NOTICE OF REGULAR MEETING OF

BOARD OF TRUSTEES OF

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

WEDNESDAY, JUNE 21, 2023

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 June 21, 2023, 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/87924832252?pwd=OEw3dlZXZW9XdzZtZ2o0WTlleE56Zz09

Meeting ID: **879 2483 2252**
Passcode: **187567**
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, JUNE 21, 2023

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 (May 17, 2023) – **for possible action.**
7. Report (Rob Hopkins)
   A. General Status Report
   B. Consideration of the character, conduct and/or professional competence of the Authority Manager (Annual Performance Review) – **for possible action.**

8. Engineer's Report

   A. General Projects Status Report.

9. Attorney's Report

   A. Discussion regarding the Amended and Restated Agreement between the Authority and Elk Point Sanitation District – **for possible action.**

10. Controller's Report

   A. General Status Report

   B. Discussion and possible action to augment Fiscal Year 2022-2023 budget, shifting expenses between line items, and increasing total operating expenses by $100,000 – **for possible action.**

   C. 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 16th day of June, 2023.

Print Name: Paula East-Janicki
Title: DCLTSA Controller

MINUTES OF REGULAR MEETING OF
THE BOARD OF TRUSTEES OF
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
May 17, 2023

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, May 17, 2023, at the Wastewater Treatment Plant, Stateline, Douglas County, Nevada.

ROLL CALL:

Present were Trustees John McLaughlin, Andy Huckbody and Wes Rice.

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, the Authority's legal counsel, Jim Cavilia, and Mike Bradford.

PUBLIC COMMENT:

There was no public comment.

APPROVAL OF AGENDA:

It was moved by Trustee Huckbody, seconded by Trustee Rice and carried unanimously (3-0) that the agenda be approved and adopted as presented.

MINUTES OF PRIOR MEETING:

It was moved by Trustee Rice, seconded by Trustee Huckbody and carried unanimously that the minutes of the Meeting of the Board of Trustees of DCLTSA, dated April 19, 2023, be approved as presented.

PUBLIC HEARING on the Final Budget for Fiscal Year 2023-2024

The Authority Controller, Paul East-Janicki, presented the Board with a proposed budget for fiscal year 2023-2024, explaining that the revisions from the tentative budget include increased electrical costs based on rate increases of approximately 100% in the last two years. Ms. East-Janicki stated

that operating costs have increased by approximately $47,000 a year based on the cost of electricity alone.

Ms. East-Janicki added that operating revenues in the budget have been increased by approximately $260,000 in order to cover expenses and that the revenues include the Authority's annual capital assessment portion of rates. Ms. East-Janicki explained that the budgeted salaries have increased based upon a Public Employee Retirement System increase of 3.75%. Ms. East-Janicki indicated that utility expenses are up approximately $130,000 based on increased electrical rates and taking into account lower water usage as a result of recent plant upgrades.

The budget includes approximately $112,000 for HDR's assessment of the Authority's collection system and an increase of approximately $13,000 for fuel and lubricants. Ms. East-Janicki indicated that the total operation and maintenance budget was up approximately $268,000 or 7.73% over the current year. Ms. East-Janicki explained that the budget conforms with the Capital Development Plan approved by the Board in the previous month.

Finally, Ms. East-Janicki reported that the budgeted change in rates had been communicated to each of the contributing districts with Round Hill General Improvement District's (RHGID) rates increasing by .68%, Tahoe Douglas District's (TDD) rates increasing by 1.86% and Kingsbury General Improvement District's (KGID) rates going down 1.58%. The rate per gallon for in-Authority commercial users was going down, but based on increased flows the total costs are budgeted to increase. Ms. East-Janicki recommended that the budget be adopted as presented.

Following a brief discussion among the Trustees, **it was moved by Trustee Huckbody, seconded by Trustee Rice and carried unanimously (3-0) that the Fiscal Year 2023-2024 Budget be adopted as presented.**

Discussion and possible action regarding access to the Authority's Beach Pump Station and a request by the United States Forest Service (USFS) that the Authority abandon its current right to access via Kahle Drive/Beach Club Drive as part of improvements to Burke Creek being considered by the USFS and the Nevada Tahoe Conservation District.

Authority Manager Rob Hopkins indicated that as part of the improvements to Burke Creek by the USFS and the Nevada Tahoe Conservation District (NTCD), it has recently been requested that the Authority abandon its historic access to the Beach Pump Station from Kahle Drive/Beach Club Drive to the south. Mr. Hopkins explained that he has been working with the Authority Engineer, Rob Anderson, to communicate the importance of this access to the Beach Pump Station from the south. Mr. Anderson stated that the Authority's right to access the Beach Pump Station is the result of a Special Use Permit issued by the USFS and that the Authority has utilized such access since prior to 1969.

Mr. Anderson explained that NTCD wishes to improve Burke Creek and that the Authority has been cooperating in those plans, but as the recent flooding at the Beach Pump Station showed, it is very important that the Authority have adequate access to the pump station. Mr. Anderson

indicated that he and Authority staff were seeking the Board's input about the importance of maintaining adequate access to the Beach Pump Station.

In meeting with representatives of the USFS, Mr. Anderson indicated that the USFS District Ranger has been very professional and appears to understand the importance of the Authority maintaining its access from the south. Additionally, Mr. Anderson stated that the USFS understands that it is not likely that the planned improvements to Burke Creek can be completed this year.

Mr. Hopkins reported that the Authority has spent more than 300 man hours in making repairs to damage at the Nevada Beach Campground that was caused this winter, in part, as a result of the Authority having to access the Beach Pump Station from the Campground this winter. Mr. Hopkins explained that the Authority voluntarily agreed to make these repairs at the request of the USFS, but that it was not desirable or feasible to only have access to the Beach Pump Station through the Campground.

Based on the importance of the Beach Pump Station and its proximity to Lake Tahoe, Mr. Hopkins and Mr. Anderson recommended that the Board deny the request that the Authority abandon the historic access from the south. Mr. Anderson added that he appreciates the environmental benefits of improving Burke Creek, but that such improvement should not prohibit or restrict the Authority's access to the Beach Pump Station.

Mike Bradford added that it was important to retain the historic access from the south for fire and emergency services purposes.

Chairman McLaughlin expressed his appreciation for the improvement to Burke Creek, but agreed that such improvements must not restrict the Authority's access to the Beach Pump Station. Chairman McLaughlin indicated his willingness to consider Burke Creek improvement options that do not restrict the Authority's access. Following a discussion among the Trustees a consensus was reached for the Authority to work with the USFS and the NTCD on the Burke Creek improvements so long as the Authority's access to the Beach Pump Station from the south is maintained.

Chairman McLaughlin opened the floor to public comment regarding the matter. Mr. Bradford stressed that access to the Beach Pump Station needs to be maintained not just for the Authority but also for the USFS and the local fire professionals as well.

