NOTICE OF SPECIAL MEETING OF

BOARD OF TRUSTEES OF

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

WEDNESDAY, JUNE 10, 2026

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 Special Meeting of the Board will be conducted on June 10, 2026, 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 Special 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/81515375629?pwd=ZAtam5brXMdgegXvKqm9b76jxMWQaB.1

Meeting ID: **815 1537 5629**

Passcode: **177743**

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
SPECIAL MEETING AGENDA
WEDNESDAY, JUNE 10, 2026

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 Ying Johnson 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 20, 2026) – **for possible action**.

7. Manager's Report (Mr. Rob Hopkins)
    a. General Status Report
8. Engineer's Report
    a. General Projects Status Report.
9. Accountant's Report
    a. General Status Report
    b. Discussion and possible action to augment Fiscal Year 2025-2026 budget by reallocating funds among line items and increasing total operating expenses by $65,500. – **for possible action**.
    c. Investment Report
10. Approval of Claims – **for possible action**.
11. Reports/updates from Board Trustees concerning the areas or districts they represent – for discussion only.
12. Final Public Comment
13. 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 Special 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 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

DATE this 5th day of June, 2026.

Print Name: Ying H. Johnson
Title: DCLTSA Accountant II

MINUTES OF REGULAR MEETING OF
THE BOARD OF TRUSTEES OF
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
May 20, 2026

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 20, 2026, at the Wastewater Treatment Plant, Stateline, Douglas County, Nevada.

ROLL CALL:

Trustees, John McLaughlin, Sara Nelson, Marge Hauge and Keith Fertala were present. Trustee Wes Rice was absent.

RECOGNITION OF OTHERS IN ATTENDANCE:

Present were Authority Manager, Rob Hopkins, Authority Accountant, Ying Johnson, Authority Accounting Clerk, Tanya Lakhtina, Authority Engineer, Rob Anderson, and the Authority's legal counsel, Jim Cavilia. Anne Harry of the Elk Point Sanitation District (EPSD) and Gregg Rossi of Round Hill General Improvement District (RHGID) were also in attendance. In addition, on the Zoom link provided in order that the meeting could be accessed remotely, an individual identified as Michael G appeared. When "Michael G" was asked if he could hear what was taking place and if they wished to identify themselves, there was no response. Accordingly, the Board was unable to verify it this person could, in fact, hear what was taking place at the meeting.

PUBLIC COMMENT:

None.

APPROVAL OF AGENDA:

It was moved by Trustee Nelson, seconded by Trustee Hauge and carried unanimously (4-0) that the meeting agenda as presented be approved.

MINUTES OF PRIOR MEETING:

It was moved by Trustee Fertala, seconded by Trustee Nelson and carried unanimously (4-0) that the minutes of the Meeting of the Board of Trustees of DCLTSA, dated April 15, 2026, be approved as presented.

PUBLIC HEARING on the Final Budget for Fiscal Year 2026-2027

The Authority Accountant, Ying Johnson, presented the Board with the proposed Authority budget for Fiscal Year 2026-2027 and proceed to provided the Board with a summary of the budget. Ms.

Johnson stated that the differences in the proposed budget from the tentative budget previously reviewed by the Board are limited to a small increase in engineering and consulting fees as well as an increase in insurance and other expenses, which include costs related to replacing the carbon media in the odor scrubbers at the plant. Ms. Johnson pointed out that the budget includes a planned capital outlay of $300,000 for small projects that are not part of the Authority's Capital Development Plan.

Ms. Johnson explained that overall, the Authority's operation and maintenance budget is projected to increase by 7.5% in coming fiscal year and that because the Authority operates as an enterprise fund, operating expenses must be covered by revenues. In this regard, operating revenues are projected to increase by $309,321. Overall, Ms. Johnson indicated that the budget includes a net operating loss because depreciation will exceed the Authority's special assessment revenue of $2,250,000.

Ms. Johnson went on to explain that lower interest rates are projected for the upcoming fiscal year with approximately $4 million budget for the acquisition and construction of capital assets, which are included in the Authority's Capital Development Plan.

The budget includes changes in rates as follows:

- Kingsbury General Improvement District 0.5% increase;
- Round Hill General Improvement District 2.4% increase;
- Tahoe Douglas District 0.26% increase;
- In-Authority residential users unchanged;
- In-Authority commercial users 0.04% increase.

Ms. Johnson explained that the individual contributing districts only pay for facilities and services of the Authority utilized by the particular district and that actual fees paid by each district are adjusted at the end of each year based on actual metered sewer flows from each district.

