



Pursuant to Section #241 of the Nevada Revised Statutes and the Laws of the State of Nevada, the Elk Point Sanitation District hereby notifies all interested parties that the Board of Trustees will conduct business of the district as noted:

The meeting will be held on **Tuesday, November 19, 2024 at 3:00 PM**

Location: In-person at 423 Elks Avenue office, Zephyr Cove, NV and electronically (Zoom)

Call-in: 669-900-6833 **Meeting ID:** 879 0779 3235 **Pass Code:** 894671

Join Zoom Meeting:

<https://us02web.zoom.us/j/87907793235?pwd=oi9woCKXqTujSbJq3fpJtWgfrpVNql.1>

Public Comment: *During the public comment period, speakers may address matters listed or not listed on the agenda as long as those matters are within the jurisdiction and control of Elk Point Sanitation District – limited to three minutes per speaker. However, responses from the Board to unlisted topics could become deliberation on a matter without notice to the public. On the advice of legal counsel, the board may choose not to respond except to correct factual inaccuracies, ask clarifying questions, or to ask that a matter be listed on a future agenda. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient, or safe conduct of the meeting.*

AGENDA

1. Call Meeting to Order
2. Roll Call
3. Approval of Agenda **Action**
4. Public Comment
Public comment may be accepted, but not acted upon until it is scheduled for a subsequent meeting (limited to three minutes per speaker).
5. Petition & Resolution for Exemption FY25-26: Exempts the district from certain reporting requirements with the state. **Discussion/Action**
6. Annual Compilation Report & Financial Statements: fiscal year ending 06-30-2024.
Discussion/Action
7. Discussion & planning for future expenditures to determine the need and timing for a special assessment. **Discussion/Action**
8. Approval of October 29, 2024 Minutes. **Action**
9. Unfinished Business
 - a. Bitler's Road Sewer Connection Hookups, Fees, and Assessments **Action**

10. Authorize legal counsel to begin work on easements for sewer improvement project.

Discussion/Action

11. Officer Reports/Discussion/Possible Action

- a. Chairman's Report
- b. Treasurer's Report
- c. Secretary's Report

12. Presentation/Discussion/Possible Action

- a. Engineering Update
- b. Legal Update
- c. Website Update
- d. Other Updates

13. Public Comment

Public comment may be accepted, but not acted upon until it is scheduled for a subsequent meeting (limited to three minutes per speaker).

14. Adjournment **Action**

I hereby certify that the above-mentioned information is true and correct to the best of my knowledge and complies with the provision of NRS 241 and the laws of the State of Nevada. I also certify that this notice has been posted at least three working days prior to the convening of the meeting.

Reasonable efforts will be made to assist and accommodate physically handicapped persons attending the meeting. Please call (650) 793-4994 in advance so that arrangements may be made.

This Agenda has been posted at the following locations:

463 Elks Ave Office - Information Board at Elk Point entrance; Zephyr Cove Post Office, Zephyr Cove, Douglas County, Nevada.

Board of Trustees: Bradley Oneto, Chairman; Anne Harry, Treasurer; Doreen Andriacchi, Secretary; Kylie Gerken, Trustee; Bill Olin, Trustee

dba

Attachment(s):

2024 11 19 EPSD Meeting Financials

2024 11 29 EPSD Minutes Draft

PETITION AND RESOLUTION FOR EXEMPTION

It is resolved by the Board of Trustees of the ELK POINT SANITATION DISTRICT, DOUGLAS COUNTY, STATE OF NEVADA, that:

Whereas, ELK POINT SANITATION DISTRICT is in current compliance with the Local Government Budget and Finance Act, NRS354.470 to 354.626, inclusive; and

Whereas the total expenditures for said District for the fiscal years ending June 30, 2025 and 2026 are not anticipated to exceed \$300,000 including debt service:

Therefore, it is resolved that the Board of Trustees of said District petitions the Nevada Department of Taxation for exemption from the following:

1. Filing a tentative budget for the 2025-2026 fiscal year.
2. Filing an independent audit report for the 2024-2025 fiscal year.
3. Publishing requirement of the Local Government Budget and Finance Act, other than the annual publication of a notice of budget adoption and filing.
4. Maintaining accounting records on an accrual or modified accrual basis.

Be it further resolved that if said District is granted the above-referenced exemption that it will comply with the filing of an annual budget on or before April 15, 2025, the publication of a notice of budget adoption and filing of quarterly budget reports, Statement of Revenues, Expenditures and Changes in Fund Balance and a Balance Sheet pursuant to NAC 354.010.

Passed and adopted this 19th day of November 2024 by the following vote of the Board of Trustees:

Ayes:

Nays:

Absent:

Chairman, Bradley Oneto

(signature)

McVicar Group, CPA PC

P.O. Box 1310
Zephyr Cove, Nevada 89448

Office: (775) 588-6244
Fax: (775) 996-3961

Physical Address:
276 Kingsbury Grade, Suite 211
Stateline, Nevada 89449

November 19, 2024

Board of Trustees
Elk Point Sanitation District
Zephyr Cove, Nevada 89448

This letter is to confirm our understanding of the terms and objectives of my engagement and the nature and limitations of the services I will provide.

I will perform the following services:

I will compile, from information you provide, the annual special purpose statements of cash receipts and disbursements for operations and special assessments. I will not audit or review such special purpose financial statements. My report on the annual financial statements is presently expected to read as follows:

I have compiled the special-purpose Statement of Assets, Liabilities and Fund Balance-Cash Basis of Elk Point Sanitation District as of June 30, 2024 and the related Statement of Cash Receipts and Disbursements, Budget Compared to Actual for the year then ended in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. I have not audited or reviewed the accompanying special-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The accompanying special-purpose financial statements were prepared in accordance with the requirements of the Nevada Department of Taxation, and are not intended to be a presentation in conformity with generally accepted accounting principles.

Elk Point Sanitation District
November 19, 2024

This report is intended solely for the information and use of the Board of Trustees and management of Elk Point Sanitation District and Nevada Department of Taxation and should not be used for any other purpose.

Management has elected to omit substantially all of the disclosures ordinarily included in special-purpose financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, receipts and disbursements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

If, for any reason, I am unable to complete our compilation of your financial statements, I will not issue a report on such statements as a result of this engagement.


I will also post the general ledger monthly and prepare quarterly and annual reports.

My engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, I will inform you of any material errors that come to my attention and any fraud or illegal acts that come to my attention, unless they are clearly inconsequential.

My fees for these services will be based on our standard hourly rates.

I shall be pleased to discuss this letter with you at any time.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to me.