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 Authority staff have been working with NV Energy to apply an agricultural rate for the Authority's effluent export pumping. Mr. Hopkins explained that because the exported effluent is utilized for agricultural irrigation, it is appropriate that the agricultural rate be applied.

Mr. Hopkins indicated that the Mechanical Building Re-Roofing project is progressing with some weather delays, and that the first progress payment in the amount of $161,000.00 was recently made to the contractor.

Mr. Hopkins stated that the Authority is working with the Nevada Department of Transportation (NDOT) to modify and adjust Authority manholes as part of NDOT's repaving of Highway 50 form the state line to Spooner Summit.

Mr. Hopkins reported that as of June 1, 2023, NV Energy is changing its Time of Use (TOU) criteria and that the change will result in the elimination of the mid-peak charges. Because of this, the Authority is in the process of adjusting its system operations in order to minimize electrical costs by operating equipment during off-peak periods as much as possible.

With regard to the Tahoe Beach Club (TBC), Mr. Hopkins indicated that the developer approached the Authority about discharging water from the TBC construction site to the Authority's sewer. Mr. Hopkins stated that, based on pre-testing of the water, TBC has installed a pre-treatment plant on-site that will filter the water before it is discharged to the Authority's system.

As discussed earlier, Mr. Hopkins reported that the Authority has voluntarily completed repairs requested by the USFS at the Nevada Beach Campground. Mr. Hopkins expressed his appreciation for how quickly Authority staff completed the repairs.

Chairman McLaughlin 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 May 16, 2023, briefly summarizing various issues that R.O. Anderson Engineering has been involved with on behalf of the Authority. The May 16, 2023 correspondence is incorporated in these minutes by this reference.

Mr. Anderson reported that the re-roofing of the mechanical building was progressing and was scheduled to be completed prior to Memorial Day.

Mr. Anderson indicated that sewer flows for the year are up when compared to last year and that much of that increase is likely attributed to the flooding that took place at the Beach Pump Station on May 10th.

With regard to the Tahoe Beach Club, Mr. Anderson stated that the Phase 2 final map, consisting of six buildings, was recently submitted for review.

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

ATTORNEY'S REPORT:

A. Discussion and Possible execution of Amended and Restated Agreement between the Authority and Elk Point Sanitation District.

The Authority's legal counsel, Jim Cavilia, reported that the Amended and Restated Agreement that he prepared between Elk Point Sanitation District (EPSD) and the Authority had been reviewed and apparently approved, by the EPSD Board, but the Authority had not yet received a signed copy of the agreement. Mr. Cavilia recommended that the Board approve the Amended and Restated Agreement as written contingent upon receiving an executed copy of the agreement from EPSD.

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

Following a brief discussion among the Trustees, **it was moved by Trustee Huckbody, seconded by Trustee Rice and carried unanimously (3-0) that the Amended and Restated Agreement with EPSD be approved as presented contingent upon receipt of an executed copy of the Agreement from EPSD.**

AUTHORITY CONTROLLER'S REPORT:

A. General Status Report

Ms. East-Janicki reported that the Authority's operating expenses are approximately 6.35% under budget through March, mainly as the result of lower payroll expenses. Ms. East-Janicki also reported that it would likely be necessary to augment the budget in upcoming months, not to increase the total budget, but rather to move expenses among various line items.

Ms. East-Janicki indicated that she anticipates receiving the salary survey being conducted by Public Sector Personnel Consultants sometime in June.

With regard to the recent increase in sewage flows, Ms. East-Janicki stated that it was likely the result of inflow and infiltration.

Chairman McLaughlin 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 $14.9 million invested. Ms. East-Janicki indicated that the Authority recently acquired two Certificates of Deposit (CDs), one for one year at the rate of 5.15% and another for 18 months at 5.05%. Ms. East-Janicki provided the Board with a list of the Authority's CDs.

Ms. East-Janicki indicated that not more than $245,000 is held in any single FDIC insured bank and that approximately $11 million is held in the Local Government Investment Pool and currently earning 3.93%.

Chairman McLaughlin 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.

The claims were signed off on by Chairman McLaughlin.

Chairman McLaughlin 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 Huckbody stated that Tahoe Douglas District (TDD) is considering an adjustment in residential rates in conjunction with consideration of the annual budget at an upcoming meeting. Trustee Huckbody also indicated that TDD was interested in the results of the salary survey that the Authority is having prepared.

Trustee Rice reported that Douglas County is currently considering revisions to the County's Vacation Home Rental ordinance. Trustee Rice also reported that work on the Tahoe South Events Center (TSEC) is continuing with the grand opening being planned for September 2023.

Trustee McLaughlin reported that, like the TSEC, a delay in the delivery of a needed switchgear was causing a delay in completion of the Villas at Edgewood. Trustee McLaughlin indicated that Douglas County funding for the micro-transit project has still not been approved. Finally, Trustee McLaughlin stated that after a rough winter, the business community was looking forward to a very good summer at Tahoe.

Chairman McLaughlin 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 10:50 a.m.

_____

APPROVED

_____

4860-3621-6682, v. 1

Meeting Date: June 21st, 2023

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Staff Report

Subject / Title:

Authority Manager's Monthly Report – June 2023
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 participated in a meeting with representatives of KGID's Engineering staff to discuss options related to upgrading their Market Street Pump Station. This station discharges directly to the Treatment Plant. KGID is investigating three potential projects: 1) Rehabilitating the existing pump station in its present location, 2) Relocating the pump station to a new site south of Kingsbury Grade, or 3) Abandoning the pump station entirely and flowing direct via gravity line to the DCLTSA Beach Pump Station. The work is all very preliminary at this point, but we let KGID staff know that if option 3 is desired, DCLTSA would have to have the collection and pump station capacity analyzed and approved by our Engineer, R.O. Anderson, prior to any approval.
2. Two meetings have been held between the U.S. Forest Service, the Nevada Tahoe Conservation District and DCLTSA. Discussions involved upgrading or relocating the south access road to the Beach Pump Station via the Tahoe Beach Club. The meetings have been productive and collaborative. The group is close to an agreement on the preferred location, subject to approval of the Tahoe Beach Club to grant easement access to a new entry point on TBC property. The USFS and NTCD would like some cost sharing participation from DCLTSA, likely covering the cost of asphalt and road base. NTCD and USFS have provided our engineer R.O. Anderson with points-of-contact with various government agencies that may have grant money available to cover the requested DCLTSA participatory costs. Further detail may be provided by Mr. Anderson is desired.
3. Work is continuing to identify Authority manholes and other infrastructure that will need to be raised to grade when the NDOT project to resurface Highway 50 occurs. The cost to do the work will be borne by the Sewer Authority as our facilities exist in the NDOT right-of-way.