Ms. Johnson offered to address any questions of the Trustees and recommended that they adopt the budget as presented. In response to a question from Chairman McLaughlin, Ms. Johnson stated that the most expensive capital improvement project in the budget is the Authority's Export Pipeline Replacement project.

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 Nelson, seconded by Trustee Fertala and approved unanimously (4-0) that the budget for Fiscal Year 2026-2027 be accepted and approved as presented.**

MANAGER'S REPORT:

A. General Status Report

Mr. 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.

First, Mr. Hopkins congratulated Authority employee, Ian Wrenn, for having recently obtained his Grade III Wastewater Treatment Operator certification, which is not an easy thing to accomplish.

Mr. Hopkins reported that Authority's Hazardous Materials Permit was recently renewed.

Mr. Hopkins indicated that the Authority's first quarter Discharge Monitoring Report has been submitted to the Nevada Division of Environmental Protection (NDEP).

Mr. Hopkins stated that a sewer connection permit has been approved for Barton Urgent Care, which is part of an existing information technology room upgrade being completed by Barton.

With regard to the Tahoe Beach Club (TBC), Mr. Hopkins stated that dewatering flows are continuing to be received at the plant.

Mr. Hopkins reported that the Authority Engineer, Rob Anderson, and the Authority's legal counsel, Jim Cavilia, are continuing to work on the adjustment of a sewer easement on property in Lake Village.

Mr. Hopkins stated that work on updating the Authority Wastewater Reclamation Plant Discharge permit is continuing.

With regard to the Export Force Main Replacement project, Mr. Hopkins reported that the Authority staff is working closely with the Nevada Tahoe Conservation District to prepare and submit a permit application to the United States Forest Service (USFS).

Mr. Hopkins indicated that they are expecting additional fuels reduction activities over the next several weeks on areas adjacent to Sewer Plant Road.

Mr. Hopkins explained that Authority staff recently provided Incline Village General Improvement District (IVGID) with 30,000 gallons of partially treated sewage ("mixed liquor") to assist with jump-starting the biology in IVGID's sewer treatment plant.

In the export building at the plant, Authority staff discovered a slow leak on a high-pressure effluent pipe. Mr. Hopkins stated that the leaking pipe and fitting have been replace by Authority staff.

Mr. Hopkins reported that the warranty repair work on the DCLTSA/South Tahoe Public Utility District (STPUD) intertie pipeline has been completed subject to final inspection. Mr. Hopkins

expressed his appreciation to Mr. Anderson and others at Wilson Engineers for their good work on the project.

Mr. Hopkin indicated that Authority staff recently completed the replacement of flowmeters and controls related to waste activated sludge at the plant.

Mr. Hopkins stated that Authority staff completed repairs on slumping pavement around a sewer line on Ferris Court.

Mr. Hopkins reported that both effluent tanks at the plant have been cleaned and inspected with some pitting noticed, which may require recoating in the next few years.

Mr. Hopkins informed the board that the Aeration Train # 2 diffusers at the plant have been cleaned and put in service in advance summer peak-flow season.

Mr. Hopkins stated that failing pump discharge piping at that the emergency storage basin was successfully replaced by Authority staff.

Finally, Mr. Hopkins expressed his gratitude to the trustees for completing his 2025-2026 performance evaluation. Mr. Hopkins indicated what a pleasure it is to work for such a unique and innovative organization.

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

B. Consideration of character, conduct, and/or professional competence of Mr. Rob Hopkins, Authority Manager (Annual Performance Review)

Authority Accountant, Ying Johnson, presented the board with a summary of the written evaluations of Mr. Hopkins' job performance, recently completed by the trustees. Ms. Johnson indicated that evaluations indicated a high degree of satisfaction with Mr. Hopkins' performance and that pursuant to the Authority's current policy regarding pay increases, Mr. Hopkins was entitled to a merit pay increase of with either three or four percent.

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

Following a brief discussion among the Trustees and many expressions of gratitude for Mr. Hopkins's work on behalf of the Authority, **it was moved by Trustee Fertala, seconded by Trustee Nelson and approved unanimously (4-0) that Mr. Hopkins be granted a pay increase of four percent.**

ENGINEER'S REPORT

A. General Projects Status Report

In addition to his participation in the Manager's Report, Authority Engineer, Rob Anderson of Wilson Engineers presented correspondence dated May 19, 2026, briefly summarizing various issues that Wilson Engineers has been involved with on behalf of the Authority. The May19, 2026, correspondence is incorporated in these minutes by this reference.

Mr. Anderson indicated that he has been working with Mr. Hopkins to update information in order to renew the Authority's Groundwater Discharge Permit.

Mr. Anderson stated that he was continuing to provide KGID with accurate flow data regarding the Beach Pump Station.