Steve McVicar, CPA
November 19, 2024

Acknowledged:

ELK POINT SANITATION DISTRICT

Board of Trustees
November 19, 2024

McVicar Group, CPA PC

P.O. Box 1310
Zephyr Cove, Nevada 89448

Office: (775) 588-6244
Fax: (775) 996-3961

Physical Address:
276 Kingsbury Grade, Suite 211
Stateline, Nevada 89449

November 19, 2024

Board of Trustees
Elk Point Sanitation District
Zephyr Cove, Nevada 89448

I have compiled the special-purpose Statement of Assets, Liabilities and Fund Balance—Cash Basis of Elk Point Sanitation District as of June 30, 2024, and the related Statement of Cash Receipts and Disbursements, Budget Compared to Actual for the year then ended in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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Steve McVicar, CPA
November 19, 2024

Elk Point Sanitation District
Statement of Assets, Liabilities and Fund Balance - Cash Basis
As of June 30, 2024

ASSETS	
Cash	\$ 26,666
Cash Held by Other Governments	<u>1,832</u>
Total Assets	<u><u>\$ 28,498</u></u>
 LIABILITIES	
Deferred Revenue	<u>\$ -</u>
Total Liabilities	<u>\$ -</u>
 FUND BALANCE at July 1, 2023	
Excess of Cash Receipts Over (Under) Disbursements	<u>\$ 19,174</u>
FUND BALANCE at June 30, 2024	<u><u>28,498</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 28,498</u></u>

See accountant's compilation report.

Elk Point Sanitation District
Statement of Cash Receipts and Disbursements
Budget Compared to Actual
For the Year Ended June 30, 2023

	Adopted Final Budget	Adjusted Budget	Actual Fiscal Year End
Receipts			
Operating Revenues	\$ 97,700	\$ 97,700	\$ 97,700
Nonoperating Revenues	10,517	\$ 10,517	11,277
Total Receipts	108,217	108,217	108,977
Beginning Fund Balance	15,477	\$ 15,477	9,323
Total Resources	<u>\$ 123,694</u>	<u>\$ 123,694</u>	<u>\$ 118,300</u>
Disbursements			
Maintenance and Operation	\$ 79,000	\$ 79,000	\$ 57,600
Service and Supplies	33,200	\$ 33,200	32,203
Total Sanitation	112,200	112,200	89,803
Ending Fund Balance	11,494	\$ 11,494	28,497
Total Disbursements and Ending Fund Balance	<u>\$ 123,694</u>	<u>\$ 123,694</u>	<u>\$ 118,300</u>

See accountant's compilation report.

Elk Point Sanitation District
Balance Sheet
As of November 13, 2024

	Nov 13, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	102,366.58
1055 · Cash in St of Nev LGIP A/C	458.13
Total Checking/Savings	102,824.71
Total Current Assets	102,824.71
Other Assets	
1070 · Cash Held - Other Governments	1,832.17
Total Other Assets	1,832.17
TOTAL ASSETS	104,656.88
LIABILITIES & EQUITY	
Equity	
32000 · *Retained Earnings	28,498.20
Net Income	76,158.68
Total Equity	104,656.88
TOTAL LIABILITIES & EQUITY	104,656.88

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Cash Basis

Elk Point Sanitation District
Profit & Loss
July 1 through November 13, 2024

	Jul 1 - Nov 13, 24
Income	
4010 · Ad Valorem Taxes - Current	2,258.92
4037 · Consolidated Tax	3,046.25
4040 · Sewer Use Fees	129,960.00
4050 · Interest Income	6.12
Total Income	135,271.29
Gross Profit	135,271.29
Expense	
6040 · Bank Service Charges	43.00
6140 · Insurance	450.00
6200 · Land Use Fee -USDA Forest Svs	78.36
6270 · Accounting	6,564.50
6272 · Engineering	20,250.00
6275 · Legal	1,776.75
6280 · Office Expense	250.00
6480 · Payment to DCLTSA	29,700.00
Total Expense	59,112.61
Net Income	76,158.68



Cash Sub-Ledger Detail Report

EPSD - ELK POINT SANITATION DISTRICT

July/2024				Month Beg. Bal:	\$452.01
Txn. Date	Deposit	Withdrawl	Interest Rcvd	Comments	
7/1/2024	\$0.00	\$0.00	\$1.99	Interest Earnings	
7/1/2024	\$0.00	\$0.00	\$0.00	Interest Earnings	
Month Total:	\$0.00	\$0.00	\$1.99		
				Month End Bal:	\$454.00

August/2024				Month Beg. Bal:	\$454.00
Txn. Date	Deposit	Withdrawl	Interest Rcvd	Comments	
8/1/2024	\$0.00	\$0.00	\$2.06	Interest Earnings	
8/1/2024	\$0.00	\$0.00	\$0.00	Interest Earnings	
8/1/2024	\$0.00	\$0.00	\$0.00	Interest Earnings	
Month Total:	\$0.00	\$0.00	\$2.06		
				Month End Bal:	\$456.06

September/2024				Month Beg. Bal:	\$456.06
Txn. Date	Deposit	Withdrawl	Interest Rcvd	Comments	
9/1/2024	\$0.00	\$0.00	\$2.07	Interest Earnings	
Month Total:	\$0.00	\$0.00	\$2.07		
				Month End Bal:	\$458.13
Report Total:	\$0.00	\$0.00	\$6.12		



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

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ELK POINT SANITATION DISTRICT
423 ELKS AVE
PO BOX 531
ZEPHYR COVE NV 89448-0531

Business Statement

Account Number: [REDACTED]

Statement Period:

Sep 3, 2024

through

Sep 30, 2024

Page 1 of 3



To Contact U.S. Bank

Commercial Customer

Service:

877-295-2509

U.S. Bank accepts Relay Calls

Internet:

usbank.com

SILVER BUSINESS CHECKING

U.S. Bank National Association

Account Summary

	# Items		
Beginning Balance on Sep 3		\$	106,268.00
Customer Deposits	3		13,153.33
Other Withdrawals	1		9.00-
Checks Paid	1		2,126.00-
Ending Balance on Sep 30, 2024		\$	117,286.33

Member FDIC

Account Number [REDACTED]

Customer Deposits

Number	Date	Ref Number	Amount	Number	Date	Ref Number	Amount
	Sep 3	8316956266	4,713.25		Sep 27	9212549034	1,368.00
	Sep 23	8015563029	7,072.08				
Total Customer Deposits			\$	13,153.33			

Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Sep 16	Analysis Service Charge	1600000000	\$ 9.00-
Total Other Withdrawals			\$ 9.00-

Checks Presented Conventionally

Check	Date	Ref Number	Amount
0949	Sep 23	8015563037	2,126.00
Conventional Checks Paid (1)			\$ 2,126.00-

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Sep 3	110,981.25	Sep 23	115,918.33	Sep 27	117,286.33
Sep 16	110,972.25				

Balances only appear for days reflecting change.

ANALYSIS SERVICE CHARGE DETAIL

Account Analysis Activity for: August 2024

Account Number:	1-537-9520-6322	\$	9.00
Analysis Service Charge assessed to	1-537-9520-6322	\$	9.00

¹ Financial institutions are required by the State of Iowa to charge sales taxes on certain service charges related to checking accounts. Any assessed tax has been itemized on your statement.