4. Plan review work related to Tahoe Beach Club Phase 2 is ongoing.

5. Plan review for the Edgewood Cart Barn Project has been completed by our Engineer and has been submitted back to Edgewood. Comments are minimal in scope. Details may be provided by Mr. Anderson.

6. DCLTSA staff has been working with NV Energy, VM West and Wasatch Electric to negotiate for pavement repair work necessitated by damage to our driveway during the heavy logging operations that occurred in 2022. Discussions have been productive, and solicitations for cost quotes from several contractors have been sent to representatives of NV Energy. We will keep you all appraised of the progress of the negotiations.

7. The Mechanical Building Re-roofing Project is substantially complete. Minor clean up of the worksite is underway currently.

8. 95% design drawings for the Kahle Drive Complete Street Project have been submitted to our engineer for review. Comments on the plans are due no later than June 23, 2023.

9. Aerzen Co., manufacturers of our new hybrid blowers in the Treatment Plant have completed work, with the help of DCLTSA IT / SCADA specialist Eric Heffernon, to get the blowers to reset and restart automatically on loss of utility power events. The work was a success and was completed just ahead of the major thunderstorm events that caused power outages 3 times over the weekend at the plant. The Authority will no longer have to scramble staff to restart the blowers manually, saving overtime callouts and risks of plant process upsets due to low dissolved oxygen levels in the future.

CONTROLLER'S GENERAL STATUS REPORT

June 21, 2023

- There is a Budget to Actual spreadsheet in the Board packet that shows operating expenses through April were 5.15% under budget. As before, most of that underage comes from the Salaries and Benefits category.

- Public Sector Personnel Consultants has done a preliminary comparison with like agencies but had not included two new job positions that had been created since the last study, or figured in the combination Wastewater Operator/Maintenance Mechanic job description. The survey will be ready for Board review in August, as we don't normally have a July meeting.

- The GASB 75 actuarial report has been completed by Macleod Watts. This determines the OPEB (Other Post-Employment Benefits) liability listed on our financials. This year, because the bond discount rate went up, our liability decreased by more than $191,000. Our OPEB expense also decreased from $22,000 last year to a negative $66,000 this year. Like the PERS expense determined in preparation for year - end financials, the OPEB expense is not tied to actual expenses or cash flows but is instead determined by a yearly actuarial study.

- Alan Reed, our Pool/Pact insurance agent, delivered our insurance package for the next year. I have copies of that for Board review on the table. The premium increased by 10.08% to $104, 441, partly from increased property covered (the new Plant Upgrades Project equipment), but also because carriers are experiencing much higher costs to rebuild damaged structures. This insurance package includes

comprehensive property damage and liability coverage, cybersecurity risk and pollution liability.

- Summit Plumbing is scheduled to finish the In-Authority sewer line camera assessment at the end of this month. This was delayed by the early snow and late snow-melt but it's almost finished so we can send the data off to HDR to do a risk and priority assessment for repairing and replacing lines.

- Two auditors from Eide Bailly will be here for their planning session on Wednesday, June 28. The formal audit will begin sometime in early September.

- The Event Center has submitted paperwork detailing their final fixture counts and we will be scheduling an inspection walk-through in the next week or so.

- The Authority's Accounts Receivable balance for In-Authority accounts is under $5,500. Many of our customers pay their accounts ahead of time, as evidenced by the fact the Authority has 5 liens in place for $13,652. Ying and I will be sending out the first quarter billings for the next fiscal year on June 30.

- Through May this year, overall influent flows are up 13.4% from the same period in 2022. As discussed before this is likely from snow-melt infiltration, as In-Authority commercial flows are still down 20% from 2022.

Budget Augmentation

- Last month I told the Board I would be augmenting the current fiscal year's budget to move money between line items but not to increase the total operating expenses. However, given the July through April Budget to Actual figure of just 5% over budget, and the fact that

there are some large bills outstanding, including the one from Summit Plumbing which could be $90,000 or more for the line camera assessment, in an abundance of caution, I have added $100,000 to the bottom line expenses. This does not in any way affect the Authority's spending, as it relates to the expenses incurred for the year ending in less than 2 weeks. It is an administrative procedure only to make sure we comply with Nevada Administrative Code 354.481 which states:

Expenses charged to an enterprise or internal service fund in excess of the original budget appropriation therefor are allowable … and are not a violation if:

1. *The expenses do not cause a deficit in the equity balance of the fund; and*

2. *The budget is adjusted in a manner provided by law.*

The Department of Taxation doesn't get concerned with line items or bottom-line operating expenses that are less than 10% over the original budget but it's important to stay on the right side of the statute in case the auditors decide to focus on that this year.

Therefore, as shown on the Budget Augmentation worksheet in your packet, I moved money from Salaries and Benefits, Legal and Accounting, and Chemicals and Supplies to supplement particularly the Utilities (Gas and Electricity), Repairs and Maintenance (for the camera assessment), and Fuels and Lubricants category. In doing so, I added an overall $100,000 as a contingency. As I noted before, this does not affect any real money spent.

The Budget Schedules 19 and 20 which I will send to the Department of Taxation are also included in your packet with the amounts that were changed highlighted in yellow. Schedule 19 shows that we will still have an operating gain, but Schedule 20 shows that our cash flow balance will decrease from last year, because we have invested $2,205,000 this year in CD's which are not cash equivalents.

I would ask the Board to adopt the Augmentation of the Fiscal Year 2022-2023 as presented.

Investment Report

The Authority's investments total more than $14.94 million. The only change since the last Board meeting is the addition of interest. LGIP paid 4.25% last month on $11,159,000 invested. The CD balance is still at $2,940,000 with an average interest rate of 4.29%. The LGIP money is entirely liquid.

Claims and Check Register

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

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

JULY - APRIL 2022-2023 BUDGET VS. ACTUAL

	APRIL	Budgeted	Variance	Comments
Salaries	$ 971,964.41	$ 1,008,067.50	$ 36,103.09	
OT/Callback	$ 48,559.41	$ 29,234.17	$ (19,325.24)	Snow Removal!
Holiday	$ 2,104.70	$ 18,031.67	$ 15,926.97	10 Holidays of 11
NTD			$ -	
Longevity	$ 1,880.00	$ 1,880.00	$ -	Paid Yearly - December
Stand-By Pay	$ 14,888.60	$ 13,303.33	$ (1,585.27)	Standby Hours Added
Health Insurance	$ 240,167.28	$ 274,835.00	$ 34,667.72	
State Retirement (PERS)	$ 272,150.36	$ 304,324.17	$ 32,173.81	
SIIS (Workers Comp)	$ 18,106.67	$ 39,864.17	$ 21,757.50	Lower Increase than Budgeted
Medicare Tax	$ 15,141.37	$ 15,518.33	$ 376.96	
Unemployment Insurance	$ 48.00	$ 9,750.00	$ 9,702.00	Annual EMRB Fee/ No one on Unemployment
Contract Svcs		$ -	$ -	
OPEB Expense	$ 25,000.00	$ 25,000.00	$ -	Estimate
Salaries/Benefits	**$ 1,610,010.80**	**$ 1,739,808.33**	**$ 129,797.54**	
Electric Power	$ 266,499.79	$ 198,125.00	$ (68,374.79)	Rate Increased
Electric Power - BPS	$ 17,205.96	$ 12,500.00	$ (4,705.96)	"
Electric Power - MPS	$ 67,194.36	$ 52,916.67	$ (14,277.69)	"

