NOTICE OF REGULAR MEETING
TUESDAY, December 3, 2024 6:00 PM.,
BOARD ROOM, MGSD TREATMENT PLANT,
1790 HWY. 395, MINDEN, NV

Wastewater Treatment for a Healthy Community and Environment

"Caring for the public health and safety by reliably collecting, treating, and disposing of sewage and wastewater through efficient, cost-effective, and eco-friendly means."

~ MGSD

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. **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.

4. **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.

5. **Claims Review and Approval** – For Possible Action
    - Review and Approval of Bills Paid and Claims Received for September 2024 and October 2024.

6. **Minutes Approval** – For Possible Action
    - Approval of Minutes from the October 1st, 2024 Regular Board Meeting.

7. **Casey Neilon** – For Possible Action
    - Approval of audit for FY ending June 30, 2024.

8. **District Manager Claim Approval Amount** – For Possible Action
    - Discussion to increase the District Manager's Claim Approval amount from $10,000 to $20,000.

9. **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.

10. **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.

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 Haley Mosegard or Jessica Kneefel at (775) 782-3546, or by email at Staff@mgsdistrict.org or at haley@mgsdistrict.org or at jessica@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

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PLEASE DO NOT REMOVE UNTIL: 12/04/2024

CHECK REGISTER - GENERAL
9/1/24 - 9/30/24

Line #	Payment Date	Vendor Check Name	ACH/Check #	Invoice Number	GL Account Number	GL Account Name	Transaction Description	Check Amount
1	9/4/2024	PETTY CASH	5761	80823	65100-010	Other Administration Expense	Birthday supplies	$ 77.61
2	9/4/2024	PETTY CASH	5761	82223	65200-010	Filing Fees & Permits	Lien filing	$ 200.00
3	9/4/2024	PETTY CASH	5761	100523	65100-010	Other Administration Expense	Manager meeting breakfast	$ 107.49
4	9/4/2024	PETTY CASH	5761	100523-2	65100-010	Other Administration Expense	Manager meeting breakfast	$ 42.24
5	9/4/2024	PETTY CASH	5761	100623	65100-010	Other Administration Expense	Birthday supplies	$ 10.00
6	9/4/2024	PETTY CASH	5761	101823	65100-010	Other Administration Expense	Other admin expense	$ 76.60
7	9/4/2024	PETTY CASH	5761	111723	65100-010	Other Administration Expense	Birthday supplies	$ 25.49
8	9/4/2024	PETTY CASH	5761	010524	50600-010	Repairs & Maintenance	Batteries	$ 11.77
9	9/4/2024	PETTY CASH	5761	32024	64300-010	Office Supplies & Expense	Office Supplies	$ 34.51
10	9/4/2024	PETTY CASH	5761	42424	65100-010	Other Administration Expense	Birthday supplies	$ 35.58
11	9/4/2024	PETTY CASH	5761	52124	65200-010	Filing Fees & Permits	Contract filing	$ 40.00
12	9/4/2024	PETTY CASH	5761	82024	65200-010	Filing Fees & Permits	Contract amendment filing	$ 40.00
13	9/4/2024	DXP Enterprises	5762	54635010	15200-010	Plant - Other Improvements	Seepex Pump	$ 9,987.74
14	9/4/2024	Cinderlite Trucking	5763	442281	50600-010	Repairs & Maintenance	Base Delivery	$ 712.22
15	9/4/2024	M&B Enterprises	5764	20926	50600-010	Repairs & Maintenance	Vehicle Maintenance	$ 130.85
16	9/11/2024	BENTLY RANCH	5765	212147	50800-010	Sludge Removal	Biosolids	$ 314.44
17	9/11/2024	BENTLY RANCH	5765	212114	50800-010	Sludge Removal	Biosolids	$ 256.20
18	9/11/2024	Charter Communications	5766	21892490124	64400-010	Telephone	Fiber COAX	$ 699.00
19	9/11/2024	E2C E Squared C Inc	5767	51105A	71500-010	IT/Tech Professional Services	IT Services	$ 1,120.00
20	9/11/2024	JOANA PEREZ	5768	957007	64330-010	Cleaning & Kitchen Supplies	Cleaning Services	$ 360.00
21	9/11/2024	SILVER STATE ANALYTICAL LABS, INC.	5769	RN319391	52400-010	Lab Testing	Lab Analysis	$ 72.00
22	9/11/2024	SILVER STATE ANALYTICAL LABS, INC.	5769	RN319390	52400-010	Lab Testing	Lab Analysis	$ 72.00
23	9/11/2024	TOWN OF MINDEN	5770	93124	50500-010	Utilities	Water and Trash	$ 574.05
24	9/17/2024	CINTAS	EFT-9/17/24-01	5225402747	50300-010	Safety Equipment & Supplies	First Aid Supplies	$ 45.49
25	9/17/2024	Gardnerville Water Company	EFT-9/17/24-02	3818	51400-010	Repairs & Maintenance	Construction Water	$ 13.15
26	9/17/2024	Nevada State Bank	EFT-9/17/24-03	AM080324	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 59.55
27	9/17/2024	Nevada State Bank	EFT-9/17/24-03	AM080524	64330-010	Cleaning & Kitchen Supplies	Kitchen Supplies	$ 56.56
28	9/17/2024	Nevada State Bank	EFT-9/17/24-03	AM081324	50700-010	Other Plant Expense	iPhone Storage	$ 2.99
29	9/17/2024	Nevada State Bank	EFT-9/17/24-03	CS083024	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 37.69
30	9/17/2024	Nevada State Bank	EFT-9/17/24-03	CS090124	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 35.37
31	9/17/2024	Nevada State Bank	EFT-9/17/24-03	CB080624	52300-010	Lab Supplies	Lab Supplies & Equipment	$ 3,718.40

32	9/17/2024	Nevada State Bank	EFT-9/17/24-03	CB082224	50900-010	Operators Education/Training	Standard Methods Training Book	$ 360.00
33	9/17/2024	Nevada State Bank	EFT-9/17/24-03	LK080524	64700-010	Travel & Per Diem	Tri-State Training	$ 428.21
34	9/17/2024	Nevada State Bank	EFT-9/17/24-03	LG082824	64500-010	Postage	Postage	$ 29.99
35	9/17/2024	Nevada State Bank	EFT-9/17/24-03	NQ080824	50600-010	Repairs & Maintenance	Wasp Spray	$ 59.93
36	9/17/2024	Nevada State Bank	EFT-9/17/24-03	HM080324	64700-010	Travel & Per Diem	Tri-State Travel & Per Diem	$ 60.00
37	9/17/2024	Nevada State Bank	EFT-9/17/24-03	HM082324	64300-010	Office Supplies & Expense	Board Elect Name Plates	$ 15.48
38	9/17/2024	Nevada State Bank	EFT-9/17/24-03	HM082424	65310-010	Software Services	Adobe	$ 19.99
39	9/17/2024	Nevada State Bank	EFT-9/17/24-03	HM082724	51500-010	Truck & Auto Expense	Fuels	$ 21.71
40	9/17/2024	Nevada State Bank	EFT-9/17/24-03	HM090224	64300-010	Office Supplies & Expense	Office Supplies/Paper	$ 92.69
41	9/17/2024	Nevada State Bank	EFT-9/17/24-03	JK080224	65100-010	Other Administration Expense	Flowers for Henningsen Family	$ 324.48
42	9/17/2024	Nevada State Bank	EFT-9/17/24-03	JK081324	65200-010	Filing Fees & Permits	Pineview Contract Amendment	$ 42.00
43	9/17/2024	Nevada State Bank	EFT-9/17/24-03	JK081524	65100-010	Other Administration Expense	Lunch for Special Meeting	$ 213.71
44	9/17/2024	Nevada State Bank	EFT-9/17/24-03	JK081724	65100-010	Other Administration Expense	Chamber Luncheon	$ 105.00
45	9/17/2024	Nevada State Bank	EFT-9/17/24-03	JK082024	65310-010	Software Services	Adobe	$ 19.99
46	9/17/2024	Nevada State Bank	EFT-9/17/24-03	JK082524	64300-010	Office Supplies & Expense	Office Supplies	$ 47.46
47	9/17/2024	Nevada State Bank	EFT-9/17/24-03	JK083124	64300-010	Office Supplies & Expense	Office Supplies	$ 81.35
48	9/17/2024	Nevada State Bank	EFT-9/17/24-03	DK080524	64700-010	Travel & Per Diem	Tri-State Training	$ 857.33
49	9/17/2024	Nevada State Bank	EFT-9/17/24-03	DK080824	51500-010	Truck & Auto Expense	Fuels	$ 8.92
50	9/17/2024	Nevada State Bank	EFT-9/17/24-03	DK082024	64330-010	Cleaning & Kitchen Supplies	Cleaning Supplies	$ 131.38
51	9/17/2024	Nevada State Bank	EFT-9/17/24-03	CC081324	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 18.74
52	9/17/2024	SOLENIS LLC	EFT-9/17/24-04	133108026	50400-010	Processing Chemicals	Polymer	$ 17,524.17
53	9/18/2024	Sandra Avakian	5771	RFND00028	20200-010	Customers With Credit Balances	RM REFUND: DEBIT000088	$ 41.40
54	9/18/2024	BSN Sports LLC	5772	926735666	50700-010	Other Plant Expense	Uniforms	$ 3,175.31
55	9/18/2024	DOUGLAS COUNTY VEHICLE MAINT	5773	0906224VM	50600-010	Repairs & Maintenance	Vehicle Maintenance - 3 Trucks	$ 2,671.92
56	9/18/2024	Flyers Energy, LLC	EFT-9/18/24-02	CFS-3984742	51500-010	Truck & Auto Expense	Fuels	$ 439.19
57	9/18/2024	Frontier	EFT-9/18/24-03	90124	64400-010	Telephone	CoGen Line	$ 106.76
58	9/18/2024	Hajoca Corporation	EFT-9/18/24-04	S013931721.002	50600-010	Repairs & Maintenance	Repairs and Maint - Tools	$ 1,829.09
59	9/18/2024	LEAF	EFT-9/18/24-05	17077642	65300-010	Office Equipment/Hardware	Copier Lease	$ 404.06
60	9/18/2024	NV Energy	EFT-9/18/24-06	1790240911	50500-010	Utilities	Plant Energy	$ 12,486.52
61	9/18/2024	PACIFIC SHREDDING	EFT-9/18/24-07	5225381	64310-010	Statement Billing Supplies	Shredding Services	$ 56.71
62	9/18/2024	RESOURCE CONCEPTS, INC.	EFT-9/18/24-08	24-1150	71200-010	Engineering	District Business	$ 1,240.00
63	9/18/2024	RESOURCE CONCEPTS, INC.	EFT-9/18/24-08	24-1151	55100-010	Reservoir Repairs & Maintenance	Effluent	$ 1,689.75

64	9/18/2024	RESOURCE CONCEPTS, INC.	EFT-9/18/24-08	24-1152	51400-010	Repairs & Maintenance	System Mapping	$	1,176.12
65	9/18/2024	RESOURCE CONCEPTS, INC.	EFT-9/18/24-08	24-1154	71200-010	Engineering	CMAR Contract	$	220.00
66	9/18/2024	RESOURCE CONCEPTS, INC.	EFT-9/18/24-08	24-1155	71200-010	Engineering	Plan Review CV Motor Lodge	$	241.25
67	9/18/2024	RESOURCE CONCEPTS, INC.	EFT-9/18/24-08	24-1146	71200-010	Engineering	Plan Review Maverik Gville	$	1,525.00
68	9/18/2024	RESOURCE CONCEPTS, INC.	EFT-9/18/24-08	24-1153	71200-010	Engineering	Plan Review Monte Vista Town	$	1,000.00
69	9/18/2024	Sierra-Berkshire Associates, Inc.	5774	202040901	71300-010	Accounting & Audit	OPEB Actuarial Valuation	$	6,000.00
70	9/18/2024	SILVER STATE ANALYTICAL LABS, INC.	5775	RN319702	52400-010	Lab Testing	Lab Analysis	$	43.00
71	9/18/2024	SILVER STATE ANALYTICAL LABS, INC.	5775	RN319670	52400-010	Lab Testing	Lab Analysis	$	72.00
72	9/18/2024	SILVER STATE ANALYTICAL LABS, INC.	5775	RN319669	52400-010	Lab Testing	Lab Analysis	$	72.00
73	9/18/2024	SILVER STATE ANALYTICAL LABS, INC.	5775	RN319455	52400-010	Lab Testing	Lab Analysis	$	43.00
74	9/18/2024	Spectrum Business	EFT-9/18/24-09	0157628082724	64400-010	Telephone	Internet	$	184.98
75	9/18/2024	SOUTHWEST GAS CORP	EFT-9/18/24-10	240911	50500-010	Utilities	Southwest Gas	$	421.49
76	9/18/2024	Thatcher Company of Nevada, Inc.	EFT-9/18/24-11	2024400105125	50400-010	Processing Chemicals	Chemicals	$	5,124.76
77	9/18/2024	Warren Averett Technology Group, LLC	EFT-9/18/24-01	76348	65310-010	Software Services	Office 365	$	475.20
78	9/18/2024	Warren Averett Technology Group, LLC	EFT-9/18/24-12	76580	65310-010	Software Services	Azure Usage	$	1,381.14
79	9/18/2024	WESTERN NEVADA SUPPLY	5776	11425135	50600-010	Repairs & Maintenance	Repairs and Maintenance	$	286.66
80	9/25/2024	Warren Averett Technology Group, LLC	ACHPY7734503JK	76953-PP	12800-010	Prepaid Expenses	24-25 Annual PayFabric Sftware	$	3,600.00
81	9/26/2024	BENTLY RANCH	5777	212223	50800-010	Sludge Removal	Biosolids	$	75.32
82	9/26/2024	BENTLY RANCH	5777	212230	50800-010	Sludge Removal	Biosolids	$	263.90
83	9/26/2024	E2C E Squared C Inc	5778	51130C	15600-010	Office/Computer Equipment -	SonicWall	$	5,166.59
84	9/26/2024	Jordan's Truck & Trailer	5779	226183	50600-010	Repairs & Maintenance	Vehicle Repair and Maintenance	$	3,108.48
85	9/26/2024	COGEN SERVICE	5780	6789	50600-010	Repairs & Maintenance	CoGen	$	2,500.00
86	9/26/2024	SILVER STATE ANALYTICAL LABS, INC.	5781	RN320024	52400-010	Lab Testing	Lab Analysis	$	43.00
87	9/26/2024	SILVER STATE ANALYTICAL LABS, INC.	5781	RN320009	52400-010	Lab Testing	Lab Analysis	$	72.00
88	9/26/2024	SILVER STATE ANALYTICAL LABS, INC.	5781	RN320007	52400-010	Lab Testing	Lab Analysis	$	72.00
89	9/26/2024	SILVER STATE ANALYTICAL LABS, INC.	5781	RN319955	52400-010	Lab Testing	Lab Analysis	$	100.00
90	9/27/2024	Chevron and Texaco Business Card Services	EFT-9/27/24-01	99736160	51500-010	Truck & Auto Expense	Fuels	$	215.30
91	9/27/2024	Flyers Energy, LLC	EFT-9/27/24-02	CFS-4002642	51500-010	Truck & Auto Expense	Fuels	$	351.56
92	9/27/2024	Hajoca Corporation	EFT-9/27/24-03	S013931721.003	50600-010	Repairs & Maintenance	Repairs and Maintenance	$	69.97
93	9/27/2024	POWER & CONTROL SOLUTIONS, INC.	EFT-9/27/24-04	1540	16800-020	Boiler Replacement	Boiler Project Repair/Maint	$	5,629.50
94	9/27/2024	POWER & CONTROL SOLUTIONS, INC.	EFT-9/27/24-04	1541	50600-010	Repairs & Maintenance	Repairs and Maintenance	$	1,811.00
95	9/27/2024	POWER & CONTROL SOLUTIONS, INC.	EFT-9/27/24-04	1539	50600-020	R&M Main Breaker Failure Repair Costs	Breaker Failure Repairs/Maint	$	1,600.00

96	9/27/2024	Ring Central Inc	EFT-9/27/24-05	CD_000916186	64400-010	Telephone	VOIP	**$**	**324.75**
97	9/27/2024	SNELL & WILMER, LLP	EFT-9/27/24-06	2904197	71100-010	Legal	Legal Services	**$**	**3,950.00**
98	9/27/2024	Warren Averett Technology Group, LLC	EFT-9/27/24-07	76602-PP	12800-010	Prepaid Expenses	23-24 Annual PayFabric Sftware	**$**	**3,600.00**
		Total Amount of Checks (45 Checks)						**$**	**114,392.20**