With regard to the Edgewood interceptor related to the intertie with STPUD, Mr. Anderson indicated that he has continued to monitor the warranty work being completed.

Mr. Anderson reported that he was continuing to work on easement issues related to planned improvements within Lake Village.

Finally, Mr. Anderson stated that influent flow data continues to be very consistent with the correlation of data from the various meters remaining excellent.

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

ACCOUNTANT's REPORT:

A. General Status Report

The Authority Accountant, Ying Johnson, presented the Accountant's Report, indicating that operating expenses were approximately 12% under budget through the end of March, with salaries and benefits being approximately 10% under budget.

Ms. Johnson stated that legal and engineering costs continue to be over budget with legal rates having increased by 14% and engineering costs up because of TBC Phase III plan review as well as the easement issue in Lake Village. Reimbursement will be sought from the homeowner for the additional Lake Village work.

Ms. Johnson reported that since sending fourth quarter billing statements, payment has been received from all of the Authority's large commercial users and that total accounts receivable are just over $9,000. Ms. Johnson stated that influent flow this year are just slightly higher than last year's flows.

Chairman McLauglin opened the floor to public comment regarding the matter and in response to a question form Greg Rossi regarding TBC dewatering, Mr. Hopkins explained that as a result of construction at the TBC it was necessary to run the groundwater that is encountered through the authority sewer treatment process and that the Authority then charges TBC for that treatment.

B. Investment Report

Ms. Johnson provided the Board with a written summary of the Authority's investments and reported that the Authority has total investments of approximately $19.6 million, with approximately $15 million in the Local Government Investment Pool (LGIP). Ms. Johnson also indicated that approximately $8,000 was generated from the bank account sweeping in April.

Chairman McLauglin 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 by Chairman McLaughlin.

Chairman McLauglin 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 Nelson reported that Kingsbury General Improvement District (KGID) will be reviewing its budget at the upcoming meeting and that rate increases for both sewer and water service will be discussed. Trustee Nelson added that STPUD has a number of projects planned for the summer that will create some traffic issues.

Trustee Hauge reported that (TDD) recently approved its budget and that TDD has had another issue with a property owner with multiple connections to TDD's sewer collection system.

Trustee Fertala reported that things were running smoothly at RHGID with no specific news to report.

Chairman McLaughlin reported that Douglas County had recently proposed a stormwater improvement assessment that would have a serious financial impact on the casino core and came as a complete surprise to the business operators. After some communication regarding the fact that there is already a stormwater district at Stateline, the County revised its planned assessment. Chairman McLaughlin announced that Edgewood golf course had its earliest opening ever this year and that the ongoing improvements at Edgewood are proceeding well.

PUBLIC COMMENT:

Anne Harry of EPSD reported that the EPSD tentative budget was approved with the final budget to be approved in the upcoming month. Based on the status of the permitting process, Ms. Harry indicated that EPSD anticipates breaking ground on its system upgrade project very soon.

ADJOURNMENT:

There being no further business, the meeting was adjourned at 10:15 a.m.

_____

APPROVED

_____

4937-4625-9891, v. 1

Meeting Date: June 10th, 2026

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Staff Report

Subject / Title:

Authority Manager's Monthly Report: June 2026
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.

1. Domi Fellers, an Environmental Scientist with the Nevada Tahoe Conservation District is preparing to submit a proposal to amend our U.S. Forest Service Special Use Permit for the Export Force Main Replacement Project Phase 2. We are hoping to complete permitting and bidding this fall, and complete construction in the summer / fall of 2027.

2. DCLTSA staff and Authority Engineer Rob Anderson met with staff from Douglas County and the Nevada Tahoe Conservation District to discuss possible design and construction of a vacuum truck decanting facility at the DCLTSA Treatment Plant. The proposed design and construction would be paid for by the Nevada Department of Transportation and Douglas County, who would then have free use of the facility for an agreed upon number of years. DCLTSA would be able to charge a tipping fee to all others for use of the facility. The joint project is in the conceptual stage now. As it progresses, any formal proposal with NDOT / Douglas County will be presented to Authority Counsel and the Authority Engineer before being brought forward.

3. Our IT Specialist Eric Heffernon has been working on upgrading and replacing the computer switch gear that allows our SCADA systems and other computer servers to communicate. Our systems were overdue for an upgrade. Thank you, Eric!

4. Our crew installed new communication conduits for the Influent Flowmeter and lighting in the center island of the Plant parking lot. We wanted to get the conduit in the ground prior to the repaving project. Our staff is working to identify any other underground work that needs to be completed prior to installing the new pavement. (Photo attached).