JULY - APRIL 2022-2023 BUDGET VS. ACTUAL

	APRIL	Budgeted	Variance	Comments
Natural Gas	$ 12,024.11	$ 8,333.33	$ (3,690.78)	Highest Use Time of Year
Natural Gas - BPS	$ 1,280.71	$ 1,000.00	$ (280.71)	"
Natural Gas - MPS	$ 270.25	$ 304.17	$ 33.92	"
Water	$ 9,489.77	$ 10,333.33	$ 843.56	
Water - BPS	$ 2,760.87	$ 3,333.33	$ 572.46	
Water - MPS	$ 112.23	$ 8,416.67	$ 8,304.44	Fully installed Mechanical Seals
Solid Waste Removal	$ 5,749.98	$ 4,879.17	$ (870.81)	Grit from Headworks
Utilities	**$ 382,588.03**	**$ 300,141.67**	**$ (82,446.36)**	
Chemicals	$ 70,634.63	$ 83,750.00	$ 13,115.37	
Lab Supplies	$ 6,377.13	$ 6,458.33	$ 81.20	
Supplies		$ -	$ -	
Chemicals/Supplies	**$ 77,011.76**	**$ 90,208.33**	**$ 13,196.57**	
Legal Services	$ 35,560.00	$ 33,333.33	$ (2,226.67)	
Accounting	$ 46,439.18	$ 51,083.33	$ 4,644.15	
Legal/Accounting	**$ 81,999.18**	**$ 84,416.67**	**$ 2,417.49**	

JULY - APRIL 2022-2023 BUDGET VS. ACTUAL

	APRIL	Budgeted	Variance	Comments
Engineering	$ 52,957.50	$ 41,666.67	$ (11,290.83)	Estimated - No March or April Bills Yet
Engineering - BPS	$ -		$ -	
Engineering - MPS	$ -		$ -	
Engineering - In-District	$ -		$ -	
Consulting	$ 1,000.00	$ 20,000.00	$ 19,000.00	JNA for Debt Management Report
Engineering/Consulting	**$ 53,957.50**	**$ 61,666.67**	**$ 7,709.17**	
Maintenance Export Line	$ -	$ 7,916.67	$ 7,916.67	
Maintenance Collection System	$ 53,242.50	$ 108,750.00	$ 55,507.50	No bill yet for camera assessment.
Repairs Collection System	$ 9,455.24	$ 1,250.00	$ (8,205.24)	Manhole Lids & Clean-out
Computer/Network Infrastructure	$ 4,134.34	$ 1,666.67	$ (2,467.67)	SCADA Printer & Server Hard Drives
Annual Software Licenses	$ 21,380.99	$ 20,416.67	$ (964.32)	Incl. ann pmt for erPortal
SCADA Support	$ -	$ 15,000.00	$ 15,000.00	
Repairs - Vehicles	$ 15,051.18	$ 4,208.33	$ (10,842.85)	Winter tires on 4 trucks/ Underbudgeted
Repairs - Mechanical	$ 39,796.80	$ 30,833.33	$ (8,963.47)	Cartridge Seals - Export Pumps & EP Check Valve
Repairs - Mechanical BPS	$ 3,246.02	$ 4,166.67	$ 920.65	
Repairs - Mechanical MPS	$ 19,758.92	$ 5,000.00	$ (14,758.92)	Impeller & Shaft Repairs/ Pump Bearings

JULY - APRIL 2022-2023 BUDGET VS. ACTUAL

	APRIL	Budgeted	Variance	Comments
Emergency Repairs	$ 1,737.03	$ -	$ (1,737.03)	
Repairs Bldg & Grounds	$ 5,038.89	$ 6,500.00	$ 1,461.11	
Repairs Bldg & Grounds - BPS	$ -	$ 833.33	$ 833.33	
Repairs Bldg & Grounds - MPS	$ -	$ -	$ -	
Repairs Heating	$ 941.77	$ 687.50	$ (254.27)	
Repairs Heating	$ -	$ 833.33	$ 833.33	
Repairs Heating	$ -	$ -	$ -	
Repairs Electrical	$ 8,015.60	$ 6,395.83	$ (1,619.77)	
Repairs Electrical	$ 929.92	$ 833.33	$ (96.59)	
Repairs Electrical	$ -	$ 416.67	$ 416.67	
Repairs Instruments	$ 10,929.00	$ 8,333.33	$ (2,595.67)	Annual SmartCover Warranty
Equipment Rental	$ -	$ 2,500.00	$ 2,500.00	
Maintenance Supplies	$ 14,513.24	$ 10,916.67	$ (3,596.57)	Stainless Steel Pipe Fittings - In House Projects
Safety	$ 5,930.08	$ 8,333.33	$ 2,403.25	
Odor Control System Maintenance	$ -	$ 7,500.00	$ 7,500.00	
Repairs/Maintenance	**$ 214,101.52**	**$ 253,291.67**	**$ 39,190.14**	

JULY - APRIL 2022-2023 BUDGET VS. ACTUAL

	APRIL	Budgeted	Variance	Comments
Casualty Insurance	$ 79,061.60	$ 90,346.67	$ 11,285.07	
Pollution Liability Insurance	$ -	$ -	$ -	
Insurance	**$ 79,061.60**	**$ 90,346.67**	**$ 11,285.07**	
Telephone	$ 14,252.43	$ 16,250.00	$ 1,997.57	
Telephone	$ 343.39	$ 333.33	$ (10.06)	
Telephone	$ -	$ -	$ -	
Small Tools & Equipment	$ 8,754.39	$ 8,770.83	$ 16.44	
Laundry and Linen	$ 1,146.28	$ 2,916.67	$ 1,770.39	
Forest Svc. Fee	$ 378.87	$ 416.67	$ 37.80	
Training, Dues & Subscriptions	$ 5,997.82	$ 4,166.67	$ (1,831.15)	Incl. DM Utility Conference
Office Expenses	$ 6,422.93	$ 7,500.00	$ 1,077.07	
Travel	$ -	$ -	$ -	
Sample Testing	$ 40,707.67	$ 58,937.50	$ 18,229.83	
Operating Lease	$ -	$ -	$ -	
Biosolids Disposal	$ 39,554.64	$ 48,625.00	$ 9,070.36	
Underground Service Alert	$ 594.13	$ 416.67	$ (177.46)	Ann. Membership Fee

