



NOTICE OF REGULAR MEETING
TUESDAY, JANUARY 2, 2024, 6:00 P.M.,
BOARD ROOM, MGSD TREATMENT PLANT,
1790 HWY. 395, MINDEN, NV

AGENDA

1. CALL TO ORDER

2. Public Comment -- Discussion Only, Not For Possible Action

- Public Comment is limited to three minutes per speaker, unless the Board Chairman allows additional time.
- Per NRS 241.020, no action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.

3. Election of Board Officers for 2024 – For Possible Action

Election of the Following Officers for 2024:

- Chairman • Vice Chairman • Secretary • Treasurer

(Note: Per NRS 318.085.1, “the board shall choose one of its members as chairman of the board and president of the district, and shall elect a secretary and a treasurer of the board and of the district, who may or may not be members of the board. The secretary and the treasurer may be one person.”)

4. District Manager’s Report – For Possible Action

- Discussion includes monthly report of activities, personnel matters, and progress of various projects.
- Action Items may include matters needing immediate attention or resolution related to plant repairs, sewer line repairs, and any other matter of impact to public health and safety.

5. Chairman’s Comment – Discussion Only, Not For Possible Action

- Discussion includes comments and status of projects not covered under an agenda item
NOTE: No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.

6. Claims Review and Approval – For Possible Action

Review and Approval of Bills Paid and Claims Received for November 2023

7. Minutes Approval – For Possible Action

Approval of Minutes from the December 5, 2023 Regular Board Meeting and December 14, 2023 Special Board Meeting

8. Attorney-Client Conference – For Possible Action

Status Report of Ongoing Matters and Requests from MGSD Staff and Board of Trustees

Note: The Board of Trustees reserves the right to interrupt the open meeting during this time and adjourn to a closed session for the purpose of having an attorney-client discussion regarding potential or existing litigation, pursuant to NRS 241.015(3)(b)(2). No action will be taken on an item discussed during a closed session.

9. Engineer's Report – For Possible Action

- Action Items may include matters needing immediate attention or resolution related to line rehabilitation, line cleaning, and progress of various projects.

10. Controller's Report – For Possible Action

- Action Items may include financial items that arose after agenda posting and requiring immediate action or response by the Board.

11. Administrative Report by Staff – For Possible Action

- Action Items may include correspondence requiring immediate action or response by the Board.

12. Board Comment – Discussion Only, Not For Possible Action

- Discussion may include comments and status of projects not covered under a prior agenda item (No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.)

13. Public Comment -- Discussion Only, Not For Possible Action

- Public Comment is limited to three minutes per speaker, unless the Board Chairman allows additional time.
- Per NRS 241.020, no action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.)

14. ADJOURNMENT

- The MGSD Board reserves the right to hear any agenda item out of order, to combine two or more agenda items for consideration, and remove an item from the agenda or delay a discussion relating to any item on the agenda.
- Copies of supporting material are available online at www.mgsdistrict.org or can be requested from the Minden-Gardnerville Sanitation District Office located at 1790 Hwy. 395, Minden, NV 89423, by calling April Burchett at (775) 782-3546, or by email at mgsdstaff@gmail.com or at april@mgsdistrict.org
- Any agenda item represented by an attorney must give written notice to the Minden-Gardnerville Sanitation District at least fifteen days prior to the meeting.
- All persons attending the meeting are required to sign the guest register. All meetings are recorded pursuant to NRS 241.035.



- NOTICE TO PERSONS WITH DISABILITIES: Reasonable efforts will be made to assist and accommodate physically handicapped persons desiring to attend the meeting. Please call the MGSD office at (775) 782-3546 in advance of the meeting, so that arrangements may be conveniently made.
- This meeting notice is posted at the following locations: the Minden-Gardnerville Sanitation District; Douglas County Historic Courthouse Building; Gardnerville Post Office; Minden Post Office; and at <https://notice.nv.gov>

PLEASE DO NOT REMOVE UNTIL: 1/3/24



MINDEN-GARDNERVILLE
ACCOUNT SUMMARY STATEMENT
For the Fifth Month Ending November 30, 2023

| General Account | | | | | | | | | | | | |
|---|-----------------|-----------------|-----------------|-------------------|-----------------|------|------|------|------|------|------|-------------------|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
| 1 Balance 1st day of Month | \$ 2,957,388.96 | \$ 2,595,308.87 | \$ 2,598,442.84 | \$ 8,025,474.91 | \$ 2,925,642.81 | | | | | | | |
| 2 Cash Receipts | | | | | | | | | | | | |
| 3 User Fees | \$ 251,024.33 | \$ 134,408.86 | \$ 41,323.51 | \$ 157,993.53 | \$ 114,575.02 | | | | | | | \$ 699,325.25 |
| 4 Connection Fees | \$ 2,200.00 | \$ 8,940.00 | \$ 5,500.00 | \$ 1,925.00 | \$ 275.00 | | | | | | | \$ 18,840.00 |
| 5 Capacity Fees | \$ 30,400.00 | \$ 117,040.00 | \$ 192,600.00 | \$ 26,600.00 | \$ 3,800.00 | | | | | | | \$ 280,440.00 |
| 6 Access Fees/Annexation Fees | \$ 1,000.00 | \$ - | \$ 2,916.00 | | | | | | | | | \$ 3,916.00 |
| 7 Consolidated Tax (SCCRT) | \$ 11,221.62 | \$ 11,221.62 | \$ 11,221.62 | \$ 11,221.62 | \$ 11,221.62 | | | | | | | \$ 56,108.10 |
| 8 Ad Valorem | \$ 1,215.77 | \$ 26,353.87 | \$ 178,427.31 | \$ 32,101.11 | \$ 78,516.53 | | | | | | | \$ 316,614.59 |
| 9 Pass-Through Reimbursement | \$ 3,431.25 | | | | | | | | | | | \$ 3,431.25 |
| 10 GRGID | \$ - | \$ - | \$ 889,960.28 | | | | | | | | | \$ 889,960.28 |
| 11 Health Ins Reimbursement | \$ 209.69 | \$ 209.69 | \$ 209.69 | \$ 209.69 | \$ 209.69 | | | | | | | \$ 1,048.45 |
| 12 Finance Charge Increase/(Decrease) Accrued | \$ 1,680.00 | | | | | | | | | | | \$ - |
| 13 Misc Income Increase/(Decrease) | \$ - | | | | | | | | | | | \$ 1,680.00 |
| 14 Total Cash Receipts | \$ 302,382.66 | \$ 298,174.04 | \$ 1,232,158.41 | \$ 230,050.95 | \$ 208,597.86 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,271,383.02 |
| 15 | | | | | | | | | | | | |
| 16 Cash Paid Out | | | | | | | | | | | | |
| 17 Capital Expenses | \$ 563,969.75 | \$ 3,145.00 | \$ 561,184.20 | \$ 33,730.20 | \$ 95,464.91 | | | | | | | \$ 1,257,494.06 |
| 18 Plant Expenses#1 | \$ 47,950.44 | \$ 67,178.80 | \$ 54,912.64 | \$ 58,020.05 | \$ 50,581.26 | | | | | | | \$ 278,643.29 |
| 19 Collections Expenses | \$ 2,936.48 | \$ 1,553.07 | \$ 1,392.90 | \$ 1,306.74 | \$ 2,081.11 | | | | | | | \$ 9,270.30 |
| 20 Lab Expenses | \$ 1,774.89 | \$ 242.00 | \$ 763.35 | \$ 1,506.21 | \$ 1,912.75 | | | | | | | \$ 6,199.19 |
| 21 Reservoir/Effluent Expenses | \$ 973.71 | \$ 1,023.07 | \$ 1,614.37 | \$ 1,507.89 | \$ 197.03 | | | | | | | \$ 5,316.07 |
| 22 General & Administrative | \$ 25,668.53 | \$ 35,481.03 | \$ 19,956.95 | \$ 28,356.79 | \$ 21,182.97 | | | | | | | \$ 130,646.27 |
| 23 Payroll-Related Expenses | | | | \$ 37,598.92 | | | | | | | | \$ 37,598.92 |
| 24 Professional Fees | \$ 8,855.00 | \$ 36,417.00 | \$ 15,301.93 | \$ 7,806.23 | \$ 5,458.43 | | | | | | | \$ 73,885.61 |
| 25 Total Expenses | \$ 662,128.79 | \$ 145,040.07 | \$ 665,126.34 | \$ 169,883.06 | \$ 176,578.46 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,799,056.71 |
| 26 | | | | | | | | | | | | |
| 27 Prepaid Claims Increase/(Decrease) | \$ (12,333.96) | \$ (13,652.14) | | | | | | | | | | \$ (25,986.10) |
| 28 Accrued Expenses | \$ - | | | | | | | | | | | \$ - |
| 29 Transfers from Other Accounts | | | \$ 5,000,000.00 | | | | | | | | | \$ - |
| 30 Transfer to Other Accounts (Decrease) | | \$ (150,000.00) | \$ (150,000.00) | \$ (5,150,000.00) | \$ (150,000.00) | | | | | | | \$ (5,600,000.00) |
| 31 | | | | | | | | | | | | |
| 32 Total Balance last day of Month | \$ 2,595,308.87 | \$ 2,598,442.84 | \$ 8,025,474.91 | \$ 2,925,642.81 | \$ 2,817,382.21 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

