City of South Lake Tahoe
City Council Budget Workshop
Meeting Agenda
Tuesday, August 22, 2023 at 9:00 am
City Hall - Council Chambers - 1901 Lisa Maloff Way, South Lake Tahoe

City Council
Cristi Creegan, Mayor
Cody Bass, Mayor Pro Tem
John Friedrich, Councilmember
Tamara Wallace, Councilmember
Scott Robbins, Councilmember

Mission of the City Council
The City was established to provide essential, outstanding and cost-effective services that enhance environmental sustainability, economic vitality and the quality of life for our residents, businesses and guests.

Public Participation
City Council meetings are held in person at the time and location listed on this agenda. Meetings are live-streamed on Channel 21, City website at www.cityofslt.us, YouTube at https://www.youtube.com/channel/UC3LYne8Ih-kTPLnnuyJW9SQ/live and via ZOOM at https://us06web.zoom.us/j/89264526875

A public agenda packet is available for review at City Hall, 1901 Lisa Maloff Way, on the City's Website at www.cityofslt.us, or by contacting the City Clerk's Office, (530) 542-6005 or sblankenship@cityofslt.us

Providing Public Comment:
In Person: Every agenda for regular meetings provides an opportunity for members of the public to directly address the legislative body (City Council), on any item of public interest which is within the jurisdiction of the City Council during Public Communications. For items on the agenda or in connection with any item which the City Council will consider, the public is given the opportunity to comment before or during the City Council's consideration of the item [Government Code Section 54954.3(a)].

By Phone: If you are joining the meeting via ZOOM and would like to make a comment, press the "raise a hand" button. If you are joining the meeting via Channel 21 or live stream and would like to make a comment, please call (530) 542-6500. The meeting ID is ID: 892 6452 6875 press *9 to indicate a desire to make a comment. Press *6 to unmute your phone. The Clerk will call you by the last three digits of your phone number when it is your turn to speak.

In Writing: Written comments received by 3 p.m. the day before the meeting will be distributed to City Council prior to the meeting. Written public comment regarding any item on this agenda may be sent to PublicComment@cityofslt.us. When emailing comments, identify the agenda item number in the subject line to which your comments relate. Any such comment that is a public record and is emailed to PublicComment@cityofslt.us or otherwise provided to a majority of the City Council before the meeting will be made available for public inspection during normal business hours at the City Clerk's Office located at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe [Government Code Section 54957.5(b)].

Written comments will not be read out loud during the meeting.

The City Council Chambers meeting facility is accessible to people with disabilities. Every reasonable effort will be made to accommodate any person needing special assistance to attend this meeting. Contact the City Clerk at (530) 542-6005 at least 48 hours in advance of the meeting for assistance [28 CFR 35.102.35.104 ADA Title II and Brown Act Government Code Sections 54953.2, 54954.1, 54954.2, and 54957.5].

Spanish Interpretations: The public may access Spanish interpretation using the ZOOM link listed on the front of the Agenda from an internet device (smartphone, laptop, tablet, home computer) with audio capabilities and selecting the Spanish language option. Persons without an internet device may attend the meeting in-person and a device will be provided while supplies last. Requests for interpreter services to offer public comment may be made by contacting the City Clerk.

Call to Order/Pledge of Allegiance

Roll Call

Closed Session Report

Public Communications
This is the public's opportunity to speak on any topic NOT LISTED on this agenda. Comments shall be limited to four (4) minutes. In accordance with the Brown Act, the City Council cannot deliberate or vote on any matter raised under public communications, but may briefly respond to statements made or questions posed. (Government Code Sections 54954.2)