JULY - APRIL 2022-2023 BUDGET VS. ACTUAL

	APRIL	Budgeted	Variance	Comments
Permit Fees	$ 9,589.18	$ 10,208.33	$ 619.15	Most Paid at Beginning of Year
Misc Exp and Bank Fees	$ 7,666.67	$ 7,666.67	$ (0.00)	
Other Operating Expenses	**$ 135,408.40**	**$ 166,208.33**	**$ 30,799.94**	
Fuels and Lubricants	$ 29,643.13	$ 22,383.33	$ (7,259.80)	Diesel Fuel - Power Outages/ Gas Prices
Fuels & Lubricants	**$ 29,643.13**	**$ 22,383.33**	**$ (7,259.80)**	
Total Operating Expenses July - APRIL	**$ 2,663,781.92**	**$ 2,808,471.67**	**$ 144,689.75**	
			5.15%	

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BUDGET AUGMENTATION

ACCOUNT NUMBER	DESCRIPTION	FINAL 2022-2023 BUDGET	PAID & EXPECTED THRU JUNE 30	CHANGE TO AUGMENT	ADJUSTED BUDGET 22/23	% ADJ EXPENDED	**AUGMENTED** BUDGET 22/23	DIFFERENCE % +/-
SALARIES & BENEFITS								
401.11	BASE SALARIES	1,209,681	1,165,722	-35,000	1,174,681	99.2%	1,174,681	
403/404.11	OVERTIME	35,081	55,367	30,000	65,081	85.1%	65,081	
405.11	HOLIDAY	21,638	2,296	-15,000	6,638	34.6%	2,638	
407.11	NTD	0			0	0.0%	0	
408.11	STAND-BY PAY	15,964	17,913	3,000	18,964	94.5%	17,964	
409.11	LONGEVITY	1,880	1,880		1,880	100.0%	1,880	
413.11	HEALTH INSURANCE	329,802	289,200	-35,000	294,802	98.1%	289,802	
415.11	STATE RETIREMENT	365,189	299,684	-60,000	305,189	98.2%	305,189	
416.11	OPEB EXPENSE	30,000	-66,264	-95,000	-65,000	101.9%	-65,000	
417.11	SIIS	47,837	24,444	-20,000	27,837	87.8%	27,837	
418.11	MEDICARE TAX	18,622	17,872		18,622	96.0%	18,622	
419.11	UNEMPLOYMENT INS	11,700	48	-11,500	200	0.0%	200	
496.11	CONTRACT SVCS.	0	0		0	0.0%		
TOTAL SALARIES & BENEFITS		2,087,394	1,808,162	-238,500	1,848,894	97.8%	1,838,894	-11.90%
POWER & UTILTIES								
421.11/421.14	ELECTRIC POWER - PLANT/EFS	237,750	351,169	140,000	377,750	93%	377,750	
421.12	ELECTRIC POWER - BPS	15,000	23,019	9,000	24,000	96%	24,000	
421.13	ELECTRIC POWER - MPS	63,500	88,656	30,000	93,500	95%	93,500	
421.14	INCLUDED W/421.11							
	TOTAL ELECTRIC POWER	316,250	462,844	179,000	495,250	93%	495,250	
423.11	NATURAL GAS - PLANT	10,000	14,588	5,000	15,000	97%	15,000	
423.12	NATURAL GAS - BPS	1,200	1,549	400	1,600	97%	1,600	
423.13	NATURAL GAS - MPS	365	329		365	90%	365	
	TOTAL NATURAL GAS	11,565	16,467	5,400	16,965	97%	16,965	
425.11	WATER - PLANT	12,400	11,862		12,400	96%	12,400	
425.12	WATER - BPS	4,000	3,451	-500	3,500	99%	3,500	
425.13	WATER - MPS	10,100	155	-9,450	650	24%	650	
	TOTAL WATER	26,500	15,469	-9,950	16,550	93%	16,550	

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BUDGET AUGMENTATION

ACCOUNT NUMBER	DESCRIPTION	FINAL 2022-2023 BUDGET	PAID & EXPECTED THRU JUNE 30	CHANGE TO AUGMENT	ADJUSTED BUDGET 22/23	% ADJ EXPENDED	**AUGMENTED** BUDGET 22/23	DIFFERENCE % +/-
483.11	SOLID WASTE REMOVAL	5,855	7,187	2,000	7,855	92%	7,855	
TOTAL POWER & UTILITIES		360,170	501,967	176,450	536,620	94%	536,620	48.99%
REPAIRS & MAINTENANCE								
430.11	MAINT. - EXPORT LINE	9,500			9,500	0%	9,500	
430.19	MAINT. - COLLEC. SYSTEM	130,500	158,000	50,000	180,500	88%	180,500	
431.19	REPAIR - COLLEC. SYSTEM	1,500	11,819	15,000	16,500	72%	16,500	
431/432.11	MAINT/REPAIR - COMPUTERS	2,000	5,168	7,500	9,500	54%	9,500	
434.11	SCADA SUPPORT	18,000	0	0	18,000	0%	18,000	
436.11	REPAIR - TRUCK & AUTO	5,050	18,528	14,000	19,050	97%	19,050	
	TOTAL MAINTENANCE	166,550	193,515	86,500	253,050	76%	253,050	
440.11	REPAIR MECHANICAL - PLT/ESF	37,000	59,246	30,000	67,000	88%	67,000	
440.12	REPAIR MECHANICAL - BPS	5,000	4,058	2,000	7,000	58%	7,000	
440.13	REPAIR MECHANICAL - MPS	6,000	23,711	18,000	24,000	99%	24,000	
440.14	INCLUDED W/440.11							
	TOTAL REPAIRS MECHANICAL	48,000	87,014	50,000	98,000	89%	98,000	
441.11	REPAIR BLDGS & GRND PLNT/ESF	7,800	5,681		7,800	73%	7,800	
441.12	REPAIR BLDGS & GRND BPS	1,000	0		1,000	0%	1,000	
441.13	REPAIR BLDGS & GRND MPS	0	0		0	0%	0	
441.14	INCLUDED W/441.11							
	TOTAL REPAIR BLDGS & GRND	8,800	5,681	0	8,800	65%	8,800	
442.11	REPAIR HEATING EQP PLNT/ESF	825	942	200	1,025	92%	1,025	
442.12	REPAIR HEATING EQP BPS	1,000	0		1,000	0%	1,000	
442.13	REPAIR HEATING EQP MPS	0	0		0	0%	0	
442.14	INCLUDED W/442.11							
	TOTAL REPAIR HEATING EQP	1,825	942	200	2,025	47%	2,025	