5. Our staff swapped out one of the big electrical motors that drive our pumps at the Main Pump Station. The motor had a failing shaft bearing. We installed a backup motor we keep on hand, and we have sent the failing motor in for a full rebuild. (Photo attached).

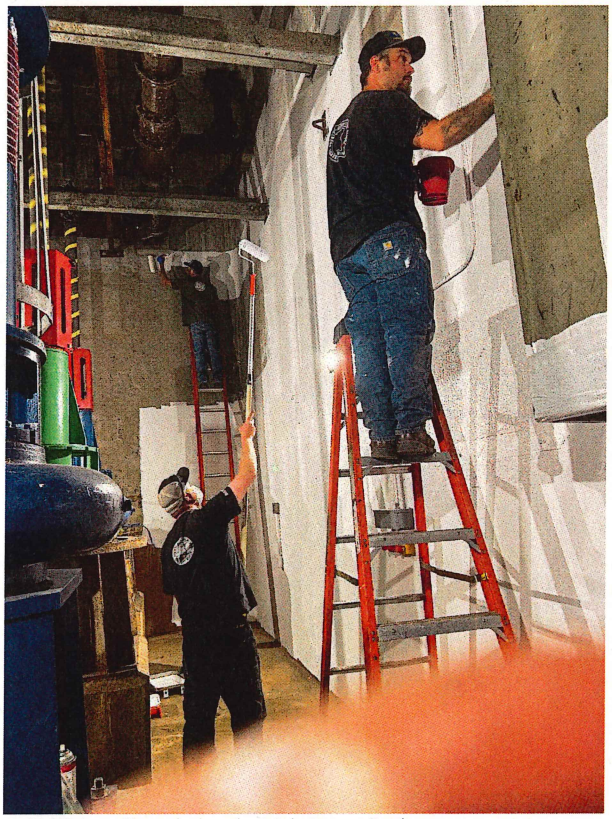
6. Our staff has been working hard at beautifying the Treatment Plant and our associated pump stations. The next few months will be spent cleaning up and repainting the Main Pump Station. We will be focusing our attention on the Beach Pump Station later this summer / fall. Photo attached).



Trenching across the parking lot for the new communications conduits.



Removing failing pump motor at the Main Pump Station.



DCLTSA staff repainting the Main Pump Station.

June 10, 2026

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

Accountant's General Status Report

The Budget to Actual spreadsheet is shown, at the end of April, operating expenses were 13% under budget.

- Salaries and Benefits were 11% below budget.
- We've continued to see lower utility expenses, which has helped keep overall spending under budget.
- Chemicals and Supplies, we did not purchase any chemicals in April, so expenditure in this category appeared to be well below budget. However, we purchased sodium hypochlorite in May, and the unit price was 66% higher than it was in July of last year.
- Legal and Engineering services were over budget. As I mentioned previously, some Engineering costs were associated with a sewer easement adjustment for one property at Lake Village. We also noted that some legal costs were related to the same property. We expect to recover these costs through reimbursement after the work is completed.
- Fuel expenses are currently under budget because fuel usage has been lower than anticipated. Cumulative fuel usage from January through May was more than 20 percent lower than in the same period last year.

Influent flow from January through May was 3.7% higher than the same period last year. In terms of flow distribution, Round Hill GID slightly increased by 1%, and Beach Pump Station by approximately 1.03%. KGID decreased by 1.57%, while TDD showed no significant change.

Budget Augmentation

Each June, we augment the budget for the fiscal year ending June 30 to ensure that neither individual categories nor total operating expenses exceed by more than 10% the amounts previously submitted to the Department of Taxation.

Schedules 19 and 20 for the augmented budget are included in your packet and will be submitted with the next quarterly economic report to the Department of Taxation.

- We are increasing budgets in categories like, Legal, Engineering, and Repairs and Maintenance to make sure we can cover upcoming expenses and any unexpected costs.
- We are reducing budgets in categories like, Salaries and Benefits and Utilities. Lower utility expenses have freed up funds that can be reallocated to categories that are at or over budget.
- We will also increase the total operating expense budget by $65,500 as a precaution to ensure adequate budget coverage through year-end.

This does not mean we will spend more. It is simply an administrative process required for audit purposes and compliance with the Department of Taxation regulations. It does not affect operations or the Authority's financial position.

If there are no questions, I would ask for your approval of the augmented budget for the fiscal year ending June 30, 2026.

Investment Report

The Authority has total more than $19 million in investment, with more than $15 million in the Local Government Investment Pool (LGIP).