MINDEN GARDNERVILLE
ACCOUNT SUMMARY STATEMENT
For the Fifth Month Ending November 30, 2023

| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
|----------------------------------|-----------------|-----------------|-------------------|-----------------|-----------------|------|------|------|------|------|------|------|-------------------|
| Payroll Account | | | | | | | | | | | | | |
| 36 Balance 1st of Month | \$ 186,919.52 | \$ 47,168.72 | \$ 53,238.75 | \$ 66,837.09 | \$ 70,537.41 | | | | | | | | |
| 37 Transfer from Checking | \$ | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 | \$ 150,000.00 | | | | | | | | \$ 600,000.00 |
| 38 Interest | \$ 122.70 | \$ 98.18 | \$ 92.59 | \$ 87.78 | \$ 124.86 | | | | | | | | \$ 527.11 |
| 39 | \$ | \$ | \$ | \$ | \$ | | | | | | | | \$ |
| 40 Payroll Expenses | \$ (141,872.50) | \$ (144,028.15) | \$ (137,494.25) | \$ (145,387.46) | \$ (151,031.21) | | | | | | | | \$ (719,815.57) |
| 41 Balance Last day of Month | \$ 47,168.72 | \$ 53,238.75 | \$ 66,837.09 | \$ 70,537.41 | \$ 89,631.08 | | | | | | | | \$ |
| LQIP POOL Account | | | | | | | | | | | | | |
| 44 Balance 1st of Month | \$ 0.223,422.08 | \$ 0.208,532.33 | \$ 0.232,449.31 | \$ 1,257,493.53 | \$ 1,275,203.22 | | | | | | | | |
| 45 Transfer from Checking | \$ | \$ 23,693.57 | \$ 25,044.22 | \$ 17,709.69 | \$ 5,425.64 | | | | | | | | \$ 95,790.10 |
| 46 ARRA Payment | \$ (38,583.32) | \$ | \$ (5,000,000.00) | | | | | | | | | | \$ (38,583.32) |
| 48 Transfer to Other Accounts | \$ 0.208,532.33 | \$ 0.232,449.31 | \$ 1,257,493.53 | \$ 1,275,203.22 | \$ 1,280,828.86 | | | | | | | | \$ (5,000,000.00) |
| ARRA Bond Restricted | | | | | | | | | | | | | |
| 52 Balance 1st of Month | \$ 85,581.53 | \$ 85,907.35 | \$ 88,238.18 | \$ 88,584.14 | \$ 86,830.74 | | | | | | | | \$ |
| 54 Transfer from Other Accounts | \$ | \$ 329.82 | \$ 330.81 | \$ 345.98 | \$ 346.60 | | | | | | | | \$ 1,718.09 |
| 55 Interest Earned | \$ | \$ | \$ | \$ | \$ | | | | | | | | \$ |
| 56 Transfer to Other Accounts | \$ 85,907.35 | \$ 88,238.18 | \$ 88,584.14 | \$ 86,830.74 | \$ 87,300.62 | | | | | | | | \$ |
| WCEB Investments | | | | | | | | | | | | | |
| 59 Balance 1st of Month | \$ - | \$ - | \$ - | \$ 5,000,000.00 | \$ 5,018,900.88 | | | | | | | | |
| 61 Earned on Investments | \$ | \$ | \$ | \$ 16,900.68 | \$ 21,340.41 | | | | | | | | \$ |
| 62 Investment Fund Fees | \$ | \$ | \$ | \$ (736.34) | | | | | | | | | \$ |
| 63 Transfer to Other Accounts | \$ | \$ | \$ | \$ | \$ | | | | | | | | \$ |
| Balance Last day of Month | | | | | | | | | | | | | |
| 64 Party Cash | \$ | \$ | \$ | \$ 5,018,900.88 | \$ 5,039,904.75 | | | | | | | | \$ |
| 67 Balance 1st of Month | \$ 500.00 | \$ 500.00 | \$ 500.00 | \$ 500.00 | \$ 500.00 | | | | | | | | \$ |
| 68 Expenses | \$ | \$ | \$ | \$ | \$ | | | | | | | | \$ |
| 69 Reimbursements | \$ 500.00 | \$ 500.00 | \$ 500.00 | \$ 500.00 | \$ 500.00 | | | | | | | | \$ |
| 70 Balance Last day of Month | \$ | \$ | \$ | \$ | \$ | | | | | | | | \$ |
| 71 | \$ | \$ | \$ | \$ | \$ | | | | | | | | \$ |
| 72 TOTAL CASH ALL ACCOUNTS | \$ 8,937,417.27 | \$ 8,970,889.06 | \$ 9,435,889.67 | \$ 9,387,714.88 | \$ 9,284,827.60 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ |

CHECK REGISTER - PAYROLL ACCOUNT
11/1/23 - 11/30/23

| Line # | Payment Date | Vendor Check Name | ACH/Check # | Invoice Number | GL Account Number | GL Account Name | Transaction Description | Check Amount |
|--------|--------------|---|------------------|----------------------|-------------------|---------------------------------------|-----------------------------|---------------|
| 1 | 11/1/2023 | Public Employees Retirement System | EFT-11/01/23-001 | 916-P1023 | 50200-010 | Payroll Taxes & Employee Benefits | Monthly NV PERS - Oct-2023 | \$ 28,926.33 |
| 2 | 11/9/2023 | Voya Financial | EFT-11/09/23-001 | 110923 | 20300-010 | Accrued Payroll Taxes | 457 Mutual Fund | \$ 1,720.00 |
| 3 | 11/10/2023 | State Coll & Disb Unit - SCADU | ACH111023-01 | 36-111023 | 20300-010 | Accrued Payroll Taxes | SCADU | \$ 163.38 |
| 4 | 11/10/2023 | Wells Fargo 941 | ACH111023-941 | 941-PR 11/10/23 | 20300-010 | Accrued Payroll Taxes | STAFF FED 941 11/10/2023 | \$ 6,166.08 |
| 5 | 11/10/2023 | WF Used for Direct Deposit | ACH111023-DD | PR-DD 11/10/23 STAFF | 10000-116 | Cash - Payroll Checking - Wells Fargo | PR-DD 11/10/2023 STAFF | \$ 36,578.68 |
| 6 | 11/15/2023 | JD | EFT-11/15/23-001 | 111523 | 80900-010 | Retiree Health Insurance Premiums | Medicare Reimbursement - JD | \$ 343.27 |
| 7 | 11/15/2023 | BF | EFT-11/15/23-002 | 111523 | 80900-010 | Retiree Health Insurance Premiums | Medicare Reimbursement - BF | \$ 427.43 |
| 8 | 11/15/2023 | JH | EFT-11/15/23-003 | 111523 | 80900-010 | Retiree Health Insurance Premiums | Medicare Reimbursement - JH | \$ 86.16 |
| 9 | 11/15/2023 | TS | EFT-11/15/23-004 | 111523 | 80900-010 | Retiree Health Insurance Premiums | Medicare Reimbursement - TS | \$ 279.48 |
| 10 | 11/22/2023 | Voya Financial | EFT-11/22/23-001 | 112223 | 20300-010 | Accrued Payroll Taxes | 457 Mutual Fund | \$ 1,720.00 |
| 11 | 11/24/2023 | State Coll & Disb Unit - SCADU | ACH112423-01 | 36-112423 | 20300-010 | Accrued Payroll Taxes | SCADU | \$ 163.38 |
| 12 | 11/24/2023 | Wells Fargo 941 | ACH112423-941 | 941-PR 11/24/23 | 20300-010 | Accrued Payroll Taxes | STAFF FED 941 11/24/2023 | \$ 6,389.45 |
| 13 | 11/24/2023 | WF Used for Direct Deposit | ACH112423-DD | PR-DD 11/24/23 STAFF | 10000-116 | Cash - Payroll Checking - Wells Fargo | PR-DD 11/24/2023 STAFF | \$ 38,412.01 |
| 14 | 11/29/2023 | Colonial Life | EFT-11/29/23-001 | 5963181014490 | 20300-010 | Accrued Payroll Taxes | Voluntary Insurance | \$ 38.44 |
| 15 | 11/29/2023 | Colonial Life | EFT-11/29/23-001 | 50963181013805 | 20300-010 | Accrued Payroll Taxes | Voluntary Insurance | \$ 38.44 |
| 16 | 11/29/2023 | HOMETOWN HEALTH | EFT-11/29/23-002 | 77101 | 80900-010 | Retiree Health Insurance Premiums | 77101-030 | \$ 2,569.74 |
| 17 | 11/29/2023 | HOMETOWN HEALTH | EFT-11/29/23-002 | 77101 | 50200-020 | Medical Benefits | 77101-030 | \$ 19,846.92 |
| 18 | 11/29/2023 | METLIFE - GROUP BENEFITS | 3473 | 111423 | 80900-010 | Retiree Health Insurance Premiums | Dental & Life Insurance | \$ 385.76 |
| 19 | 11/29/2023 | METLIFE - GROUP BENEFITS | 3473 | 111423 | 50200-020 | Medical Benefits | Dental & Life Insurance | \$ 1,484.05 |
| 20 | 11/30/2023 | BenefitWallet SEC | EFT-11/30/23-001 | HSA112923 | 50200-020 | Medical Benefits | HSA - Contributions | \$ 2,724.96 |
| 21 | 11/30/2023 | Wells Fargo 941 | ACH113023-BRD | 941-PR 1/30/23 BRD | 20300-010 | Accrued Payroll Taxes | FED 941 11/30/2023 BOARD | \$ 257.00 |
| 22 | 11/30/2023 | WF Used for Direct Deposit | ACH113023-BRD-DD | PR-DD 11/30/23 BOARD | 10000-116 | Cash - Payroll Checking - Wells Fargo | PR-DD 11/30/2023 BOARD | \$ 1,817.50 |
| 23 | 11/30/2023 | BARBARA SMALLWOOD | 3472 | PR 11/30/23 BOARD | 10000-116 | Cash - Payroll Checking - Wells Fargo | 11/30/2023 BOARD CHECK | \$ 482.75 |
| | | Total Amount of Checks (20 Checks) | | | | | | \$ 151,031.21 |