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BUDGET AUGMENTATION

ACCOUNT NUMBER	DESCRIPTION	FINAL 2022-2023 BUDGET	PAID & EXPECTED THRU JUNE 30	CHANGE TO AUGMENT	ADJUSTED BUDGET 22/23	% ADJ EXPENDED	**AUGMENTED** BUDGET 22/23	DIFFERENCE % +/-
443.11	REPAIR ELECTRICAL PLANT/ESF	7,675	10,219	5,000	12,675	81%	12,675	
443.12	REPAIR ELECTRICAL BPS	1,000	1,116	500	1,500	74%	1,500	
443.13	REPAIR ELECTRICAL MPS	500	0		500	0%	500	
443.14	INCLUDED W/443.11							
	TOTAL ELECTRICAL REPAIR	9,175	11,335	5,500	14,675	77%	14,675	
444.11	REPAIR INST & METER PLNT/ESF	10,000	10,929	1,000	11,000	99%	11,000	
444.12	REPAIR INST & METER BPS	0	0		0	0%	0	
444.13	REPAIR INST & METER MPS	0	0		0	0%	0	
444.14	INCLUDED W/444.11							
	TOTAL REPAIR INST & METER	10,000	10,929	1,000	11,000	99%	11,000	
441.3	EMERGENCY REPAIRS	0	19,000	25,000	25,000	0%	19,000	
		0			0	0%		
	TOTAL REPAIRS EMERGENCY	0	19,000	25,000	25,000	0%	25,000	
447.11	EQUIPMENT RENTAL	3,000			3,000	0%	3,000	
449.11	MAINT/MECH SUPPLIES	13,100	17,758	6,000	19,100	93%	19,100	
487.11	SAFETY EQUIPMENT	10,000	7,908		10,000	79%	10,000	
		0			0	0%		
	TOTAL SUPPLIES	26,100	25,666	6,000	32,100	80%	32,100	
	TOTAL REPAIR, MAINTENANCE & SUPPLIES	270,450	354,082	174,200	444,650	80%	444,650	64%

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BUDGET AUGMENTATION

ACCOUNT NUMBER	DESCRIPTION	FINAL 2022-2023 BUDGET	PAID & EXPECTED THRU JUNE 30	CHANGE TO AUGMENT	ADJUSTED BUDGET 22/23	% ADJ EXPENDED	**AUGMENTED** BUDGET 22/23	DIFFERENCE % +/-
ENGINEERING & CONSULTING								
450.11	ENGINEERING PLANT/ESF	50,000	49,436	5,000	55,000	90%	55,000	
450.12	ENGINEERING BPS	0	0		0	0%	0	
450.13	ENGINEERING MPS	0	0		0	0%	0	
450.14	INCLUDED W/450.11	0	0		0	0%	0	
450.19	ENGINEERING ID	0	0		0	0%	0	
	TOTAL ENGINEERS	50,000	49,436	5,000	55,000	90%	55,000	
458.11	CONSULTING	24,000	6,000	-18,000	6,000	100%	6,000	
TOTAL ENGINEERING & CONSULTING		74,000	55,436	-13,000	61,000	91%	61,000	-17.57%
LEGAL & ACCOUNTING								
460.11	LEGAL - PLANT	40,000	44,450	7,000	47,000	95%	47,000	
460.19	LEGAL - IN DISTRICT	0			0	0%	0	
462.11	ACCOUNTING	61,300	47,440	-10,000	51,300	92%	51,300	
TOTAL LEGAL & ACCOUNTING		101,300	91,890	-3,000	98,300	93%	98,300	-3%
CHEMICALS & SUPPLIES								
433.11	SUPPLIES	0	0		0	0%	0	
470.11	CHEMICALS	100,500	88,293	-10,000	90,500	98%	90,500	
470.12	CHEMICALS	0	0		0	0%	0	
470.13	CHEMICALS	0	0		0	0%	0	
471.11	LABORATORY SUPPLIES	7,750	7,971	1,000	8,750	91%	8,750	1,000
TOTAL CHEMICALS & SUPPLIES		108,250	96,265	-9,000	99,250	97%	99,250	-8.3%

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BUDGET AUGMENTATION

ACCOUNT NUMBER	DESCRIPTION	FINAL 2022-2023 BUDGET	PAID & EXPECTED THRU JUNE 30	CHANGE TO AUGMENT	ADJUSTED BUDGET 22/23	% ADJ EXPENDED	**AUGMENTED** BUDGET 22/23	DIFFERENCE % +/-
FUELS & LUBRICANTS								
476.11	FUELS & LUBRICANTS PLANT	26,860	38,075	13,300	40,160	95%	40,160	13,300
476.12	FUELS & LUBRICANTS BPS	0	0		0	0%	0	
476.13	FUELS & LUBRICANTS MPS	0	0		0	0%	0	
TOTAL FUELS & LUBRICANTS		26,860	38,075	13,300	40,160	95%	40,160	49.5%
INSURANCE & OTHER								
427.11	TELEPHONE PLANT	19,500	18,843		19,500	97%	19,500	0
427.12	TELEPHONE BPS	400	446	50	450	99%	450	50
427.13	TELEPHONE MPS	0	0	0	0	0%	0	0
427.14	INCLUDED W/427.11	0					0	0
435.11	SMALL TOOLS & EQUIPMENT	10,525	12,998	3,000	13,525	96%	13,525	3,000
466.11	CASUALITY INSURANCE	108,416	94,874	-10,000	98,416	96%	98,416	-10,000
467.11	PUB. OFFICIAL/EMP. BOND	0	0		0	0%	0	0
467.19	PUB. OFFICIAL BOND	0	0		0	0%	0	0
468.11	POLLUTION LIABILITY	0	0		0	0%	0	0
479.19	OFFICERS FEES	0	0		0	0%	0	0
480.19		0			0	0%	0	0
433.11	ANNUAL SOFTWARE LICENSES	24,500	26,726	3,000	27,500	97%	27,500	3,000
482.11	LAUNDRY & LINEN	3,500	1,376	-1,000	2,500	55%	2,500	
484.11	FOREST SERVICE FEE	0	0	0	0	0%	0	0
484.12	FOREST SERVICE FEE BPS	500	379		500	76%	500	0
485.11	TRAINING,DUES,& SUBSCRIP.	5,000	7,527	2,600	7,600	99%	7,600	2,600
486.11	OFFICE EXPENSE	9,000	8,373		9,000	93%	9,000	0
488.11	TRAVEL	0	0		0	0%	0	0
489.11	SLUDGE DISPOSAL	0	0		0	0%	0	0
490.11	SAMPLE TESTING	70,725	50,205	-7,000	63,725	79%	63,725	-7,000
491.11	ODOR CONTOL SYS MAINT/PLT	14,000	20,000	15,000	29,000	69%	29,000	15,000
491.12	ODOR CONTOL SYS MAINT/BPS	0	0		0	0%	0	0
491.13	ODOR CONTOL SYS MAINT/MPS	0	0		0	0%	0	0
493.11	BIOSOLIDS DISPOSAL	58,350	50,265		58,350	86%	58,350	0