Legend	
	Capital
	Breaker Failure Costs
	Co-Gen Expenses

CHECK REGISTER - GENERAL
10/1/24 - 10/31/24

Line #	Payment Date	Vendor Check Name	ACH/Check #	Invoice Number	GL Account Number	GL Account Name	Transaction Description	Check Amount
1	10/3/2024	David Kowalski	EFT-10/3/24-01	100224	50700-010	Other Plant Expense	Grade I Reimbursement	$ 209.00
2	10/3/2024	Spectrum Business	EFT-10/3/24-02	0157628092724	64400-010	Telephone	Internet	$ 184.98
3	10/3/2024	TESCO CONTROLS, INC.	EFT-10/3/24-01	0083782-IN	12800-010	Prepaid Expenses	Emass Annual Service Contract	$ 16,000.00
4	10/3/2024	Thatcher Company of Nevada, Inc.	EFT-10/3/24-03	2024400105513	50400-010	Processing Chemicals	Chemicals	$ 5,219.32
5	10/3/2024	Warren Averett Technology Group, LLC	EFT-10/3/24-04	76756	65310-010	Software Services	Office 365	$ 694.40
6	10/3/2024	Warren Averett Technology Group, LLC	EFT-10/3/24-04	76940	71500-010	IT/Tech Professional Services	Out of Scope	$ 516.25
7	10/9/2024	BENTLY RANCH	5782	212258	50800-010	Sludge Removal	Biosolids	$ 359.52
8	10/9/2024	CINTAS	EFT-10/9/24-01	5229392129	50300-010	Safety Equipment & Supplies	First Aid Supplies	$ 100.02
9	10/9/2024	Crystal Mountain Window Cleaing, Pierce, Chris	5783	1732	50600-010	Repairs & Maintenance	Window Cleaning	$ 3,066.00
10	10/9/2024	E2C E Squared C Inc	5784	51134C	71500-010	IT/Tech Professional Services	IT Services	$ 1,120.00
11	10/9/2024	Flyers Energy, LLC	EFT-10/9/24-02	CFS-4015614	51500-010	Truck & Auto Expense	Fuels	$ 509.57
12	10/9/2024	Frontier	EFT-10/9/24-03	100124	64400-010	Telephone	Power CoGen Line	$ 107.10
13	10/9/2024	Gardnerville Water Company	EFT-10/9/24-04	3851	51400-010	Repairs & Maintenance	Construction Water	$ 8.65
14	10/9/2024	GRAINGER	EFT-10/9/24-05	9268521862	50600-010	Repairs & Maintenance	Plant Supplies	$ 442.35
15	10/9/2024	Nevada State Bank	EFT-10/9/24-06	AM091224	50700-010	Other Plant Expense	iPhone Storage	$ 2.99
16	10/9/2024	Nevada State Bank	EFT-10/9/24-06	AM092724	64330-010	Cleaning & Kitchen Supplies	Cleaning Supplies	$ 77.16
17	10/9/2024	Nevada State Bank	EFT-10/9/24-06	CB091224	52300-010	Lab Supplies	Lab Supplies - Oven	$ 2,690.33
18	10/9/2024	Nevada State Bank	EFT-10/9/24-06	CB091324	52300-010	Lab Supplies	Lab Supplies	$ 40.82
19	10/9/2024	Nevada State Bank	EFT-10/9/24-06	AW090424	50600-010	Repairs & Maintenance	Repairs and Maintenance- Tools	$ 23.54
20	10/9/2024	Nevada State Bank	EFT-10/9/24-06	JW090324	50600-010	Repairs & Maintenance	Dump Trip Douglas Disposal	$ 36.20
21	10/9/2024	Nevada State Bank	EFT-10/9/24-06	LG092724	65100-010	Other Administration Expense	Dynamics Communities	$ 49.00
22	10/9/2024	Nevada State Bank	EFT-10/9/24-06	LG092824	64500-010	Postage	Postage	$ 29.99
23	10/9/2024	Nevada State Bank	EFT-10/9/24-06	NQ090424	50600-010	Repairs & Maintenance	Paper Towels	$ 65.06
24	10/9/2024	Nevada State Bank	EFT-10/9/24-06	NQ091224	50600-010	Repairs & Maintenance	Repairs and Maintenance- Tools	$ 21.40
25	10/9/2024	Nevada State Bank	EFT-10/9/24-06	HM090424	64330-010	Cleaning & Kitchen Supplies	Kitchen Supplies	$ 200.30
26	10/9/2024	Nevada State Bank	EFT-10/9/24-06	HM091824	64300-010	Office Supplies & Expense	Office Supplies	$ 196.78
27	10/9/2024	Nevada State Bank	EFT-10/9/24-06	HM092424	65310-010	Software Services	Adobe	$ 19.99
28	10/9/2024	Nevada State Bank	EFT-10/9/24-06	HM092924	64330-010	Cleaning & Kitchen Supplies	Kitchen Supplies	$ 105.40
29	10/9/2024	Nevada State Bank	EFT-10/9/24-06	JK091224	65200-010	Filing Fees & Permits	Notary Application	$ 82.00
30	10/9/2024	Nevada State Bank	EFT-10/9/24-06	JK091324	65200-010	Filing Fees & Permits	Notary Bond	$ 50.00
31	10/9/2024	Nevada State Bank	EFT-10/9/24-06	JK092024	65310-010	Software Services	Adobe	$ 19.99

Line #	Payment Date	Vendor Check Name	ACH/Check #	Invoice Number	GL Account Number	GL Account Name	Transaction Description	Check Amount
32	10/9/2024	Nevada State Bank	EFT-10/9/24-06	CC092924	50900-010	Operators Education/Training	UNR Certificate Fee	$ 145.00
33	10/9/2024	POWER & CONTROL SOLUTIONS, INC.	EFT-10/9/24-07	1543	50600-010	Repairs & Maintenance	Boiler, SCADA, R&M	$ 3,191.50
34	10/9/2024	POWER & CONTROL SOLUTIONS, INC.	EFT-10/9/24-07	1543	16800-030	Boiler #2 Replacement	Boiler #2 Electrical Work	$ 2,151.50
35	10/9/2024	POWER & CONTROL SOLUTIONS, INC.	EFT-10/9/24-07	1543	65310-010	Software Services	Boiler, SCADA, R&M	$ 575.00
36	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320743	52400-010	Lab Testing	Lab Analysis	$ 72.00
37	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320742	52400-010	Lab Testing	Lab Analysis	$ 72.00
38	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320467	52400-010	Lab Testing	Lab Analysis	$ 43.00
39	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320543	52400-010	Lab Testing	Lab Analysis	$ 66.00
40	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320545	52400-010	Lab Testing	Lab Analysis	$ 100.00
41	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320537	52400-010	Lab Testing	Lab Analysis	$ 72.00
42	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320539	52400-010	Lab Testing	Lab Analysis	$ 72.00
43	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320517	52400-010	Lab Testing	Lab Analysis	$ 990.00
44	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320349	52400-010	Lab Testing	Lab Analysis	$ 72.00
45	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320348	52400-010	Lab Testing	Lab Analysis	$ 72.00
46	10/9/2024	SILVER STATE ANALYTICAL LABS, INC.	5785	RN320282	52400-010	Lab Testing	Lab Analysis	$ 43.00
47	10/9/2024	TOWN OF MINDEN	5786	100224	50500-010	Utilities	Water and Trash Service	$ 361.52
48	10/9/2024	Tractor Supply Credit Plan	EFT-10/9/24-08	100810147	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 24.99
49	10/9/2024	WESTERN NEVADA SUPPLY	5787	11457693	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 107.91
50	10/9/2024	WESTERN NEVADA SUPPLY	5787	41457244	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 115.67
51	10/9/2024	WESTERN NEVADA SUPPLY	5787	41459478	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 46.20
52	10/16/2024	A n C Precision Machining, Inc	5788	9345G	50600-010	Repairs & Maintenance	Shaft Sleeve Repair	$ 1,800.00
53	10/16/2024	At your place EMS Training	5789	6063	50300-010	Safety Equipment & Supplies	CPR & First Aid Training	$ 540.00
54	10/16/2024	BENTLY RANCH	5790	212286	50800-010	Sludge Removal	Biosolids	$ 254.38
55	10/16/2024	BENTLY RANCH	5790	212335	50800-010	Sludge Removal	Biosolids	$ 369.60
56	10/16/2024	Charter Communications	5791	218924901100124	64400-010	Telephone	Fiber COAX Line	$ 699.00
57	10/16/2024	LEAF	EFT-10/16/24-01	17251021	65300-010	Office Equipment/Hardware	Copier Lease	$ 510.09
58	10/16/2024	Misco Water	5792	38681B27023	50600-010	Repairs & Maintenance	SEBS Heads	$ 1,362.16
59	10/16/2024	NV Energy	EFT-10/16/24-02	1790241011	50500-010	Utilities	Energy	$ 12,723.84
60	10/16/2024	NV Energy	EFT-10/16/24-03	800241011	55300-010	Reservoir & Pump Utilities	Pump Station Energy	$ 11.20
61	10/16/2024	POWER & CONTROL SOLUTIONS, INC.	EFT-10/16/24-04	1544	50600-020	R&M Main Breaker Failure Repair Costs	Breaker Failure Repair & Maint	$ 1,600.00
62	10/16/2024	Q & D Construction	5793	240930	16400-010	Collection System Rehab-OLD Budget Years	GRGID Int + Hwy 395 Retainage	$ 214,228.70

Line #	Payment Date	Vendor Check Name	ACH/Check #	Invoice Number	GL Account Number	GL Account Name	Transaction Description	Check Amount
63	10/16/2024	RESOURCE CONCEPTS, INC.	EFT-10/16/24-05	24-1277	71200-010	Engineering	District Business	$ 568.75
64	10/16/2024	RESOURCE CONCEPTS, INC.	EFT-10/16/24-05	24-1278	55100-010	Reservoir Repairs & Maintenance	Effluent	$ 145.00
65	10/16/2024	RESOURCE CONCEPTS, INC.	EFT-10/16/24-05	24-1272	71200-010	Engineering	Plan Review Maverik Gville	$ 905.00
66	10/16/2024	RESOURCE CONCEPTS, INC.	EFT-10/16/24-05	24-1276	71200-010	Engineering	Plan Review Stoneridge Villas	$ 825.00
67	10/16/2024	SILVER STATE ANALYTICAL LABS, INC.	5794	RN321103	52800-010	Pretreatment Testing	Lab Sampling	$ 1,300.00
68	10/16/2024	SILVER STATE ANALYTICAL LABS, INC.	5794	RN321227	52400-010	Lab Testing	Lab Analysis	$ 72.00
69	10/16/2024	SILVER STATE ANALYTICAL LABS, INC.	5794	RN321213	52400-010	Lab Testing	Lab Analysis	$ 72.00
70	10/16/2024	SILVER STATE ANALYTICAL LABS, INC.	5794	RN320959	52400-010	Lab Testing	Lab Analysis	$ 43.00
71	10/16/2024	SILVER STATE ANALYTICAL LABS, INC.	5794	RN321345	52800-010	Pretreatment Testing	Lab Sampling	$ 1,300.00
72	10/16/2024	SILVER STATE ANALYTICAL LABS, INC.	5794	RN321353	52400-010	Lab Testing	Lab Analysis	$ 43.00
73	10/16/2024	SOLENIS LLC	EFT-10/16/24-08	133229757	50400-010	Processing Chemicals	Polymer	$ 5,922.10
74	10/16/2024	SOUTHWEST GAS CORP	EFT-10/16/24-06	241010	50500-010	Utilities	Natural Gas	$ 415.40
75	10/16/2024	TESCO CONTROLS, INC.	EFT-10/16/24-07	0083999-IN	50600-010	Repairs & Maintenance	WIN911 Alarms - SCADA Engineer	$ 560.00
76	10/16/2024	WESTERN NEVADA SUPPLY	5795	11446107	50600-010	Repairs & Maintenance	Flanged Plug Valve	$ 5,076.00
77	10/23/2024	Town of Minden	5805	RFND00029	20200-010	Customers With Credit Balances	RM REFUND: DEBIT000089	$ 154.95
78	10/23/2024	BENTLY RANCH	5796	212358	50800-010	Sludge Removal	Biosolids	$ 248.78
79	10/23/2024	Certified Laboratories	EFT-10/23/24-01	8876629	50400-010	Processing Chemicals	Plant Supplies/Chemicals	$ 998.70
80	10/23/2024	E2C E Squared C Inc	5797	51519	71500-010	IT/Tech Professional Services	IT Services	$ 147.23
81	10/23/2024	AT&T MOBILITY	EFT-10/23/24-02	X10192024	64400-010	Telephone	Employee Cell Phones	$ 1,966.21
82	10/23/2024	Flyers Energy, LLC	EFT-10/23/24-03	CFS-4034492	51500-010	Truck & Auto Expense	Fuels	$ 746.71
83	10/23/2024	Hajoca Corporation	EFT-10/23/24-04	S013931721.004	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 268.89
84	10/23/2024	Hajoca Corporation	EFT-10/23/24-04	S014068705.001	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 17.51
85	10/23/2024	LOU'S GLOVES, INC.	5798	57601	50300-010	Safety Equipment & Supplies	Nitrile Gloves	$ 445.50
86	10/23/2024	Motion Industries, Inc.	5799	NV25-00729935	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 49.24
87	10/23/2024	Motion Industries, Inc.	5799	NV25-00729894	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 295.23
88	10/23/2024	THE PARTS HOUSE	5800	161667	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 25.99
89	10/23/2024	THE PARTS HOUSE	5800	162594	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 51.92
90	10/23/2024	THE PARTS HOUSE	5800	163596	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 12.98
91	10/23/2024	Ring Central Inc	EFT-10/23/24-05	CD_000940742	64400-010	Telephone	Sep-Oct VOIP	$ 325.11
92	10/23/2024	COGEN SERVICE	5801	6791	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 2,500.00
93	10/23/2024	SILVER STATE ANALYTICAL LABS, INC.	5802	RN321371	52800-010	Pretreatment Testing	Lab Sampling	$ 2,275.00

CHECK REGISTER - GENERAL
10/1/24 - 10/31/24

Line #	Payment Date	Vendor Check Name	ACH/Check #	Invoice Number	GL Account Number	GL Account Name	Transaction Description	Check Amount
94	10/23/2024	SNELL & WILMER, LLP	EFT-10/23/24-06	2910904	71100-010	Legal	Legal Services	$ 1,977.00
95	10/23/2024	S & W Tractor	5803	11613	16300-010	Skid Steer Loader	Snow Blades	$ 6,199.00
96	10/23/2024	WESTERN NEVADA SUPPLY	5804	41478439	50600-010	Repairs & Maintenance	Repairs and Maintenance	$ 39.36
97	10/30/2024	BENTLY RANCH	5806	212375	50800-010	Sludge Removal	Biosolids	$ 371.00
98	10/30/2024	CAD PEST CONTROL SERVICES, INC	5807	95570	50600-010	Repairs & Maintenance	Pest Control	$ 200.00
99	10/30/2024	Platt	5808	4N39063	50600-020	R&M Main Breaker Failure Repair Costs	Switchboard for Breaker Failure	$ 13,651.46
100	10/30/2024	SILVER STATE ANALYTICAL LABS, INC.	5809	RN321559	52400-010	Lab Testing	Lab Analysis	$ 72.00
101	10/30/2024	SILVER STATE ANALYTICAL LABS, INC.	5809	RN321584	52400-010	Lab Testing	Lab Analysis	$ 43.00
102	10/30/2024	SILVER STATE ANALYTICAL LABS, INC.	5809	RN321669	52400-010	Lab Testing	Lab Analysis	$ 72.00
103	10/30/2024	SILVER STATE ANALYTICAL LABS, INC.	5809	RN321670	52400-010	Lab Testing	Lab Analysis	$ 72.00
		Total Amount of Checks (55 Checks)						$ 325,214.39