CHECK REGISTER - GENERAL ACCOUNT
11/1/23 - 11/30/23

| Line # | Payment Date | Vendor Check Name | ACH/Check # | Invoice Number | GL Account Number | GL Account Name | Transaction Description | Check Amount |
|--------|--------------|--------------------------------------|------------------|----------------|-------------------|---------------------------------------|-------------------------------|--------------|
| 1 | 11/1/2023 | Glenda Hale | 5526 | RFDND00024 | 20200-010 | Customers With Credit Balances | RM REFUND- DEBIT000074 | \$ 42.32 |
| 2 | 11/1/2023 | Frances Friesen | 5525 | RFDND00023 | 20200-010 | Customers With Credit Balances | RM REFUND- DEBIT000073 | \$ 34.40 |
| 3 | 11/15/2023 | BENTLY RANCH | 5527 | 210777 | 50800-010 | Sludge Removal | Biosolids | \$ 169.40 |
| 4 | 11/15/2023 | AT&T MOBILITY | EFT-11/15/23-001 | X10192023 | 64400-010 | Telephone | Cell Phones | \$ 1,861.21 |
| 5 | 11/15/2023 | POWER & CONTROL SOLUTIONS, INC. | EFT-11/15/23-002 | 1396 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 3,700.00 |
| 6 | 11/15/2023 | POWER & CONTROL SOLUTIONS, INC. | EFT-11/15/23-002 | 1395 | 50600-020 | R&M Main Breaker Failure Repair Costs | Breaker Failure Repairs/Maint | \$ 2,840.00 |
| 7 | 11/15/2023 | SILVER STATE ANALYTICAL LABS, INC. | 5528 | RN306852 | 52400-010 | Lab Testing | Lab Analysis | \$ 42.00 |
| 8 | 11/15/2023 | SILVER STATE ANALYTICAL LABS, INC. | 5528 | RN307197 | 52400-010 | Lab Testing | Lab Analysis | \$ 42.00 |
| 9 | 11/15/2023 | SILVER STATE ANALYTICAL LABS, INC. | 5528 | RN307237 | 52400-010 | Lab Testing | Lab Analysis | \$ 42.00 |
| 10 | 11/15/2023 | Warren Averett Technology Group, LLC | EFT-11/15/23-003 | 72020 | 65310-010 | Software Services | Office 365 | \$ 497.82 |
| 11 | 11/15/2023 | Warren Averett Technology Group, LLC | EFT-11/15/23-003 | 72062 | 71500-010 | IT/Tech Professional Services | Out of Scope | \$ 276.25 |
| 12 | 11/21/2023 | A n C Precision Machining, Inc | 5529 | 91376 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 1,595.00 |
| 13 | 11/21/2023 | BENTLY RANCH | 5530 | 210846 | 50800-010 | Sludge Removal | Biosolids | \$ 406.28 |
| 14 | 11/21/2023 | BENTLY RANCH | 5530 | 210798 | 50800-010 | Sludge Removal | Biosolids | \$ 192.50 |
| 15 | 11/21/2023 | Carson Creature Catchers | 5531 | 101110 | 50600-010 | Repairs & Maintenance | Beaver Removal | \$ 690.00 |
| 16 | 11/21/2023 | CINTAS | 5532 | 5181140356 | 50300-010 | Safety Equipment & Supplies | First Aid Supplies | \$ 57.94 |
| 17 | 11/21/2023 | Codale Electric Supply | 5533 | S008201519.001 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 13,020.19 |
| 18 | 11/21/2023 | Codale Electric Supply | 5533 | S008201519.002 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 122.56 |
| 19 | 11/21/2023 | Codale Electric Supply | 5533 | S008289752.001 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 722.35 |
| 20 | 11/21/2023 | E2C E Squared C Inc | 5534 | 51272 | 71500-010 | IT/Tech Professional Services | IT Services | \$ 1,120.00 |
| 21 | 11/21/2023 | AT&T MOBILITY | EFT-11/21/23-001 | X11192023 | 64400-010 | Telephone | Cell Phones | \$ 990.53 |
| 22 | 11/21/2023 | Flyers Energy, LLC | EFT-11/21/23-002 | CFS-3616412 | 51500-010 | Truck & Auto Expense | Fuel | \$ 445.99 |
| 23 | 11/21/2023 | Flyers Energy, LLC | EFT-11/21/23-002 | CFS-3602955 | 51500-010 | Truck & Auto Expense | Fuel | \$ 517.75 |
| 24 | 11/21/2023 | Frontier | EFT-11/21/23-003 | 110123 | 64400-010 | Telephone | Power Cogen | \$ 107.31 |
| 25 | 11/21/2023 | GRAINGER | EFT-11/21/23-004 | 9822083789 | 50600-010 | Repairs & Maintenance | Granger | \$ 587.38 |
| 26 | 11/21/2023 | JOANA PEREZ | 5535 | 562683 | 64330-010 | Cleaning & Kitchen Supplies | Cleaning Services | \$ 360.00 |
| 27 | 11/21/2023 | NV Energy | EFT-11/21/23-005 | 1790231109 | 50500-010 | Utilities | Treatment plant power | \$ 14,170.25 |
| 28 | 11/21/2023 | NV Energy | EFT-11/21/23-006 | 800231109 | 55300-010 | Reservoir & Pump Utilities | Pump power | \$ 197.03 |
| 29 | 11/21/2023 | SILVER STATE ANALYTICAL LABS, INC. | 5536 | RN307470 | 52400-010 | Lab Testing | Lab Analysis | \$ 95.00 |
| 30 | 11/21/2023 | SILVER STATE ANALYTICAL LABS, INC. | 5536 | RN307418 | 52400-010 | Lab Testing | Lab Analysis | \$ 32.00 |