Regular-Unfinished Business

1. Franchise Agreement with South Tahoe Refuse Co. for Solid Waste, Recycling, and Organics Services
Requested Action / Suggested Motions: Pass a Resolution approving an exclusive franchise agreement with South Tahoe Refuse Co. for solid waste, recycling, and organics services.
CEQA Determination: Entering into this franchise agreement is categorically exempt from review pursuant to CEQA Guidelines sections 15301 (operation and licensing of existing facilities involving negligible or no expansion of existing or former use), 15308 (actions by regulatory agencies for the protection of the environment), and 15061(b)(3) (common sense exemption that CEQA applies only to projects which have the potential for causing a significant effect on the environment).
Responsible Staff Member(s): Heather Stroud, City Attorney
Item 1 - Executive Summary.pdf
01 - Staff Report.docx
02 - Resolution.docx
03 - Franchise Agreement (Exh. A to Resolution)
04 - Franchise Exh. G1_STR 2024 Base Year and 3-Cart Program Rate WorkBook.xlsx
05 - 2007 STR Franchise Agreement and 2012 Amendment.pdf
06 -2021 Amendment.pdf

Regular-New Business

2. FY 2023-2024 Recommended Budget
Requested Action / Suggested Motions: Receive presentation and either: (1) Pass a Resolution Approving FY 2023-2024 Municipal Operating and Capital Improvement Program Budget and $2,000,000 Set-Aside from the General Fund Unassigned Undesignated Excess Reserves for 2024-2025 and 2025-2026 Budget Years; and (2) Pass a Resolution Approving FY 2023-2024 List of Allocated Permanent Positions, including new, eliminated, and reclassified positions; or (3) Provide direction to staff on any desired changes to the FY 2023-2024 Recommend Budget, in

which case the budget and the list of allocated permanent positions will be brought back to City Council for adoption on September 12, 2023.
Responsible Staff Member(s): Olga Tikhomirova, Director of Finance and Joseph Irvin, City Manager
Item 2 - Executive Summary.pdf
01-Staff Report 2023-2024 Budget Workshop.docx
02-Resolution Budget 2023-2024.docx
03-Resolution Allocated Position Listing 2023-2024 Budget.docx
04-Allocated Permanent Positions 23-24 Budget (Exh. 1 to Resolution).pdf
05-Budget Details by Department 23-24 Budget.pdf
06-CIP 23-24 Budget.pdf
07-Draft_Departmental_Summaries_FY24.pdf
08_FY 2024 Budget PP Presentation.pdf

Adjournment

I, Susan Blankenship, City Clerk for the City of South Lake Tahoe, declare that the foregoing agenda for the Tuesday August 22, 2023 meeting of the City of South Lake Tahoe City Council was posted and available for review on Thursday, August 17, 2023 at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150. The agenda was also available on the City website at https://www.cityofslt.us.

Signed August 17, 2023
\\sb\\
Susan Blankenship, Elected City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: August 22, 2023
Agenda Item #:1

Agenda Item: Franchise Agreement with South Tahoe Refuse Co. for Solid Waste, Recycling, and Organics Services

Executive Summary: The City most recently entered into a franchise agreement with South Tahoe Refuse Co. to provide solid waste services in 2007, which was amended in 2012 and 2021. The current franchise agreement expires in 2028. The proposed new franchise agreement would replace the current agreement, and includes an initial term of 20 years to allow South Tahoe Refuse to amortize the capital costs required to implement the requirements of Senate Bill 1383 with respect to organic waste services, including a new fleet of semi-automated trucks and new carts for residential customers. The new franchise agreement is also updated to address other changes in state law since 2007 such as public outreach and reporting requirements, and to incorporate provisions to address some of the Cityâ€™s sustainability goals and best practices in modern franchise agreements such as requiring a performance bond and providing for liquidated damages to ensure a certain level of performance. South Tahoe Refuse has been a good partner through its long-term relationship with the City and staff recommends that City Council adopt the resolution approving the new franchise agreement.

Requested Action / Suggested Motions: Pass a Resolution approving an exclusive franchise agreement with South Tahoe Refuse Co. for solid waste, recycling, and organics services.

