by this reference.

Mr. Anderson reported that documents necessary to rebid the Mechanical Building re-roofing project are currently being prepared.

With regard to the Tahoe South Events Center (TSEC), Mr. Anderson reported that potholing has made it clear that sufficient room exists in the ground for the upsized sewer line to be located in the west side of Highway 50 and that work will be completed in the near future.

Regarding the Tahoe Beach Club, Mr. Anderson indicated that he is currently waiting for revised plans for Phase 3.

With regard to the Bently effluent re-use agreement, Mr. Anderson stated that he is working with the property owner on a revised property description that can be part of an updated agreement with the owner of the Bently property.

Finally, Mr. Anderson provided the Board with an explanation of the Authority's cooperation with the contributing districts on metering sewage flow to the plant. Mr. Anderson stated that with metering improvements and new meters installed in recent years, the data is much more accurate in determining the percentage of flows from the districts and from within the Authority service area. Most recent totals and data show a discrepancy of only about 1% between the plant flow meter and the totals from the district meters. At the request of Chairman Gardner, Mr. Anderson indicated that he would provide the Trustees with a detailed flow report at the next Board meeting.

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 budget to actual spreadsheet and indicated that the Authority's operating expenses for the first two months of the fiscal year were approximately 8.1%

under budget mostly as a result of currently having one fewer employee than budgeted. Ms. East-Janicki reported that the annual audit fieldwork has been completed and that the audited financial statements will be presented at the November Board meeting.

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, stating that the Authority has approximately $13.4 million invested. Because of rising CD rates, Ms. East-Janicki indicated that approximately $1,470,000 is now held in CDs with the balance in the Local Government Investment Pool currently earning annual interest of 2.4%.

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. Chairman Gardner 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 Rice reiterated that review of the County's Vacation Home Rental (VHR) program was continuing with the work of a task force. With regard to County funding for the Lake Tahoe micro-transit program, Trustee Rice indicated that no progress has been made but he is hopeful that things might change with a new Board of Commissioners in the upcoming year. Trustee McLaughlin added that use of the micro-transit is continuing to increase with approximately 30% of the 7:00 a.m. riders being employees of businesses in the Stateline area.

In response to an inquiry from Chairman Gardner, Trustee Rice indicated that the County Commission as a whole is generally supportive of the TSEC. Trustee Rice added that with only 17% of the population, the portion of Douglas County within the Tahoe Basin generates approximately 40% of County revenues.

Trustee McLaughlin reported that the TSEC was now anticipated to open in July of 2023 and that Transient Occupancy Tax collections in the Tahoe Basin are higher than budgeted thanks to a very good summer at the Lake. Trustee McLaughlin also indicated that four villas at Edgewood are being completed and will add forty guestrooms to the property.

Trustee Fertala reported that the RHGID Board met the previous evening and received a report on the County's VHR program. Additionally, Trustee Fertala indicated that RHGID's new sewer flow meter is anticipated to be installed in the spring of 2023. Finally, Trustee Fertala stated that RHGID would be welcoming a new board member, Josh Buck, in January.

Trustee Nelson also reported that the KGID Board met the previous evening and that things are generally quiet with a number of issues slated to be addressed in the upcoming year. Those issues include the remodeling of a new office space and the possibility of changing the sewer rate classification for VHRs from residential to commercial.

Chairman Gardner reported that the TDD Board met the previous week and that it will likely be necessary for the TDD Board to appoint two members in January. Chairman Gardner stated that TDD was also considering ways of charging VHRs differently than other residential properties, but that without individual meters it was a difficult proposition.

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

PUBLIC COMMENT:

None.

ADJOURNMENT:

There being no further business, the meeting was adjourned at 10:40 a.m.

_____

APPROVED

_____

4889-2689-8494, v. 1

Meeting Date: November 16th, 2022

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Staff Report

Subject / Title:

Authority Manager's Monthly Report – November 2022
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. DCLTSA staff is continuing with work to upgrade and replace the high-pressure check valves and mechanical seals on the Export pumps. To date, two of the four Export pumps have received upgraded check valves and seals. The project is anticipated to be complete in December 2022. (Photo attached)


Staff replacing export pump check valve

2. Wasatch Electric will be replacing power poles in the Elks Point Sanitation District, where DCLTSA maintains two small sewage pump stations. DCLTSA is coordinating with Wasatch to assure that we maintain both access and backup power to the sewer stations while Wasatch completes the pole replacements.