CHECK REGISTER - GENERAL ACCOUNT
11/1/23 - 11/30/23

| Line # | Payment Date | Vendor Check Name | ACH/Check # | Invoice Number | GL Account Number | GL Account Name | Transaction Description | Check Amount |
|--------|--------------|------------------------------------|------------------|----------------|-------------------|---------------------------------------|------------------------------|--------------|
| 31 | 11/21/2023 | SILVER STATE ANALYTICAL LABS, INC. | 5536 | RN307445 | 52400-010 | Lab Testing | Lab Analysis | \$ 42.00 |
| 32 | 11/21/2023 | Spectrum Business | EFT-11/21/23-007 | 0499375102723 | 64400-010 | Telephone | Internet Service | \$ 172.97 |
| 33 | 11/21/2023 | SOUTHWEST GAS CORP | EFT-11/21/23-008 | 231109 | 50500-010 | Utilities | Natural Gas | \$ 1,188.66 |
| 34 | 11/21/2023 | TOWN OF MINDEN | 5537 | 110123 | 50500-010 | Utilities | Water/Trash | \$ 584.75 |
| 35 | 11/21/2023 | United Rentals | EFT-11/21/23-009 | 226853334-001 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 848.39 |
| 36 | 11/21/2023 | WESTERN NEVADA SUPPLY | 5538 | 11026412 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 715.00 |
| 37 | 11/22/2023 | Charter Communications | EFT-11/22-23-001 | 21892490110123 | 64400-010 | Telephone | Spectrum COAX | \$ 699.00 |
| 38 | 11/22/2023 | Nick Quilici | EFT-11/22-23-002 | 231116 | 50700-010 | Other Plant Expense | Grade I Test Reimbursement | \$ 209.00 |
| 39 | 11/22/2023 | FIRST CHOICE COFFEE SERVICES | EFT-11/22-23-003 | 684916 | 64330-010 | Cleaning & Kitchen Supplies | Kitchen Supplies | \$ 44.00 |
| 40 | 11/22/2023 | HANSFORD ECONOMIC CONSULTING LLC | EFT-11/22-23-004 | 624 | 71300-010 | Accounting & Audit | Rate Study Final Payment | \$ 1,680.93 |
| 41 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | TS10192023 | 65310-010 | Software Services | Adobe Software | \$ 179.88 |
| 42 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | TS10192023-002 | 65310-010 | Software Services | Adobe Software | \$ 239.88 |
| 43 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | AM10122023 | 50700-010 | Other Plant Expense | Phone Storage | \$ 2.99 |
| 44 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | AM10162023 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 949.48 |
| 45 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | CB10232023 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 2,031.50 |
| 46 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | LG10062023 | 65300-010 | Office Equipment/Hardware | Office Printer | \$ 1,024.61 |
| 47 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | LG10292023 | 64500-010 | Postage | Postage | \$ 29.99 |
| 48 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | NQ10202023 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 5.57 |
| 49 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | AB10112023 | 64300-010 | Office Supplies & Expense | Office Supplies | \$ 312.98 |
| 50 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | AB10112023-002 | 64330-010 | Cleaning & Kitchen Supplies | Kitchen Supplies | \$ 131.75 |
| 51 | 11/22/2023 | Nevada State Bank | EFT-11/22/23-001 | AB1012023 | 50900-010 | Operators Education/Training | New Operator Manual | \$ 154.00 |
| 52 | 11/22/2023 | Norfield | EFT-11/22-23-010 | 2033 | 51700-010 | Other Collection System Expense | Line Location Ticket | \$ 588.00 |
| 53 | 11/22/2023 | POWER & CONTROL SOLUTIONS, INC. | EFT-11/22-23-005 | 1398 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 4,265.00 |
| 54 | 11/22/2023 | POWER & CONTROL SOLUTIONS, INC. | EFT-11/22-23-005 | 1400 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 575.00 |
| 55 | 11/22/2023 | POWER & CONTROL SOLUTIONS, INC. | EFT-11/22-23-005 | 1401 | 50600-010 | Repairs & Maintenance | Repairs and Maintenance | \$ 517.50 |
| 56 | 11/22/2023 | POWER & CONTROL SOLUTIONS, INC. | EFT-11/22-23-005 | 1402 | 50600-020 | R&M Main Breaker Failure Repair Costs | Breaker Failure Repair/Maint | \$ 1,322.50 |
| 57 | 11/22/2023 | RED WING BUSINESS ADVANTAGE ACCT | EFT-11/22-23-006 | 20231110 | 50300-010 | Safety Equipment & Supplies | Operator Boots D. Kowalski | \$ 215.99 |
| 58 | 11/22/2023 | RESOURCE CONCEPTS, INC. | EFT-11/22-23-007 | 23-1690 | 16400-010 | Collection System Rehab | GRGID Int Maint | \$ 1,216.25 |
| 59 | 11/22/2023 | RESOURCE CONCEPTS, INC. | EFT-11/22-23-007 | 23-1692 | 71200-010 | Engineering | Jct Center South | \$ 290.00 |
| 60 | 11/22/2023 | RESOURCE CONCEPTS, INC. | EFT-11/22-23-007 | 23-1693 | 71200-010 | Engineering | District Business | \$ 1,665.00 |

CHECK REGISTER - GENERAL ACCOUNT
11/1/23 - 11/30/23

| Line # | Payment Date | Vendor Check Name | ACH/Check # | Invoice Number | GL Account Number | GL Account Name | Transaction Description | Check Amount |
|--------|--------------|---|------------------|-----------------|-------------------|---------------------------------|-------------------------|---------------|
| 61 | 11/22/2023 | RESOURCE CONCEPTS, INC. | EFT-11/22-23-007 | 23-1694 | 55100-010 | Reservoir Repairs & Maintenance | Effluent Mgmt | \$ 1,415.00 |
| 62 | 11/22/2023 | RESOURCE CONCEPTS, INC. | EFT-11/22-23-007 | 23-1695 | 51400-010 | Repairs & Maintenance | System Mapping | \$ 337.50 |
| 63 | 11/22/2023 | RESOURCE CONCEPTS, INC. | EFT-11/22-23-007 | 23-1696 | 16400-010 | Collection System Rehab | 395 Int Rehab | \$ 2,538.75 |
| 64 | 11/22/2023 | Thatcher Company of Nevada, Inc. | EFT-11/22-23-008 | 2023400116365 | 50400-010 | Processing Chemicals | Chemicals | \$ 5,711.91 |
| 65 | 11/22/2023 | Warren Averett Technology Group, LLC | EFT-11/22-23-009 | 72225 | 65310-010 | Software Services | Azure Usage | \$ 1,377.25 |
| 66 | 11/27/2023 | Cleaver Brooks Inc | 5543 | THSLST100054669 | 116800-020 | Boiler Replacement | Boiler 2 New Boiler | \$ 91,667.41 |
| 67 | 11/29/2023 | BENTLEY RANCH | 5539 | 210896 | 50800-010 | Sludge Removal | Biosolids | \$ 500.92 |
| 68 | 11/29/2023 | Carson Valley Medical Center | 5540 | 112923 | 50700-010 | Other Plant Expense | Commercial Driver Exam | \$ 100.00 |
| 69 | 11/29/2023 | Chevron and Texaco Business Card Services | EFT-11/29/23-001 | 93225376 | 51500-010 | Truck & Auto Expense | Gasoline | \$ 126.51 |
| 70 | 11/29/2023 | FISHER SCIENTIFIC | 5541 | 7954987 | 52300-010 | Lab Supplies | Lab Supplies | \$ 186.25 |
| 71 | 11/29/2023 | FISHER SCIENTIFIC | 5541 | 7917775 | 52300-010 | Lab Supplies | Lab Supplies | \$ 36.50 |
| 72 | 11/29/2023 | Flyers Energy, LLC | EFT-11/29/23-002 | CFS-3635997 | 51500-010 | Truck & Auto Expense | Fuels | \$ 987.18 |
| 73 | 11/29/2023 | NUSYSTEMS, INC. | 5542 | R151319 | 50500-010 | Utilities | Annual Alarm Monitoring | \$ 482.50 |
| 74 | 11/30/2023 | LEAF | EFT-11/30/23-001 | 15567523 | 65300-010 | Office Equipment/Hardware | Copier Lease | \$ 453.94 |
| | | Total Amount of Checks (45 Checks) | | | | | | \$ 172,801.65 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | Legend: | Capital Expenses | | | | | | |
| | | Breaker Failure Costs | | | | | | |
| | | Co-Gen Expenses | | | | | | |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | JUL | AUG | SEP | OCT | NOV | DEC |
|--------------------------------------|-----------|------------------|-------------------|------------------|------------------|-------------------|
| 1 CAPITAL EXPENSES | | | | | | |
| 2 Belt Press Addition | 16300-030 | \$3,145.00 | \$460.00 | | | |
| 3 Collection System Rehab | 16400-010 | 561,439.75 | (330,512.60) | 556,890.01 | 3,755.00 | (315,176.55) |
| 4 Camera Truck | 16600-040 | | | | | |
| 5 Boiler Replacement | 16800-020 | | | | | 91,667.41 |
| 6 Clarifier 1 & 2 Concrete Rehab | 16800-040 | | | 1,764.19 | | |
| 7 Digester 1 Concrete Inspect/Repair | 16800-050 | | | | | |
| 8 Pista Grit #1 Retrofit/Replace | 16800-060 | | | | 15,326.75 | |
| 9 Breaker Emergency Repair Reclass | 15500-020 | 2,530.00 | 8,585.00 | 2,070.00 | 5,680.00 | 1,322.50 |
| 10 Office/Computer Equipment | 15600-010 | | | | 8,968.45 | |
| 11 ARRA Reimbursement | 22500 | 38,583.32 | | | | |
| 12 TOTAL | | 602,553.0 | (318,782.6 | 561,184.2 | 33,730.20 | (222,186.6 |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