Responsible Staff Member: Heather Stroud, City Attorney

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance

Attachments:

01 - Staff Report.docx
02 - Resolution.docx
03 - Franchise Agreement (Exh. A to Resolution)
04 - Franchise Exh. G1_STR 2024 Base Year and 3-Cart Program Rate WorkBook.xlsx
05 - 2007 STR Franchise Agreement and 2012 Amendment.pdf
06 -2021 Amendment.pdf

City of South Lake Tahoe
Report to **City Council**

Meeting Date: August 22, 2023

Title: Franchise Agreement with South Tahoe Refuse Co. for Solid Waste, Recycling, and Organics Services

Location: Citywide

Responsible Staff Member: Heather Stroud, City Attorney (530) 542-6046

Background: The City most recently entered into a franchise agreement with South Tahoe Refuse Co. to provide solid waste services in 2007, which was amended in 2012 and 2021. The current franchise agreement expires in 2028. The proposed new franchise agreement would replace the current agreement, and includes an initial term of 20 years to allow South Tahoe Refuse to amortize the capital costs required to implement the requirements of Senate Bill 1383 with respect to organic waste services, including a new fleet of semi-automated trucks and new carts for residential customers. The new franchise agreement is also updated to address other changes in state law since 2007 such as public outreach and reporting requirements, and to incorporate provisions to address some of the City's sustainability goals and best practices in modern franchise agreements such as requiring a performance bond and providing for liquidated damages to ensure a certain level of performance. South Tahoe Refuse has been a good partner through its long-term relationship with the City and staff recommends that City Council adopt the resolution approving the new franchise agreement.

Issue and Discussion: Significant provisions of the new franchise agreement are as follows:

- Term: 20 years with ability extend for up to 5 additional years
- Scope of Services: Exclusive franchise for South Tahoe Refuse to provide solid waste, recycling, and organic material collection services within the City to residential and commercial customers.
    - By September 15, 2024, residential customers will receive three new carts for separate semi-automated collection of solid waste, recyclable materials, and organic materials (yard trimmings). Residential customers have unlimited solid waste collection and unlimited drop-off rights for excess recyclable materials, yard trimmings, and food waste at the South Tahoe Refuse Transfer Station.
    - Commercial customers to receive semi-automated or manual collection of solid waste depending on site constraints, and organic material collection services unless an exemption applies.
    - Multi-family residential customers may be serviced as single-family residential or commercial, depending on the type of containers at the premises (3 carts vs. dumpster).

    - South Tahoe Refuse to provide special collection services at up to 5 City-sponsored special events annually
    - South Tahoe Refuse to provide public education and outreach on recycling and organic material collection.
    - South Tahoe Refuse required to maintain customer service and performance standards, with ability of City to impose liquidated damages for violations.
    - South Tahoe Refuse required to perform annual route reviews, contamination monitoring, and waste characterization studies.
    - South Tahoe Refuse required to maintain records and submit quarterly and annual reports to the City.
- Sustainability:
    - South Tahoe Refuse to annually investigate feasibility of zero emission vehicles for use in its fleet of collection vehicles, including establishing a pilot program to test zero emission vehicles on one or more collection routes when feasible.
    - Upon implementing a zero emission vehicle fleet or once a disposal facility closer to the City implements methane capture, the parties will cooperate to transport solid waste to a disposal facility which captures methane.
    - South Tahoe Refuse's proposed biomass energy generation facility will provide organic materials collected from the City first priority to satisfy part or all of the City's organic material procurement obligations under Senate Bill 1383.
- Franchise Fee: Increased from 5 percent of Gross Revenues to 6 percent of Gross Revenues, to reimburse the City for the privilege of using City streets to provide its services, including running collection routes with large vehicles and other heavy equipment that causes damage to City streets in excess of that caused by day-to-day travel, and the use of City streets for placement of carts for collection.
- Annual rates will continue to be set in accordance with the Rate Setting Manual adopted in 2012, with minor changes to allow for a longer useful life for calculating depreciation of vehicles and carts. As a subcontractor to South Tahoe Refuse, Clean Tahoe's rates will be included in the annual rate-setting.
- Other provisions include indemnity, insurance, and performance bond requirements and default and dispute resolution provisions.