- The LGIP's May interest rate is not yet available, as it is still early in the month.
- In May, we earned $10,441 in interest income from our bank Sweep Program.
- In late May, one CD matured with an interest rate of 5.05%. We reinvested the fund in another 3-year CD at an interest rate of 4.10%.
- The average CD interest rate is 3.92%.
- A list of current CDs is included in the Board packet.

Claims and Check Register

The check register and wires transfers since the last meeting have been included in the Board packet for review. 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

JULY - APRIL 2025-2026 BUDGET VS. ACTUAL

	April	Budgeted	Variance	Comments
Salaries	$ 1,038,760.38	$ 1,196,145.00	$ 157,384.62	
OT/Callback	$ 42,442.30	$ 35,884.17	$ (6,558.13)	Installation of MCC @ MPS
Holiday	$ 460.00	$ 11,430.83	$ 10,970.83	10 Holidays of 12
Longevity	$ 3,990.00	$ 3,341.67	$ (648.33)	Paid Annually in DECEMBER, will smooth
Stand-By Pay	$ 16,283.75	$ 16,380.00	$ 96.25	
Health Insurance	$ 261,960.07	$ 282,619.17	$ 20,659.10	
State Retirement (PERS)	$ 361,433.60	$ 406,169.17	$ 44,735.57	
SIIS (Workers Comp)	$ 15,820.00	$ 16,968.33	$ 1,148.33	
Medicare Tax	$ 17,641.41	$ 18,315.83	$ 674.42	
Unemployment Insurance	$ 70.00	$ 41.67	$ (28.33)	Ann.Fee - EMRB
Contract Svcs	$ -	$ -	$ -	
OPEB Expense	$ -	$ -	$ -	
Salaries/Benefits	**$ 1,758,861.51**	**$ 1,987,295.83**	**$ 228,434.32**	

JULY - APRIL 2025-2026 BUDGET VS. ACTUAL

	April	Budgeted	Variance	Comments
Electric Power	$ 228,556.33	$ 294,698.33	$ 66,142.00	
Electric Power - BPS	$ 12,209.13	$ 15,041.67	$ 2,832.54	
Electric Power - MPS	$ 61,170.11	$ 70,770.83	$ 9,600.72	
Natural Gas	$ 6,560.11	$ 13,750.00	$ 7,189.89	
Natural Gas - BPS	$ 299.26	$ 1,291.67	$ 992.41	Base rate - No usage
Natural Gas - MPS	$ 298.92	$ 304.17	$ 5.25	Base rate - No usage
Water	$ 8,399.74	$ 9,500.00	$ 1,100.26	
Water - BPS	$ 1,892.98	$ 2,500.00	$ 607.02	
Water - MPS	$ 24.60	$ 291.67	$ 267.07	
Solid Waste Removal	$ 9,016.76	$ 12,500.00	$ 3,483.24	
Utilities	**$ 328,427.94**	**$ 420,648.33**	**$ 92,220.39**	
Chemicals	$ 68,127.19	$ 95,833.33	$ 27,706.14	Polymer 5% increase/Chlorine 30% increase
Lab Supplies	$ 6,886.56	$ 12,291.67	$ 5,405.11	
Supplies	$ -	$ -	$ -	
Chemicals/Supplies	**$ 75,013.75**	**$ 108,125.00**	**$ 33,111.25**	

JULY - APRIL 2025-2026 BUDGET VS. ACTUAL

	April	Budgeted	Variance	Comments
Legal Services	$ 50,665.00	$ 39,583.33	$ (11,081.67)	Elk Point Agreement
Accounting	$ 47,516.63	$ 41,666.67	$ (5,849.96)	$42,000 audit fees - will smooth
Legal/Accounting	**$ 98,181.63**	**$ 81,250.00**	**$ (16,931.63)**	
Engineering	$ 68,273.75	$ 47,500.00	$ (20,773.75)	TBC Phase III Plan Review
Engineering - BPS	$ -	$ -	$ -	
Engineering - MPS	$ -	$ -	$ -	
Engineering - In-District	$ 15,174.00	$ 16,666.67	$ 1,492.67	HDR Collection Line Study Final w/Smooth
Consulting	$ 8,485.00	$ 7,500.00	$ (985.00)	
Engineering/Consulting	**$ 91,932.75**	**$ 71,666.67**	**$ (20,266.08)**	
Maintenance Export Line	$ -	$ 24,583.33	$ 24,583.33	
Maintenance Collection System	$ 55,864.99	$ 62,500.00	$ 6,635.01	
Repairs Collection System	$ -	$ 41,666.67	$ 41,666.67	Haven't been billed yet for manholes on Hwy 50
Computer Maintenance/Supplies	$ 23,563.48	$ 8,333.33	$ (15,230.15)	$9,000 IT Annual Fee will be billed against all year.
SCADA Support	$ -	$ 2,916.67	$ 2,916.67	
Repairs - Vehicles	$ 9,907.35	$ 16,708.33	$ 6,800.98	
Repairs - Mechanical	$ 29,329.29	$ 47,500.00	$ 18,170.71	
Repairs - Mechanical BPS	$ 8,783.29	$ 3,333.33	$ (5,449.96)	Wet Well Cleaning during Grinder Install & Generator Svcs
Repairs - Mechanical MPS	$ 23,543.69	$ 1,666.67	$ (21,877.02)	Generator Svcs & Extensive Repairs during MCC Updgrade