JAN

FEB

MAR

APR

MAY

JUN



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
 For the Five Months Ending Thursday, November 30, 2023

| | YTD | | Remianing | Budget | Remaining |
|--|-------------|--------|-----------|-------------|-------------|
| | Actual | Budget | Budget \$ | Spent % | Budget % |
| | Fiscal 2024 | 2024 | Variance | Fiscal 2024 | Fiscal 2024 |

CAPITAL EXPENSES

| | | | | | |
|------------------------------------|--------------|----------------|----------------|--------|---------|
| Belt Press Addition | \$3,605.00 | | (\$3,605.00) | 0.00% | 0.00% |
| Collection System Rehab | \$476,395.61 | \$3,700,000.00 | \$3,223,604.39 | 12.88% | 87.12% |
| Camera Truck | \$0.00 | \$23,000.00 | \$23,000.00 | 0.00% | 100.00% |
| Boiler Replacement | \$91,667.41 | \$220,000.00 | \$128,332.59 | 41.67% | 58.33% |
| Clarifier 1 & 2 Concrete Rehab | \$1,764.19 | \$120,000.00 | \$118,235.81 | 1.47% | 98.53% |
| Digester 1 Concrete Inspect/Repair | \$0.00 | \$240,000.00 | \$240,000.00 | 0.00% | 100.00% |
| Pista Grit #1 Retrofit/Replace | \$15,326.75 | \$375,000.00 | \$359,673.25 | 4.09% | 95.91% |
| Breaker Emergency Repair Reclass | \$20,187.50 | | (\$20,187.50) | 0.00% | 0.00% |
| Office/Computer Equipment | \$8,968.45 | | (\$8,968.45) | 0.00% | 0.00% |
| ARRA Reimbursement | \$38,583.32 | \$77,167.00 | \$38,583.68 | 50.00% | 50.00% |

| | | | | | |
|--------------|---------------------|-----------------------|-----------------------|---------------|---------------|
| TOTAL | \$656,498.23 | \$4,755,167.00 | \$4,098,668.77 | 13.81% | 86.19% |
|--------------|---------------------|-----------------------|-----------------------|---------------|---------------|



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|-------------------------------------|------------------------------|-----------------------|------------------------------------|----------------------------------|--------------------------------------|
| 1 PAYROLL | | | | | |
| 2 Salaries | \$503,900.77 | \$1,238,019.00 | \$734,118.23 | 40.70% | 59.30% |
| 3 Payroll Taxes & Employee Benefits | \$306,660.54 | \$773,439.00 | \$466,778.46 | 39.65% | 60.35% |
| 4 TOTAL PAYROLL | <u>\$810,561.31</u> | <u>\$2,011,458.00</u> | <u>\$1,200,896.69</u> | <u>40.30%</u> | <u>59.70%</u> |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|---|------------------------------|---------------------|------------------------------------|----------------------------------|--------------------------------------|
| OPERATIONAL EXPENSES | | | | | |
| 6 PLANT EXPENSES | | | | | |
| 7 Safety | \$1,667.50 | \$15,000.00 | \$13,332.50 | 11.12% | 88.88% |
| 8 Plant Supplies (Processing Chemicals) | \$65,396.37 | \$155,000.00 | \$89,603.63 | 42.19% | 57.81% |
| 9 Utilities | \$86,717.46 | \$195,750.00 | \$109,032.54 | 44.30% | 55.70% |
| 10 Repairs & Maintenance | \$106,550.99 | \$320,000.00 | \$213,449.01 | 33.30% | 66.70% |
| 11 Mosquito Abatement | | \$5,000.00 | \$5,000.00 | 0.00% | 100.00% |
| 12 Other Plant Expense | \$5,902.96 | \$6,500.00 | \$597.04 | 90.81% | 9.19% |
| 13 Sludge Removal | \$7,434.14 | \$18,000.00 | \$10,565.86 | 41.30% | 58.70% |
| 14 Education | \$4,973.87 | \$10,000.00 | \$5,026.13 | 49.74% | 50.26% |
| 15 TOTAL O & P EXPENSES | \$278,643.29 | \$725,250.00 | \$446,606.71 | 38.42% | 61.58% |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|--|------------------------------|----------------|------------------------------------|----------------------------------|--------------------------------------|
| 16 COLLECTION EXPENSES | | | | | |
| 17 Collection System - Supplies | \$468.22 | \$4,000.00 | \$3,531.78 | 11.71% | 88.29% |
| 18 Collection System - Cleaning/ TV / Repair & Maintenance | \$777.64 | \$7,000.00 | \$6,222.36 | 11.11% | 88.89% |
| 19 Truck & Auto Expense (Fuels) | \$6,377.77 | \$11,000.00 | \$4,622.23 | 57.98% | 42.02% |
| 20 Other Collection System Expense | \$1,646.67 | \$1,000.00 | (\$646.67) | 164.67% | (64.67%) |
| 21 TOTAL COLLECTION EXPENSES | \$9,270.30 | \$23,000.00 | \$13,729.70 | 40.31% | 59.69% |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|------------------------------|------------------------------|----------------|------------------------------------|----------------------------------|--------------------------------------|
| 22 LAB EXPENSES | | | | | |
| 23 Lab Supplies | \$1,288.61 | \$7,000.00 | \$5,711.39 | 18.41% | 81.59% |
| 24 Lab Testing | \$4,910.58 | \$12,000.00 | \$7,089.42 | 40.92% | 59.08% |
| 25 Lab Permitting | | \$1,800.00 | \$1,800.00 | 0.00% | 100.00% |
| 26 Lab Repairs & Maintenance | | \$5,000.00 | \$5,000.00 | 0.00% | 100.00% |
| 27 Other Lab Expenses | | \$500.00 | \$500.00 | 0.00% | 100.00% |
| 28 Pretreatment Testing | | \$3,000.00 | \$3,000.00 | 0.00% | 100.00% |
| 29 TOTAL LAB EXPENSES | \$6,199.19 | \$29,300.00 | \$23,100.81 | 21.16% | 78.84% |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|--|------------------------------|----------------|------------------------------------|----------------------------------|--------------------------------------|
| 30 RESERVOIR/EFFLUENT EXPENSES | | | | | |
| 31 Effluent Management - Repairs & Maintenance | \$4,727.25 | \$15,000.00 | \$10,272.75 | 31.52% | 68.49% |
| 32 Effluent Management - Utilities | \$588.82 | \$42,000.00 | \$41,411.18 | 1.40% | 98.60% |
| 33 TOTAL RERVOIR/EFFLUENT EXPENSES | \$5,316.07 | \$57,000.00 | \$51,683.93 | 9.33% | 90.67% |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|---|------------------------------|----------------|------------------------------------|----------------------------------|--------------------------------------|
| 34 GENERAL & ADMINISTRATIVE EXPENSES | | | | | |
| 35 Office Supplies & Expense | \$2,343.34 | \$10,500.00 | \$8,156.66 | 22.32% | 77.68% |
| 36 Training/Education Expense | \$880.50 | \$4,000.00 | \$3,119.50 | 22.01% | 77.99% |
| 37 Cleaning & Kitchen Supplies | \$3,641.02 | \$8,000.00 | \$4,358.98 | 45.51% | 54.49% |
| 38 Statement Billing Supplies | \$1,793.61 | \$3,000.00 | \$1,206.39 | 59.79% | 40.21% |
| 39 Bank Charges | \$7,817.83 | \$12,000.00 | \$4,182.17 | 65.15% | 34.85% |
| 40 Telephone & Internet | \$11,361.06 | \$15,000.00 | \$3,638.94 | 75.74% | 24.26% |
| 41 Postage | \$4,011.14 | \$10,000.00 | \$5,988.86 | 40.11% | 59.89% |
| 42 Advertising & Publication | \$3,085.14 | \$5,000.00 | \$1,914.86 | 61.70% | 38.30% |
| 43 Software Services | \$19,999.72 | \$50,000.00 | \$30,000.28 | 40.00% | 60.00% |
| 44 Travel & Per Diem | \$9,869.96 | \$8,000.00 | (\$1,869.96) | 123.37% | (23.37%) |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|---------------------------------|------------------------------|----------------|------------------------------------|----------------------------------|--------------------------------------|
| 45 Bad Debts | | \$400.00 | \$400.00 | 0.00% | 100.00% |
| 46 A/R Collection Expense | \$110.00 | \$1,700.00 | \$1,590.00 | 6.47% | 93.53% |
| 47 Insurance & Bonding | \$53,425.45 | \$145,583.00 | \$92,157.55 | 36.70% | 63.30% |
| 48 Other Administration Expense | \$1,005.51 | \$4,000.00 | \$2,994.49 | 25.14% | 74.86% |
| 49 Filing Fees & Permits | \$3,515.85 | \$12,000.00 | \$8,484.15 | 29.30% | 70.70% |
| 50 Office Equipment (Hardware) | \$7,786.94 | \$15,000.00 | \$7,213.06 | 51.91% | 48.09% |
| 51 TOTAL G&A | \$130,647.07 | \$304,183.00 | \$173,535.93 | 42.95% | 57.05% |



MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Five Months Ending Thursday, November 30, 2023

| | YTD Actual Fiscal 2024 | Budget 2024 | Remianing Budget \$ Variance | Budget Spent % Fiscal 2024 | Remaining Budget % Fiscal 2024 |
|----------------------------------|------------------------------|----------------|------------------------------------|----------------------------------|--------------------------------------|
| 52 PROFESSIONAL FEES | | | | | |
| 53 Legal | \$9,471.00 | \$40,000.00 | \$30,529.00 | 23.68% | 76.32% |
| 54 Engineering | \$47,602.00 | \$110,000.00 | \$62,398.00 | 43.27% | 56.73% |
| 55 IT/Tech Professional Services | \$8,361.25 | \$30,000.00 | \$21,638.75 | 27.87% | 72.13% |
| 56 Accounting & Audit | \$8,454.36 | \$30,000.00 | \$21,545.64 | 28.18% | 71.82% |
| 57 TOTAL PROFESSIONAL FEES | \$73,888.61 | \$210,000.00 | \$136,111.39 | 35.19% | 64.81% |
| TOTAL ALL OPERATIONS EXPENSES | | | | 37.37% | 62.63% |

Agenda Item 3

Election of Board Officers for 2024

Items in this Section Include:

- ✓ ***Memo for the Election of Board Members***



MEMORANDUM

DATE: January 2nd, 2024

TO: MGSD Board of Trustees

FROM: Jessica J. Kneefel

SUBJECT: Election of Board Officers

In the past the question arose regarding the process of nominations for board officers. I did some research in Robert's Rules and I found the following for Viva Voce (pronounced Veeva Vohsee) procedure (pp.442-443), which applies when elections are not by ballot:

- Nominees are named, and a second is not needed for a nomination. If there is only one nominee, a majority vote elects them. If there is more than one nominee, votes are taken in the order that the nominations are made and the first one that gets a majority vote is elected.

For example, if Jane and then John are nominated for Vice Chairman, the votes for Jane are taken first. If she gets at least 3 votes she is named Vice Chairman. If not, votes are taken for John. If he gets at least 3 votes he is named Vice Chairman. If neither receive a majority, go back to Step 1.

- Or, you can do it the usual way, with a nomination and second.
- By the way, the Board has never adopted Robert's Rules, so you're even free to make up your own way.

Agenda Item 4

District Manager's Report

Items in this Section Include:

- ✓ ***December 2023 District Manager's Report***
- ✓ ***November 2023 Capacity Report***



Minden Gardnerville Sanitation District
District Manager's Report
January 2, 2023

CAPACITY ALLOCATIONS/PURCHASES:

- 14 EDU's sold

VENDORS AND CONTRACTS:

- Nothing to report

WILL SERVES LETTERS ISSUED:

- None

STAFF/OFFICE ITEMS:

- Items included in Admin Report

MEETINGS ATTENDED AND SCHEDULED:

- 12/6 Plant shutdown for switchgear configuration
- 12/6 Meeting with RCI for Muller Parkway Plan Review
- 12/7 Progress report with Q&D regarding 395 lining project
- 12/7 Meeting with Town of Minden to use culvert pipe to run bypass pumping hoses
- 12/21 Meeting with Q&D, RCI and GRGID about Hwy 88 work
- 12/27 Meeting with RCI regarding MGSD Response Plan & Vulnerability Assessment Review

PROJECTS IN THE DISTRICT:

- Big Chicken and Firehouse Subs moving forward at Junction Center
- Martin Meadows moving forward
- Monte Vista moving forward
- Great basin brewery moving forward
- Carson Valley Vet moving forward
- Carson Valley Medical Center
- La Costa moving forward
- Valage moving forward

LINE REHABILITATION AND PLANT IMPROVEMENT PROJECTS:

- Pista grit 1 rebuild project is complete. Cost breakdown will be available next board meeting.
- Working on creating access to the tributary in the wetlands to mitigate the beaver infestation.
- Currently working on alternatives to SCADA software updates
- Waiting on HDR for concrete analysis
- Mixing pump rebuilds for digesters 1 and 2 are complete, we are reviewing the expenses and financial savings.

GENERAL ENGINEERING AND ACCOUNTING

- None at this time

Respectfully submitted,

Peter V. Baratti, District Manager

Agenda Item 7

December 5th Regular Meeting and December 14th Special Meeting Minutes

Items in this Section Include:

- ✓ ***December 5th, 2023 Regular Meeting Minutes***
- ✓ ***December 14th, 2023 Special Meeting Minutes***



Board of Trustees
Minutes of Regular Meeting
Tuesday, December 5, 2023
6:00 P.M. | Board Room
Minden-Gardnerville Sanitation District
1790 Hwy. 395
Minden, Nevada

| | | | |
|-------------------------------|------------------------------|-------------------------------|------------------------------|
| <u>Board Members Present:</u> | <u>Board Members Absent:</u> | <u>Staff Members Present:</u> | <u>Staff Members Absent:</u> |
| Barbara Smallwood | None | Peter Baratti | Jessica Kneefel |
| Sondra Condron | | Cliff Simpson | Cliff Simpson |
| Chris Shorten | | LaVonne Ghanavati | Haley Mosegard |
| Ray Wilson | | April Burchett | Presley Cochran |
| Ted Thran | | Bill Peterson | |
| | | Haley Mosegard | |
| | | Bruce Scott | |

Others Present: Greg Reed

1. Meeting called to order at 6:00 p.m. by Barbara Smallwood, Chairman.

2. Public Comment: There was no public comment.

The Chairman noted that MGSD's servers were scheduled for a shutdown around 8:30 pm, so the meeting will need to be adjourned before 8:00 pm.

3. District Manager's Report: The Trustees reported that the District Manager's Report was not included in the packet, and the Board agreed to skip to Agenda Items 4 and 5 while April Burchett made copies. (*continued on Page 2*)

4. Chairman's Comment: The Chairman had no comment at this time.

5. Claims Review and Approval: Ray Wilson asked for more information on Line 8 on the October check register for CH Spencer LLC. Peter Baratti stated that this item is for the mixing pumps which have had a catastrophic failure. There were some old parts in the boneyard, and the costs for CH Spencer were for the mechanical seals that were needed to rebuild those old parts. They also had a local machine shop do the shafts and a lot of the costs from CH Spencer were mitigated by locally sourcing the bearings and some of the shims.