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Cash Basis

Elk Point Sanitation District

Transaction Detail by Account

May 22 through November 13, 2024

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1000 · US Bank Checking								
Check	05/22/2024	939	Kylie Gerken	Reimburse-Websit...	-SPLIT-		263.64	-263.64
Check	05/31/2024			Service Charge	6040 · Bank S...		9.00	-272.64
Deposit	06/06/2024			03/24 CTX	4037 · Consoli...	609.25		336.61
Check	06/11/2024	940	McVicar & Laden, ...	Inv. 2243	6270 · Accoun...		3,372.50	-3,035.89
Check	06/24/2024	941	Minden Lawyers, LLC	Retainer fee	6275 · Legal		1,000.00	-4,035.89
Check	06/30/2024			Service Charge	6040 · Bank S...		18.00	-4,053.89
Check	07/01/2024	942	Douglas County La...	Q-1 2024-25	6480 · Payme...		14,850.00	-18,903.89
Deposit	07/11/2024			Deposit	-SPLIT-	56,306.25		37,402.36
Check	07/11/2024	943	R.O. Anderson Eng...	Inv. 52684	6272 · Engine...		12,150.00	25,252.36
Check	07/11/2024	944	U.S. Postal Service	PO Box rental	6280 · Office ...		182.00	25,070.36
Check	07/11/2024	945	U.S. Postal Service	Postage	6280 · Office ...		68.00	25,002.36
Deposit	07/16/2024			Deposit	-SPLIT-	6,840.00		31,842.36
Check	07/22/2024	946	McVicar & Laden, ...	Inv. 2277	6270 · Accoun...		2,247.50	29,594.86
Deposit	07/22/2024			Deposit	-SPLIT-	21,892.42		51,487.28
General J...	07/22/2024	CP...	Katai, Kenneth D & ...	Returned check #4...	1100 · Accoun...		1,368.00	50,119.28
Deposit	07/31/2024			Deposit	-SPLIT-	4,713.25		54,832.53
Check	07/31/2024			Service Charge	6040 · Bank S...		9.00	54,823.53
Check	08/08/2024	947	McVicar & Laden, ...	Inv. 2303	6270 · Accoun...		1,392.00	53,431.53
Deposit	08/12/2024			Deposit	-SPLIT-	8,599.00		62,030.53
Check	08/14/2024	948	Minden Lawyers, LLC	Inv. 9665	6275 · Legal		144.00	61,886.53
Deposit	08/19/2024			Jul-2024	4010 · Ad Val...	458.56		62,345.09
Deposit	08/27/2024			Deposit	-SPLIT-	13,680.00		76,025.09
Check	08/30/2024			Service Charge	6040 · Bank S...		25.00	76,000.09
Deposit	09/03/2024			06/24 CTX	-SPLIT-	4,713.25		80,713.34
Check	09/18/2024	949	McVicar & Laden, ...	Inv. 2324	6270 · Accoun...		2,126.00	78,587.34
Deposit	09/23/2024			Deposit	-SPLIT-	7,072.08		85,659.42
Deposit	09/27/2024			Deposit	1200 · Undep...	1,368.00		87,027.42
Check	09/30/2024			Service Charge	6040 · Bank S...		9.00	87,018.42
Deposit	10/07/2024			07/24 CTX	4037 · Consoli...	609.25		87,627.67
Check	10/07/2024	950	Douglas County La...	Q2-2024/2025	6480 · Payme...		14,850.00	72,777.67
Check	10/07/2024	951	R.O. Anderson Eng...	Inv #10005	6272 · Engine...		8,100.00	64,677.67
Check	10/14/2024	952	McVicar & Laden, ...	Inv #2367	6270 · Accoun...		323.00	64,354.67
Check	10/16/2024	953	Minden Lawyers, LLC	Inv. 9865	6275 · Legal		695.00	63,659.67
Deposit	10/21/2024			Deposit	-SPLIT-	5,667.86		69,327.53
Deposit	10/28/2024			Deposit	-SPLIT-	4,104.00		73,431.53
Deposit	10/31/2024			08/24 CTX	4037 · Consoli...	609.25		74,040.78
Check	11/13/2024	954	USDA Forest Service	1/1/25 to 12/31/25	6200 · Land U...		78.36	73,962.42
Check	11/13/2024	955	McVicar & Laden, ...	Inv. 2433	6270 · Accoun...		476.00	73,486.42
Check	11/13/2024	956	Minden Lawyers, LLC	Inv. 9997	6275 · Legal		937.75	72,548.67
Check	11/13/2024	957	CNA Surety	Bond #72619356	6140 · Insuran...		450.00	72,098.67
Total 1000 · US Bank Checking						137,242.42	65,143.75	72,098.67
1055 · Cash in St of Nev LGIP A/C								
Deposit	06/28/2024			Apr-Jun 2024	4050 · Interest...	6.05		6.05
Deposit	09/23/2024			Jul-Sep 2024	4050 · Interest...	6.12		12.17
Total 1055 · Cash in St of Nev LGIP A/C						12.17	0.00	12.17
1100 · Accounts Receivable								
Payment	07/10/2024	5526	Nielsen, Ralf & Shari		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	5526	Nielsen, Ralf & Shari		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	272	Gosline, James		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	272	Gosline, James		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	6402	Lagomarsino, Rich...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	6402	Lagomarsino, Rich...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	1287	Mayer, Ryan D		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	1287	Mayer, Ryan D		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	3795	Frey, Colby & Ashley	C & A Rentals LLC	1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	3795	Frey, Colby & Ashley	C & A Rentals LLC	1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	1907	Laster, Robbin & K...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	1907	Laster, Robbin & K...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	4058	Katai, Kenneth D & ...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	4058	Katai, Kenneth D & ...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	1775	Hanker, Lailani P.		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	1775	Hanker, Lailani P.		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	1168	Harry, Michael R & ...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	1168	Harry, Michael R & ...		1200 · Undep...	1,368.00		0.00