JULY - APRIL 2025-2026 BUDGET VS. ACTUAL

	April	Budgeted	Variance	Comments
Emergency Repairs	$ -	$ -	$ -	
Repairs Bldg & Grounds	$ 3,250.03	$ 3,791.67	$ 541.64	
Repairs Bldg & Grounds - BPS	$ -	$ 2,083.33	$ 2,083.33	
Repairs Bldg & Grounds - MPS	$ -	$ -	$ -	
Repairs Heating	$ 690.28	$ 812.50	$ 122.22	
Repairs Heating	$ -	$ 208.33	$ 208.33	
Repairs Heating	$ -	$ -	$ -	
Repairs Electrical	$ 689.01	$ 2,854.17	$ 2,165.16	
Repairs Electrical	$ -	$ 166.67	$ 166.67	
Repairs Electrical	$ 456.43	$ 208.33	$ (248.10)	
Repairs Instruments	$ 13,255.08	$ 9,583.33	$ (3,671.75)	SmartCover Annual/ Will Smooth
Repairs Instruments	$ -		$ -	
Equipment Rental	$ -	$ 1,666.67	$ 1,666.67	
Maintenance Supplies	$ 6,379.63	$ 12,166.67	$ 5,787.04	
Safety & Safety Equipment	$ 7,548.90	$ 16,666.67	$ 9,117.77	
Odor Control System Maintenance	$ 75.99	$ 2,083.33	$ 2,007.34	
Repairs/Maintenance	**$ 183,337.44**	**$ 261,500.00**	**$ 78,162.56**	

JULY - APRIL 2025-2026 BUDGET VS. ACTUAL

	April	Budgeted	Variance	Comments
Casualty Insurance	$ 88,853.10	$ 101,845.00	$ 12,991.90	
Pollution Liability Insurance	$ -	$ -	$ -	
Insurance	**$ 88,853.10**	**$ 101,845.00**	**$ 12,991.90**	
Telephone	$ 15,468.38	$ 17,916.67	$ 2,448.29	
Telephone	$ 697.00	$ 1,166.67	$ 469.67	
Telephone	$ -	$ -	$ -	
Small Tools & Equipment	$ 6,264.14	$ 16,270.83	$ 10,006.69	
Annual Software Licenses	$ 37,969.22	$ 16,666.67	$ (21,302.55)	Pre-Paid - Will Smooth
Laundry and Linen	$ 2,285.19	$ 2,083.33	$ (201.86)	Uniforms - Annual
Forest Svc. Fee	$ 600.90	$ 416.67	$ (184.23)	Annual Fee
Training, Dues & Subscriptions	$ 2,979.85	$ 7,500.00	$ 4,520.15	
Office Expenses	$ 11,097.41	$ 6,875.00	$ (4,222.41)	Job advertising in newspaper & File shredding svcs. & PC Equip for New EE
Travel	$ -	$ -	$ -	
Sample Testing	$ 71,735.16	$ 81,775.00	$ 10,039.84	
Operating Lease	$ -	$ -	$ -	

JULY - APRIL 2025-2026 BUDGET VS. ACTUAL

	April	Budgeted	Variance	Comments
Biosolids Disposal	$ 36,007.80	$ 41,005.00	$ 4,997.20	
Underground Service Alert	$ 530.47	$ 916.67	$ 386.20	Annual Fee
Permit Fees	$ 14,577.21	$ 13,125.00	$ (1,452.21)	NDEP Annual / Will smooth
Misc Exp and Bank Fees	$ -	$ -	$ -	
Other Operating Expenses	**$ 200,212.73**	**$ 205,717.50**	**$ 5,504.77**	
Fuels and Lubricants	$ 17,603.89	$ 29,050.00	$ 11,446.11	
Fuels & Lubricants	**$ 17,603.89**	**$ 29,050.00**	**$ 11,446.11**	
Total Operating Expenses Thru APRIL	**$ 2,842,424.74**	**$ 3,267,098.33**	**$ 424,673.59**	
			13.00%	