Ray also asked about Item 66 on Page 3 of the October check register for Smith & Loveless. Peter stated that this is for the pista grit rebuild. This was going to cost MGSD several hundred thousand dollars in order to repair the old pista grit, but when the operators were able to get in there and disassemble it, they found the cast housing was not damaged but still in good shape. So all the internal gearing and gear reduction parts for it were purchased and it has been rebuilt and reinstalled. Some boards had to be placed in the channel but one of the very bottom ones swelled up, so it will have to be sawed out, but the level needs to be completely down. That's going to be removed tonight and we'll be running trials with it tomorrow. This had been originally estimated at \$300,000 in the capital budget, so this will hopefully be a large saver and this should carry us many years into the future.

Ray then asked about the NV Energy bill, reporting that he had not ever seen the bill that high. Peter agreed that it has been awhile since the power bill has been that high, but it is due to the co-gen being down because of the breaker situation.

Sondra Condrón asked about Tesco Controls and the SCADA, and Peter explained the SCADA is to call out in case of emergencies. He stated that we will be discussing this further under his report. Sondra also asked about the ARRA payment, and Peter explained that is the repayment for the zero-interest ARRA loan we received for the co-gen construction. This loan will be paid off in about 6 years.

Chris Shorten asked about what first appeared to be duplicate charges but have different invoice numbers for Hometown Health, and LaVonne Ghanavati explained a month was missed so 2 months were paid in October.

The Chairman noted that we changed technology companies, and there were quite a number of charges from E²C. Peter stated that we are very happy with them, and the servers were replaced. Tonight's shut down is to relocate some cables off the floor in the breaker building for safety purposes.

Motion: To approve the claims received for September, 2023 in the amount of \$647,512.56, and the payroll-related expenses paid during September, 2023 in the amount of \$137,494.25.

Made by: Sondra Condrón

Seconded by: Chris Shorten

Vote: Motion carried.

Ayes: Smallwood, Condrón, Shorten, Thran, Wilson

Nays: None

Abstain: None

Absent: None

Motion: To approve the claims received for October, 2023 in the amount of \$172,676.25, and the payroll-related expenses paid during October, 2023 in the amount of \$145,387.46.

Made by: Chris Shorten

Seconded by: Ted Thran

Vote: Motion carried.

Ayes: Smallwood, Condrón, Shorten, Thran, Wilson

Nays: None

Abstain: None

Absent: None

3. District Manager's Report (continued): Peter reported that there are a lot of projects moving, which are trying to be turnkeyed before the holidays. The operators are doing a great job on the plant projects, and he believes there will be some really great savings in our capital budget. The GRGID rehab project is also moving forward and Q&D is getting down to the bridge, which is going to be a major obstacle.

Peter reported that he has a meeting with JD Frisby with the Town of Minden tomorrow about the Hwy 395-Hwy 88 NDOT project. Peter wanted to make sure utilizing the drainage system out along the Ironwood Center is going to be fine to do the bypass.

Chris Shorten asked if the Pista Grit project is completed. Peter reported it's completed now. He noted that it was expensive, but it's actually completed tonight. There is a little bit of additional work, and a couple of operators will be here at 4:00 in the morning to finish the last bit of it. He also noted that the work the operators did saved the District quite a bit of money.

Barbara Smallwood asked about a proposed bridge between The Ranch at Gardnerville and Heybourne Meadows. Peter explained where Heybourne Meadows 3A and 3B (Ranch at Gardnerville) are located relative to the Heybourne Meadows 3C (Kingsbury Estates). Phase 3C hasn't been paved, and the manholes haven't been raised. Peter stated he did not know what was going to happen with Phase 3C because it only has one real road. The plans show that both of those areas will meet and there will be some sort of bridge in there because there is an active slough through there as well.

Peter reported that he met with Tesco on the SCADA, and our SCADA system is apparently going to become obsolete. Unfortunately, this was brought to his attention at the last minute. He has received some pricing from them to update it and he is also looking at some pricing through Power and Control Solutions to maybe mitigate some of the costs. But because we're linked to Tesco and all of their equipment is proprietary, nobody can get into their system which controls everything in the buildings. It turned out that the software that we're operating on is not proprietary, and if you have a license you can work on it if you need to. He is working with Scott Hogan at Power & Control Solutions and with Zach at E²C to see if we can go ahead and purchase the software ourselves and mitigate this chain of "us paying you for something you bought that was for us to begin with". Considering we're already purchasing the licensing, we might want to think about starting to move away from that proprietary relationship in many ways. He also noted that he has had some rough times with their customer service lately because they sold, which was a transaction that was unexpected. He has spoken with Tesco about this. The call-outs are unreliable right now.

6. Minutes of October 3, 2023 Regular Board Meeting: The Board commented on how easy the minutes are to read and how well done they now are. April explained that Haley Mosegard has been working on the formatting and is doing a great job.

Motion: To approve the minutes of the October 3, 2023 Regular Board Meeting as presented.

Made by: Chris Shorten

Seconded by: Ted Thran

Vote: Motion carried.

Ayes: Smallwood, Condrón, Shorten, Thran, Wilson

Nays: None

Abstain: None

Absent: None

7. MGSD Line Rehabilitation – Hwy 395/Hwy 88 Rehabilitation Project: Bruce Scott reported that the CMAR bid process is the next step in the project for the 15" line in Hwy 395 from 10th St. to the plant and the balance of most of the interceptor in Hwy 88 until it goes through the Mack Ranch. This would be done in a similar way to what was done with the GRGID interceptor further upstream. He requested the Board's approval to proceed with the procurement of proposals from qualified contractors to bring a recommendation on the selection of a CMAR contractor, and he anticipated making a recommendation in either March or April. He emphasized that it's not a commitment to a particular company at this time. Chris Shorten asked about the CMAR process. Bruce explained that this is a statutory process called Construction Manager at Risk and it's a little different procurement process from the regular bidding process, because a qualified contractor is selected based on their qualifications and their preliminary look at the project and then with that contractor you establish a not to exceed number to go ahead and do the work by including the contractor in the design team as part of the process of developing the project. Then there is a board action to approve a not to exceed cost for the whole thing. He explained that it's useful in a case like this where you don't always know what you're going to get into, and you need a specially qualified contractor who is qualified to do the more complicated work in a highway lining project. The potential bidders are reduced to a qualified group that has the ability to do the work, so it's not a low bid but it's a competitive bid type process. He also noted that this process is good for projects that may include some unexpected work that is encountered during the rehab process.

Motion: Motion to proceed to bid for a Construction Manager at Risk for Phase Two of the Highway 395 and Hwy. 88 project as requested by Resource Concepts, Inc.

Made by: Ted Thran

Seconded by: Sondra Condrón

Vote: Motion carried.

Ayes: Smallwood, Shorten, Wilson, Thran, Condrón

Nays: None

Abstain: None

Absent: None

8. Washoe Tribe Travel Plaza and Casino Easement: Bill Peterson explained that the Tribe is not modifying MGSD's agreement, but is proposing a new agreement with Pine View Estates, that they want MGSD to join, in order to grant the easement for the sewer main extension. The terms are unacceptable to MGSD because it requires a right of reversion that the facilities go back to the Tribe if there's not payment. He expressed his frustration that all of this was inconsistent and contradictory to the annexation agreement that they've never honored. What Pine View is looking for is a denial from the MGSD Board. Bruce explained that in order for Pine View to move ahead is to look at alternatives, because coming down the highway is not the only way to get sewage to the point that MGSD controls it. He stated that Pine View will need a denial from MGSD in order to explore another alternative. Bruce and Peter outlined alternate sewer main locations around the Travel Plaza and Casino properties. Discussion followed regarding the wording of the motion language and whether it meets the requirements for Open Meeting Law as amended. The Chairman suggested rescheduling the item for the special meeting the following week, but Ray felt it would be better to have all 5 board members present to deny the terms. After further discussion with Bill, the Board agreed that legal counsel should deny any and all changes in terms to the annexation agreement that was executed by the Washoe Tribe.

Motion: Motion to direct Legal Counsel to issue a formal rejection of any current and future requested amendments to the annexation agreement that would be required to accommodate the request from Pine View Estates to the Washoe Tribe.

Made by: Ted Thran

Seconded by: Sondra Condrón

Vote: Motion carried.