3. Work to upsize DCLTSA gravity sewer mains as part of the Tahoe South Events Center Project has been fully completed. The upsizing of the sewer lines was

necessary to accommodate the anticipated increase in sewer flow that will be generated by the new Events Center facility. DCLTSA contractor Summit Plumbing performed closed circuit television inspection of the new line to verify that no construction defects exist or were created after backfilling and compacting the trench. (Photo attached)



SNC Construction installing sewer main at TSEC site.

4. The Nevada Division of Water Resources (NDWR) conducted annual dam safety inspections at the Round Hill Effluent Storage Reservoir on site here at the Treatment Plant. The on-site reservoir is permitted for emergency use only, as it is un-lined, however, DCLTSA continues to have the dam inspected annually to maintain the emergency use permit. Our dam passed inspection, with some minor repairs and some vegetation removal called out as “need-to-do’s”.

5. NDWR will be inspecting the mothballed Buckeye Effluent Storage Reservoir dams, located in the Carson Valley, in late November or early December. DCLTSA continues the inspections to keep the existing permits open and valid.

Meeting Date: November 16th, 2022

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Staff Report

Subject / Title:

Consideration of a one-time, mid-year Cost-of-Living Adjustment (COLA) for DCLTSA personnel – for discussion and possible action

Staff Recommendation:

Authorize staff to implement a Cost-of-Living Adjustment in an amount to be determined by DCLTSA Board of Directors

Discussion/Report:

DCLTSA staff is requesting that the Board consider a one-time Cost of Living Adjustment (COLA) for DCLTSA staff.

Historically, prior to 2012, COLA raises based on the Consumer Price Index for Urban Wage Earners and Clerical Worker (CPI-W) were given annually by then-DCSID, with half of any PERS rate increase backed out.

In 2012, the Board commissioned the first salary study, and it was their intention at that time to update it regularly to keep pace with inflation, thereby eliminating the need for an annual COLA adjustment. Public Sector Personnel Consultants were hired to perform a salary survey and generate a merit-based wage matrix based upon job category and time-in-service at the District. The last salary survey was done in June of 2019.

Until the second quarter of 2021, the annual merit-based salary adjustments within the Performance Evaluation process at DCLTSA were enough to keep staff level or even ahead of the cost of living in Northern Nevada.

However, the past twelve months have seen unprecedented inflationary pressure placed upon every good and service used in the local economy, impacting all our budgets. Our latest CPI figure is based upon the CPI-W, a copy of which is being sent with this report. The index indicates that from September of 2021 through September of 2022, inflation has risen by **9.8%** year-over-year, vastly outpacing the DCLTSA salary brackets as approved in the June 2019 Salary Survey, conducted by Public Sector Personnel Consultants.

Therefore, DCLTSA management respectfully requests that the DCLTSA Board consider a one-time COLA for staff, in the amount of the current CPI-W of **9.8%**, or in a different amount as agreed upon by the Board, to take effect with the payroll period beginning December 4, 2022.

Authority Controller East-Janicki has performed a budget analysis regarding the impact of the proposed 9.8% COLA, which is attached. The analysis points out that the proposed COLA is revenue neutral to the approved DCLTSA 2022 budget. The surplus is largely due to DCLTSA deciding not to fill an Operator position vacated early this summer due to an employee retirement. This allowed DCLTSA to realize a net savings on payroll costs for the remainder of the fiscal year.

Staff has spent several months adjusting work tasks and crew scheduling to determine if DCLTSA could operate without backfilling the recently vacated position, and we have determined that there is no negative impact to staff or to service levels by not filling the vacated position.

Therefore, DCLTSA management respectfully requests that the savings in personnel costs from the retired Operator position be applied as a COLA adjustment to remaining staff to mitigate the high rate of inflation over the past year.

As a side note, DCLTSA staff has been in contact with Public Sector Personnel Consultants, and they have indicated that they may be able to schedule DCLTSA for an update to our salary survey by mid-summer 2023, as the company is very busy with other clients, updating their salary surveys, for the same reasons.

Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W): Selected areas, all items index, not seasonally adjusted
(1982-84=100 unless otherwise noted)

Area (Links provide news releases)	Back data	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Percent change to Sep 2022 from Sep 2021	Percent change to Sep 2022 from Jul 2022	Percent change to Sep 2022 from Aug 2022	Percent change to Aug 2022 from Aug 2021	Percent change to Aug 2022 from Jun 2022	Percent change to Aug 2022 from Jul 2022
U.S. City Average		292.542	292.219	291.629	291.854	8.5	-0.1	0.1	8.7	-0.3	-0.2
West region(1)		307.063	307.269	307.003	307.937	8.5	0.2	0.3	8.4	0.0	-0.1
West - Size Class A (over 2.5 million)		314.046	313.747	313.057	314.164	8.2	0.1	0.4	8.1	-0.3	-0.2
West - Size Class B/C (2.5 million or less)(2)		184.457	184.879	184.964	185.435	8.7	0.3	0.3	8.7	0.3	0.0
Mountain(3)		125.518	126.047	126.066	126.443	9.8	0.3	0.3	9.8	0.4	0.0
Pacific(3)		122.522	122.454	122.304	122.678	8.0	0.2	0.3	7.9	-0.2	-0.1
Metropolitan areas published monthly											
Los Angeles-Long Beach-Anaheim, CA		305.577	304.441	304.137	305.414	7.8	0.3	0.4	7.6	-0.5	-0.1
Metropolitan areas published in January, March, May, July, September, and November											
Phoenix-Mesa-Scottsdale, AZ(4)		172.827		173.148					13.1	0.2	
San Francisco-Oakland-Hayward, CA		328.137		325.932					6.0	-0.7	
Seattle-Tacoma-Bellevue, WA		321.626		322.664					9.2	0.3	
Urban Alaska		265.859		257.738					7.6	-3.1	
Metropolitan areas published in February, April, June, August, October, and December											
Riverside-San Bernardino-Ontario, CA(3)			126.084		125.762	8.2	-0.3				
San Diego-Carlsbad, CA			331.914		334.068	8.3	0.6				
Urban Hawaii			318.257		319.481	6.8	0.4				

Footnotes
(1) The West region includes the Mountain and Pacific divisions.
The Mountain division includes Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming.
The Pacific division includes Alaska, California, Hawaii, Oregon, and Washington.
(2) December 1996=100.
(3) December 2017=100.
(4) December 2001=100.

Source: Consumer Price Index
The Consumer Price Index (CPI) measures changes in prices of all goods and services purchased for consumption by urban households.

11/8/2022

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET FINAL COMPARED WITH POTENTIAL COLA CHANGES

ACCOUNT NUMBER	DESCRIPTION	2022-2023 BUDGET	WITH 9.8% COLA INCREASE	AMOUNT DIFFERENCE - +/-	COMMENTS
SALARIES & BENEFITS					
401.11	BASE SALARIES	1,209,681	1,257,590	$ 47,909	Removed Retiree/Added COLA
403.11	OVERTIME	35,081	36,470	$ 1,389	COLA Added
405.11	HOLIDAY	21,638	19,849	$ (1,789)	Removed Retiree
408.11	STAND-BY PAY	15,964	17,212	$ 1,248	Stand-By Hours Increased
409.11	LONGEVITY	1,880	1,880	$ -	
413.11	HEALTH INSURANCE	329,802	288,807	$ (40,995)	Retiree Removed/Smaller Increase Than Projected
415.11	STATE RETIREMENT	365,189	379,813	$ 14,624	
416.11	OPEB EXPENSE	30,000	30,000	$ -	Estimated
417.11	SIIS	47,837	17,904	$ (29,933)	Smaller Increase Than Projected
418.11	MEDICARE TAX	18,622	19,329	$ 707	
419.11	UNEMPLOYMENT INS	11,700	11,700	$ -	
496.11	CONTRACT SVCS.	0		$ -	
TOTAL SALARIES & BENEFITS		**2,087,394**	**2,080,554**	**$ (6,840)**	

CONTROLLER'S GENERAL STATUS REPORT

November 16, 2022

- There is a Budget to Actual spreadsheet in the Board packet that shows operating expenses through September were more than 10% under budget. While the bulk of that comes from the Salaries and Benefits category, expenses in every category except Utilities are under budget. Since our highest flows are in July, August and September, and expenses for electricity directly correlate to flow levels, I would expect the Utilities line item to come closer to budget in the coming months.

- **Investment Report**

The Authority's investments now total a little more than $14.2 million. Since the last Board meeting, I moved $245,000 from our General Fund checking account and $490,000 from the Investment Checking account to purchase three CDs a 15-month one at 4.45%, an 18-month one at 4.65% and a 2-year one at 4.7%. There is a CD Maturity schedule in the Board packet, showing a total of $2,205,000 now invested in laddered CDs with an average interest rate of 3.12%.