Legend:
- Capital Expenses
- Breaker Failure Costs
- Co-Gen Expenses

CHECK REGISTER - PAYROLL
9/1/24 - 9/30/24

Line #	Payment Date	Vendor Check Name	ACH/Check #	Invoice Number	GL Account Number	GL Account Name	Transaction Description	Check Amount
1	9/11/2024	HealthEquity - ACH	ACH091124-HSA	091124	50200-010	Payroll Taxes & Employee Benefits	HSA Add'l Contribution	$ 570.84
2	9/13/2024	JD	EFT-9/13/24-01	091324	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - JD	$ 343.27
3	9/13/2024	BF	EFT-9/13/24-02	091324	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - BF	$ 519.43
4	9/13/2024	JH	EFT-9/13/24-03	091324	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - JH	$ 86.16
5	9/13/2024	FJ	EFT-9/13/24-04	091324	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - FJ	$ 366.21
6	9/13/2024	TS	EFT-9/13/24-05	091324	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - TS	$ 279.48
7	9/13/2024	SK	EFT-9/13/24-06	091324	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - SK	$ 48.48
8	9/13/2024	State Coll & Disb Unit - SCADU	EFT-9/13/24-01	36-091324	20300-010	Accured Payroll Taxes	Child Support - Bi-Weekly	$ 163.38
9	9/13/2024	Voya Financial	EFT-9/13/24-02	09132024	20300-010	Accured Payroll Taxes	457 Mutual Fund	$ 2,385.00
10	9/13/2024	Wells Fargo 941	ACH091324-941	STAFF 941 9/13/24	20300-010	Accured Payroll Taxes	FED 9/13/2024	$ 6,575.99
11	9/13/2024	WF Used for Direct Deposit	ACH091324-DD	PR-DD 9/13/24 STAFF	10000-116	Cash - Payroll Checking - Wells Fargo	DD 9/13/2024	$ 38,787.46
12	9/27/2024	State Coll & Disb Unit - SCADU	EFT-9/27/24-01	36-092724	20300-010	Accured Payroll Taxes	Child Support - Bi-Weekly	$ 163.38
13	9/27/2024	Voya Financial	EFT-9/27/24-02	09272024	20300-010	Accured Payroll Taxes	457 Mutual Fund	$ 2,385.00
14	9/27/2024	Wells Fargo 941	ACH092724-941	STAFF 941 9/27/24	20300-010	Accured Payroll Taxes	FED 9/27/2024	$ 7,041.14
15	9/27/2024	WF Used for Direct Deposit	ACH092724-DD	PR-DD 9/27/24 STAFF	10000-116	Cash - Payroll Checking - Wells Fargo	DD 9/27/2024	$ 40,283.07
16	9/30/2024	HealthEquity - ACH	EFT-9/30/24-01	HSA093024	50200-010	Payroll Taxes & Employee Benefits	Sep HSA Contributions	$ 2,439.54
17	9/30/2024	HOMETOWN HEALTH	EFT-9/30/24-02	77101-040	80900-010	Retiree Health Insurance Premiums	Oct 2024 Health Insurance	$ 1,256.52
18	9/30/2024	HOMETOWN HEALTH	EFT-9/30/24-02	77101-040	50200-020	Medical Benefits	Oct 2024 Health Insurance	$ 17,948.29
19	9/30/2024	METLIFE - GROUP BENEFITS	EFT-9/30/24-03	091524	80900-010	Retiree Health Insurance Premiums	Dental & Life Insurance	$ 385.76
20	9/30/2024	METLIFE - GROUP BENEFITS	EFT-9/30/24-03	091524	50200-020	Medical Benefits	Dental & Life Insurance	$ 1,400.02
21	9/30/2024	Nevada State Treasurer's Office	EFT-9/30/24-04	36-0924	50200-010	Payroll Taxes & Employee Benefits	CS Handling Fee - Monthly	$ 4.00
22	9/30/2024	Public Employees Retirement System	EFT-9/30/24-05	P0924	50200-010	Payroll Taxes & Employee Benefits	Monthly NV PERS - Sep-2024	$ 31,825.55
23	9/30/2024	VSP VISION CARE, INC (AT)	EFT-9/30/24-06	821262356	80900-010	Retiree Health Insurance Premiums	Vision Insurance - Sep 2024	$ 91.44
24	9/30/2024	VSP VISION CARE, INC (AT)	EFT-9/30/24-06	821262356	50200-020	Medical Benefits	Vision Insurance - Sep 2024	$ 156.40
25	9/30/2024	Wells Fargo 941	ACH093024-941	941 9/30/24 BOARD	20300-010	Accured Payroll Taxes	FED 9/30/2024	$ 344.50
26	9/30/2024	WF Used for Direct Deposit	ACH093024-BRD	DD 9/30/24 BOARD	10000-116	Cash - Payroll Checking - Wells Fargo	DD 9/30/2024	$ 1,730.00
27	9/30/2024	Barbara Smallwood	3490	9/30/24 BOARD	10000-116	Cash - Payroll Checking - Wells Fargo	PR - 9/30/2024 BOARD CHECK	$ 492.75
		Total Amount of Checks (24 Checks)						**$ 157,580.31**

CHECK REGISTER - PAYROLL

10/1/24 - 10/31/24

Line #	Payment Date	Vendor Check Name	ACH/Check #	Invoice Number	GL Account Number	GL Account Name	Transaction Description	Check Amount
1	10/11/2024	State Coll & Disb Unit - SCADU	EFT-10/11/24-01	36-101124	20300-010	Accured Payroll Taxes	Child Support - Bi-Weekly	$ 163.38
2	10/11/2024	Voya Financial	EFT-10/11/24-02	10112024	20300-010	Accured Payroll Taxes	457 Mutual Fund	$ 2,385.00
3	10/11/2024	Wells Fargo 941	ACH101124-941	STAFF FED 10/11/24	20300-010	Accured Payroll Taxes	FED 941 10/11/2024	$ 6,728.12
4	10/11/2024	WF Used for Direct Deposit	ACH101124-DD	PR-DD 10/11/24 STAFF	10000-116	Cash - Payroll Checking - Wells Fargo	PR DD 10/11/2024 STAFF	$ 39,076.31
5	10/15/2024	JD	EFT-10/15/24-01	101524	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - JD	$ 343.27
6	10/15/2024	BF	EFT-10/15/24-02	101524	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - BF	$ 519.43
7	10/15/2024	JH	EFT-10/15/24-03	101524	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - JH	$ 86.16
8	10/15/2024	FJ	EFT-10/15/24-04	101524	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - FJ	$ 366.21
9	10/15/2024	TS	EFT-10/15/24-05	101524	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - TS	$ 279.48
10	10/15/2024	SK	EFT-10/15/24-06	101524	80900-010	Retiree Health Insurance Premiums	Medicare Reimbursement - SK	$ 48.48
11	10/21/2024	Public Agency Compensation Trust	EFT-10/21/24-01	102024	50200-010	Payroll Taxes & Employee Benefits	Workers Comp Qtrly Fee	$ 7,491.50
12	10/25/2024	State Coll & Disb Unit - SCADU	EFT-10/25/24/01	36-102524	20300-010	Accured Payroll Taxes	Child Support - Bi-Weekly	$ 163.38
13	10/25/2024	Voya Financial	EFT-10/25/24/02	102524	20300-010	Accured Payroll Taxes	457 Mutual Fund	$ 2,585.00
14	10/25/2024	Wells Fargo 941	ACH102524-941	STAFF FED 10/25/24	20300-010	Accured Payroll Taxes	FED 941 10/25/2024	$ 17.24
15	10/25/2024	Wells Fargo 941	ACH102524-941	STAFF FED 10/25/24	20300-010	Accured Payroll Taxes	FED 941 10/25/2024	$ 6,658.24
16	10/25/2024	WF Used for Direct Deposit	ACH102524-DD	PR-DD 10/25/24 STAFF	10000-116	Cash - Payroll Checking - Wells Fargo	PR DD 10/25/2024 STAFF	$ 38,804.96
17	10/25/2024	WF Used for Direct Deposit	ACH10/25/24-DD	PR-DD 10/23/24 STAFF	10000-116	Cash - Payroll Checking - Wells Fargo	PR DD 10/23/2024 STAFF	$ 585.78
18	10/29/2024	HOMETOWN HEALTH	EFT-10/29/24-02	77101-0401	80900-010	Retiree Health Insurance Premiums	Nov 2024 Health Insurance	$ 1,256.52
19	10/29/2024	HOMETOWN HEALTH	EFT-10/29/24-02	77101-0401	50200-020	Medical Benefits	Nov 2024 Health Insurance	$ 17,948.29
20	10/29/2024	METLIFE - GROUP BENEFITS	EFT-10/29/24-03	10142024	80900-010	Retiree Health Insurance Premiums	Dental & Life Insurance	$ 385.76
21	10/29/2024	METLIFE - GROUP BENEFITS	EFT-10/29/24-03	10142024	50200-020	Medical Benefits	Dental & Life Insurance	$ 1,400.02
22	10/29/2024	Nevada State Treasurer's Office	EFT-10/29/24-04	36-1024	50200-010	Payroll Taxes & Employee Benefits	CS Handling Fee - Monthly	$ 4.00
23	10/29/2024	Public Employees Retirement System	EFT-10/29/24-05	P1024	50200-010	Payroll Taxes & Employee Benefits	Monthly NV PERS - Oct-2024	$ 32,161.61
24	10/29/2024	VSP VISION CARE, INC (AT)	EFT-10/29/24-06	821459098	80900-010	Retiree Health Insurance Premiums	Vision Insurance - Nov 2024	$ 91.44
25	10/29/2024	VSP VISION CARE, INC (AT)	EFT-10/29/24-06	821459098	50200-020	Medical Benefits	Vision Insurance - Nov 2024	$ 156.40
26	10/31/2024	HealthEquity - ACH	EFT-10/31/24-01	HSA093024	50200-010	Payroll Taxes & Employee Benefits	Sep HSA Contributions	$ 2,439.54
27	10/31/2024	HealthEquity - ACH	EFT-10/31/24-01	HSA103024	50200-010	Payroll Taxes & Employee Benefits	Oct HSA Contributions	$ 135.42
28	10/31/2024	Wells Fargo 941	ACH103124-941	941 10/31/24 BOARD	20300-010	Accured Payroll Taxes	FED 10/31/2024 BOARD	$ 344.50
29	10/31/2024	WF Used for Direct Deposit	ACH103124-BRD	PR-DD 10/31/24 BOARD	10000-116	Cash - Payroll Checking - Wells Fargo	DD 10/31/2024 BOARD	$ 1,730.00
30	10/31/2024	BARBARA SMALLWOOD	3492	PR 10/31/24 BOARD	10000-116	Cash - Payroll Checking - Wells Fargo	10/31/2024 BOARD CHECK	$ 492.75
		Total Amount of Checks (26 Checks)						**$ 164,848.19**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

MGSD
MINDEN-GARDNERVILLE SANITATION DISTRICT
SINCE 1984

		YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
1	**PAYROLL**					
2	Salaries	$371,448.36	$1,294,988.00	$923,539.64	28.68%	71.32%
3	Payroll Taxes & Employee Benefits	$202,206.09	$822,858.00	$620,651.91	24.57%	75.43%
4	**TOTAL PAYROLL**	**$573,654.45**	**$2,117,846.00**	**$1,544,191.55**	**27.09%**	**72.91%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

		YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
5	**OPERATIONAL EXPENSES**					
6	**PLANT EXPENSES**					
7	Safety	$1,744.83	$12,000.00	$10,255.17	14.54%	85.46%
8	Plant Supplies (Processing Chemicals)	$46,749.71	$162,750.00	$116,000.29	28.72%	71.28%
9	Utilities	$43,819.66	$195,750.00	$151,930.34	22.39%	77.61%
10	Repairs & Maintenance	$144,779.39	$325,000.00	$180,220.61	44.55%	55.45%
11	Mosquito Abatement		$10,000.00	$10,000.00	0.00%	100.00%
12	Other Plant Expense	$3,424.28	$6,500.00	$3,075.72	52.68%	47.32%
13	Sludge Removal	$3,856.30	$18,000.00	$14,143.70	21.42%	78.58%
14	Education	$2,270.35	$13,000.00	$10,729.65	17.46%	82.54%
15	**TOTAL O & P EXPENSES**	**$246,644.52**	**$743,000.00**	**$496,355.48**	**33.20%**	**66.80%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
16 COLLECTION EXPENSES					
17 Collection System - Supplies		$4,000.00	$4,000.00	0.00%	100.00%
18 Collection System - Cleaning/ TV / Repair & Maintenance	$9,269.60	$7,000.00	($2,269.60)	132.42%	(32.42%)
19 Truck & Auto Expense (Fuels)	$3,814.23	$15,000.00	$11,185.77	25.43%	74.57%
20 Other Collection System Expense	$1,449.90	$1,000.00	($449.90)	144.99%	(44.99%)
21 TOTAL COLLECTION EXPENSES	**$14,533.73**	**$27,000.00**	**$12,466.27**	**53.83%**	**46.17%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remaining Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
22 LAB EXPENSES					
23 Lab Supplies	$7,755.26	$7,000.00	($755.26)	110.79%	(10.79%)
24 Lab Testing	$10,274.00	$18,000.00	$7,726.00	57.08%	42.92%
25 Lab Permitting	$2,641.05	$1,800.00	($841.05)	146.73%	(46.73%)
26 Lab Repairs & Maintenance		$15,000.00	$15,000.00	0.00%	100.00%
27 Other Lab Expenses		$1,000.00	$1,000.00	0.00%	100.00%
28 Pretreatment Testing	$6,175.00	$50,000.00	$43,825.00	12.35%	87.65%
29 TOTAL LAB EXPENSES	**$26,845.31**	**$92,800.00**	**$65,954.69**	**28.93%**	**71.07%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
30 RESERVOIR/EFFLUENT EXPENSES					
31 Effluent Management - Repairs & Maintenance	$2,397.25	$20,000.00	$17,602.75	11.99%	88.01%
32 Effluent Management - Utilities	$0.00	$50,000.00	$50,000.00	0.00%	100.00%
33 TOTAL RERVOIR/EFFLUENT EXPENSES	**$2,397.25**	**$70,000.00**	**$67,602.75**	**3.42%**	**96.58%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
34 GENERAL & ADMINISTRATIVE EXPENSES					
35 Office Supplies & Expense	$1,309.89	$11,000.00	$9,690.11	11.91%	88.09%
36 Training/Education Expense		$5,000.00	$5,000.00	0.00%	100.00%
37 Cleaning &Kitchen Supplies	$2,023.57	$11,000.00	$8,976.43	18.40%	81.60%
38 Statement Billing Supplies	$1,155.75	$6,000.00	$4,844.25	19.26%	80.74%
39 Bank Charges	$8,749.08	$17,000.00	$8,250.92	51.47%	48.53%
40 Telephone & Internet	$5,584.77	$20,000.00	$14,415.23	27.92%	72.08%
41 Postage	$1,583.16	$10,500.00	$8,916.84	15.08%	84.92%
42 Advertising & Publication	$197.25	$5,000.00	$4,802.75	3.95%	96.06%
43 Software Services	$19,238.55	$52,500.00	$33,261.45	36.64%	63.36%
44 Travel & Per Diem	$4,951.80	$8,000.00	$3,048.20	61.90%	38.10%

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
45 Bad Debts		$1,000.00	$1,000.00	0.00%	100.00%
46 A/R Collection Expense	$220.00	$1,700.00	$1,480.00	12.94%	87.06%
47 Insurance & Bonding	$33,732.42	$154,318.00	$120,585.58	21.86%	78.14%
48 Other Administration Expense	$2,968.53	$4,000.00	$1,031.47	74.21%	25.79%
49 Filing Fees & Permits	$2,781.52	$12,000.00	$9,218.48	23.18%	76.82%
50 Office Equipment (Hardware)	$3,931.89	$12,000.00	$8,068.11	32.77%	67.23%
51 TOTAL G&A	**$88,428.18**	**$331,018.00**	**$242,589.82**	**26.71%**	**73.29%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Three Months Ending Monday, September 30, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
52 PROFESSIONAL FEES					
53 Legal	$5,300.00	$50,000.00	$44,700.00	10.60%	89.40%
54 Engineering	$10,216.25	$120,000.00	$109,783.75	8.51%	91.49%
55 IT/Tech Professional Services	$3,993.75	$30,000.00	$26,006.25	13.31%	86.69%
56 Accounting & Audit	$6,000.00	$31,500.00	$25,500.00	19.05%	80.95%
57 TOTAL PROFESSIONAL FEES	**$25,510.00**	**$231,500.00**	**$205,990.00**	**11.02%**	**88.98%**
58 TOTAL ALL OPERATIONS EXPENSES	**$404,358.99**	**$1,495,318.00**	**$1,090,959.01**	**27.04%**	**72.96%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
CAPITAL EXPENSES					
Collection System Rehab	$0.00	$1,950,000.00	$1,950,000.00	0.00%	100.00%
Collection System Rehab-Old Budget Years	$23,083.26		($23,083.26)	0.00%	0.00%
Semi Truck	$0.00	$250,000.00	$250,000.00	0.00%	100.00%
Boiler Replacement #2	$13,118.50	$97,000.00	$83,881.50	13.52%	86.48%
Clean & Inspect Digester	$0.00	$280,000.00	$280,000.00	0.00%	100.00%
Rehab Concrete in Primary Clarifier	$0.00	$1,200,000.00	$1,200,000.00	0.00%	100.00%
Plant PLC & Infrastucture Replacement	$2,735.00	$300,000.00	$297,265.00	0.91%	99.09%
Breaker Emergency Repair Reclass	$20,683.96		($20,683.96)	0.00%	0.00%
Office Addition Design	$0.00	$100,000.00	$100,000.00	0.00%	100.00%
Office/Computer Equipment	$5,166.59		($5,166.59)	0.00%	0.00%
ARRA Reimbursement	$38,583.32	$77,167.00	$38,583.68	50.00%	50.00%
TOTAL	**$103,370.63**	**$4,254,167.00**	**$4,150,796.37**	**2.43%**	**97.57%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

		YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
1	**PAYROLL**					
2	Salaries	$473,590.60	$1,294,988.00	$821,397.40	36.57%	63.43%
3	Payroll Taxes & Employee Benefits	$268,612.59	$822,858.00	$554,245.41	32.64%	67.36%
4	**TOTAL PAYROLL**	**$742,203.19**	**$2,117,846.00**	**$1,375,642.81**	**35.05%**	**64.95%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

		YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
5	**OPERATIONAL EXPENSES**					
6	**PLANT EXPENSES**					
7	Safety	$8,424.72	$12,000.00	$3,575.28	70.21%	29.79%
8	Plant Supplies (Processing Chemicals)	$53,694.03	$162,750.00	$109,055.97	32.99%	67.01%
9	Utilities	$57,320.42	$195,750.00	$138,429.58	29.28%	70.72%
10	Repairs & Maintenance	$169,813.39	$325,000.00	$155,186.61	52.25%	47.75%
11	Mosquito Abatement		$10,000.00	$10,000.00	0.00%	100.00%
12	Other Plant Expense	$3,633.28	$6,500.00	$2,866.72	55.90%	44.10%
13	Sludge Removal	$5,219.34	$18,000.00	$12,780.66	29.00%	71.00%
14	Education	$2,270.35	$13,000.00	$10,729.65	17.46%	82.54%
15	**TOTAL O & P EXPENSES**	**$300,375.53**	**$743,000.00**	**$442,624.47**	**40.43%**	**59.57%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
16 COLLECTION EXPENSES					
17 Collection System - Supplies		$4,000.00	$4,000.00	0.00%	100.00%
18 Collection System - Cleaning/ TV / Repair & Maintenance	$9,312.65	$7,000.00	($2,312.65)	133.04%	(33.04%)
19 Truck & Auto Expense (Fuels)	$4,902.63	$15,000.00	$10,097.37	32.68%	67.32%
20 Other Collection System Expense	$1,449.90	$1,000.00	($449.90)	144.99%	(44.99%)
21 TOTAL COLLECTION EXPENSES	**$15,665.18**	**$27,000.00**	**$11,334.82**	**58.02%**	**41.98%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

	YTD Actual **Fiscal 2025**	Budget **2025**	Remianing Budget $ **Variance**	Budget Spent % **Fiscal 2025**	Remaining Budget % **Fiscal 2025**
22 LAB EXPENSES					
23 Lab Supplies	$7,755.26	$7,000.00	($755.26)	110.79%	(10.79%)
24 Lab Testing	$10,907.00	$18,000.00	$7,093.00	60.59%	39.41%
25 Lab Permitting	$2,641.05	$1,800.00	($841.05)	146.73%	(46.73%)
26 Lab Repairs & Maintenance		$15,000.00	$15,000.00	0.00%	100.00%
27 Other Lab Expenses		$1,000.00	$1,000.00	0.00%	100.00%
28 Pretreatment Testing	$11,050.00	$50,000.00	$38,950.00	22.10%	77.90%
29 TOTAL LAB EXPENSES	**$32,353.31**	**$92,800.00**	**$60,446.69**	**34.86%**	**65.14%**

MINDEN-GARDNERVILLE SANITATION DISTRICT

Expenses versus Annual Budget

For the Four Months Ending Thursday, October 31, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
30 RESERVOIR/EFFLUENT EXPENSES					
31 Effluent Management - Repairs & Maintenance	$2,542.25	$20,000.00	$17,457.75	12.71%	87.29%
32 Effluent Management - Utilities	$11.20	$50,000.00	$49,988.80	0.02%	99.98%
33 TOTAL RERVOIR/EFFLUENT EXPENSES	**$2,553.45**	**$70,000.00**	**$67,446.55**	**3.65%**	**96.35%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
34 GENERAL & ADMINISTRATIVE EXPENSES					
35 Office Supplies & Expense	$1,309.89	$11,000.00	$9,690.11	11.91%	88.09%
36 Training/Education Expense		$5,000.00	$5,000.00	0.00%	100.00%
37 Cleaning &Kitchen Supplies	$2,023.57	$11,000.00	$8,976.43	18.40%	81.60%
38 Statement Billing Supplies	$3,225.25	$6,000.00	$2,774.75	53.75%	46.25%
39 Bank Charges	$10,063.86	$17,000.00	$6,936.14	59.20%	40.80%
40 Telephone & Internet	$8,867.17	$20,000.00	$11,132.83	44.34%	55.66%
41 Postage	$3,206.14	$10,500.00	$7,293.86	30.53%	69.47%
42 Advertising & Publication	$197.25	$5,000.00	$4,802.75	3.95%	96.06%
43 Software Services	$23,698.87	$52,500.00	$28,801.13	45.14%	54.86%
44 Travel & Per Diem	$4,951.80	$8,000.00	$3,048.20	61.90%	38.10%

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
45 Bad Debts		$1,000.00	$1,000.00	0.00%	100.00%
46 A/R Collection Expense	$220.00	$1,700.00	$1,480.00	12.94%	87.06%
47 Insurance & Bonding	$44,976.56	$154,318.00	$109,341.44	29.15%	70.85%
48 Other Administration Expense	$2,968.53	$4,000.00	$1,031.47	74.21%	25.79%
49 Filing Fees & Permits	$3,557.36	$12,000.00	$8,442.64	29.64%	70.36%
50 Office Equipment (Hardware)	$4,441.98	$12,000.00	$7,558.02	37.02%	62.98%
51 TOTAL G&A	**$113,708.23**	**$331,018.00**	**$217,309.77**	**34.35%**	**65.65%**

MINDEN-GARDNERVILLE SANITATION DISTRICT
Expenses versus Annual Budget
For the Four Months Ending Thursday, October 31, 2024

	YTD Actual **Fiscal 2025**	Budget **2025**	Remianing Budget $ **Variance**	Budget Spent % **Fiscal 2025**	Remaining Budget % **Fiscal 2025**
52 PROFESSIONAL FEES					
53 Legal	$7,277.00	$50,000.00	$42,723.00	14.55%	85.45%
54 Engineering	$12,515.00	$120,000.00	$107,485.00	10.43%	89.57%
55 IT/Tech Professional Services	$5,307.23	$30,000.00	$24,692.77	17.69%	82.31%
56 Accounting & Audit	$6,000.00	$31,500.00	$25,500.00	19.05%	80.95%
57 TOTAL PROFESSIONAL FEES	**$31,099.23**	**$231,500.00**	**$200,400.77**	**13.43%**	**86.57%**
58 TOTAL ALL OPERATIONS EXPENSES	**$495,754.93**	**$1,495,318.00**	**$999,563.07**	**33.15%**	**66.85%**

MINDEN-GARDNERVILLE SANITATION DISTRICT

Expenses versus Annual Budget

For the Three Months Ending Monday, September 30, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remaining Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
CAPITAL EXPENSES					
Collection System Rehab	$0.00	$1,950,000.00	$1,950,000.00	0.00%	100.00%
Collection System Rehab-Old Budget Years	$23,083.26		($23,083.26)	0.00%	0.00%
Semi Truck	$0.00	$250,000.00	$250,000.00	0.00%	100.00%
Boiler Replacement #2	$11,231.00	$97,000.00	$85,769.00	11.58%	88.42%
Clean & Inspect Digester	$0.00	$280,000.00	$280,000.00	0.00%	100.00%
Rehab Concrete in Primary Clarifier	$0.00	$1,200,000.00	$1,200,000.00	0.00%	100.00%
Plant PLC & Infrastucture Replacement	$0.00	$300,000.00	$300,000.00	0.00%	100.00%
Breaker Emergency Repair Reclass	$3,200.00		($3,200.00)	0.00%	0.00%
Office Addition Design	$0.00	$100,000.00	$100,000.00	0.00%	100.00%
Office/Computer Equipment	$5,166.59		($5,166.59)	0.00%	0.00%
ARRA Reimbursement	$38,583.32	$77,167.00	$38,583.68	50.00%	50.00%
TOTAL	**$81,264.17**	**$4,254,167.00**	**$4,172,902.83**	**1.91%**	**98.09%**

MINDEN-GARDNERVILLE SANITATION DISTRICT

Expenses versus Annual Budget

For the Four Months Ending Thursday, October 31, 2024

	YTD Actual Fiscal 2025	Budget 2025	Remianing Budget $ Variance	Budget Spent % Fiscal 2025	Remaining Budget % Fiscal 2025
CAPITAL EXPENSES					
Collection System Rehab	$0.00	$1,950,000.00	$1,950,000.00	0.00%	100.00%
Collection System Rehab-Old Budget Years	$23,083.26		($23,083.26)	0.00%	0.00%
Semi Truck	$0.00	$250,000.00	$250,000.00	0.00%	100.00%
Boiler Replacement #2	$13,118.50	$97,000.00	$83,881.50	13.52%	86.48%
Clean & Inspect Digester	$0.00	$280,000.00	$280,000.00	0.00%	100.00%
Rehab Concrete in Primary Clarifier	$0.00	$1,200,000.00	$1,200,000.00	0.00%	100.00%
Plant PLC & Infrastucture Replacement	$2,735.00	$300,000.00	$297,265.00	0.91%	99.09%
Breaker Emergency Repair Reclass	$20,683.96		($20,683.96)	0.00%	0.00%
Office Addition Design	$0.00	$100,000.00	$100,000.00	0.00%	100.00%
Office/Computer Equipment	$5,166.59		($5,166.59)	0.00%	0.00%
ARRA Reimbursement	$38,583.32	$77,167.00	$38,583.68	50.00%	50.00%
TOTAL	**$103,370.63**	**$4,254,167.00**	**$4,150,796.37**	**2.43%**	**97.57%**

MINDEN-GARDNERVILLE

ACCOUNT SUMMARY STATEMENT

For the three Months Ending September 30, 2024

Line #	General Account	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
1	Balance 1st day of Month	$ 2,705,314.38	$ 3,036,144.95	$ 2,958,187.94	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
2	Cash Receipts													
3	User Fees	$ 198,110.75	$ 190,380.45	$ 15,526.55										$ 404,017.75
4	Connection Fees	$ 1,325.50	$ 165.00	$ 1,661.00										$ 3,151.50
5	Capacity Fees	$ 91,806.00	$ 17,160.00	$ 172,744.00										$ 281,710.00
6	Permit Fee Income			$ 200.00										$ 200.00
7	Acreage Fees/Annexation Fee													
8	Consolidated Tax (SCCRT)	$ 11,221.62	$ 11,221.62	$ 11,221.62										$ 33,664.86
9	Ad Volorem	$ 194.96	$ 59,981.04	$ 167,832.33										$ 228,008.33
10	Pass-Through Reimbursement	$ 1,938.75	$ 4,041.25											$ 5,980.00
11	GRGID	$ 198,649.58		$ 466,924.12										$ 665,573.70
12	Health Ins Reimbursement	$ 83.47		$ 83.47										$ 166.94
13	Finance Charge Increase/(Decrease) Accrued													$ -
14	Misc Income Increase/(Decrease)													$ -
15	**Total Cash Receipts**	**$ 503,330.63**	**$ 282,949.36**	**$ 836,193.09**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,622,473.08
16														
17	Cash Paid Out													
18	Capital Expenses	$ (189,872.94)	$ 3,777.50	$ 220,995.29										$ 34,899.85
19	Plant Expenses	$ 141,874.00	$ 65,822.20	$ 38,948.32										$ 246,644.52
20	Collections Expenses	$ 8,474.02	$ 3,359.32	$ 2,700.39										$ 14,533.73
21	Lab Expenses	$ 16,735.05	$ 5,332.11	$ 4,778.15										$ 26,845.31
22	Reservoir/Effluent Expenses	$ 392.50	$ 315.00	$ 1,689.75										$ 2,397.25
23	General & Administrative	$ 38,869.93	$ 27,510.24	$ 22,048.01										$ 88,428.18
24	Payroll-Related Expenses													$ -
25	Professional Fees	$ 6,027.50	$ 4,790.00	$ 14,692.50										$ 25,510.00
26	**Total Expenses**	**$ 22,500.06**	**$ 110,906.37**	**$ 305,852.41**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 439,258.84
27														
28	Prepaid Claims Increase/(Decrease)													$ -
29	Accrued Expenses	$ -												$ -
30	Transfers from Other Accounts													
31	Transfer to Other Accounts (Decrease)	$ (150,000.00)	$ (250,000.00)	$ (150,000.00)										$ (550,000.00)
32														
33	Total Balance last day of Month	$ 3,036,144.95	$ 2,958,187.94	$ 3,638,528.62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

MINDEN-GARDNERVILLE
ACCOUNT SUMMARY STATEMENT
For the three Months Ending September 30, 2024

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
36	**Payroll Account**													
37	Balance 1st of Month	$ 59,198.70	$ 42,873.69	$ 58,093.46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
38	Transfer from Checking	$ 150,000.00	$ 250,000.00	$ 150,000.00										$ 550,000.00
39	Interest	$ 126.86	$ 179.01	$ 99.84										$ 405.71
40		$ -												$ -
41	Payroll Expenses	$ (166,451.87)	($234,959.24)	($158,073.06)										$ (559,484.17)
42	Balance Last day of Month	$ 42,873.69	$ 58,093.46	$ 50,120.24	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
45	**LGIP POOL Account**													
46	Balance 1st of Month	$ 1,282,936.01	$ 1,250,014.12	$ 1,255,674.23	$ -									
47	Transfer from Checking													
48	Interest Earned	$ 5,661.43	$ 5,660.11	$ 5,707.40										$ 17,028.94
49	ARRA Payment	$ (38,583.32)												($38,583.32)
50	Transfer to Other Accounts													
51	Balance Last day of Month	$ 1,250,014.12	$ 1,255,674.23	$ 1,261,381.63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
53	**ARRA Bond Restricted**													
54	Balance 1st of Month	$ 90,046.30	$ 90,443.84	$ 90,853.55	$ -									
55	Transfer from Other Accounts													$ -
56	Interest Earned	$ 397.54	$ 409.71	$ 413.14										$ 1,220.39
57	Transfer to Other Accounts													
58	Balance Last day of Month	$ 90,443.84	$ 90,853.55	$ 91,266.69	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
61	**MEER Investments**													
62	Balance 1st of Month	$ 5,183,926.28	$ 5,204,541.75	$ 5,225,094.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
63	Earned on Investments	$ 21,481.07	$ 21,066.62	$ 20,869.49										$ 63,417.18
64	Net Realized Gain/Loss		$ 352.06											
65	Investment Fund Fees	$ (865.60)	$ (865.78)	$ (866.24)										
66	Transfer to Other Accounts													
67	Balance Last day of Month	$ 5,204,541.75	$ 5,225,094.65	$ 5,245,097.90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
69	**Petty Cash**													
70	Balance 1st of Month	$ 500.00	$ 500.00	500.00		$ -	$ -	$ -	$ -	$ -	$ -	$ -		
71	Expenses													$ -
72	Reimbursements													$ -
73	Balance Last day of Month	$ 500.00	$ 500.00	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
74														
75	**TOTAL CASH ALL ACCOUNTS**	$ 9,624,518.35	$ 9,588,403.83	$ 10,286,895.08	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

MINDEN-GARDNERVILLE
ACCOUNT SUMMARY STATEMENT
For the Four Months Ending October 31, 2024

Line #	General Account	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
1	Balance 1st day of Month	$ 2,705,314.38	$ 3,036,144.95	$ 2,958,187.94	$ 3,638,528.62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
2	**Cash Receipts**													
3	User Fees	$ 198,110.75	$ 190,380.45	$ 15,526.55	$ 186,700.17									$ 590,717.92
4	Connection Fees	$ 1,325.50	$ 165.00	$ 1,661.00										$ 3,151.50
5	Capacity Fees	$ 91,806.00	$ 17,160.00	$ 172,744.00	$ 113,256.00									$ 394,966.00
6	Permit Fee Income			$ 200.00										$ 200.00
7	Acreage Fees/Annexation Fee													
8	Consolidated Tax (SCCRT)	$ 11,221.62	$ 11,221.62	$ 11,221.62	11,221.62									$ 44,886.48
9	Ad Volorem	$ 194.96	$ 59,981.04	$ 167,832.33	$ 25,742.88									$ 253,751.21
10	Pass-Through Reimbursement	$ 1,938.75	$ 4,041.25											$ 5,980.00
11	GRGID	$ 198,649.58		$ 466,924.12	$ 110,316.00									$ 775,889.70
12	Health Ins Reimbursement	$ 83.47		$ 83.47	$ 83.47									$ 250.41
13	Finance Charge Increase/(Decrease) Accrued													$ -
14	Misc Income Increase/(Decrease)													$ -
15	**Total Cash Receipts**	**$ 503,330.63**	**$ 282,949.36**	**$ 836,193.09**	**$ 447,320.14**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,069,793.22
16														
17	**Cash Paid Out**													
18	Capital Expenses	$ (189,872.94)	$ 3,777.50	$ 220,995.29	$ 20,218.96									$ 55,118.81
19	Plant Expenses	$ 141,874.00	$ 65,822.20	$ 38,948.32	$ 53,731.01									$ 300,375.53
20	Collections Expenses	$ 8,474.02	$ 3,359.32	$ 2,700.39	$ 1,131.45									$ 15,665.18
21	Lab Expenses	$ 16,735.05	$ 5,332.11	$ 4,778.15	$ 5,508.00									$ 32,353.31
22	Reservoir/Effluent Expenses	$ 392.50	$ 315.00	$ 1,689.75	$ 156.20									$ 2,553.45
23	General & Administrative	$ 38,869.93	$ 27,510.24	$ 22,048.01	$ 25,280.05									$ 113,708.23
24	Payroll-Related Expenses													$ -
25	Professional Fees	$ 6,027.50	$ 4,790.00	$ 14,692.50	$ 5,589.23									$ 31,099.23
26	**Total Expenses**	**$ 22,500.06**	**$ 110,906.37**	**$ 305,852.41**	**$ 111,614.90**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 550,873.74
27														
28	Prepaid Claims Increase/(Decrease)													$ -
29	Accrued Expenses	$ -												$ -
30	Transfers from Other Accounts													
31	Transfer to Other Accounts (Decrease)	$ (150,000.00)	$ (250,000.00)	$ (150,000.00)	$ (150,000.00)									$ (700,000.00)
32														
33	Total Balance last day of Month	$ 3,036,144.95	$ 2,958,187.94	$ 3,638,528.62	$ 3,824,233.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