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BUDGET AUGMENTATION

ACCOUNT NUMBER	DESCRIPTION	FINAL 2022-2023 BUDGET	PAID & EXPECTED THRU JUNE 30	CHANGE TO AUGMENT	ADJUSTED BUDGET 22/23	% ADJ EXPENDED	**AUGMENTED** BUDGET 22/23	DIFFERENCE % +/-
494.11	OPERATING LEASE - PLANT	0	0		0	0%	0	0
494.12	OPERATING LEASE - PLANT	0	0		0	0%	0	0
494.13	OPERATING LEASE - PLANT	0	0		0	0%	0	0
495.11	UNDERGROUND SERVICE ALERT	500	594	100	600	99%	600	100
496.11		0					0	0
497.11	PERMIT FEES	12,250	9,589	-2,000	10,250	94%	10,250	-2,000
480.11 & 499.11	BANK CHARGES/MISCELLANEOUS	4,200	0	-4,200	0	0%	0	-4,200
499.12	MISCELLANEOUS BPS	0	0		0	0%	0	
499.13	MISCELLANEOUS MPS	0	0		0	0%	0	
	CONTINGENCY	0	0		0	0%	0	
TOTAL OTHER		341,366	302,197	-450	340,916	89%	340,916	-0.13%
TOTAL ALL EXPENSE CATEGORIES:		3,369,790	3,248,073	100,000	3,469,790	94%	3,459,790	2.67%
CAPITAL OUTLAY		100,000			100,000	0%	100,000	
TOTAL O & M BUDGET		3,469,790	3,248,073	100,000	3,569,790	91%	3,559,790	2.59%

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) BUDGET YEAR ENDING 06/30/23 FINAL APPROVED	(4) BUDGET YEAR ENDING 06/30/23 AUGMENTED APPROVED
OPERATING REVENUE				
Sewer Fees	**2,461,266**	**2,321,164**	**2,713,360**	**2,713,360**
Contracts - Other Districts	**2,683,512**	**2,985,067**	**3,006,429**	**3,006,429**
Other Fees	**87,398**	**17,530**	**13,000**	**13,000**
Total Operating Revenue	**5,232,176**	**5,323,761**	**5,732,788**	**5,732,789**
OPERATING EXPENSE				
Salaries, Benefits	**1,839,669**	**2,099,335**	**2,087,392**	**1,838,894**
Utilities	**308,427**	**368,170**	**360,170**	**536,620**
Chemicals, Supplies	**71,214**	**108,250**	**108,250**	**99,250**
Legal, Accounting	**86,366**	**103,350**	**101,300**	**98,300**
Engineering and Consulting	**76,284**	**74,000**	**74,000**	**61,000**
Repairs and Maintenance	**242,047**	**334,975**	**270,450**	**444,650**
Insurance, Other	**258,986**	**338,075**	**341,366**	**340,916**
Fuels, Lubricants	**12,460**	**22,860**	**26,860**	**40,160**
Depreciation/Amortization	**1,812,878**	**1,880,000**	**2,235,735**	**2,235,735**
Total Operating Expense	**4,708,331**	**5,329,015**	**5,605,523**	**5,695,525**
Operating Income or (Loss)	**523,845**	**(5,254)**	**127,265**	**37,264**
NONOPERATING REVENUES				
Interest Earned	**68,407**	**21,500**	**21,100**	**250,000**
Property Taxes	**0**	**0**	**0**	**0**
Consolidated Tax	**137,984**	**137,984**	**137,984**	**137,984**
Capacity Fees	**196,440**	**3,440**	**0**	**0**
Gain on Disposal of Assets		**6,000**	**0**	**0**
Federal Grant Funds	**0**	**0**	**0**	**0**
Total Nonoperating Revenues	**402,831**	**168,924**	**159,084**	**387,984**
NONOPERATING EXPENSES				
Interest on Bonds	**81,045**	**128,665**	**202,107**	**202,107**
Loss on Disposal Of Assets	**917,557**	**0**	**0**	**0**
Total Nonoperating Expenses	**998,602**	**128,665**	**202,107**	**202,107**
Net Income before Operating Transfers	**(71,926)**	**35,005**	**84,242**	**223,141**
Operating Transfers (Schedule T)				
In	**0**	**0**	**0**	**0**
Out	**0**	**0**	**0**	**0**
Net Operating Transfers	**0**	**0**	**0**	**0**
CHANGE IN NET POSITION	**(71,926)**	**35,005**	**84,242**	**223,141**

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 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) BUDGET YEAR ENDING 06/30/23 FINAL APPROVED	(4) BUDGET YEAR ENDING 06/30/23 AUGMENTED APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	5,272,437	5,323,761	5,732,788	5,732,789
Cash Payments to Suppliers	(879,532)	(1,349,680)	(1,282,396)	(1,620,896)
Cash Payments to Employees	(1,955,140)	(2,099,335)	(2,087,392)	(1,838,894)
Deposits Refundable				
a. Net cash provided by (or used for) operating activities	2,437,765	1,874,746	2,363,001	2,273,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
None	0	0	0	0
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction - Capital Assets	(5,862,011)	(5,000,194)	(1,690,000)	(1,000,000)
Consolidated Taxes	137,984	137,984	137,984	137,984
Cash From Settlement of Lawsuit	1,400,000	0	0	0
Cash Received for Capacity Fees	196,440	3,440	0	0
Debt Service Interest	(81,045)	(128,665)	(202,107)	(202,107)
Debt Service Principal	(115,899)	(119,533)	(569,626)	(569,626)
Issuance of Long-Term Debt	4,278,351	3,616,082	0	0
Debt Issuance Costs	0	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	(46,180)	(1,490,886)	(2,323,749)	(1,633,749)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	2,450,000	0	0	(2,205,000)
Interest on Investments	82,659	20,600	21,100	250,000
Purchase of Restricted Investments	(428,737)	(92,314)	0	
d. Net cash provided by (or used in) investing activities	2,103,922	(71,714)	21,100	(1,955,000)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,495,507	312,146	60,351	(1,315,750)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	8,770,526	13,266,033	13,628,179	13,628,179
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	13,266,033	13,578,179	13,688,530	12,312,429

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: ENTERPRISE FUND

Douglas County Lake Tahoe Sewer Auth.