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED	(4) BUDGET YEAR ENDING 06/30/26 AUGMENTED APPROVED
OPERATING REVENUE				
Sewer Fees	**3,027,920**	**2,954,264**	**3,169,075**	**3,169,075**
Contracts - Other Districts	**2,875,322**	**3,053,544**	**3,201,445**	**3,201,445**
Other Fees	**18,173**	**17,250**	**13,000**	**13,000**
Total Operating Revenue	**5,921,415**	**6,025,058**	**6,383,519**	**6,383,519**
OPERATING EXPENSE				
Salaries, Benefits	**1,923,180**	**2,212,923**	**2,384,755**	**2,303,805**
Utilities	**467,577**	**501,520**	**504,778**	**453,948**
Chemicals, Supplies	**114,276**	**129,750**	**129,750**	**127,250**
Legal, Accounting	**97,555**	**97,500**	**97,500**	**117,500**
Engineering and Consulting	**133,718**	**121,000**	**86,000**	**137,500**
Repairs and Maintenance	**307,272**	**344,825**	**311,300**	**421,650**
Insurance, Other	**281,486**	**321,779**	**371,576**	**389,505**
Fuels, Lubricants	**28,255**	**34,860**	**34,860**	**34,860**
Depreciation/Amortization	**2,347,977**	**2,509,046**	**2,551,399**	**2,551,399**
Total Operating Expense	**5,701,296**	**6,273,203**	**6,471,918**	**6,537,417**
Operating Income or (Loss)	**220,119**	**(248,145)**	**(88,398)**	**(153,897)**
NONOPERATING REVENUES				
Interest Earned	**887,170**	**550,000**	**380,000**	**380,000**
Property Taxes	**0**	**0**	**0**	**0**
Consolidated Tax	**137,984**	**137,984**	**137,984**	**137,984**
Capacity Fees	**78,040**	**170,160**	**0**	**0**
Gain on Disposal of Assets	**1,250**	**8,700**	**0**	**0**
Lease Income	**174,772**	**144,000**	**144,000**	**144,000**
Total Nonoperating Revenues	**1,279,216**	**1,010,844**	**661,984**	**661,984**
NONOPERATING EXPENSES				
Interest on Bonds	**186,930**	**180,182**	**166,442**	**166,442**
Loss on Disposal Of Assets	**0**	**0**	**0**	**0**
Total Nonoperating Expenses	**186,930**	**180,182**	**166,442**	**166,442**
Net Income before Operating Transfers	**1,312,405**	**582,517**	**407,144**	**341,644**
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	**1,312,405**	**582,517**	**407,144**	**341,644**

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 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED	(4) BUDGET YEAR ENDING 6/30/2026 AUGMENTED APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	**5,809,223**	**6,025,058**	**6,383,519**	**6,383,519**
Cash Payments to Suppliers	**(1,440,901)**	**(1,551,234)**	**(1,535,764)**	**(1,682,213)**
Cash Payments to Employees	**(1,992,901)**	**(2,212,923)**	**(2,384,755)**	**(2,303,805)**
a. Net cash provided by (or used for) operating activities	**2,375,421**	**2,260,901**	**2,463,001**	**2,397,501**
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	**(868,026)**	**(590,582)**	**(4,171,600)**	**(4,171,600)**
Consolidated Taxes	**137,984**	**137,984**	**137,984**	**137,984**
Lease Income	**181,509**	**144,000**	**144,000**	**144,000**
Cash Received for Capacity Fees	**78,040**	**170,160**	**0**	**0**
Debt Service Interest	**(186,930)**	**(180,182)**	**(166,442)**	**(166,442)**
Debt Service Principal	**(578,134)**	**(591,551)**	**(605,291)**	**(605,291)**
c. Net cash provided by (or used for) capital and related financing activities	**(1,235,557)**	**(910,171)**	**(4,661,349)**	**(4,661,349)**
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	**(980,000)**	**0**	**0**	**0**
Interest on Investments	**807,765**	**550,000**	**310,000**	**310,000**
Restricted Investments	**(34,244)**	**0**	**0**	**0**
d. Net cash provided by (or used in) investing activities	**(206,479)**	**550,000**	**310,000**	**310,000**
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**933,385**	**1,900,730**	**(1,888,348)**	**(1,953,848)**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**14,054,004**	**14,987,389**	**16,888,119**	**16,987,212**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**14,987,389**	**16,888,119**	**14,999,771**	**15,033,365**