The balance of the investments, approximately $12 million, is liquid in Wells Fargo investment accounts and the Local Government Investment Pool (LGIP). The LGIP investments earned 2.46% this past month.

The investments are segregated as to use and purpose as follows:

  - $6,120,833 in the General Fund designed for operating expenses and day to day replacement of equipment (not

capital projects). The General Fund is fed by the Operations and Maintenance portion of sewer rates.

- $3,686,606 in the Plant Emergency Repair Fund, restricted by Ordinance for emergency repairs and plant expansion. The Plant Repair Fund is fed only by interest earned on its investments.
- $4,401,447 in the Construction Fund, restricted by Ordinance for projects on the five Capital Development Plan. These are larger construction and replacement projects. The Construction Fund is fed by the Special Assessment portion of sewer rates, $2.25 million per year spread by flow share among the Authority and its Participating Districts.

Claims and Check Register

The check register and wires since the last meeting are in the Board packet. If there are no questions, I will ask the Board Treasurer to sign them and return them to me for our records.

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

SEPTEMBER 2022-2023 BUDGET VS. ACTUAL

	SEPTEMBER	Budgeted	Variance	Comments
Salaries	$ 279,066.34	$ 302,420.25	$ 23,353.91	
OT/Callback	$ 7,300.11	$ 8,770.25	$ 1,470.14	
Holiday	$ 290.00	$ 5,409.50	$ 5,119.50	2 Holidays of 11
NTD			$ -	
Longevity	$ -	$ 470.00	$ 470.00	Paid Yearly - December
Stand-By Pay	$ 4,311.49	$ 3,991.00	$ (320.49)	Standby Hours Added
Health Insurance	$ 72,123.06	$ 82,450.50	$ 10,327.44	
State Retirement (PERS)	$ 83,188.10	$ 91,297.25	$ 8,109.15	
SIIS (Workers Comp)	$ 5,432.00	$ 11,959.25	$ 6,527.25	
Medicare Tax	$ 4,399.15	$ 4,655.50	$ 256.35	
Unemployment Insurance	$ 48.00	$ 2,925.00	$ 2,877.00	Annual EMRB Fee
Contract Svcs	$ -	$ -	$ -	
OPEB Expense	$ 7,500.00	$ 7,500.00	$ -	Estimate
Salaries/Benefits	**$ 463,658.25**	**$ 521,848.50**	**$ 58,190.25**	
Electric Power	$ 83,049.17	$ 59,437.50	$ (23,611.67)	Rate Increased & Highest Use Time of Year
Electric Power - BPS	$ 4,074.33	$ 3,750.00	$ (324.33)	"
Electric Power - MPS	$ 17,650.18	$ 15,875.00	$ (1,775.18)	"

SEPTEMBER 2022-2023 BUDGET VS. ACTUAL

	SEPTEMBER	Budgeted	Variance	Comments
Natural Gas	$ 709.25	$ 2,500.00	$ 1,790.75	Lowest Use Time of Year
Natural Gas - BPS	$ 91.42	$ 300.00	$ 208.58	"
Natural Gas - MPS	$ 91.14	$ 91.25	$ 0.11	
Water	$ 3,272.16	$ 3,100.00	$ (172.16)	
Water - BPS	$ 896.24	$ 1,000.00	$ 103.76	
Water - MPS	$ 35.84	$ 2,525.00	$ 2,489.16	Fully installed Mechanical Seals
Solid Waste Removal	$ 1,731.74	$ 1,463.75	$ (267.99)	
Utilities	**$ 111,601.47**	**$ 90,042.50**	**$ (21,558.97)**	
Chemicals	$ 17,514.09	$ 25,125.00	$ 7,610.91	
Lab Supplies	$ 2,516.82	$ 1,937.50	$ (579.32)	More lab tests being run daily
Supplies	$ -	$ -	$ -	
Chemicals/Supplies	**$ 20,030.91**	**$ 27,062.50**	**$ 7,031.59**	
Legal Services	$ 7,070.00	$ 10,000.00	$ 2,930.00	
Accounting	$ 1,114.00	$ 15,325.00	$ 14,211.00	Not yet billed for audit
Legal/Accounting	**$ 8,184.00**	**$ 25,325.00**	**$ 17,141.00**	