MINDEN-GARDNERVILLE
ACCOUNT SUMMARY STATEMENT
For the Four Months Ending October 31, 2024

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
36	**Payroll Account**													
37	Balance 1st of Month	$ 59,198.70	$ 42,873.69	$ 58,093.46	$ 50,120.24	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
38	Transfer from Checking	$ 150,000.00	$ 250,000.00	$ 150,000.00	$ 150,000.00									$ 700,000.00
39	Interest	$ 126.86	$ 179.01	$ 99.84	$ 63.17									$ 468.88
40		$ -												$ -
41	Payroll Expenses	$ (166,451.87)	($234,959.24)	($158,073.06)	($164,848.19)									$ (724,332.36)
42	Balance Last day of Month	$ 42,873.69	$ 58,093.46	$ 50,120.24	$ 35,335.22	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
45	**LGIP POOL Account**													
46	Balance 1st of Month	$ 1,282,936.01	$ 1,250,014.12	$ 1,255,674.23	$ 1,261,381.63									
47	Transfer from Checking													
48	Interest Earned	$ 5,661.43	$ 5,660.11	$ 5,707.40	$ 5,369.21									$ 22,398.15
49	ARRA Payment	$ (38,583.32)												($38,583.32)
50	Transfer to Other Accounts													
51	Balance Last day of Month	$ 1,250,014.12	$ 1,255,674.23	$ 1,261,381.63	$ 1,266,750.84	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
53	**ARRA Bond Restricted**													
54	Balance 1st of Month	$ 90,046.30	$ 90,443.84	$ 90,853.55	$ 91,266.69									
55	Transfer from Other Accounts													$ -
56	Interest Earned	$ 397.54	$ 409.71	$ 413.14	$ 388.66									$ 1,609.05
57	Transfer to Other Accounts													
58	Balance Last day of Month	$ 90,443.84	$ 90,853.55	$ 91,266.69	$ 91,655.35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
61	**MEER Investments**													
62	Balance 1st of Month	$ 5,183,926.28	$ 5,204,541.75	$ 5,225,094.65	$ 5,245,097.90									
63	Earned on Investments	$ 21,481.07	$ 21,066.62	$ 20,869.49	$ 21,828.97									$ 85,246.15
64	Net Realized Gain/Loss		$ 352.06											
65	Investment Fund Fees	$ (865.60)	$ (865.78)	$ (866.24)	$ (866.56)									
66	Transfer to Other Accounts													
67	Balance Last day of Month	$ 5,204,541.75	$ 5,225,094.65	$ 5,245,097.90	$ 5,266,060.31	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
69	**Petty Cash**													
70	Balance 1st of Month	$ 500.00	$ 500.00	$ 500.00	$ 500.00									
71	Expenses													$ -
72	Reimbursements													$ -
73	Balance Last day of Month	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
75	**TOTAL CASH ALL ACCOUNTS**	$ 9,624,518.35	$ 9,588,403.83	$ 10,286,895.08	$ 10,484,535.58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Agenda Item 3

District Manager's Report

Items in this Section Include:

- ✓ ***December 2024 District Manager's Report***
- ✓ ***October & November 2024 Capacity Report***

Minden Gardnerville Sanitation District
District Manager's Report
December 3, 2024

CAPACITY ALLOCATIONS/PURCHASES:
- October 18.00 EDU's
- November 22.35 EDU's

WILL SERVES LETTERS ISSUED:
- No will serves issued this month

MEETINGS ATTENDED AND SCHEDULED:

10/21 Pineview Estates project meeting
10/30 Pre-construction meeting with CORE Construction
11/4 Site visit from HDR for concrete and clarifier rehab
11/8 Training visit to Carson City Laboratory for BOD & suspended solids procedure testing
11/14 Pineview pre-bid conference with RCI
11/19 Meeting with Keith Scott
11/27 Meeting with David Park to discuss Park Ranch Harvest Facility progress

VENDORS AND CONTRACTS:
- None

STAFF/OFFICE ITEMS:
- Chris Baracosa will be leaving at the end of the year. We are currently advertising for a replacement

PROJECTS IN THE DISTRICT:
- Big Chicken final walkthrough is complete
- Heybourne Meadows Phase 6 camera and schedule for final survey

LINE REHABILITATION AND PLANT IMPROVEMENT PROJECTS:
- New SCADA servers have arrived. This will be beginning of the parallel system construction
- In-house rebuild of RAS pump digester #2
- New NPW flow meter put into service
- New chlorine gas indicator device is on order
- Pond riprap replacement underway
- Boiler #2 installation almost completed

OTHER:
- We have 4 additional projects submitted to NIF's for potential financial assistance:
    - MGSD aging infrastructure
    - Gravity belt thickener project
    - GRGID interceptor project
    - Hwy 395 & 88 sewer rehab

  NIF's is looking for commencement and commitment for these projects we will be seeking financial aid for

Respectfully submitted,
Peter V. Baratti, District Manager

MONTHLY REPORT OF
CAPACITY SOLD
For the month of November 2024

Date	Project Name	Developer	Address	EDU's Sold	Existing EDU's	Amount Collected		Approved By	Comments
						Capacity	Total		
11/1/2024	Chipotle	Barclay Group	1661 Hwy 88	9.35	0.00	$ 53,482.00	$ 53,482.00		
11/7/2024	Heybourne Meadows	Lennar	Multiple	3.00	0.00	$ 17,325.00	$ 17,325.00		
11/22/2024	Heybourne Meadows	Lennar	Multiple	10.00	0.00	$ 57,750.00	$ 57,750.00		
					0.00	$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
				TOTAL EDU's SOLD	**22.350**		$ 128,557.00	$ 128,557.00		

MGSD

MONTHLY REPORT OF
CAPACITY SOLD
For the month of October 2024

Date	Project Name	Developer	Address	EDU's Sold	Existing EDU's	Amount Collected: Capacity	Amount Collected: Total	Approved By	Comments
10/10/2024	N/A	N/A	1254 Knights Lane	1.00	0.00	$ 5,775.00	$ 5,775.00		
10/17/2024	Heybourne Meadows	Tim Lewis	Multiple	3.00	0.00	$ 17,325.00	$ 17,325.00		
10/18/2024	Heybourne Meadows	Lennar	Multiple	9.00	0.00	$ 51,975.00	$ 51,975.00		
10/28/2024	Village at Martin's Meadows	Carter Hill	Multiple	5.00	0.00	$ 28,875.00	$ 28,875.00		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
						$ -	$ -		
			TOTAL EDU's SOLD	18.000		$ 103,950.00	$ 103,950.00		

Agenda Item 6

October 1st Regular Meeting Minutes

Items in this Section Include:

✓ ***October 1st, 2024 Regular Meeting Minutes***

Board of Trustees
Minutes of Regular Meeting
Tuesday, October 1, 2024
6:00 P.M. | Board Room
Minden-Gardnerville Sanitation District
1790 Hwy. 395
Minden, Nevada

Board Members Present:	*Board Members Absent:*	*Staff Members Present:*	*Staff Members Absent:*
Barbara Smallwood	None	Peter Baratti	
Sondra Condron		Cliff Simpson	
Chris Shorten		Bill Peterson	
Ray Wilson		LaVonne Ghanavati	
Ted Thran		Haley Mosegard	
		Jessica Kneefel	
		Bruce Scott	

Others Present: Michele Wagner, Yvonne Pinto, Melissa Vios
Members of the Public: Bill Cerrito, Petrine French, Casey Rodgers, Rhiannon Kamper

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

2. Public Comment: There was no public comment.

3. District Manager's Report: Trustee Shorten asked if Peter knew how large the Maverik gas station in Gardnerville would be. Peter said a large portion of the EDU's sold to them was for an RV dump station.

Trustee Thran asked if the sludge driers made the compressed natural gas. Peter said no, it reduces the volume of the sludge, kills the pathogens, and is converted to something comparable to a type A fertilizer.

4. Chairman's Comment: Chairwoman Smallwood commented that she was at the Gardnerville Town Board Meeting tonight and was concerned that the development agreement for Ashland Park did not include Gardnerville. She stated Muller Lane is not complete, and they are changing their phasing plan to run the traffic through Chichester.

5. Claims Review and Approval: Trustee Wilson asked what the office equipment/hardware purchase was on line 50. Staff said they would do some research and get back to the Board with more detail.

Motion: To approve the claims received for August, 2024 in the amount of $88,745.77 and the payroll-related expenses paid during August, 2024 in the amount of $234,959.24.

Made by: Ted Thran
Seconded by: Sondra Condron
Vote: Motion carried.
Ayes: Smallwood, Condron, Shorten, Thran, Wilson
Nays: None
Abstain: None
Absent: None

6. Minutes of September 3rd, 2024 Regular Board Meeting: There were no comments or discussion regarding the minutes.

Motion: To approve the minutes of the September 3rd Regular Board Meeting.

Made by: Chris Shorten
Seconded by: Ray Wilson
Vote: Motion carried.
Ayes: Smallwood, Condron, Shorten, Wilson, Thran
Nays: None
Abstain: None
Absent: None

7. Verizon Cell Tower: Melissa Vios went over a brief presentation regarding possible cell tower placement on District property.

Trustee Shorten was concerned that Verizon would need to eventually place a second tower in the area in addition to the proposed tower. Melissa Vios stated that that information was correct; in order to reduce the gap in coverage, a second tower would need to be erected. Trustee Shorten was also concerned with the appearance of the tower. Discussion followed.

Trustee Condron was concerned with the amount of radiation that the tower would emit, as well as if other entities would at one point connect to the tower, further increasing the radiation. She stated she lives very close to the proposed location of the tower and the location would not be the best choice, being that there are many young families with children in the area. Yvonne Pinto stated Verizon, and any other attaching entity, are required to comply with the FCC's safety guidelines. Discussion followed.

Trustee Wilson recommended placing the tower in the rear of the District property, and Yvonne Pinto stated that particular site is closer to Genoa and would not cover the area they are applying for.

Public Comment: Resident Rhiannon Kamper commented that she is with Minden for Safe Technology, and they are currently opposing the two towers that Verizon is applying for on Stephanie Rd and County Rd. She stated that at one of the meetings, Verizon said they would have to put a 120' tower to cover the gap in coverage. She stated the FCC safety guidelines have not been updated in 28 years. She stated the tower is too close to the homes in the neighborhood, and that Verizon has a tower 3.5 miles away and has no liability for injury associated with the tower. She stated they have not done any safety studies.

Resident Patrine French commented she has lived in the community for 40 years, and she is with Minden for Safe Technology. She read a study on the decline of insects to the Board.

Resident Casey Rodgers commented she is also a member of Minden for Safe Technology. She stated there is an 11,000-page case in 2021 won against the FCC because they have not updated their health and safety guidelines. She stated our town is currently covered with cell towers and there is no need for any other cell towers. She stated the safety issues include fires.

Resident Bill Cerrito commented he is a licensed engineering contractor and a contractor for the Department of Homeland Security, and FEMA. He commented that he has built 4 sewer plants and is a subject matter expert, 1 of 7, for FEMA. He commented that he is a member of the Minden for Safe Technology and that the Board's safety concerns are legit. He stated he has hired a biologist and environmental engineer to educate him on the hazards of 5G. He stated Verizon can't put the cell tower 200 feet from a daycare or next to a school or next to a wastewater treatment plant. He stated that 5G will change the frequency of the water and compromise the plant. He stated the EMF and RF will implement the operations of the treatment plant.

Petter Baratti reported that the District has consulted our legal counsel and NRS regarding the tower, and ultimately Douglas County would have primacy over the tower. He stated it should be a community decision as well.

Barbara Smallwood thanked the public for attending.

8. Attorney-Client Conference: Bill Peterson stated he had nothing new to report.

9. Engineer's Report: Bruce Scott reported that they have had plan reviews on Stone Gate and Maverik. Otherwise, he did not have much else to add.

Barbara Smallwood had questions regarding the proceedings with Pineview Estates. Peter Baratti said they were currently deciding who would be utilizing the NIFs website for draw requests and that we are close to submitting bid documents.

10. Administrative Report by Staff: There were no comments or discussion regarding the Administrative Report.

11. Board Comment: There was no comment by the Board.

12. Public Comment: There was no public comment.

13. Meeting adjourned 7:09 p.m.

Approved by the Board of Trustees as presented on:

__________ By________________________________.

Date Ted Thran, District Secretary

Agenda Item 7

Casey Neilon Audit

Items in this Section Include:

✓ ***Draft Audit for FY ending June 30th, 2024***

MINDEN-GARDNERVILLE SANITATION DISTRICT

JUNE 30, 2024 AND 2023

MINDEN-GARDNERVILLE SANITATION DISTRICT
JUNE 30, 2024 AND 2023

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MINDEN-GARDNERVILLE SANITATION DISTRICT
MINDEN, NEVADA

District Officials For
Fiscal Year Ended June 30, 2024

MINDEN-GARDNERVILLE SANITATION DISTRICT
ORGANIZATION CHART
JUNE 30, 2024

Casey Neilon, Inc.
Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT

To the Board of the
Minden Gardnerville Sanitation District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business type activities of the Minden Gardnerville Sanitation District (the "District") as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Minden Gardnerville Sanitation District as of June 30, 2024 and 2023, and the changes in financial position and cash flows thereof in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, pension information and post-employment benefits information on pages 4-7 and 28-31, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise the District's basic financial statements. The accompanying Schedule of Operating Expenses and Non-Operating Revenues is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of operating expenses and non-operating revenues is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2024 on our consideration of Minden Gardnerville Sanitation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Minden Gardnerville Sanitation District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Minden Gardnerville Sanitation District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Nevada Administrative Code, we have also issued our report dated November 25, 2024, on our consideration of the Minden Gardnerville Sanitation District's compliance with certain provisions of the Nevada Revised Statutes. That report is an integral part of an audit performed in accordance with this code and should be read in conjunction with this report in considering the results of our audit.

Casey Neilon
Carson City, Nevada
November 25, 2024

MINDEN-GARDNERVILLE SANITATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024

This section of Minden-Gardnerville Sanitation District's (the "District") annual financial report presents a discussion and analysis of the District's financial performance for the fiscal year ending June 30, 2024. We encourage readers to read it in conjunction with the financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The total net position of the District decreased 4.27% during the current fiscal year from $26,082,155 to $24,969,479. Operating revenues increased 26.51% during the current fiscal year from $2,390,434 to $3,024,166.

- During the year the District invested $35,538 in the acquisition and construction of capital assets, and $1,235,263 in construction in progress.

- The District's operating expenses increased 31.75% from $4,400,175 to $5,797,092.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Minden-Gardnerville Sanitation District's basic financial statements. The District's basic financial statements are comprised of the enterprise fund financial statements, schedules, and notes to the financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the District report information about the District's finances, in a manner similar to a private sector business. These statements provide both long-term and short-term information about the District's overall financial status.

The Statements of Net Position provide information on all of the Minden-Gardnerville Sanitation District's assets, deferred outflows, liabilities and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population and industrial/commercial customer growth, and new or changed government legislation.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District's operations over the past year and can determine whether the District has successfully recovered all its costs through its user fees and other charges.

The final required financial statement is the Statement of Cash Flows. The statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing and financing activities. This statement provides answers to such questions as where did the cash come from, what was the cash used for, and what was the change in the cash balance during the reporting period.

The notes to the financial statements provide additional information that is necessary for a full understanding of the data provided in the financial statements.

MINDEN-GARDNERVILLE SANITATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024

FINANCIAL ANALYSIS

The total net position decreased 4.27%, while the net investment in capital assets component only decreased by 0.54% due in large part to the depreciation in the amount of $1,443,326 offset by an increase in construction in progress of $1,235,263. The District's assets and deferred outflows exceeded liabilities and deferred inflows by $24,969,479.

The largest portion of the District's net position (70.48%) reflects its investment in capital assets (i.e., buildings, machinery and equipment). The District uses these capital assets to provide sewage treatment services to customers. Consequently, these assets are not available for future spending.

The total net position includes $8,992,050 designated for future capital improvement projects and $90,086 restricted in a separate account for the loan contract with Nevada Department of Environmental Protection. The remaining balance of net position is $(1,710,674). This unrestricted balance has deteriorated from the prior year balance of $225,777.