Ayes: Smallwood, Condrón, Shorten, Thran, Wilson

Nays: None

Abstain: None

Absent: None

9. Attorney-Client Conference: Bill Peterson had nothing further to report.

10. Engineer's Report: Bruce Scott reported that they are working on a review of the Muller Parkway extension, since it will cross some of MGSD current and proposed facilities. He and Presley Cochran and Peter will be meeting to make sure they are all on the same page with regard to facilities we want to put in underneath Muller Parkway. They will propose some sewer stubs underneath the right-of-way so that when it will be necessary to extend the sewer, MGSD won't have to tear up the roadway or bore underneath it. This will lead to some proposed projects and additional costs to the District once the process gets further along.

Peter, Presley, and Bruce will also discuss the facilities needed for the Virginia Ranch Estates development.

11. Controller's Report: LaVonne Ghanavati reported that letters to all residential customers regarding the rate increase will be mailed out later in the week.

Chris Shorten asked about the collections process for past due accounts. LaVonne explained that the 183 past-due customers are more than two quarters past due, so the finance charges is a first approach of getting their attention. The next approach is to send collection letters, so there's a first notice and a second notice which are sent to customers about two or three quarters past due, and which are separate from the regular invoicing process. She said this has a pretty high recuperation rate, but if the customer still does not pay, they'll get a certified letter. And if they don't pay with so within a year, if they are three or four quarters behind, then a lien is filed on their property. There are currently 12 customers right now with liens and they're continuously the same 12 customers. She also explained that the liens are perpetual and transfers with the sale of the property, or is inherited by the heirs of an estate.

Discussion followed regarding the new vacant property fee and how that will be billed. We will be invoicing properties under construction, but we will need to determine a process for those who turn off water during the winter months when they are out of town.

LaVonne reported that she is working on getting the new rates into the software, and she is trying to show the commercial accounts how many edu's they are being billed for. There seems to be a glitch in the system where

the amount is not being calculated correctly and she is trying to work with the software developer to get this fixed.

(There was no Item 12 on the Agenda).

13. Administrative Report by Staff: April Burchett read an email she received from Nicole at Kim Posnien's office, "Kim wanted to pass along lots of thanks to Cliff Simpson, Andy Wagner, Andrew Marshall, Ed Breeden, and Peter Baratti. They had trouble locating the sewer stub at 982 LaStrata and these gentlemen went out of their way and were so helpful. He can't tell you how much he appreciates it. Please pass this onto them and their supervisors."

April reported that Jessica Kneefel graduates from UNR on December 9th with a Bachelor of Science in Environmental Engineering. She asked the Board if they would like to do something. The board directed her to bring some suggestions to them at next week's special meeting. April stated that Jessica will be changed to a full time employee after she graduates. Peter and Bruce discussed Jessica's training in both human resources and engineering. Bruce felt Jessica will be bringing a highly valued set of skills to MGSD.

April apologized for the packets not having tabs this month, as she was having trouble sourcing them. There have been some design changes with the manufacturer, and what is available is more expensive. She is looking for less expensive options.

14. Board Comment: Sondra Condrón and Chris Shorten thanked Peter Baratti and Andrew Marshall for the plant tour. Peter stated he received a dam inspection report on the ponds from the State, and they have to put some findings on their report. But for the most part the ponds are in good shape.

15. Public Comment: There was no public comment.

16. Meeting adjourned 7:30 p.m.

Approved by the Board of Trustees as presented on:

Date

By _____
Ted Thran, District Secretary



Board of Trustees
Minutes of Special Meeting
Thursday, December 14, 2023
12:30 P.M. | Board Room
Minden-Gardnerville Sanitation District
1790 Hwy. 395
Minden, Nevada

| <u>Board Members Present:</u> | <u>Board Members Absent:</u> | <u>Staff Members Present:</u> | <u>Staff Members Absent:</u> |
|--|---------------------------------|--|---|
| Barbara Smallwood Ray Wilson Ted Thran | Sondra Condrón Chris Shorten | Peter Baratti April Burchett Haley Mosegard LaVonne Ghanavati | Cliff Simpson Jessica Kneefel Bruce Scott Presley Cochran Bill Peterson |
| <u>Others Present:</u> Niki Neilon | | | |

1. Meeting called to order at 12:30 p.m. by Barbara Smallwood, Chairman.

2. Public Comment: There was no public comment.

3. District Manager's Comment: Peter Baratti had no comment at this time.

4. Casey Neilon: Niki Neilon, CPA presented the Financial Statement Audit report for Fiscal Year 2022-2023. Niki stated that the report is an unmodified opinion, which is the highest level of assurance that Casey Neilon, Inc can give on a set of financial statements. Niki started on comparative statements of net position. The total net position for the year, which is essentially the equity of the District, was \$26.1 million, which is less than the prior year at \$26.5 million. The cash and cash equivalents, which is the unrestricted cash and cash equivalents, were down from \$2.4 million to \$1.3 million but the restricted cash and cash equivalents were up from \$7.2 million to \$8.1 million. The biggest change on the financial statements on the statement of net position revolves around pension liability. There were significant changes this year as reported by the State of Nevada. Deferred outflow of resources increased from \$807,000 to \$1,078,000. Net pension liability increased from \$1,030,000 to \$2.3 million and deferred inflows decreased from \$966,000 to \$97,000 which is attributable to PERS reporting.

Niki reported on the Statements of Revenue Expenses and Changes in Net Position, which is the statement that compares last year's net position to this year's net position. Sewer use fees remained nearly the same with revenues at \$1,856,000 this year compared to last year at \$1,840,000. The fees charged to Gardnerville Ranchos General Improvement District increased from \$367,000 to \$534,000. Operating expenses went up about \$600,000. Depreciation was stable. Services and supplies increased nearly \$200,000. Investment income with the Local Government Investment Pool was positive this year, which brought in \$210,000. Other revenues, which are comprised of consolidated tax and property tax marginally increased from \$653,000 last year to \$666,000 this year. Capital contributions were up from \$504,000 to \$738,000.

Niki reported that their finding last year was resolved in the current year, and that procedures were put into place which showed no issues. There was a finding reported this year, but it shows the improvement that the District has made since Casey Neilon, Inc became auditors for the District. MGSD is audited under Yellow Book Standards (Generally Accepted Government Auditing Standards), which have become more particular about the work that the auditors must perform while auditing. Niki stated that LaVonne has the knowledge, skills, experience, and capabilities to close the District's Financial Statements out each month, quarter, and end of the year. Niki recommended that LaVonne take on those duties.

Discussion followed regarding augmenting the District's Budget if there ever became a need.

Motion: To accept the financial statement dated June 30, 2023, prepared by Casey Neilon, Inc and to direct the controller to continue discussions with the auditor to ensure procedures are in place to reconcile the accounts.

Made by: Ted Thran

Seconded by: Ray Wilson

Vote: Motion carried.

Ayes: Smallwood, Thran, Wilson

Nays: None

Abstain: None

Absent: Condrion, Shorten

5. Board Comment: There was no Board comment.

6. Public Comment: There was no public comment.

19. Meeting adjourned 12:51 p.m.

Approved by the Board of Trustees as presented on:

Date

By _____
Ted Thran, District Secretary

Agenda Item 10

Controller's Report

Items in this Section Include:

- ✓ *Controller's Report dated December 1, 2023*

Agenda Item 11

Administrative Report by Staff

Items in this Section Include:

- ✓ *Administrative Staff Report for December 2023.*



Minden Gardnerville Sanitation District
Administrative Staff Report
January 2, 2023

Report by: April Burchett, Jessica Kneefel, and Haley Mosegard

STAFF ITEMS:

- April is further training Jessica as she is now full-time.

INTERESTING TIDBITS:

- It has been quiet since the holidays; nothing new has popped up.

OFFICIAL ITEMS:

- We have met with RCI to review the MGSD Emergency Plan and Vulnerability Assessment.

UPCOMING ITEMS:

- There is nothing upcoming now. There will be more projects after the New Year.

HR TRENDING ISSUES:

- Cybersecurity: Due to the holiday season, scammers are in full force. To avoid getting scammed you can do these few things:
 - Use multi-factor authentication.
 - Double check email addresses for suspicious emails.
 - Don't click on links or attachments from unfamiliar sources.
 - Regularly update software and firmware.

Scammers always find new ways to take your information, so it is important to stay vigilant.

THINGS KEEPING US BUSY RIGHT NOW:

- Many customers have started calling to pay their bills. Most are amenable to the rate increase.