SEPTEMBER 2022-2023 BUDGET VS. ACTUAL

	SEPTEMBER	Budgeted	Variance	Comments
Engineering	$ 8,815.00	$ 12,500.00	$ 3,685.00	Estimate September - bill not yet received
Engineering - BPS			$ -	
Engineering - MPS			$ -	
Engineering - In-District			$ -	
Consulting	$ 1,000.00	$ 6,000.00	$ 5,000.00	
Engineering/Consulting	**$ 9,815.00**	**$ 18,500.00**	**$ 8,685.00**	
Maintenance Export Line	$ -	$ 2,375.00	$ 2,375.00	
Maintenance Collection System	$ 15,750.00	$ 32,625.00	$ 16,875.00	No bill yet for camera assessment.
Repairs Collection System	$ 1,414.64	$ 375.00	$ (1,039.64)	Manhole Lids & Clean-out
Computer Maintenance/Supplies	$ 1,000.14	$ 500.00	$ (500.14)	SCADA Printer & Server Hard Drives
Annual Software Licenses	$ 3,968.97	$ 6,125.00	$ 2,156.03	Incl. ann pmt for erPortal
SCADA Support	$ -	$ 4,500.00	$ 4,500.00	
Repairs - Vehicles	$ 4,108.16	$ 1,262.50	$ (2,845.66)	Winter tires on 3 trucks
Repairs - Mechanical	$ 8,150.22	$ 9,250.00	$ 1,099.78	
Repairs - Mechanical BPS	$ 633.12	$ 1,250.00	$ 616.88	
Repairs - Mechanical MPS	$ 10,992.18	$ 1,500.00	$ (9,492.18)	Impeller & Shaft Repairs/ Pump Bearings

SEPTEMBER 2022-2023 BUDGET VS. ACTUAL

	SEPTEMBER	Budgeted	Variance	Comments
Emergency Repairs	$ -	$ -	$ -	
Repairs Bldg & Grounds	$ 2,293.76	$ 1,950.00	$ (343.76)	Reservoir Dam Repair required by NDEP
Repairs Bldg & Grounds - BPS	$ -	$ 250.00	$ 250.00	
Repairs Bldg & Grounds - MPS	$ -	$ -	$ -	
Repairs Heating	$ -	$ 206.25	$ 206.25	
Repairs Heating	$ -	$ 250.00	$ 250.00	
Repairs Heating	$ -	$ -	$ -	
Repairs Electrical	$ 1,085.40	$ 1,918.75	$ 833.35	
Repairs Electrical	$ 199.99	$ 250.00	$ 50.01	
Repairs Electrical	$ -	$ 125.00	$ 125.00	
Repairs Instruments	$ 10,929.00	$ 2,500.00	$ (8,429.00)	Annual SmartCover Warranty
Equipment Rental	$ -	$ 750.00	$ 750.00	
Maintenance Supplies	$ 4,848.10	$ 3,275.00	$ (1,573.10)	Stainless Steel Pipe Fittings - In House Projects
Safety Equipment	$ 730.33	$ 2,500.00	$ 1,769.67	
Odor Control System Maintenance	$ -	$ 2,250.00	$ 2,250.00	
Repairs/Maintenance	**$ 66,104.01**	**$ 75,987.50**	**$ 9,883.49**	

SEPTEMBER 2022-2023 BUDGET VS. ACTUAL

	SEPTEMBER	Budgeted	Variance	Comments
Casualty Insurance	$ 23,718.48	$ 27,104.00	$ 3,385.52	
Pollution Liability Insurance	$ -	$ -	$ -	
Insurance	**$ 23,718.48**	**$ 27,104.00**	**$ 3,385.52**	
Telephone	$ 3,712.42	$ 4,875.00	$ 1,162.58	
Telephone	$ 97.19	$ 100.00	$ 2.81	
Telephone	$ -	$ -	$ -	
Small Tools & Equipment	$ 2,953.37	$ 2,631.25	$ (322.12)	Lay-Flat Water Hoses - Aeration Transfer
Laundry and Linen	$ 761.72	$ 875.00	$ 113.28	
Forest Svc. Fee	$ -	$ 125.00	$ 125.00	
Training, Dues & Subscriptions	$ 2,717.66	$ 1,250.00	$ (1,467.66)	Incl. DM Utility Conference
Office Expenses	$ 1,673.66	$ 2,250.00	$ 576.34	
Travel	$ -	$ -	$ -	
Sample Testing	$ 13,044.00	$ 17,681.25	$ 4,637.25	Estimate MW Reporting
Operating Lease	$ -	$ -	$ -	
Biosolids Disposal	$ 12,943.56	$ 14,587.50	$ 1,643.94	Highest Flows of Year
Underground Service Alert	$ 594.13	$ 125.00	$ (469.13)	Ann. Membership Fee