11/13/24

11/13/24

Cash Basis

Elk Point Sanitation District

Transaction Detail by Account

May 22 through November 13, 2024

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	07/10/2024	7134	Bibb, Forrest Martin...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	7134	Bibb, Forrest Martin...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	1521	Leet, Judith M, Jam...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	1521	Leet, Judith M, Jam...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	207...	Kontich, Jeanne L. Tr		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	207...	Kontich, Jeanne L. Tr		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	151	Gonzales, R & Rub...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	151	Gonzales, R & Rub...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	9947	Jared, Vicky		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	9947	Jared, Vicky		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	533	Kacirek, Michael & ...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	533	Kacirek, Michael & ...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	5858	Jung, David & Brooke		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	5858	Jung, David & Brooke		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	330	Williams Revocable...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	330	Williams Revocable...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	511	Tanner, Edwin S., T...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	511	Tanner, Edwin S., T...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	3181	Felton, Robert W T...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	3181	Felton, Robert W T...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	321	Lakeview Trust - H...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	321	Lakeview Trust - H...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	223	Truax, John & Maria		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	223	Truax, John & Maria		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	191	Lopez Qual Per Re...	Catherine Oyster	1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	191	Lopez Qual Per Re...	Catherine Oyster	1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	106...	Russo, Joseph D, T...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	106...	Russo, Joseph D, T...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	5757	Andriacchi, Thoma...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	5757	Andriacchi, Thoma...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	105	Moretto, Deborah		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	105	Moretto, Deborah		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	8243	Gabriel Family Trust		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	8243	Gabriel Family Trust		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	4956	Nelson, Karen		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	4956	Nelson, Karen		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	9301	Terris, Linda		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	9301	Terris, Linda		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	9484	Pesco Living Trust		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	9484	Pesco Living Trust		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	5096	Spevak, Richard & ...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	5096	Spevak, Richard & ...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	1020	Hart-Pott Tahoe Pr...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	1020	Hart-Pott Tahoe Pr...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	1021	Hart-Pott Tahoe Pr...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	1021	Hart-Pott Tahoe Pr...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	35	Olin 401K Profit Sh...	Split	1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	35	Olin 401K Profit Sh...	Split	1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	135	Olin, Bill D & Lori J ...	Split	1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	135	Olin, Bill D & Lori J ...	Split	1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	1272	Greenhalgh, James...	JNG Properties	1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	1272	Greenhalgh, James...	JNG Properties	1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	2445	McClure, Katharine ...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	2445	McClure, Katharine ...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	196...	AMT Investments LP		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	196...	AMT Investments LP		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	8370	RS & JS Family Tru...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/10/2024	8370	RS & JS Family Tru...		1200 · Undep...	1,368.00		0.00
Payment	07/10/2024	8353	RS & JS Family Tru...		1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	8353	RS & JS Family Tru...		1200 · Undep...		1,368.00	0.00
Payment	07/10/2024	329...	Geotas, Jordan & C...	First Centennial Title	1200 · Undep...	977.00		977.00
Payment	07/10/2024	329...	Geotas, Jordan & C...	First Centennial Title	1200 · Undep...		977.00	0.00
Payment	07/10/2024	1498	Conwy Living Trust ...	K Lindsay Wallis	1200 · Undep...	1,368.00		1,368.00
Payment	07/10/2024	1498	Conwy Living Trust ...	K Lindsay Wallis	1200 · Undep...		1,368.00	0.00
Payment	07/15/2024	1449	Rothenberg, Daniel...		1200 · Undep...	1,368.00		1,368.00
Payment	07/15/2024	1449	Rothenberg, Daniel...		1200 · Undep...		1,368.00	0.00
Payment	07/15/2024	5823	Dopf, Reed W. Jr, ...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/15/2024	5823	Dopf, Reed W. Jr, ...		1200 · Undep...	1,368.00		0.00

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Transaction Detail by Account

May 22 through November 13, 2024

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	07/15/2024	1583	Clawson, Byde W ...	Gregg Gibbons	1200 · Undep...		1,368.00	-1,368.00
Payment	07/15/2024	1583	Clawson, Byde W ...	Gregg Gibbons	1200 · Undep...	1,368.00		0.00
Payment	07/15/2024	2965	Graf, Kathleen E.		1200 · Undep...	1,368.00		1,368.00
Payment	07/15/2024	2965	Graf, Kathleen E.		1200 · Undep...		1,368.00	0.00
Payment	07/15/2024	704...	Pivk, Leopold & Hel...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/15/2024	704...	Pivk, Leopold & Hel...		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	8295	Edwards, James F.		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	8295	Edwards, James F.		1200 · Undep...		1,368.00	0.00
Payment	07/22/2024	2016	Pankey Family Tru...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	2016	Pankey Family Tru...		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	225	Gerken, Thomas E....		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	225	Gerken, Thomas E....		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	212	Rhodes, Victoria		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	212	Rhodes, Victoria		1200 · Undep...		1,368.00	0.00
Payment	07/22/2024	175	Badour, L & Gianne...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	175	Badour, L & Gianne...		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	241	Fry, Lawrence J. Tr...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	241	Fry, Lawrence J. Tr...		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	1395	Irrevocable Trust - ...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	1395	Irrevocable Trust - ...		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	3638	Vickers, Janet		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	3638	Vickers, Janet		1200 · Undep...		1,368.00	0.00
Payment	07/22/2024	509	Hoffman, Linda Lee		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	509	Hoffman, Linda Lee		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	1185	Peck, Jack V. & Ca...		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	1185	Peck, Jack V. & Ca...		1200 · Undep...		1,368.00	0.00
Payment	07/22/2024	7484	Ruegamer, Wanda,...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	7484	Ruegamer, Wanda,...		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	1599	Moore, Jayne Thaler		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	1599	Moore, Jayne Thaler		1200 · Undep...		1,368.00	0.00
Payment	07/22/2024	2043	Gilbert, Timothy D ...		1200 · Undep...		1,368.00	-1,368.00
Payment	07/22/2024	2043	Gilbert, Timothy D ...		1200 · Undep...	1,368.00		0.00
Payment	07/22/2024	5001	Lake Cove LLC - A...		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	5001	Lake Cove LLC - A...		1200 · Undep...		1,368.00	0.00
Payment	07/22/2024	4983	Cash, Pamela T. - ...		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	4983	Cash, Pamela T. - ...		1200 · Undep...		1,368.00	0.00
Payment	07/22/2024	6185	Bills, Barbara Enter...		1200 · Undep...	1,368.00		1,368.00
Payment	07/22/2024	6185	Bills, Barbara Enter...		1200 · Undep...		1,368.00	0.00
General J...	07/22/2024	CP...	Katai, Kenneth D & ...	Returned check #4...	1000 · US Ba...	1,368.00		1,368.00
Payment	07/31/2024	1722	Sweetland, Margar...		1200 · Undep...		1,368.00	0.00
Payment	07/31/2024	1722	Sweetland, Margar...		1200 · Undep...	1,368.00		1,368.00
Payment	07/31/2024	1017	Robinson, Surang K.		1200 · Undep...	1,368.00		2,736.00
Payment	07/31/2024	1017	Robinson, Surang K.		1200 · Undep...		1,368.00	1,368.00
Payment	07/31/2024	9616	Dante, Suzanne TT...		1200 · Undep...		1,368.00	0.00
Payment	07/31/2024	9616	Dante, Suzanne TT...		1200 · Undep...	1,368.00		1,368.00
Payment	08/12/2024	100...	Jennings, Charles ...		1200 · Undep...		1,368.00	0.00
Payment	08/12/2024	100...	Jennings, Charles ...		1200 · Undep...	1,368.00		1,368.00
Payment	08/12/2024	5668	LeKander, Lois M. ...		1200 · Undep...		1,368.00	0.00
Payment	08/12/2024	5668	LeKander, Lois M. ...		1200 · Undep...	1,368.00		1,368.00
Payment	08/12/2024	1023	Grandmas Dream L...		1200 · Undep...	1,368.00		2,736.00
Payment	08/12/2024	1023	Grandmas Dream L...		1200 · Undep...		1,368.00	1,368.00
Payment	08/12/2024	5800	Yonano, George L ...		1200 · Undep...		1,368.00	0.00
Payment	08/12/2024	5800	Yonano, George L ...		1200 · Undep...	1,368.00		1,368.00
Payment	08/12/2024	1311	Oneto, Bradley and...		1200 · Undep...	1,368.00		2,736.00
Payment	08/12/2024	1311	Oneto, Bradley and...		1200 · Undep...		1,368.00	1,368.00
Payment	08/12/2024	5811	Geotas, Jordan & C...		1200 · Undep...		391.00	977.00
Payment	08/12/2024	5811	Geotas, Jordan & C...		1200 · Undep...	391.00		1,368.00
Payment	08/12/2024	2670	KJ Brown LLC		1200 · Undep...	1,368.00		2,736.00
Payment	08/12/2024	2670	KJ Brown LLC		1200 · Undep...		1,368.00	1,368.00
Payment	08/26/2024	7201	Peters, Nancy		1200 · Undep...		1,368.00	0.00
Payment	08/26/2024	7201	Peters, Nancy		1200 · Undep...	1,368.00		1,368.00
Payment	08/26/2024	2218	Wavedance LLC (B...		1200 · Undep...		9,576.00	-8,208.00
Payment	08/26/2024	2218	Wavedance LLC (B...		1200 · Undep...	9,576.00		1,368.00
Payment	08/26/2024	2168	Kariger, Brian Patri...		1200 · Undep...	1,368.00		2,736.00
Payment	08/26/2024	2168	Kariger, Brian Patri...		1200 · Undep...		1,368.00	1,368.00
Payment	08/26/2024	366	Butler, Henry R.		1200 · Undep...	1,368.00		2,736.00
Payment	08/26/2024	366	Butler, Henry R.		1200 · Undep...		1,368.00	1,368.00
Payment	09/03/2024	101	Bertron, Stephen R ...		1200 · Undep...		1,368.00	0.00