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: ENTERPRISE FUND

CURRENT BROKERED CD MATURITY DATES

	Date	Rate		Amount	Fund	
FY '25 - '26						
MORGAN STANLEY PRIVATE BK	5/22/2026	5.05%	$	245,000	PR	MATURED
TOTAL FY '25-'26			**$**	**245,000**		
FY '26-'27						
BLUE RIDGE BANK, NA	7/20/2026	4.10%	$	245,000	GF	
REGIONS BK BIRMINGHAM	8/21/2026	3.95%	$	245,000	CF	
CROSS RIVER BK	11/5/2026	4.00%	$	245,000	GF	
SAFRA NAT'L BANK	11/6/2026	3.65%	$	245,000	PR	
BANK HAPOALIM NY	11/16/2026	4.05%	$	245,000	PR	
BNY MELLON	2/22/2027	3.85%	$	245,000	PR	
FIRSTBANK PUERTO RICO	3/27/2027	3.70%	$	245,000	CF	
TOTAL FY '26 -'27			**$**	**1,715,000**		
FY '27-'28						
SALLIE MAE BANK, SALT LAKE	7/26/2027	4.50%	$	245,000	CF	
OPTUM BK DRAPER	8/20/2027	3.85%	$	245,000	CF	
TOYOTA FINANCIAL	8/24/2027	3.95%	$	245,000	PR	
MORGAN STANLEY BANK, N.A.	5/8/2028	4.10%	$	245,000	CF	
1ST FINANCIAL BK USA	5/15/2028	3.55%	$	245,000	PR	
TOTAL FY '27 - '28			**$**	**1,225,000**		
FY '28-'29						
BMW BANK NA	8/22/2028	3.80%	$	245,000	PR	
TEXAS EXCHANGE BK	8/28/2028	3.75%	$	245,000	CF	
UBS BK USA SALT LAKE	2/26/2029	3.80%	$	245,000	CF	
MANUFACTURES & TRADERS TRCD	5/11/2029	4.00%	$	245,000	PR	
GOLDMAN SACHS BANK USA	6/2/2026	4.10%	$	245,000	PR	PURCHASED
TOTAL FY '28 - '29			**$**	**1,225,000**		
		3.92%	**$**	**4,165,000**		

Douglas County Lake Tahoe Sewer Auth.

AP Check Register (Current by Bank)

Check Dates: 5/20/2026 to 6/10/2026

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: WFCHK - WELLS FARGO CHECKING					**101.1000**
14220	05/21/26	P	AP12	APPLIED INDUS. TECH.,INC.	$99.67
14221	05/21/26	P	ARC001	ARC GENERATOR SERVICE	$4,050.00
14222	05/21/26	P	ATT01	AT&T MOBILITY	$254.61
14223	05/21/26	P	ATT02	AT&T MOBILITY-CC	$12.00
14224	05/21/26	P	AUTO01	AUTOMATIONDIRECT.COM, INC.	$361.00
14225	05/21/26	P	BE15	BENTLY FAMILY LTD PARTNERSHIP	$704.76
14226	05/21/26	P	CA12	CARSON VALLEY OIL CO., INC.	$922.03
14227	05/21/26	P	ESC01	E SQUARED C, INC.	$1,140.39
14228	05/21/26	P	FASTEN	FASTENAL COMPANY	$268.76
14229	05/21/26	P	GR13	GRAINGER	$443.47
14230	05/21/26	P	KI11	KINGSBURY GENERAL IMP. DIST.	$928.47
14231	05/21/26	P	MORAN	MARK MORAN	$130.00
14232	05/21/26	P	NE49	NEVADA NEWS GROUP	$319.13
14233	05/21/26	P	NE39	NEVADA SEAL & PUMP	$5,776.15
14234	05/21/26	P	EA13	PAULA EAST-JANICKI	$144.37
14235	05/21/26	P	PEJ	PEJ, LLC	$1,600.00
14236	05/21/26	P	SO13	SOUTHWEST GAS	$698.91
14237	05/21/26	P	TFD1	TFD ENTERPRISES LLC	$22,625.80
14238	05/21/26	P	US12	USABLUEBOOK / HD SUPPLY, INC.	$311.63
14239	05/21/26	P	WE12	Western Envir. Testing Lab	$2,097.36
14240	05/21/26	P	WE18	WESTERN NEVADA SUPPLY CO.	$5,389.23
				BANK WFCHK REGISTER TOTAL:	**$48,277.74**
				GRAND TOTAL :	**$48,277.74**

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

Douglas County Lake Tahoe Sewer Auth.

GL Entry Report - Batch Order

Year: 2026 / Date: 5/20/2026 - 6/10/2026

Entry #	Date	Document	Job	Account	Description	Debits	Credits	Balance
BATCH:		JOURNAL:		STATUS:	PERIOD:			

TOTAL OF ALL JOURNAL(S):