SEPTEMBER 2022-2023 BUDGET VS. ACTUAL

	SEPTEMBER	Budgeted	Variance	Comments
Permit Fees	$ 8,578.00	$ 3,062.50	$ (5,515.50)	Most Paid at Beginning of Year
Misc Exp and Bank Fees		$ 2,300.00	$ 2,300.00	
Other Operating Expenses	**$ 47,075.71**	**$ 49,862.50**	**$ 2,786.79**	
Fuels and Lubricants	$ 6,653.00	$ 6,715.00	$ 62.00	
Fuels & Lubricants	**$ 6,653.00**	**$ 6,715.00**	**$ 62.00**	
Total Operating Expenses Thru Sept.	**$ 756,840.83**	**$ 842,447.50**	**$ 85,606.67**	
			10.16%	

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
CAPITAL DEVELOPMENT PLAN

Approximate 5.6% rate increase yearly
5 years beginning 2018/2019

Approved by the Board - April 20, 2022 **Updated November 10, 2022** **2022/2023 = Year 5**

Project		Actual Prior 16 Years	Actual 2021/2022	Budgeted 2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total
Priority Projects									
Beach and Main Pump Station Electrical and Equipment Improvements	Design/Permits			$250,000					$250,000
	Construction			$1,250,000					$1,250,000
	Total	$0		$1,500,000					$1,500,000
Aeration Basin, Grit and Headworks Improvements	Design/Permits	$1,384,529	$254,500						$1,639,029
	Construction	$4,069,588	$3,236,466	$90,000					$7,396,054
	Total	$5,454,117	$3,490,966	$90,000					$9,035,083
Effluent Pipeline Replacement	Design/Permits	$637,914							$637,914
	Construction	$1,100,000			$2,000,000	$2,000,000	$2,000,000	$2,000,000	$9,100,000
	Total	$1,737,914	$0	$0	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$9,737,914
Underground Emergency Storage	Design/Permits					$320,000			$320,000
	Construction						$1,600,000		$1,600,000
	Total	$0	$0	$0		$320,000	$1,600,000		$1,920,000
Lower Priority - To Be Deferred									
Metering for IS-2 Energy	Total								$0
Pine Nut Reservoir Rebuild/Line (Future $12,000,000 not represented here)	Design/Permits	$579,518							$579,518
	Construction								$0
	Total	$579,518							$579,518
Completed Projects									
Reservoir Sludge Removal	Total	$1,078,607							$1,078,607
Main Pump Station Rehabilitation	Total	$2,210,198							$2,210,198
Underground Emergency Storage (Initial)	Total	$2,317,557							$2,317,557
STPUD Inter-tie		$1,411,476							$1,411,476
Muller Effluent Line Relocation (Per NDOT)	Total	$701,835							$701,835
Automated Sampling	Total	$616,993							$616,993
Reservoir Sludge Removal	Total	$1,078,607							$1,078,607
Beach Pump Station Rehabilitation	Total	$453,810							$453,810
Sodium Hypochlorite Conversion	Total	$830,594							$830,594
Reservoir Lining Design	Total	$750,277							$750,277
Back-up Centrifuge	Total	$258,196							$258,196
SCADA System/Fiber Connectivity	Total	$514,157							$514,157
Thickener Project	Total	$215,431							$215,431
Prior Years' Completed Projects	Total	$13,730,700							$13,730,700
Expenditures: Projects		$33,939,987	$3,490,966	$1,590,000	$2,000,000	$2,320,000	$3,600,000	$2,000,000	$43,833,680
Debt Service		$1,810,331	$248,198	$771,734	$771,734	$771,734	$771,734	$683,110	$5,828,575
Resources: USACE Grant		$8,069,648							$8,069,648
EPA Grant (STAG)		$382,300							$382,300
SRLF		$6,880,744	$3,610,851						$10,491,595
Transfer from GF/PR Fund		$2,770,000							$2,770,000
Assessments		$17,500,002	$2,000,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$30,750,002
Cash from UES Settlement									$0
Interest Earned			$1,593	$0	$0	$0			$1,593
Difference in Year End Payables									
Ending Cash Balance		$3,119,661	**$4,992,940**	$4,881,206	$4,359,472	$3,517,738	$1,396,004	$962,894	$962,894