While the Condensed Summary of Statements of Net Position shows the change in financial position, the Condensed Summary of Revenues, Expenses and Changes in Net Position provides answers as to the nature and sources of these changes.

Total revenues increased 16.95% with the most significant change being the Sewer user fees which increased 26.51% to $2,375,644 and investment income which increased 61.1% to $339,524

Following is a condensed summary schedule of the District's statements of net position:

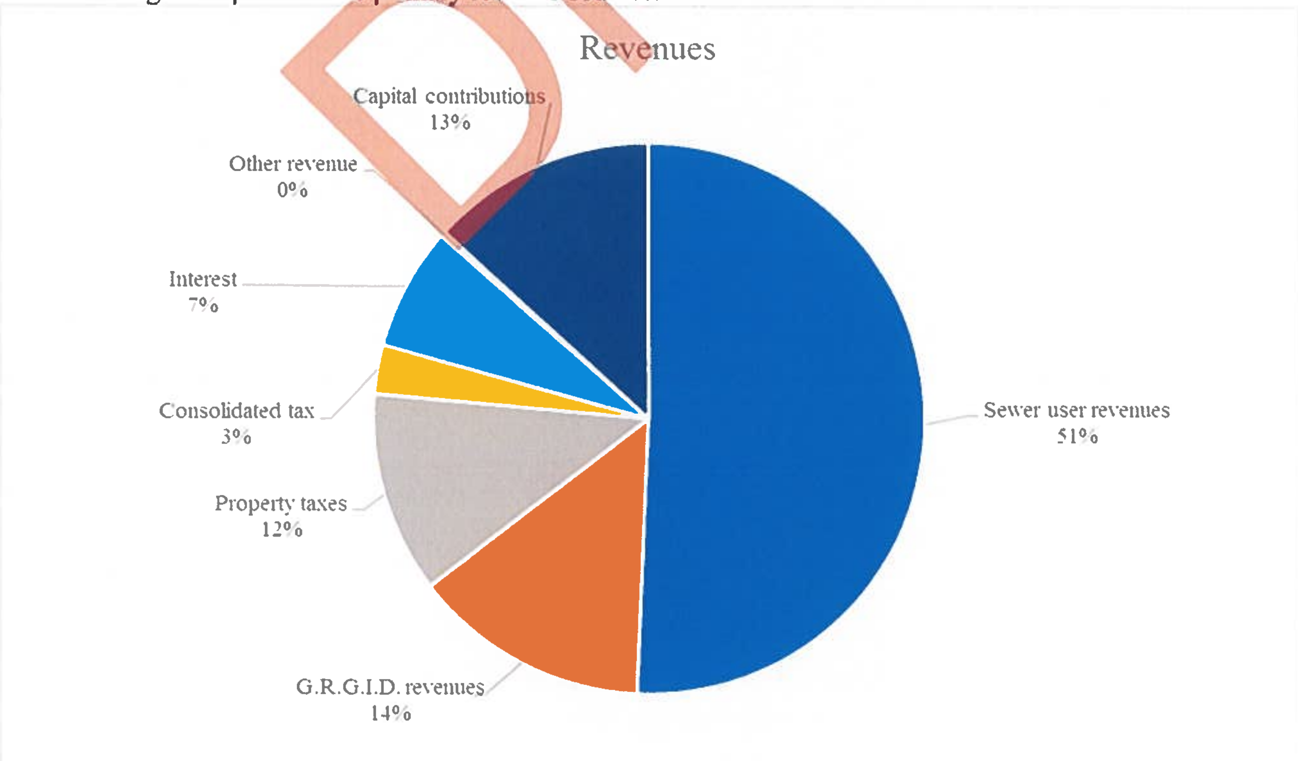
	2024	2023	PERCENT CHANGE
Current and other assets	$ 1,119,092	$ 2,010,723	-44.3%
Restricted assets	9,082,136	8,163,002	11.3%
Capital assets	18,022,433	18,194,958	-0.9%
Total assets	28,223,661	28,368,683	-0.5%
Deferred outflows of resources	943,884	1,078,521	-12.5%
Current liabilities	333,271	220,592	51.1%
Long-term liabilities	3,681,978	3,046,838	20.8%
Total liabilities	4,015,249	3,267,430	22.9%
Deferred inflows of resources	182,817	97,619	87.3%
Net position:			
Invested in capital assets	17,598,017	17,693,376	-0.5%
Restricted	90,086	87,481	3.0%
Designated	8,992,050	8,075,521	11.3%
Unrestricted	(1,710,674)	225,777	-857.7%
Total net position	$ 24,969,479	$ 26,082,155	-4.3%

Following is a condensed summary schedule of the District's revenues, expenses, and changes in net position:

CONDENSED SUMMARY OF REVENUES EXPENSES AND CHANGES IN NET POSITION

	2024	2023	PERCENT CHANGE
Operating revenues			
Charges for services	$ 3,024,166	$ 2,390,433	26.5%
General revenues			
Investment income	339,524	210,716	61.1%
Other income	12,989	4,251	205.6%
Ad valorem taxes	554,883	523,878	5.9%
Consolidated taxes	134,659	134,659	0.0%
Capital contributions	618,195	738,227	-16.3%
Total revenues	4,684,416	4,002,164	17.0%
Program expenses	5,797,092	4,400,175	31.7%
Total expenses	5,797,092	4,400,175	31.7%
Changes in net position	$ (1,112,676)	$ (398,011)	-179.6%

The following chart presents the primary revenue sources:



BUDGETARY HIGHLIGHTS

The District adopts annual operation and maintenance and capital budgets outlining the estimated expenditures for programs or projects already authorized or to be considered by the District's Board of Trustees. Annually, unspent funds may be carried over to the succeeding fiscal year budget.

For the fiscal year ended June 30, 2024, the actual operating revenues were above the budgeted revenues by 30.88%. The actual total operating expenses exceeded the budgeted operating expenses by $1,079,901 or 22.89 %. The most significant reason for this deficit is a change in other post-employment benefit policies which increased expenses by $815,616.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets -- During the fiscal year, the District's major expenditures was construction in progress.

Debt Administration -- The District repaid $77,167 of the loan from the Nevada Department of Environmental Protection payable to the Nevada State Treasurer.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The 2025 operating budget expenses total $4,980,830, a decrease of 14.08% over the 2024 actual expenses.

The measurement for purposes of calculating sewer user fees is the Equivalent Dwelling Unit (EDU). The District's growth has been steadily increasing over the past ten years; however, it has leveled off the past two years.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Administration Office, 1790 Highway 395, Minden, Nevada 89423.

MINDEN-GARDNERVILLE SANITATION DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
Current assets:		
Cash and investments	$ 183,772	$ 1,299,547
Accounts receivable	678,351	505,490
Taxes receivable	22,443	22,443
Interest receivable	47,002	24,020
Prepaid expenses	171,818	143,517
Inventory	7,883	7,883
Total current assets	1,111,269	2,002,900
Noncurrent assets:		
Restricted cash and investments	9,082,136	8,163,002
Property, plant and equipment, net	18,022,433	18,194,958
Delinquent taxes receivable	5,702	5,702
Refundable deposits	2,121	2,121
Total noncurrent assets	27,112,392	26,365,783
Total assets	28,223,661	28,368,683
Deferred outflows of resources:		
Pension and OPEB related amounts	943,884	1,078,521
Total deferred outflows of resources	943,884	1,078,521
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	186,345	92,565
Customer advances	61,535	45,775
Compensated absences	8,224	5,085
Current portion of long-term debt	77,167	77,167
Total current liabilities	333,271	220,592
Noncurrent liabilities:		
Customer deposits	18,111	18,111
Compensated absences	130,952	125,065
Note payable	347,249	424,415
Net pension liability	2,361,130	2,317,121
Net OPEB liability	824,536	162,126
Total noncurrent liabilities	3,681,978	3,046,838
Total liabilities	4,015,249	3,267,430
Deferred inflows of resources:		
Pension and OPEB related amounts	182,817	97,619
Total deferred inflows of resources	182,817	97,619
NET POSITION		
Invested in fixed assets, net of related debt	17,598,017	17,693,376
Restricted for note repayment	90,086	87,481
Unrestricted	7,281,376	8,301,298
Total net position	$ 24,969,479	$ 26,082,155

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MINDEN-GARDNERVILLE SANITATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
OPERATING REVENUES:		
Sewer user fees	$ 2,375,642	$ 1,856,667
Gardnerville Ranchos G.I.D fees	648,522	533,766
Total operating revenues	3,024,164	2,390,433
OPERATING EXPENSES:		
Salaries and wages	1,380,001	1,201,058
Employee benefits	1,470,425	568,401
Services and supplies	1,503,340	1,263,050
Depreciation	1,443,326	1,367,666
Total operating expenses	5,797,092	4,400,175
Operating loss	(2,772,928)	(2,009,742)
NON-OPERATING REVENUES:		
Investment income	339,524	210,716
Other revenues	702,533	666,275
Total non-operating revenues	1,042,057	876,991
Net loss	(1,730,871)	(1,132,751)
CAPITAL CONTRIBUTIONS	618,195	738,227
Change in net position	(1,112,676)	(394,524)
NET POSITION, JULY 1	26,082,155	26,476,679
NET POSITION, JUNE 30	$ 24,969,479	$ 26,082,155

See accompanying notes

MINDEN-GARDNERVILLE SANITATION DISTRICT
STATEMENTS OF CASH FLOWS
JUNE 30, 2024 AND 2023

	2024	2023
Cash flows from operating activities:		
Cash received from customers	$ 2,867,063	$ 2,049,060
Cash paid to suppliers for goods and services	(1,437,861)	(1,478,136)
Cash paid to employees	(1,370,975)	(1,201,058)
Cash paid to employee benefits	(544,171)	(453,950)
Total cash flows used in operating activities	(485,944)	(1,084,084)
Cash flows from noncapital financing activities:		
Cash received from ad valorem taxes	554,883	522,687
Cash received from consolidated taxes	134,659	134,659
Cash received from miscellaneous income	12,991	7,738
Total cash flows from noncapital financing activities	702,533	665,084
Cash flows from capital financing activities:		
Acquisition and construction of capital assets	(35,538)	(286,580)
Construction in progress	(1,235,263)	(410,037)
Capital contributed - users	618,195	738,227
Repayments of loan payable	(77,166)	(77,167)
Total cash flows used in capital financing activities	(729,772)	(35,557)
Cash flows from investing activities:		
Purchase of investments	(4,934,121)	-
Investment income	255,900	191,892
Total cash flows from (used in) investing activities	(4,678,221)	191,892
Net decrease in cash	(5,191,404)	(262,665)
Cash and Cash Equivalents, July 1	9,462,549	9,725,214
Cash and Cash Equivalents, June 30	$ 4,271,145	$ 9,462,549

MINDEN-GARDNERVILLE SANITATION DISTRICT
STATEMENTS OF CASH FLOWS
JUNE 30, 2024 AND 2023

	2024	2023
Reconciliation of operating loss to		
Total cash flows used in operating activities:		
Operating loss	$ (2,772,928)	$ (2,009,742)
Adjustments to reconcile operating loss to total cash flows used in operating activities:		
Depreciation	1,443,326	1,367,666
Decrease (increase) in accounts receivable	(172,861)	(352,990)
Decrease (increase) in prepaid expenses	(28,301)	(136,932)
Decrease (increase) in deferred outflows	134,637	(271,499)
Increase (decrease) in accounts payable and accrued liabilities	93,780	(78,154)
Increase (decrease) in accrued compensated absences	9,026	-
Increase (decrease) in customer advances	15,760	11,617
Increase (decrease) in deferred inflows	85,198	(868,087)
Increase (decrease) in net pension obligation	44,009	1,286,432
Increase (decrease) in net OPEB liability	662,410	(32,395)
	843,658	(442,008)
Net cash provided by operating activities	$ (485,944)	$ (1,084,084)

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See accompanying notes

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Minden-Gardnerville Sanitation District (the "District") is governed by an elected Board of Trustees and provides a sewer collection and treatment system for residential and commercial users located in a portion of Douglas County, Nevada.

Reporting Entity

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The District is not considered to be financially accountable for any other governmental entity since no other entities are considered to be controlled by or dependent on the Board of Trustees. Control or dependence is determined on the basis of budget adoption, funding and appointment of the respective governing board. The District's financial statements are presented as a Special District using Enterprise Fund accounting.

Proprietary Fund

Enterprise Fund — The enterprise fund is used to account for the operations of the sewer collection and treatment system, which is the principal reason for the District's existence. An Enterprise Fund is used to account for operations (a) which are financed and operated in a manner similar to private business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The only fund employed by the District is the Enterprise Fund.

Measurement Focus, Basis of Accounting

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual method of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Expenditures are recorded when the related fund liability is incurred.

Cash and Investments

Cash balances are invested as permitted by law. Investments are recorded at fair value. Pursuant to NRS 355.110 and 365.161, the District may only invest in the following types of securities:

- Securities of the United States Treasury, United States Postal Service, or the Federal National Mortgage Association, maturing within ten years from the date of purchase.
- Negotiable certificates of deposit from commercial banks and insured savings and loan associations within the State of Nevada.
- Certain securities issued by local governments of the State of Nevada.
- Certain farm loan bonds.
- Certain bankers' acceptances, commercial paper issued by a corporation organized and operating in the United States, and money market mutual funds.
- Other securities expressly provided by statute, including repurchase agreements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation

All capital assets are recorded in the Statements of Net Position at historic cost or estimated historical cost if actual cost is not available. The District defines capital assets as assets with a unit cost of $5,000 or more and an estimated useful life in excess of three year. Depreciation is accumulated on a straight-line basis over the estimated useful life of the asset. Useful life is estimated by management on the basis of their experience with similar assets.

Depreciation of all exhaustible property, plant and equipment used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Property, Plant and Equipment

Plant — Building and Structures	50 years
Plant — Process Equipment	20 years
Plant — Supplemental Systems and Equipment	10 to 30 years
Plant — Other Improvements	3 to 30 years
Collection System	7 to 30 years
Collection System — Maintenance Equipment	10 to 30 years
Automobiles	5 years
Office Equipment	3 to 10 years

Compensated Absences

Liabilities for compensated absences relating to services already rendered and that are not contingent on a specified event, are accounted for in the period those services are rendered, or those events take place. The District's policy provides for payment of accrued vacation time upon termination of employment up to certain maximums, and is payable upon retirement or termination.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Post-Employment Benefits

The District recognizes a long-term liability and deferred inflows of resources based upon an actuarial determination and information provided by the plan fiduciary.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statements of Net Position include a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. The District has pension and OPEB related deferred outflows that qualify for reporting in this category. Pension related deferred outflows of resources are discussed in depth in Note 6, and OPEB related deferred outflows of resources are discussed in depth in Note 11.

In addition to liabilities, the Statements of Net Position include a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. The District has pension and OPEB related deferred inflows that qualify for reporting in this category. Pension related deferred inflows of resources are discussed in depth in Note 6, and OPEB related deferred outflows of resources are discussed in depth in Note 11.

Net Position

Net position is classified as follows:

Net investment in capital assets, net of related debt: This represents the total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of related debt.

Unrestricted net position: Unrestricted net position represents resources that are not subject to externally imposed restrictions. These resources are used for transactions relating to educational and general operations and may be used to meet current expense for any purpose.

Operating and Non-operating Revenues and Expenses

Revenues and expenses are classified as operating if they result from providing services and producing and delivering goods. They also include other events that are not defined as capital and related financing, noncapital financing, or investing activities. Grants and contracts representing an exchange transaction are considered operating revenues.

Revenues and expenses are classified as non-operating if they result from capital and related financing, noncapital financing, or investing activities. Appropriations received to finance operating deficits are classified as noncapital financing activities; therefore, they are reported as non-operating revenues. Grants and contracts representing non-exchange receipts are treated as non-operating revenues.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Provisions for Uncollectible Taxes and User Fees

The District makes no provision for estimated uncollectible ad valorem taxes receivable and user fees receivable. Adequate legal remedies are presently available to enforce the collection of such taxes as well as user fees, and amounts which may ultimately prove uncollectible should not be material in amount.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New Accounting Pronouncement - Adopted

During the year ended June 30, 2024, the District implemented the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections*. Issued in June 2022, the primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The District has implemented the standard for the earliest period presented and has determined that it does not have an impact on the financial statements.

New Accounting Pronouncement – Not Yet Adopted

The following GASB pronouncements have been issued, but are not effective as of June 30, 2024:

GASB Statement No. 101, *Compensated Absences*. Issued in June 2022, Governments commonly provide benefits to employees in the form of compensated absences. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. Statement No. 101 will be effective for the District for fiscal year ending June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*. Issued in December 2023, the primary objective of this Statement is to enhance the quality and completeness of financial reporting by ensuring that stakeholders are informed about significant risks that could impact the entity's financial position. Statement No. 102 will be effective for the District for fiscal year ending June 30, 2025.

The District will implement new GASB pronouncements no later than the required effective date. The District is currently evaluating whether or not the above listed new GASB pronouncements will have a significant impact on the District's financial statements.