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Cash Basis

Elk Point Sanitation District
Transaction Detail by Account
May 22 through November 13, 2024

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Payment	09/03/2024	101	Bertron, Stephen R ...		1200 · Undep...	1,368.00		1,368.00
Payment	09/03/2024	720...	Elk Point Country C...		1200 · Undep...	1,368.00		2,736.00
Payment	09/03/2024	720...	Elk Point Country C...		1200 · Undep...	1,368.00		4,104.00
Payment	09/03/2024	720...	Elk Point Country C...		1200 · Undep...		2,736.00	1,368.00
General J...	09/23/2024	CP...	Katai, Kenneth D & ...	Returned check #4...	1000 · US Ba...		1,368.00	0.00
Payment	09/23/2024	261	Herron, Lee F. & Br...		1200 · Undep...		1,368.00	-1,368.00
Payment	09/23/2024	261	Herron, Lee F. & Br...		1200 · Undep...	1,368.00		0.00
Payment	09/23/2024	1330	Gerken, Thomas, A...		1200 · Undep...	1,368.00		1,368.00
Payment	09/23/2024	1330	Gerken, Thomas, A...		1200 · Undep...		1,368.00	0.00
Payment	09/23/2024	7753	Katai, Kenneth D & ...		1200 · Undep...		1,368.00	-1,368.00
Payment	09/23/2024	7753	Katai, Kenneth D & ...		1200 · Undep...	1,368.00		0.00
Payment	09/23/2024	3572	Calais, Janis & Bru...		1200 · Undep...		1,368.00	-1,368.00
Payment	09/23/2024	3572	Calais, Janis & Bru...		1200 · Undep...	1,368.00		0.00
Payment	09/25/2024	222	Munson, John & Ca...		1200 · Undep...	1,368.00		1,368.00
Payment	09/25/2024	222	Munson, John & Ca...		1200 · Undep...		1,368.00	0.00
Payment	10/21/2024	1083	434 Lakeview LLC -...		1200 · Undep...		1,368.00	-1,368.00
Payment	10/21/2024	1083	434 Lakeview LLC -...		1200 · Undep...	1,368.00		0.00
Payment	10/21/2024	1085	LauriLo, LLC - Long		1200 · Undep...	1,368.00		1,368.00
Payment	10/21/2024	1085	LauriLo, LLC - Long		1200 · Undep...		1,368.00	0.00
Payment	10/21/2024	2581	Tate, Gary A. & Sh...		1200 · Undep...	1,368.00		1,368.00
Payment	10/21/2024	2581	Tate, Gary A. & Sh...		1200 · Undep...		1,368.00	0.00
Payment	10/21/2024	3491	Rowe, Richard Et A...		1200 · Undep...	1,368.00		1,368.00
Payment	10/21/2024	3491	Rowe, Richard Et A...		1200 · Undep...		1,368.00	0.00
Payment	10/28/2024	162...	Hunn Family Trust ...		1200 · Undep...	1,368.00		1,368.00
Payment	10/28/2024	162...	Hunn Family Trust ...		1200 · Undep...		1,368.00	0.00
Payment	10/28/2024	166...	Deming, Patrick C. ...		1200 · Undep...	1,368.00		1,368.00
Payment	10/28/2024	166...	Deming, Patrick C. ...		1200 · Undep...		1,368.00	0.00
Payment	10/28/2024	206...	Richter, Mary K., Tr...		1200 · Undep...	1,368.00		1,368.00
Payment	10/28/2024	206...	Richter, Mary K., Tr...		1200 · Undep...		1,368.00	0.00
Total 1100 · Accounts Receivable						132,696.00	132,696.00	0.00
1070 · Cash Held - Other Governments								
General J...	06/30/2024	CP...			-SPLIT-		1,243.84	-1,243.84
General J...	06/30/2024	CP...			1070 · Cash H...	1,832.17		588.33
Total 1070 · Cash Held - Other Governments						1,832.17	1,243.84	588.33
32000 · *Retained Earnings								
Closing E...	06/30/2024					2,459.51		2,459.51
Total 32000 · *Retained Earnings						2,459.51	0.00	2,459.51
4010 · Ad Valorem Taxes - Current								
Deposit	07/22/2024	751...		Jun-2024	1000 · US Ba...		4.42	-4.42
Deposit	08/19/2024			Jul-2024	1000 · US Ba...		458.56	-462.98
Deposit	09/23/2024	752...		Aug-2024	1000 · US Ba...		1,600.08	-2,063.06
Deposit	10/21/2024	753...		Sep 2024	1000 · US Ba...		195.86	-2,258.92
Total 4010 · Ad Valorem Taxes - Current						0.00	2,258.92	-2,258.92
4037 · Consolidated Tax								
Deposit	07/11/2024	871...		04/24 CTX	1000 · US Ba...		609.25	-609.25
Deposit	07/31/2024	387...		05-24 CTX	1000 · US Ba...		609.25	-1,218.50
Deposit	09/03/2024	388...		06/24 CTX	1000 · US Ba...		609.25	-1,827.75
Deposit	10/07/2024	388...		07/24 CTX	1000 · US Ba...		609.25	-2,437.00
Deposit	10/31/2024	292...		08/24 CTX	1000 · US Ba...		609.25	-3,046.25
Total 4037 · Consolidated Tax						0.00	3,046.25	-3,046.25
4040 · Sewer Use Fees								
Invoice	07/10/2024	1153	AMT Investments LP	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-1,368.00
Invoice	07/10/2024	1154	Andriacchi, Thoma...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-2,736.00
Invoice	07/10/2024	1157	Bibb, Forrest Martin...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-4,104.00
Invoice	07/10/2024	1163	Conwy Living Trust ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-5,472.00
Invoice	07/10/2024	1169	Felton, Robert W T...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-6,840.00
Invoice	07/10/2024	1170	Frey, Colby & Ashley	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-8,208.00
Invoice	07/10/2024	1172	Gabriel Family Trust	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-9,576.00
Invoice	07/10/2024	1173	Geotas, Jordan & C...	Annual Sewer Ser...	1100 · Accoun...		977.00	-10,553.00
Invoice	07/10/2024	1177	Gonzales, R & Rub...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-11,921.00