AP Check Register (Current by Bank)

Check Dates: 5/17/2023 to 6/21/2023

Check No.	Date	Status*		Vendor ID	Payee Name	Amount
BANK ID: WFCHK - WELLS FARGO CHECKING						**101.1000**
10925	06/12/23	V	6/12/23	NICOLO	NIKOLAI NIKOLOV	($50.00)
**10950	06/12/23	V	6/12/23	LIBERT	LIBERTY UTILITIES	($38.81)
**11814	06/01/23	P		AL17	ALHAMBRA	$99.54
11815	06/01/23	P		BE15	BENTLY FAMILY LTD PARTNERSHIP	$416.36
11816	06/01/23	P		CA12	CARSON VALLEY OIL CO., INC.	$816.64
11817	06/01/23	P		BLAKE	CHARLES DAVID BLAKE	$601.98
11818	06/01/23	P		CH15	CHARTER COMMUNICATIONS	$274.95
11819	06/01/23	P		NA12	CHERYL NAFIE	$615.72
11820	06/01/23	P		CODALE	CODALE ELECTRIC SUPPLY	$500.44
11821	06/01/23	P		GI20	DOUGLAS GIBSON	$299.28
11822	06/01/23	P		FR01	FRONTIER	$48.94
11823	06/01/23	P		GR13	GRAINGER	$557.40
11824	06/01/23	P		HOMETO	HOMETOWN HEALTH	$18,629.23
11825	06/01/23	P		BOU11	BOULDER EXTERMINATORS, INC	$150.00
11826	06/01/23	P		PA13	JAMES PADILLA	$543.48
11827	06/01/23	P		PH12	JOHN PHILLIPS	$482.86
11828	06/01/23	P		LIBERT	LIBERTY UTILITIES	$36.07
11829	06/01/23	P		AGUILA	MANNY AGUILAR	$164.90
11830	06/01/23	P		MET11	METLIFE - GROUP BENEFITS	$1,991.82
11831	06/01/23	P		MOU02	MOUNTAIN ALARM	$159.00
11832	06/01/23	P		NE49	NEVADA NEWS GROUP	$319.13
11833	06/01/23	P		NV01	NV ENERGY	$45,205.03
11834	06/01/23	P		EA13	PAULA EAST-JANICKI	$746.11
11835	06/01/23	P		VAN1	RICK VAN HORN	$264.21
11836	06/01/23	P		RO12	ROUND HILL GENERAL IMP. DIST.	$21.93
11837	06/01/23	P		SIL4	SILVER STATE ANALYTICAL LAB	$1,820.00
11838	06/01/23	P		SILVER	SILVER STATE ELEVATOR CO	$750.00
11839	06/01/23	P		ST09	STANDARD INSURANCE COMPANY	$639.56
11840	06/01/23	P		AB01	SUMMIT FIRE & SECURITY, LLC	$530.00
11841	06/01/23	P		SU13	SUMMIT PLUMBING CO., LLC	$575.00
11842	06/01/23	P		TELED	TELEDYNE INSTRUMENTS, INC.	$906.76
11843	06/01/23	P		UNITED	UNITED RENTALS (NORTH AMERICA)	$2,368.72
11844	06/01/23	P		US12	USABLUEBOOK / HD SUPPLY, INC.	$786.46
11845	06/01/23	P		VI12	VISION SERVICE PLAN - (AT)	$286.96
11846	06/01/23	P		WE10	WEDCO RENO	$364.44
11847	06/01/23	P		WE18	WESTERN NEVADA SUPPLY CO.	$151.95
11848	06/15/23	P		AL01	ALLISON MACKENZIE, Ltd.	$5,250.00
11849	06/15/23	P		AUTO01	AUTOMATIONDIRECT.COM, INC.	$108.00
11850	06/15/23	P		BE15	BENTLY FAMILY LTD PARTNERSHIP	$622.72
11851	06/15/23	P		CA12	CARSON VALLEY OIL CO., INC.	$2,133.38
11852	06/15/23	P		CODALE	CODALE ELECTRIC SUPPLY	$622.69
11853	06/15/23	P		ENDR01	ENDRESS & HAUSER INC	$3,535.31
11854	06/15/23	P		FREDH	FRED HOWARD	$564.42
11855	06/15/23	P		GR13	GRAINGER	$146.71
11856	06/15/23	P		KI11	KINGSBURY GENERAL IMP. DIST.	$1,156.70
11857	06/15/23	P		ERPORT	LLUMIN, INC.	$2,100.00
11858	06/15/23	P		MACLEO	MACLEOD WATTS INC.	$2,100.00
11859	06/15/23	P		MC10	MCMASTER-CARR SUPPLY	$235.47
11860	06/15/23	P		UN18	Nova Geotechnical & Inspection	$6,000.00
11861	06/15/23	P		SIL4	SILVER STATE ANALYTICAL LAB	$1,028.00
11862	06/15/23	P		SO10	SOUTH TAHOE REFUSE, INC.	$583.10
11863	06/15/23	P		SO13	SOUTHWEST GAS	$733.64
11864	06/15/23	P		NE42	STATE OF NV. P.E.B.P.	$1,377.55
11865	06/15/23	P		SU13	SUMMIT PLUMBING CO., LLC	$7,674.36
11866	06/15/23	P		TA01	TAHOE BASIN CONTAINER SVC.,INC	$3,017.50
11867	06/15/23	P		US12	USABLUEBOOK / HD SUPPLY, INC.	$317.45

*** 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: 5/17/2023 to 6/21/2023

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
11868	06/15/23	P	VER	VERIZON	$316.28
11869	06/15/23	P	WARREN	WARREN W. REED INSURANCE, INC.	$104,440.51
11870	06/15/23	P	WE10	WEDCO RENO	$174.84
11871	06/15/23	P	WF01	WELLS FARGO	$1,917.29
11872	06/15/23	P	WE18	WESTERN NEVADA SUPPLY CO.	$197.20
				BANK WFCHK REGISTER TOTAL:	**$228,389.18**
				GRAND TOTAL :	**$228,389.18**

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**** Denotes broken check sequence.**

Douglas County Lake Tahoe Sewer Auth.

GL Entry Report - Batch Order

Year: All / Date: 5/17/2023 - 6/21/2023

Entry #	Date	Document	Job	Account	Description	Debits	Credits	Balance
BATCH: 8172	**JOURNAL: B**	**STATUS: Posted**	**PERIOD: 2023 - 12**	**CREATED: 06/05/23 by YHJ**				
144372	06/15/23			414.1100	MAY PERS CONTRIBS	$12,900.64	$0.00	$12,900.64
144373	06/15/23			415.1100	MAY PERS CONTRIBS	$12,900.64	$0.00	$25,801.28
144374	06/15/23			101.1000	MAY PERS CONTRIBS	$0.00	$25,801.28	$0.00
					BATCH 8,172 TOTALS:	**$25,801.28**	**$25,801.28**	**$0.00**
					TOTAL OF ALL JOURNAL(S):	**$25,801.28**	**$25,801.28**	