NOTE 2 - COMPLIANCE WITH NEVADA REVISED STATUTES AND ADMINISTRATIVE CODE

The District conformed to all statutory and legal constraints on its financial administration during the year.

NOTE 3 – DEPOSITS AND INVESTMENTS

The detail of total deposits and investments at June 30, 2024, was as follows:

	Non Restricted	Restricted	Total
Cash on hand	$ 500	$ -	$ 500
Cash in bank	182,676	2,559,554	2,742,230
Money market funds	-	30,285	30,285
Local Government Investment Pool	-	1,372,534	1,372,534
Cash held by county in fiduciary capacity	596	-	596
U.S Treasuries	-	1,413,567	1,413,567
Commercial paper	-	125,000	125,000
U.S agency securities	-	3,182,792	3,182,792
Negiotable certificates of deposit	-	398,404	398,404
	$ 183,772	$ 9,082,136	$ 9,265,908

The detail of total cash at June 30, 2023, was as follows:

	Non Restricted	Restricted	Total
Cash on hand	$ 500	$ -	$ 500
Cash in bank	1,298,451	1,871,660	3,170,111
Local Government Investment Pool	-	6,291,342	6,291,342
Cash held by county in fiduciary capacity	596	-	596
	$ 1,299,547	$ 8,163,002	$ 9,462,549

The county invests District cash in either the state governmental deposit pool, which holds securities collateralizing the deposits, or with a brokerage firm, in which case securities collateralizing the deposits are held by a third party bank, in an agency capacity, for the District.

State statutes authorize the District to invest in certificates of deposit issued by commercial banks or insured savings and loan associations', bankers' acceptances, the State investment pool, U.S. Treasury obligations, obligations of other U.S. Government agencies, and repurchase agreements.

Any securities purchased by or on behalf of the District must remain in the physical possession of an appropriate officer of the District or a trust department of a designated bank (federally insured) after issuing a written acknowledgment.

To facilitate better management of the District's resources, all cash under the direct management of the Board of Trustees is combined in pooled operating and investment accounts. Cash not directly managed by the Board of Trustees is held by the Douglas County Treasurer.

The cash held by the county in a fiduciary capacity is primarily composed of $596 and $596 as of June 30, 2024 and 2023, respectively, held in interest-bearing accounts in the District's name. The county invests District cash

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

in either the state governmental deposit pool, which holds securities collateralizing deposits, or with a brokerage firm, in which case the securities collateralizing deposits are held by a third party bank in an agency capacity for the county.

The cash in banks and governmental deposit pool shown above includes $1,372,534 and $6,291,342 as of June 30, 2024 and 2023, respectively, in interest bearing state governmental deposit pool accounts, into which deposits from other Nevada governmental units are combined. This is an unrated external investment pool. The state governmental deposit pool is required by state statutes to hold securities which collateralize its deposits. The State of Nevada, Local Government Investment Pool issues a publicly available annual financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Office of the State Treasurer, of the State of Nevada, 101 North Carson Street, #4, Carson City, Nevada, 89701.

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value:

Level 1 – Inputs are quoted prices in active markets for identical assets;
Level 2 – Inputs are significant other observable inputs; and
Level 3 – Inputs are significant unobservable inputs.

The District does not have any investments that are measured using Level 3 inputs.

As of June 30, 2024, the District had the following recurring fair value measurements:

		Fair Value Measurements	
Investment Type	**Total**	**Level 1 Inputs**	**Level 2 Inputs**
Cash on hand	$ 500	$ 500	$ -
Cash in bank	2,742,230	2,742,230	-
Money market funds	30,285	30,285	-
Local Government Investment Pool	1,372,534	734,306	638,228
Cash held by county in fiduciary capacity	596	596	-
U.S Treasuries	1,413,567	-	1,413,567
Commercial paper	125,000	-	125,000
U.S agency securities	3,182,792	-	3,182,792
Negotiable certificates of deposit	398,404	-	398,404
	$ 9,265,908	$ 3,507,917	$ 5,757,991

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

As of June 30, 2023, the District had the following recurring fair value measurements:

		Fair Value Measurements	
Investment Type	Total	Level 1 Inputs	Level 2 Inputs
Cash on hand	$ 500	$ 500	$ -
Cash in bank	3,170,111	3,170,111	-
Local Government Investment Pool	6,291,342	2,485,080	3,806,262
Cash held by county in fiduciary capacity	596	596	-
	$ 9,462,549	$ 5,656,287	$ 3,806,262

At June 30, 2024, the District had the following investments and maturities:

			Investment Maturities (in Years)		
Investment Type	Fair Value	Less Than 1	1-5	6-10	10+
Money market funds	$ 30,285	$ 30,285	$ -	$ -	$ -
Local Government Investment Pool	1,372,534	1,372,534	-	-	-
U.S Treasuries	1,413,567	99,621	1,313,946	-	-
Commercial paper	125,000	125,000	-	-	-
U.S agency securities	3,182,792	891,979	2,290,813	-	-
Negotiable certificates of deposit	398,404	-	398,404	-	-
	$ 6,522,582	$ 2,519,419	$ 4,003,163	$ -	$ -

At June 30, 2023 the District had the following investments and maturities:

			Investment Maturities (in Years)		
Investment Type	Fair Value	Less Than 1	1-5	6-10	10+
Local Government Investment Pool	$ 6,291,342	$ 6,291,342	$ -	$ -	$ -

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. This risk can be reduced by diversifying the durations of the fixed-income investments that re held at a given time. The District manage its exposure to declines in fair values by limiting its weighted average maturity of its investments portfolio to five years or less in accordance with NES 355.110 and 365.161.

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the total investment portfolio.

Investment Type	Moody's	Standard & Poor's	Percentage of Portfolio
U.S. Treasury obligations	*	*	21.67%
Commercial Paper	P-1	A-1+	1.92%
U.S. Agencies securities	Aaa	AA+	48.80%
Negotiable certificates of deposit	N/A to Aa1	N/A to AA-	6.11%
Money Market Funds	Aaa	AAAm	0.46%
Local Government Investment Pool	N/A	N/A	21.04%
Total investments			100.00%

* The requirement to disclose credit ratings does not apply to debt securities of the United States government, or obligations of United States government agencies that are explicitly guaranteed by the United States governments.

Concentration of credit risk is the risk of loss attribute to the magnitude of the District's investment in a single issuer of securities. Investments in any one issuer that represent 5% or more of total investments at June 30, 2024 were as follows:

	Percentage of Portfolio	
	2024	2023
U.S. Treasuries obligations	21.67%	0%
U.S. agency securities	48.80%	0%
Local Government Investment Pool	21.04%	100%
Corporate issues	6.11%	0%

Cash held and administered by the Treasurer of Douglas County, Nevada is the responsibility of Douglas County. The County is required to maintain adequate insurance on all of its cash and investments and is primarily liable to all pass-through governmental entities for the administration of each entity's cash portion.

NOTE 4 - RESTRICTED CASH AND INVESTMENTS

On December 7, 1982, the governing body of the District passed Resolution 82-3 establishing restricted cash balances. On April 2, 2013, the governing body of the District passed a motion revising the allocation of the user fee allocations for plant expansion, line rehabilitation and odor control. Additionally, on September 6, 2016 the governing body of the District passed resolution 16-002 establishing a restricted fund for emergency repairs. The restricted emergency repairs fund was started with an initial transfer of funds from the operating account in the amount of $500,000.

NOTE 4 - RESTRICTED CASH AND INVESTMENTS (Continued)

Allocations are as follows:

Collections From	Plant Expansion	Line Rehabilitation	Odor Control
Acreage and annexation fees	100%	0%	0%
Connection fees	30%	70%	0%
Capacity fees	85%	15%	0%

At June 30, 2024, cash restricted for odor control was $555,663, cash restricted for plant expansion was $6,536,691, cash restricted for line rehabilitation was $1,350,603, and cash restricted for emergency repair was $549,093.

At June 30, 2023, cash restricted for odor control was $537,564, cash restricted for plant expansion was $5,807,168, cash restricted for line rehabilitation was $1,196,872, and cash restricted for emergency repair was $533,917.

The loan contract with the Nevada Department of Environmental Protection requires an amount equal to one year's note payments, totaling $77,167, to be placed into a separate restricted account. This is an interest bearing account and the cash restricted for the Nevada Department of Environmental Protection was $90,086 and $87,481 for the fiscal year ended June 30, 2024 and 2023, respectively.

NOTE 5 - PROPERTY TAXES

Property taxes are levied on July 1 of each year, and are due in four equal installments in July, October, January, and March. Taxes are considered delinquent if not paid within ten days of the due dates.

The District does not directly collect any taxes. All taxes are collected by the County and State and remitted to the District. Property tax revenues are recognized when they become available.

NOTE 6 - PENSION PLAN

Plan Description. The District contributed to the Public Employees' Retirement System of the State of Nevada (PERS), a cost-sharing, multiple-employer, defined benefit plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement benefits, disability benefits, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes (NRS) establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. The Public Employees' Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees' Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada, 89703.

General Information about the PERS Cost Sharing Pension Plan. PERS is a cost-sharing, multiple-employer, defined benefit public employees' retirement system, and was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

NOTE 6 - PENSION PLAN (Continued)

Funding Policy. As provided by NRS 286.464, the District is required to contribute all amounts due under the plan. For the fiscal years ended June 30, 2024 and 2023, the Statutory Employer/Employee matching rate was 17.50%, and 15.50%, respectively. The Employer-pay contribution (EPC) rate was 33.50% and 29.75%, respectively.

PERS' basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

Benefits Provided. Benefits, as required by the NRS, are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010.

Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits. Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, the multiplier is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% multiplier. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - 286.579.

Vesting. Members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service or at any age with 33 1/3 years of service.

Pension Liabilities. At June 30, 2024 and 2023, the District reported a liability of $2,361,130 and $2,317,121, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The District's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers during the measurement period. At June 30, 2023 and 2022, the District's proportion was 0.01294% and 0.01283%, respectively.

Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension. For the years ended June 30, 2024 and 2023, the District recognized pension expense of $328,477 and $254,870, respectively. As of June 30, 2024 and 2023, amounts totaling $192,232 and $149,750 resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the pension liability in the year ended June 30, 2024 and 2023, respectively.

NOTE 6 - PENSION PLAN (Continued)

At June 30, 2024 and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2024		2023	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ 307,759	$ -	$ 300,029	$ 1,655
Changes of assumptions	221,283	-	297,650	-
Net difference between projected and actual earnings on investments	-	22,101	28,270	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	171,459	5,997	216,320	33,493
System contributions subsequent to the measurement date	192,232	-	149,750	-
	$ 892,733	$ 28,098	$ 992,019	$ 35,148

The net difference related between projected and actual investment earnings on pension plan investments will be recognized over five years, all other deferred outflows and inflows will be recognized over the average expected remaining service lives, which was 5.63 years for the measurement period.

Reconciliation of the net pension liability at June 30, 2024 and 2023 is as follows:

Reconciliation of Net Pension Liability	**2024**	**2023**
Beginning Net Pension Liability	$ 2,317,121	$ 1,030,689
Pension Expense	328,477	254,870
Employer Contributions	(149,750)	(141,170)
Net Deferred (Inflows)/Outflows	(134,718)	1,172,732
Ending Net Pension Liability	$ 2,361,130	$ 2,317,121

NOTE 6 - PENSION PLAN (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, without regard to the contribution subsequent to the measurement date are expected to be recognized as follows:

Year Ended June 30:	Amount
2025	$ 134,827
2026	120,078
2027	345,262
2028	59,708
2029	12,528
Thereafter	-
	$ 672,403

Pension Liability Discount Rate Sensitivity. The following presents the net pension liability of the District as of June 30, 2023, calculated using the discount rate of 7.25%, as well as what PERS' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current discount rate: Deferred outflows (inflows) of resources related to pensions will recognized as follows:

	1% Decrease 6.25%	Discount Rate 7.25%	1% Increase 8.25%
District's proportionate share of net pension liability	$ 3,675,504	$ 2,361,130	$ 1,277,839

Discount Rate. The discount rate used to measure the total pension liability was 7.25% and 7.25% as of June 30, 2023 and 2022, respectively. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2023 and 2022, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023 and 2022.

Actuarial Assumptions. The Fund's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Productivity pay increase	0.50%
Projected salary increase	Regular 4.20% to 9.10%, depending on service Rates include inflation and productivity increases
Investment rate of return	7.25%
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2023 funding actuarial valuation

NOTE 6 - PENSION PLAN (Continued)

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020.

PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

Mortality rates for healthy participants were based on the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020. For disabled participants, mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

Investment Policy. The PERS' policies which determine the investment portfolio target asset allocation are established by the PERS' Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the PERS.

The following was the PERS' Board adopted policy target asset allocation as of June 30, 2022:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
U.S. Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

*As of June 30, 2023, PERS' long-term inflation assumption was 2.50%

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS comprehensive annual financial report that includes financial statements and required supplementary information. The report is available online at www.nvpers.org or may be obtained by writing to PERS at 693 W. Nye Lane, Carson City, NV 89703-1599.

NOTE 7 - COMPENSATED ABSENCES

The District accrues a liability for compensated absences which meet all of the following criteria:

1. The District's obligation relating to employee's rights to receive compensation for future absences is attributable to services already rendered;
2. The obligation relates to rights that vest or accumulate;
3. Payment of the compensation is probable; and
4. The amount can be reasonably estimated.

Vacation may be accumulated by employees up to certain maximums, and is payable upon retirement or termination. Total vacation pay accrued amounted to $77,177 and $76,226 as of June 30, 2024 and 2023, respectively.

Sick leave may be accumulated by employees up to a maximum of 720 hours per employee, and is payable upon retirement or termination. The employee must have ten years of service with the District to be vested. If an employee meets the ten-year vesting requirement, sick leave will be paid to the employee in the amount of thirty-five percent (35%) of the employee's accumulated sick leave. There is an additional one percent (1%) of vesting for each year of service after the ten years of service up to a maximum of fifty percent (50%). The vested accrued sick leave amounted to $61,999 and $53,924 as of June 30, 2024 and 2023, respectively.

The amount of vacation and vested sick pay which will be liquidated with expendable available financial resources (current) amounted to $8,224 and $5,085 as of June 30, 2024 and 2023, respectively.

NOTE 8 – ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Of the $186,345 and $92,565 reported in accounts payable and accrued liabilities reflected on the Statements of Net Position for the years ended June 30, 2024 and 2023, respectively, $0 was allocable to construction retainage payable in either reported year.

NOTE 9 - NOTE PAYABLE

The note payable in the amount of $424,416 as of June 30, 2024 was actually advances on a loan from the Nevada Department of Environmental Protection (NDEP). The District entered into a contract with NDEP where the District received advances from the NDEP for amounts expended by the District for the construction of the Grease Digestion and Cogeneration Project. The date of the contract was October 27, 2009 and was amended June 29, 2010 and will be repaid over twenty years in forty equal semiannual payments in the amount of $38,583. This is an interest-free loan.

NOTE 9 - NOTE PAYABLE (Continued)

Maturities for the next five years are as follows:

Year Ended June 30:	Amount
2025	$ 77,167
2026	77,167
2027	77,167
2028	77,167
2029	77,167
Thereafter	38,581
	$ 424,416

NOTE 10 - PROPERTY, PLANT AND EQUIPMENT

A summary of changes in property, plant and equipment is as follows as of June 30, 2024:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Plant, building, structures, and equipment	$ 48,367,831	$ 1,144,163	$ -	$ 49,511,994
Collection system and collection system equipment	5,039,464	1,693,826	-	6,733,290
Office equipment	230,977	14,818	-	245,795
Automobiles and trucks	654,404	-	-	654,404
	54,292,676	2,852,807	-	57,145,483
Less: accumulated depreciation	(38,606,363)	-	(1,443,326)	(40,049,689)
	15,686,313	2,852,807	(1,443,326)	17,095,794
Construction in progress	1,718,830	1,235,263	(2,817,269)	136,824
Land	789,815	-	-	789,815
Net property, plant, and equipment	$ 18,194,958	$ 4,088,070	$ (4,260,595)	$ 18,022,433

NOTE 10 - PROPERTY, PLANT AND EQUIPMENT (Continued)

A summary of changes in property, plant and equipment is as follows as of June 30, 2023:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Plant, building, structures, and equipment	$ 48,242,856	$ 124,975	$ -	$ 48,367,831
Collection system and collection system equipment	5,031,122	8,342	-	5,039,464
Office equipment	230,977	-	-	230,977
Automobiles and trucks	376,166	278,238	-	654,404
	53,881,121	411,555	-	54,292,676
Less: accumulated depreciation	(37,238,697)	-	(1,367,666)	(38,606,363)
	16,642,424	411,555	(1,367,666)	15,686,313
Construction in progress	1,433,768	410,037	(124,975)	1,718,830
Land	789,815	-	-	789,815
Net property, plant, and equipment	$ 18,866,007	$ 821,592	$ (1,492,641)	$ 18,194,958

It is the District's policy to purchase rather than lease property, plant and equipment. There were no material lease agreements in effect as of June 30, 2024 and 2023.