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Cash Basis

Elk Point Sanitation District

Transaction Detail by Account

May 22 through November 13, 2024

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Invoice	07/10/2024	1178	Gosline, James	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-13,289.00
Invoice	07/10/2024	1181	Greenhalgh, James...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-14,657.00
Invoice	07/10/2024	1182	Hanker, Lailani P.	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-16,025.00
Invoice	07/10/2024	1183	Harry, Michael R & ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-17,393.00
Invoice	07/10/2024	1184	Hart-Pott Tahoe Pr...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-18,761.00
Invoice	07/10/2024	1185	Hart-Pott Tahoe Pr...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-20,129.00
Invoice	07/10/2024	1189	Jared, Vicky	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-21,497.00
Invoice	07/10/2024	1191	Jung, David & Brooke	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-22,865.00
Invoice	07/10/2024	1192	Kacirek, Michael & ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-24,233.00
Invoice	07/10/2024	1194	Katai, Kenneth D & ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-25,601.00
Invoice	07/10/2024	1196	Kontich, Jeanne L. Tr	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-26,969.00
Invoice	07/10/2024	1197	Lagomarsino, Rich...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-28,337.00
Invoice	07/10/2024	1199	Lakeview Trust - H...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-29,705.00
Invoice	07/10/2024	1200	Laster, Robbin & K...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-31,073.00
Invoice	07/10/2024	1202	Leet, Judith M, Jam...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-32,441.00
Invoice	07/10/2024	1204	Lopez Qual Per Re...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-33,809.00
Invoice	07/10/2024	1205	Mayer, Ryan D	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-35,177.00
Invoice	07/10/2024	1206	McClure, Katharine ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-36,545.00
Invoice	07/10/2024	1208	Moretto, Deborah	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-37,913.00
Invoice	07/10/2024	1210	Nelson, Karen	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-39,281.00
Invoice	07/10/2024	1211	Nielsen, Ralf & Shari	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-40,649.00
Invoice	07/10/2024	1212	Olin 401K Profit Sh...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-42,017.00
Invoice	07/10/2024	1213	Olin, Bill D & Lori J ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-43,385.00
Invoice	07/10/2024	1216	Pesco Living Trust	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-44,753.00
Invoice	07/10/2024	1224	RS & JS Family Tru...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-46,121.00
Invoice	07/10/2024	1225	RS & JS Family Tru...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-47,489.00
Invoice	07/10/2024	1227	Russo, Joseph D, T...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-48,857.00
Invoice	07/10/2024	1230	Spevak, Richard & ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-50,225.00
Invoice	07/10/2024	1232	Tanner, Edwin S., T...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-51,593.00
Invoice	07/10/2024	1234	Terris, Linda	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-52,961.00
Invoice	07/10/2024	1236	Truax, John & Maria	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-54,329.00
Invoice	07/10/2024	1240	Williams Revocable...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-55,697.00
Invoice	07/15/2024	1162	Clawson, Byde W ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-57,065.00
Invoice	07/15/2024	1166	Dopf, Reed W. Jr, ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-58,433.00
Invoice	07/15/2024	1179	Graf, Kathleen E.	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-59,801.00
Invoice	07/15/2024	1218	Pivk, Leopold & Hel...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-61,169.00
Invoice	07/15/2024	1222	Rothenberg, Daniel...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-62,537.00
Invoice	07/22/2024	1155	Badour, L & Gianne...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-63,905.00
Invoice	07/22/2024	1158	Bills, Barbara Enter...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-65,273.00
Invoice	07/22/2024	1161	Cash, Pamela T. - ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-66,641.00
Invoice	07/22/2024	1167	Edwards, James F.	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-68,009.00
Invoice	07/22/2024	1171	Fry, Lawrence J. Tr...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-69,377.00
Invoice	07/22/2024	1174	Gerken, Thomas E...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-70,745.00
Invoice	07/22/2024	1176	Gilbert, Timothy D ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-72,113.00
Invoice	07/22/2024	1187	Hoffman, Linda Lee	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-73,481.00
Invoice	07/22/2024	1188	Irrevocable Trust - ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-74,849.00
Invoice	07/22/2024	1198	Lake Cove LLC - A...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-76,217.00
Invoice	07/22/2024	1207	Moore, Jayne Thaler	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-77,585.00
Invoice	07/22/2024	1214	Pankey Family Tru...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-78,953.00
Invoice	07/22/2024	1215	Peck, Jack V. & Ca...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-80,321.00
Invoice	07/22/2024	1219	Rhodes, Victoria	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-81,689.00
Invoice	07/22/2024	1226	Ruegamer, Wanda,...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-83,057.00
Invoice	07/22/2024	1237	Vickers, Janet	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-84,425.00
Invoice	07/31/2024	1164	Dante, Suzanne TT...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-85,793.00
Invoice	07/31/2024	1221	Robinson, Surang K.	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-87,161.00
Invoice	07/31/2024	1231	Sweetland, Margar...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-88,529.00
Invoice	08/12/2024	1150	Oneto, Bradley and...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-89,897.00
Invoice	08/12/2024	1173	Geotas, Jordan & C...	Annual Sewer Ser...	1100 · Accoun...		391.00	-90,288.00
Invoice	08/12/2024	1180	Grandmas Dream L...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-91,656.00
Invoice	08/12/2024	1190	Jennings, Charles ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-93,024.00
Invoice	08/12/2024	1195	KJ Brown LLC	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-94,392.00
Invoice	08/12/2024	1203	LeKander, Lois M. ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-95,760.00
Invoice	08/12/2024	1241	Yonano, George L ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-97,128.00
Invoice	08/26/2024	1159	Butler, Henry R.	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-98,496.00
Invoice	08/26/2024	1193	Kariger, Brian Patri...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-99,864.00
Invoice	08/26/2024	1217	Peters, Nancy	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-101,232.00
Invoice	08/26/2024	1238	Wavedance LLC (B...	Annual Sewer Ser...	1100 · Accoun...		9,576.00	-110,808.00
Invoice	09/03/2024	1156	Bertron, Stephen R ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-112,176.00