CURRENT BROKERED CD MATURITY DATES

	Date	Rate		Amount	Fund
FY '22 - '23					
CAPITAL ONE BK USA NATL	5/17/2023	0.30%	$	245,000	PR
JP MORGAN CHASE BK NA	5/12/2023	0.60%	$	245,000	PR
TOTAL FY '22 - '23			**$**	**490,000**	
FY '23 - '24					
US BANK NAT'L ASSOCIATION	8/24/2023	2.95%	$	245,000	CF
AMERICAN EXPRESS NAT'L BK	10/18/2023	4.05%	$	245,000	PR
GOLDMAN SACHS BK USA	10/27/2023	2.00%	$	245,000	PR
INTERNATIONAL BK CHICAGO	1/31/2024	4.45%	$	245,000	PR
PACIFIC PREMIER BK IRVINE	4/26/2024	4.40%	$	245,000	CF
FLUSHING BANK	5/6/2024	4.65%	$	245,000	PRF
TOTAL FY '23 - '24			**$**	**1,470,000**	
FY '24 - '25					
MORGAN STANLEY BK NA	11/4/2024	4.70%	$	245,000	GF
TOTAL FY '24 - '25			**$**	**245,000**	
			$	**2,205,000**	
		3.12%			

Douglas County Lake Tahoe Sewer Auth.

GL Entry Report - Batch Order

Year: All / Date: 10/15/2022 - 11/11/2022

Entry #	Date	Document	Job	Account	Description	Debits	Credits	Balance
BATCH: 7902	**JOURNAL: B**	**STATUS: Posted**	**PERIOD: 2023 - 4**	**CREATED: 10/24/22 by YHJ**				
141336	10/20/22			417.1100	Q1 FY 22-23 WORKERS' COMP	$5,432.00	$0.00	$5,432.00
141337	10/20/22			101.1000	Q1 FY 22-23 WORKERS' COMP	$0.00	$5,432.00	$0.00
					BATCH 7,902 TOTALS:	**$5,432.00**	**$5,432.00**	**$0.00**
BATCH: 7928	**JOURNAL: B**	**STATUS: Posted**	**PERIOD: 2023 - 4**	**CREATED: 11/07/22 by YHJ**				
141707	10/31/22			108.4000	PURCHASE INT'L BK CHICAGO	$245,000.00	$0.00	$245,000.00
141708	10/31/22			107.4000	PURCHASE INT'L BK CHICAGO	$0.00	$245,000.00	$0.00
					BATCH 7,928 TOTALS:	**$245,000.00**	**$245,000.00**	**$0.00**
BATCH: 7929	**JOURNAL: B**	**STATUS: Posted**	**PERIOD: 2023 - 5**	**CREATED: 11/07/22 by YHJ**				
141709	11/03/22			108.1000	PURCHASE MORGAN STANLEY BK	$245,000.00	$0.00	$245,000.00
141710	11/03/22			107.1000	PURCHASE MORGAN STANLEY BK	$0.00	$245,000.00	$0.00
141711	11/03/22			108.3000	PURCHASE FLUSHING BK	$245,000.00	$0.00	$245,000.00
141712	11/03/22			107.3000	PURCHASE FLUSHING BK	$0.00	$245,000.00	$0.00
					BATCH 7,929 TOTALS:	**$490,000.00**	**$490,000.00**	**$0.00**
					TOTAL OF ALL JOURNAL(S):	**$740,432.00**	**$740,432.00**	

Douglas County Lake Tahoe Sewer Auth.

AP Check Register (Current by Bank)