NOTE 11 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description: The District offers post-employment health benefits to its retirees under a pay-as-you-go basis. The District uses what is termed a "reimbursement method" for its OPEB plan. Retirees receive up to $900 per month. The $900 per month reimbursement is made up to age 65.

Actuarial Methods and Assumptions: The District's net OPEB liability was measured as of June 30, 2024, and the total OPEB liabilities used to calculate the net OPEB liability was determined by actuarial valuations as of June 30, 2024.

Discount Rate: Projections have been made using a discount rate of 4.93% and 4.85% for the fiscal years ended June 30, 2024 and 2023, respectively. Where there are no plan assets, a rate based on 20-year Municipal General Obligation bonds (3.50%) is used.

There is no legal requirement to prefund these other post-employment benefit liabilities. Nor does GASB Statement No. 75 require actual prefunding; however, its accounting requirements will serve to highlight the substantial unfunded liabilities associated with these benefits.

NOTE 11 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Discount Sensitivity: The following presents the District's Net OPEB Liability calculated at the valuation discount rate of 4.93%, as well as at discount rates one percent higher (5.93%) and one percent lower (3.93%):

	1% Decrease 3.93%	Discount Rate 4.93%	1% Increase 5.93%
Net OPEB liability	$ 971,655	$ 824,536	$ 707,476

Trend Sensitivity: For postretirement medical plans, in particular, the calculated actuarial values are highly sensitive to the assumed rate of health care cost trend. This is due to the compounding effect of the annual trend rates assumed for medical costs, as opposed to pension valuations where benefit levels typically remain fixed.

The following table presents the effect the valuation results of a 1% increase or decrease in the assumed rates of health care cost trend in each year:

	1% Decrease in Healthcare Costs Trend Rate	Base trend Rate	1% Increase in Healthcare Costs Trend Rate
Net OPEB liability	$ 690,898	$ 824,536	$ 998,546

Actuarial Assumptions: Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the District and the plan members to that point. Projections of benefits for financial reported purposes do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and the plan members in the future. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

At June 30, 2024 and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2024		2023	
	Deferred Outflows	**Deferred Inflows**	**Deferred Outflows**	**Deferred Inflows**
Differences between expected and actual experience	$ 37,159	$ 121,409	$ 67,721	$ 26,541
Changes of assumptions	13,992	33,310	18,781	35,930
Net difference between projected and actual earnings on investments	-	-	-	-
	$ 51,151	$ 154,719	$ 86,502	$ 62,471

NOTE 11 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, are expected to be recognized as follows:

Year Ended June 30:	Amount
2025	$ (4,684)
2026	(29,174)
2027	(26,161)
2028	(21,441)
2029	(18,168)
Thereafter	(3,940)
	$ (103,568)

NOTE 12 - SUBSEQUENT EVENTS

Management has evaluated the activities and transactions subsequent to June 30, 2024 to determine the need for any adjustments to and disclosure within the financial statements for the year ended June 30, 2024. Management has evaluated subsequent events through November 25, 2024 which is the date the financial statements were available for issue.

During the year ended June 30, 2023, the District engaged Hansford Economic Consulting, LLC to perform a rate study. The rate study was completed August 14, 2023 and presented to the Board in September 2023. Based on the results of the study, the Board has approved rate increases to go into effect July 1, 2025. The current rate is $268.68 per equivalent dwelling unit (EDU) annually, the new rate will be $335.76 per EDU.

The District has an agreement with Gardnerville Ranchos General Improvement District (GRGID) for providing GRGID sewer effluent treatment services. In accordance with the agreement, the District collects sewer user fees from GRGID based on the Equivalent Dwelling Unit (EDU) reported by GRGID. In November 2024, the District is under the investigation, pertaining a discrepancy between the EDU reported by the GRGID and those anticipated by the District. As of the November 25, 2024, the investigation remains in process.

MINDEN-GARDNERVILLE SANITATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITON -
BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Final Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES			
Sewer user fees	$ 1,846,952	$ 2,375,642	$ 528,690
Gardnerville Ranchos G.I.D fees	463,720	648,522	184,802
Total operating revenues	**2,310,672**	**3,024,164**	**713,492**
OPERATING EXPENSES			
Salaries and wages	1,238,019	1,380,001	(141,982)
Employee benefits	773,439	1,470,425	(696,986)
Services and supplies	1,350,733	1,503,340	(152,607)
Depreciation	1,355,000	1,443,326	(88,326)
Total expenses	**4,717,191**	**5,797,092**	**(1,079,901)**
Operating loss	**(2,406,519)**	**(2,772,928)**	**(366,409)**
NON-OPERATING REVENUES			
Interest revenues	140,000	339,524	199,524
Other revenues	1,311,436	702,533	(608,903)
Total non-operating revenues	**1,451,436**	**1,042,057**	**(409,379)**
NET INCOME (LOSS)	**$ (955,083)**	**$ (1,730,871)**	**$ (775,788)**

MINDEN-GARDNERVILLE SANITATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF CASH FLOWS - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Final Budget	Actual	Favorable (Unfavorable) Variance
Cash flows from operating activities:			
Cash received from customers	$ 2,310,672	$ 2,867,063	$ 556,391
Cash paid to suppliers for goods and services	(1,350,733)	(1,437,861)	(87,128)
Cash paid to employees	(1,238,019)	(1,370,975)	(132,956)
Cash paid to employee benefits	(773,439)	(544,171)	229,268
Total cash flows used in operating activities	(1,051,519)	(485,944)	565,575
Cash flows from noncapital financing activities:			
Cash received from ad valorem taxes	561,777	554,883	(6,894)
Cash received from consolidated taxes	134,659	134,659	-
Cash received from miscellaneous income	-	12,991	12,991
Total cash flows from noncapital financing activities	696,436	702,533	6,097
Cash flows from capital financing activities:			
Acquisition and construction of capital assets	(4,678,000)	(35,538)	4,642,462
Construction in progress	2,074,010	(1,235,263)	(3,309,273)
Capital contributed - users	615,000	618,195	3,195
Repayments of loan payable	(77,167)	(77,166)	-
Total cash flows used in capital financing activities	(2,066,157)	(729,772)	1,336,384
Cash flows from investing activities:			
Purchase of investments	-	(4,934,121)	(4,934,121)
Interest on investments	140,000	255,900	115,900
Total cash flows from investing activities	140,000	(4,678,221)	(4,818,221)
Net increase(decrease) in cash	(2,281,240)	(5,191,404)	(2,910,165)
Cash, July 1	8,400,367	9,462,549	1,062,182
Cash, June 30	$ 6,119,127	$ 4,271,145	$ (1,847,983)

MINDEN-GARDNERVILLE SANITATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SUPPLEMENTARY PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN YEARS

	Measurement Dates				
	2023	**2022**	**2021**	**2020**	**2019**
Proportion of the net pension liability (asset)	0.01283%	0.01283%	0.01130%	0.01127%	0.01090%
Proportionate share of the net pension liability	$ 2,361,133	$ 2,317,121	$ 1,030,689	$ 1,569,730	$ 1,486,540
Covered employee payroll	$ 1,009,302	$ 948,308	$ 808,559	$ 807,350	$ 749,611
Proportionate share of the net pension liability	233.94%	244.34%	127.47%	194.43%	198.31%
Plan fiduciary net position as a percentage of the total pension liability	76.16%	75.12%	86.50%	77.04%	76.46%

	Measurement Dates				
	2018	**2017**	**2016**	**2015**	**2014**
Proportion of the net pension liability (asset)	0.01028%	0.01157%	0.01160%	0.01075%	0.01230%
Proportionate share of the net pension liability	$ 1,402,570	$ 1,538,638	$ 1,560,688	$ 1,231,576	$ 1,066,120
Covered employee payroll	$ 681,493	$ 741,079	$ 702,354	$ 640,498	$ 601,721
Proportionate share of the net pension liability	205.81%	207.62%	222.21%	192.28%	177.18%
Plan fiduciary net position as a percentage of the total pension liability	75.20%	74.40%	72.20%	75.10%	76.30%

MINDEN-GARDNERVILLE SANITATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SUPPLEMENTARY PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE OF CONTRIBUTIONS
LAST TEN YEARS

	2024	2023	2022	2021	2020
Contractually required contributions	$ 384,463	$ 299,500	$ 282,342	$ 236,594	$ 236,150
Contributions in relation to those contractually required	$ 384,463	299,500	282,342	236,594	236,150
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 1,146,178	$ 1,009,302	$ 948,308	$ 808,559	$ 807,350
Contributions as a percentage of covered	33.50%	29.75%	29.75%	29.25%	29.25%

SCHEDULE OF CONTRIBUTIONS
LAST TEN YEARS

	2019	2018	2017	2016	2015
Contractually required contributions	$ 209,891	$ 190,818	$ 207,502	$ 196,659	$ 165,889
Contributions in relation to those contractually required	209,891	190,818	207,502	196,659	165,889
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 749,611	$ 681,493	$ 741,079	$ 702,354	$ 640,498
Contributions as a percentage of covered	28.00%	28.00%	25.90%	28.00%	25.90%

MINDEN-GARDNERVILLE SANITATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2024

	Fiscal Year Ending June 30,						
	2024	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Total OPEB Liability							
Service cost	$ 4,730	$ 5,695	$ 4,335	$ 5,377	$ 4,335	$ 4,503	$ 4,372
Interest cost	7,267	6,738	7,095	4,222	3,693	2,814	2,970
Changes of benefit terms	815,606	-	-	-	-	8,073	-
Differences between expected and actual experiences	(120,599)	(8,381)	(31,056)	88,536	75,506	9,444	-
Changes of assumptions	(10,552)	(16,718)	(14,770)	(30,555)	20,465	18,809	-
Gross benefit payments	(34,043)	(19,729)	(9,650)	(29,379)	(9,650)	(11,684)	(11,289)
Net change in total OPEB liability	662,409	(32,395)	(44,046)	38,201	94,349	31,959	(3,947)
Total OPEB liability - beginning	162,127	194,521	238,567	200,366	106,017	74,058	78,005
Total OPEB liability - ending	$ 824,536	$ 162,126	$ 194,521	$ 238,567	$ 200,366	$ 106,017	$ 74,058
Plan Fiduciary Net Position							
Contributions: Employer	$ 34,043	$ 19,729	$ 9,650	$ 29,379	$ 9,650	$ 11,684	$ 11,289
Contributions: Member		-	-	-	-	-	-
Net investment income		-	-	-	-	-	-
Gross benefit payments	(34,043)	(19,729)	(9,650)	(29,379)	(9,650)	(11,684)	(11,289)
Administrative expenses		-	-	-	-	-	-
Other		-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-	-
Plan fiduciary net position - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending	$ 824,536	$ 162,126	$ 194,521	$ 238,567	$ 200,366	$ 106,017	$ 74,058
Net position as a percentage of OPEB liability	0%	0%	0%	0%	0%	0%	0%
Covered employee payroll	$ 1,201,269	$ 1,013,979	$ 856,330	$ 739,137	$ 767,229	$ 660,192	not provided
Net OPEB liability as a percentage of payroll	68.6%	16.0%	22.7%	32.3%	26.1%	16.1%	not provided

*Only seven years of information is available due to reporting changes related to the implementation of GASB 75 effective fiscal year 2018.

Notes to Schedule:

Plan Changes: None

Assumption Changes: The valuation reflects a change of assumption in that the discount rate used changed from 4.85% to 4.93%

MINDEN-GARDNERVILLE SANITATION DISTRICT
SCHEDULE OF OPERATING EXPENSES AND NON-OPERATING REVENUES
JUNE 30, 2024 AND 2023

	2024	2023
OPERATING EXPENSES		
Salaries and wages		
Salaries - plant and collection system	866,002	$ 752,064
Salaries - administration	513,999	448,994
Total salaries and wages	**1,380,001**	**1,201,058**
Employee benefits		
Employee benefits - plant and collection system	922,746	355,914
Employee benefits - administration	547,679	212,487
Total employee benefits	**1,470,425**	**568,401**
Services and supplies		
Insurance	128,221	110,073
Utilities	282,396	254,697
Supplies	196,295	196,735
Repairs and maintenance	413,566	331,984
Other plant and collection expenses	34,293	8,484
Automobile and truck	16,180	14,249
Trustee's fees	30,000	30,000
Office supplies and expenses	41,667	34,624
Bank charges	27,902	14,108
Postage	8,712	7,573
Telephone	27,232	28,322
Advertising and publication	3,253	1,467
Travel	9,870	9,148
Other administration expense	19,197	15,535
Filling fees and permits	8,958	8,027
Sludge removal	16,288	15,012
Safety expense	12,027	12,258
Laboratory testing	15,404	32,171
IT fees	90,200	90,200
Legal	19,424	11,783
Engineering	76,601	39,107
Accounting and audit	25,654	36,462
Total services and supplies	**1,503,340**	**1,302,019**
Total operating expenses other than depreciation	**$ 4,353,766**	**$ 3,071,478**
NON-OPERATING REVENUES		
Consolidated tax	$ 134,659	$ 134,659
Ad valorem tax revenue	554,883	523,878
Miscellaneous income	352,515	218,454
Total non-operating revenue	**$ 1,042,057**	**$ 876,991**

Casey Neilon, Inc.
Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of the
Minden Gardnerville Sanitation District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Minden Gardnerville Sanitation District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 25, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Minden Gardnerville Sanitation District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Casey Neilon

Casey Neilon, Inc.
Carson City, Nevada
November 25, 2024

MINDEN-GARDNERVILLE SANITATION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2024

CURRENT YEAR FINDINGS

FINANCIAL STATEMENT FINDINGS

Significant Deficiencies

2024-01 **Cash Disbursements**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control over financial reporting is having the capability to prepare full disclosure financial statements in accordance with generally accepted accounting principles (GAAP) that do not require adjustment as part of the audit process.

Condition: As auditors we assisted win the preparation of the financial statements and proposed multiple journal entries.

Effect: Financial information prepared by the District may not comply with generally accepted accounting principles.

Cause: Procedures have not been implemented to close out the year prior to presenting the financial statements for audit.

Identification of Repeat Finding: This is a repeat finding from the immediate previous audit.

Recommendation: The Controller has the skills, knowledge and expertise to close out the year so that the accounting is in accordance with GAAP, however, procedures have not yet been put in place to reconcile the accounts. We have been in discussions with the Controller to provide resources to assist in this transition.

Views of responsible officials and planned corrective actions:

The Board of Trustees has directed the Controller to continue discussions with the auditor to ensure that processes are in place to reconcile all accounts.

Casey Neilon, Inc.
Accountants and Advisors

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH NEVADA REVISED STATUTES AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS

To the Board of the
Minden Gardnerville Sanitation District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Minden Gardnerville Sanitation District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 25, 2024..

Compliance with Nevada Revised Statutes and regulations applicable to Minden-Gardnerville Sanitation District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether Minden-Gardnerville Sanitation District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of Nevada Revised Statutes (N.R.S.) and the Nevada Administrative Code, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit And, accordingly, we do not express such an opinion.

N.R.S. 354.624 and 354.6241 require that we provide a statement of assurance that:

- The District's enterprise fund is being used in accordance with the provisions of Chapter 354,
- The fund is being administered in accordance with accounting principles generally accepted in the United States of America,
- The reserve funds are limited to an amount that is reasonable and necessary to carry out the purposes of the District,
- The sources of revenues available for the District, the statutory and regulatory requirements of the District, and the net position of the District have been properly recorded.

We applied procedures to test the District's compliance with these requirements applicable to the District's enterprise fund. The results of our tests disclosed no instances of noncompliance.

Purpose of This Report

This report is intended solely for the information and use of management, the Board of Trustees, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Accordingly, this communication is not suitable for any other purpose.

Casey Neilon

Casey Neilon
Carson City, Nevada
November 25, 2024

Agenda Item 11

Administrative Report by Staff

Items in this Section Include:

- ✓ ***Administrative Staff Report for December 2024***

Minden Gardnerville Sanitation District
Administrative Report
December 3, 2024

STAFF ITEMS:

- Jessica has completed her Notary Certification
- Joe will be finishing his GIS Certification this month
- For increased cyber security, we have ordered tablets for the Board

OFFICIAL ITEMS:

- Chris Baracosa is leaving MGSD. We are advertising for a new Laboratory position.
- Local Limits Sampling is finished

FOR YOUR INFORMATION:

- Nevada Department of Taxation's Committee on Local Government Finance appointed a subcommittee to look at Incline Village General Improvement District's (IVGID) financial irregularities

UPCOMING ITEMS:

- Pineview Estates Construction Bid Submittals (December 5th, 2024)
- Ethics & Open Meeting Law Training (date TBD)
- Election of Board Officers (January 7th Regular Board Meeting)
- **REMINDER:** Christmas Party December 20th at 12:00 pm
- Oaths of Office for Dan and Michele (date TBD)

THINGS KEEPING US BUSY RIGHT NOW:

- We are preparing for the new year
- We are clearing out our old electronics and sending what we can to be recycled