1:49 PM

11/13/24

Cash Basis

Elk Point Sanitation District

Transaction Detail by Account

May 22 through November 13, 2024

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Invoice	09/03/2024	1168	Elk Point Country C...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-113,544.00
Invoice	09/03/2024	1168	Elk Point Country C...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-114,912.00
Invoice	09/23/2024	1160	Calais, Janis & Bru...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-116,280.00
Invoice	09/23/2024	1175	Gerken, Thomas, A...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-117,648.00
Invoice	09/23/2024	1186	Herron, Lee F. & Br...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-119,016.00
Invoice	09/25/2024	1209	Munson, John & Ca...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-120,384.00
Invoice	10/21/2024	1151	434 Lakeview LLC -...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-121,752.00
Invoice	10/21/2024	1201	LauriLo, LLC - Long	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-123,120.00
Invoice	10/21/2024	1223	Rowe, Richard Et A...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-124,488.00
Invoice	10/21/2024	1233	Tate, Gary A. & Sh...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-125,856.00
Invoice	10/28/2024	1165	Deming, Patrick C. ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-127,224.00
Invoice	10/28/2024	1220	Richter, Mary K., Tr...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-128,592.00
Invoice	10/28/2024	1229	Hunn Family Trust ...	Annual Sewer Ser...	1100 · Accoun...		1,368.00	-129,960.00
Total 4040 · Sewer Use Fees						0.00	129,960.00	-129,960.00
4050 · Interest Income								
Deposit	09/23/2024			Jul-Sep 2024	1055 · Cash in...		6.12	-6.12
Total 4050 · Interest Income						0.00	6.12	-6.12
6040 · Bank Service Charges								
Check	07/31/2024			Service Charge	1000 · US Ba...	9.00		9.00
Check	08/30/2024			Service Charge	1000 · US Ba...	25.00		34.00
Check	09/30/2024			Service Charge	1000 · US Ba...	9.00		43.00
Total 6040 · Bank Service Charges						43.00	0.00	43.00
6140 · Insurance								
Check	11/13/2024	957	CNA Surety	Bond #72619356	1000 · US Ba...	450.00		450.00
Total 6140 · Insurance						450.00	0.00	450.00
6200 · Land Use Fee -USDA Forest Svs								
Check	11/13/2024	954	USDA Forest Service	1/1/25 to 12/31/25	1000 · US Ba...	78.36		78.36
Total 6200 · Land Use Fee -USDA Forest Svs						78.36	0.00	78.36
6270 · Accounting								
Check	07/22/2024	946	McVicar & Laden, ...	Inv. 2277	1000 · US Ba...	2,247.50		2,247.50
Check	08/08/2024	947	McVicar & Laden, ...	Inv. 2303	1000 · US Ba...	1,392.00		3,639.50
Check	09/18/2024	949	McVicar & Laden, ...	Inv. 2324	1000 · US Ba...	2,126.00		5,765.50
Check	10/14/2024	952	McVicar & Laden, ...	Inv #2367	1000 · US Ba...	323.00		6,088.50
Check	11/13/2024	955	McVicar & Laden, ...	Inv. 2433	1000 · US Ba...	476.00		6,564.50
Total 6270 · Accounting						6,564.50	0.00	6,564.50
6280 · Office Expense								
Check	07/11/2024	944	U.S. Postal Service	PO Box rental	1000 · US Ba...	182.00		182.00
Check	07/11/2024	945	U.S. Postal Service	Postage	1000 · US Ba...	68.00		250.00
Total 6280 · Office Expense						250.00	0.00	250.00
6480 · Payment to DCLTSA								
Check	07/01/2024	942	Douglas County La...	Q-1 2024-25	1000 · US Ba...	14,850.00		14,850.00
Check	10/07/2024	950	Douglas County La...	Q2-2024/2025	1000 · US Ba...	14,850.00		29,700.00
Total 6480 · Payment to DCLTSA						29,700.00	0.00	29,700.00
TOTAL						311,328.13	334,354.88	-23,026.75

3:17 PM

11/13/24

Elk Point Sanitation District
A/R Aging Summary
As of November 13, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Albrecht, Susan	20.52	0.00	0.00	0.00	1,368.00	1,388.52
Schilling, R. Bruce & Kay	20.52	0.00	0.00	0.00	1,368.00	1,388.52
Tetsch, Stephen E	20.52	0.00	0.00	0.00	1,368.00	1,388.52
Whitten, Tyler T. Trustee	20.52	0.00	0.00	0.00	1,368.00	1,388.52
Zeller Family 2005 REV TR	20.52	0.00	0.00	0.00	1,368.00	1,388.52
TOTAL	<u>102.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,840.00</u>	<u>6,942.60</u>



Call to Order: The meeting was called to order at 4:00 P.M. by Chairman Brad Oneto.

Board Members Present: Bradley Oneto, Chairman; Anne Harry, Treasurer; Doreen Andriacchi, Secretary; Kylie Gerken, Trustee; via Zoom: Bill Olin, Trustee.

Others Present:

Rob Anderson (R.O. Anderson Engineering), Anne Gerken, Richard Rowe, Nancy Greenhalgh, Bill Zeller, Mike Harry; via Zoom: Nackey Scagliotti, Robert Felton, Mary Tanner, Nancy Gilbert.

Approval of agenda: K. Gerken **motioned** to approve the agenda. **Seconded** by A. Harry. The vote was **unanimous**.

Public Comment: None

Open Discussion with Elk Point Country Club Board and Rob Anderson

Rob Anderson reported: RO Anderson Engineering (ROAE) was engaged by EPSD to do a preliminary engineering report (PER) for replacement of two existing lift stations that service EPSD. It became necessary when the Douglas County Lake Tahoe Sewer Authority (DCLTSA) decided to turn operations and maintenance of the system over to EPSD. The current condition of the lift stations dictates the need for new lift stations standard to the industry. ROAE is currently working on design. ROAE met with US Department of Agriculture (USDA) Rural Development. Because the new lift stations will be in a previously disturbed area, USDA determined that the EPSD project is categorically exempt from the National Environmental Protection Act environmental studies. The exemption reduces engineering costs by \$20K. Continuing to work on design. Oneto asked about the risks of not replacing the lift stations. R. Anderson responded – the existing equipment is aged. Parts are difficult to obtain. System is at risk of accidental discharge or overflow requiring hiring pumper trucks to remove the sewage. Response time is problematic. Fines for neglect can be as much as \$25K per day. Oneto stated the new system will have redundancy and backup.