Check Dates: 10/14/2022 to 11/10/2022

Check No.	Date	Status*		Vendor ID	Payee Name	Amount
BANK ID: WFCHK - WELLS FARGO CHECKING						**101.1000**
11356	10/20/22	P		AL17	ALHAMBRA	$24.10
11357	10/20/22	P		AL01	ALLISON MACKENZIE, Ltd.	$2,765.00
11358	10/20/22	P		AL16	ALPINE SMITH, INC.	$700.52
11359	10/20/22	P		ASBURY	DBA WORLD OIL ENVIRONMENTAL	$45.00
11360	10/20/22	P		AUTO01	AUTOMATIONDIRECT.COM, INC.	$68.00
11361	10/20/22	P		BE15	BENTLY FAMILY LTD PARTNERSHIP	$472.50
11362	10/20/22	P		CAL01	CALIFORNIA PIPE FABRICATORS	$325.00
11363	10/20/22	P		CH15	CHARTER COMMUNICATIONS	$259.95
11364	10/20/22	P		DISCOU	REINALT-THOMAS CORPORATION	$3,128.08
11365	10/20/22	P		FARR	FARR CONSTRUCTION CORP	$30,500.00
11366	10/20/22	P		FCI	FLUID COMPONENTS INTERNATIONAL	$395.00
11367	10/20/22	P		KI11	KINGSBURY GENERAL IMP. DIST.	$1,330.93
11368	10/20/22	P		KI12	KINGSBURY HARDWARE	$55.98
11369	10/20/22	P		PARODI	MASON PARODI	$50.00
11370	10/20/22	P		OREILL	O'REILLY AUTOMOTIVE, INC.	$805.25
11371	10/20/22	P		SIL4	SILVER STATE ANALYTICAL LAB	$965.00
11372	10/20/22	P		SPS1	SPS ENGINEERING, INC.	$1,260.00
11373	10/20/22	P		SULZER	SULZER PUMP SERVICES (US) INC.	$3,071.19
11373	11/03/22	V	11/3/22	SULZER	SULZER PUMP SERVICES (US) INC.	($3,071.19)
11374	10/20/22	P		US12	USABLUEBOOK	$1,346.77
11375	10/20/22	P		VER	VERIZON	$316.20
11376	10/20/22	P		WE10	WEDCO INC.	$712.76
11377	10/20/22	P		WE18	WESTERN NEVADA SUPPLY CO.	$295.67
11378	11/01/22	P		AL16	ALPINE SMITH, INC.	$18.96
11379	11/01/22	P		BE15	BENTLY FAMILY LTD PARTNERSHIP	$641.20
11380	11/01/22	P		CA12	CARSON VALLEY OIL CO., INC.	$1,677.06
11381	11/01/22	P		CH15	CHARTER COMMUNICATIONS	$15.00
11382	11/01/22	P		CODALE	CODALE ELECTRIC SUPPLY	$1,915.32
11383	11/01/22	P		DTS	DIGITAL TECHNOLOGY SOLUTIONS	$211.50
11384	11/01/22	P		DISCOU	REINALT-THOMAS CORPORATION	$1,035.28
11385	11/01/22	P		GI20	DOUGLAS GIBSON	$299.28
11386	11/01/22	P		FR01	FRONTIER	$112.81
11387	11/01/22	P		GR13	GRAINGER	$203.06
11388	11/01/22	P		HOMETO	HOMETOWN HEALTH	$18,278.18
11389	11/01/22	P		SIERRA	DBA SIERRA OFFICE SOLUTIONS	$100.98
11390	11/01/22	P		BOU11	BOULDER EXTERMINATORS, INC	$150.00
11391	11/01/22	P		PH12	JOHN PHILLIPS	$482.86
11392	11/01/22	P		IKE01	KELVIN IKEHARA	$361.82
11393	11/01/22	P		LIBERT	LIBERTY UTILITIES	$8.40
11394	11/01/22	P		AGUILA	MANNY AGUILAR	$170.10
11395	11/01/22	P		PARODI	MASON PARODI	$19.67
11396	11/01/22	P		MET11	METLIFE - GROUP BENEFITS	$1,991.82
11397	11/01/22	P		NV01	NV ENERGY	$28,082.43
11398	11/01/22	P		OREILL	O'REILLY AUTOMOTIVE, INC.	$87.04
11399	11/01/22	P		OLIN	AS SOLE MEMBER Pioneer America	$6,683.10
11400	11/01/22	P		EA13	PAULA EAST-JANICKI	$857.24
11401	11/01/22	P		VAN1	RICK VAN HORN	$264.21
11402	11/01/22	P		RO12	ROUND HILL GENERAL IMP. DIST.	$14.62
11403	11/01/22	P		SIL4	SILVER STATE ANALYTICAL LAB	$1,455.00
11404	11/01/22	P		ST09	STANDARD INSURANCE COMPANY	$546.98
11405	11/01/22	P		SU13	SUMMIT PLUMBING CO., LLC	$52,531.64
11406	11/01/22	P		VI12	VISION SERVICE PLAN - (AT)	$286.96
					BANK WFCHK REGISTER TOTAL:	**$164,324.23**
					GRAND TOTAL :	**$164,324.23**

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