A. Harry asked R. Anderson to explain the extent of the project and how it will affect the roads at EPCC. R. Anderson responded - DCLTSA scoped the existing lines and found them to be in good condition. Two force mains from the lift stations, EP1(Lakeview) And EP2(Reno), were not scoped. Their condition is unknown. A pressure test can be done but testing increases the risk of failure. Replacement of force mains is a possibility. The lift stations will be built in the road with a manhole cover. Pavement patching will be minimal. Area of disturbance will be in the same area as the existing equipment. Project includes adding a flow meter near the main gate behind Elks Avenue on EPCC property. Access to residences will be maintained through construction.

Elk Point Country Club (EPCC) President Richard Rowe read a list of statement and questions.

1. EPCC supports the work of the EPSD and is grateful to those early Board members who helped establish the EPSD. EPCC is happy to have been a partner in the reestablishment of the current EPSD Board.
2. EPCC is grateful for all the work done on the website. It is good to see emergency numbers posted. Asks that the emergency numbers be posted at all lift stations.

3. In the minutes of 10/15/2024, the DCLTSA will transfer maintenance to EPSD by July 1, 2025. Simply inquiring about the next step in maintenance the waste water operator for that transition.
4. RCAC report recommended EPSD carry liability & D&O insurance. Grateful to hear from Bill Olin that this is under investigation and will probably occur when maintenance is transferred to EPSD.
5. Happy to read Brian Burris of RCAC is working on an Operations Manual and Emergency Response Plan. Looks forward to EPCC being a partner in such development. Good to read the draft plan could be available by the end of this month according to the minutes.
6. In the minutes of 09/26/2024, RO Anderson will confer with legal counsel, Chuck Zumpft to establish status of right of way or easements for the new project. This is an item that Rowe brought up in his communication with the EPSD Board. Rowe researched the scanned EPSD minutes and can find no reference to right of way. Likewise, can find no reference to same in EPCC early minutes. It will be good to get all EPCC scanned documents to further search for this item. The Board of EPCC looks forward to being a partner in the research and development of such right of way. EPCC counsel stands ready to assist in this effort.
7. Rowe takes note of legal counsel's report that EPSD is sanitation district and not a GID. EPCC Board would like more information on this potential change or status or the understanding of this status.
8. Rowe is grateful for the phone call with Chair Oneto and Member Olin as recommended by counsel Mr. Zumpft.
9. EPCC looks forward to its infrastructure Committee working together with the installer of the new system for a smooth coordination regarding street dig up and resurfacing and traffic safety.
10. EPCC is grateful for all the hard work in pursuing funding possibilities.
11. EPCC stands ready to assist wherever possible for the betterment of all Elk Point

Response to Richard Rowe's Statement

D. Andriacchi disagreed with Rowe's statement that EPCC was a partner in the reestablishment of the current EPSD Board. The EPSD Board was appointed by the Douglas County Board of County Commissioners (DCBOCC). Any action to establish the EPSD Board was not an official act of the EPCC Board, but the private efforts of Richard Rowe.

DCLTSA is currently responsible for emergency response. We can ask authority to post emergency numbers at the lift stations.

Until DCLTSA transfers operations and maintenance to EPSD, DCLTSA is the responsible party.

RCAC is working on an operations manual for the existing system. RO Anderson will assist in creating manuals for the new system.

EPSD will maintain emergency response kits on site.

B. Oneto discussed ordinance EP3 which created EPSD in 1969. EPCC was required to remove septic tanks from the site and replace with a sewer system. EP3 gives EPSD authority to operate and maintain the sanitary system within EPCC.

R. Anderson discussed right of way and easements. At the time EPCC was created, Nevada had just established a Right to Subdivide, essentially a map act. One of the items referenced in the original statute, is an act approved by NV State Legislature March 3, 1905 and amended February 24, 1921. The act essentially gave right of way by necessity to all public ways shown on the plat map to serve the residents in the community.

The 1905 Map Act secured the streets, alleys, and public ways for any purpose that serves the community.

B. Oneto clarified that EPSD is not a public utility, but a quasi-municipality. The new system will be a benefit to the community. If the project is delayed, the community will bear the cost of increased maintenance.

A. Harry stated the new system will essentially be in the same location as the existing system which is the reason for the USDA environmental study exemption.

Richard Rowe stated that the EPCC Board does not object to the project but would like to have an easement agreement with EPSD. The EPCC Board does not want to interfere with the progress of the sewer project.

A. Harry stated EPSD falls under NRS 318. Since EPSD is authorized to oversee one basic power, sanitation, we are identified by our name, the one basic power, followed by "District" or Elk Point Sanitation District. If a district takes on additional basic powers, it is called a General Improvement District or GID.

B. Oneto informed that EPCC Board that construction will be monitored by ROAE and EPSD will be complying with TRPA and all other regulatory agencies.

D. Andriacchi informed the Board that for security reasons, EPSD may not be able to share or post all plans and specifications on the website.

K. Gerken reminded the EPCC Board that BMPS on Reno Avenue and throughout the community need to be cleaned and maintained by the EPCC Board.

A. Harry asked the EPCC Board to help locate a staging area within the community needed for compliance with USDA.

Approval of October 15, 2024 minutes: D. Andriacchi **motioned** to approve the October 15 2024 Minutes. **Seconded** by K. Gerken. The vote was **unanimous**.

Other Updates

A. Harry reported that we received our Unique Entity Identifier (UEI) and are in the process of getting registered within the Federal Government to get our Commercial and Government Entity (CAGE) number. We are at the last step. Working with Sean Zimmerman, one of the engineers, to get information to complete our USDA application.

The next meeting is scheduled for November 19, 2024 at 3pm.

Public Comment:

Anne Gerken – asked if Richard Rowe was speaking on behalf of the EPCC Board. D. Andriacchi responded that Rowe's statement was discussed at the EPCC Board meeting prior to the EPSD meeting. A. Gerken also commented about the best location for staging.

Nackey Scagliotti – asked about insurance coverage for the Board. A. Harry informed that the EPSD is covered by bonds.

Adjournment: K. Gerken **motioned** to adjourn the meeting which was **seconded** by A. Harry. The vote was unanimous. The meeting was adjourned at 5:48 pm.

Respectfully submitted:

Approved by:

Doreen Andriacchi
Elk Point Sanitation District Board Secretary

Doreen Andriacchi
Elk Point Sanitation District Board Secretary

Attachment(s):
None