Financial Implications: Initial rates will be set prior to the Commencement Date of the new agreement, which is January 1, 2024. On July 24, 2023, the South Lake Tahoe Basin Waste Management Authority met and considered South Tahoe Refuse's base year rate proposal for 2024. South Tahoe Refuse proposes to increase rates by 12.29 percent for base year 2024. In 2025 and 2026, South Tahoe Refuse proposes to split the cost for implementing the Senate Bill 1383 requirements, for an estimated increase of 5.36 percent in each of those years, in addition to any CPI increases. After the Waste Management Authority's consultant finishes its rate review and the Waste Management Authority meets to recommend whether to increase the rates, City staff will prepare mailed notices to property owners 45 days ahead of the public hearing on the rate increase, scheduled for the City Council meeting on December 12, 2023.

The increase in the franchise fee from 5 to 6 percent of Gross Revenues combined with the South Tahoe Refuse proposed rates increase is anticipated to generate approximately $240K in additional revenue for the City on an annual basis, for a projected total of approximately $928K per year.

Environmental Considerations: Entering into this franchise agreement is categorically exempt from review under the California Environmental Quality Act (CEQA), pursuant to CEQA

Guidelines sections 15301 (operation and licensing of existing facilities involving negligible or no expansion of existing or former use), 15308 (actions by regulatory agencies for the protection of the environment), and 15061(b)(3) (common sense exemption that CEQA applies only to projects which have the potential for causing a significant effect on the environment).

Policy Implications: Entering into this updated franchise agreement with South Tahoe Refuse advances several goals in the City of South Lake Tahoe Strategic Plan 2023-2028:

- Strategic Priority 1 Built Environment, Goal 1.5 Carbon Neutrality and Grid Reliability
- Strategic Priority 3 Community For All, Goal 3.4 Waste Management and Stewardship

Resolution 2023-XXX

Adopted by the City of South Lake Tahoe
City Council

August 22, 2023

Approving an Exclusive Franchise Agreement with South Tahoe Refuse Co. for Solid Waste, Recycling, and Organics Services

BACKGROUND

A. The Legislature of the State of California, by enactment of the California Integrated Waste Management Act of 1989 (AB 939) (California Public Resources Code Section 40000 et seq.), has declared that it is in the public interest to authorize and require local agencies to make adequate provisions for Solid Waste Collection within their jurisdictions.

B. The State of California has found and declared that the amount of refuse generated in California, coupled with diminishing Disposal capacity and potential adverse environmental impacts from landfilling and the need to conserve natural resources, have created an urgent need for State and local agencies to enact and implement an aggressive integrated waste management program. The State has, through enactment of AB 939 and subsequent related legislation including, but not limited to: the Jobs and Recycling Act of 2011 (AB 341), the Event and Venue Recycling Act of 2004 (AB 2176), SB 1016 (Chapter 343, Statutes of 2008 [Wiggins, SB 1016]), the Mandatory Commercial Organics Recycling Act of 2014 (AB 1826), and the Short-Lived Climate Pollutants Bill of 2016 (SB 1383), directed the responsible State agency, and all local agencies, to promote Diversion and to maximize the use of feasible waste reduction, re-use, Recycling, and Composting options in order to reduce the amount of refuse that must be Disposed.

C. SB 1383 establishes regulatory requirements for jurisdictions, Generators, haulers, Solid Waste facilities, and other entities to support achievement of State-wide Organic Waste Disposal reduction targets.

D. SB 1383 requires the City to implement Collection programs, meet Processing Facility requirements, conduct Contamination monitoring, provide education, maintain records, submit reports, monitor compliance, conduct enforcement, and fulfill other requirements; and, the City has chosen to delegate some of its responsibilities to the Contractor, acting as the City's designee, through this Agreement.

E. Pursuant to California Public Resources Code Section 40059(a)(2), the City has determined that the public health, safety, and well-being require that an exclusive right be awarded to a qualified contractor to provide for the Collection of Recyclable Materials, Organic Materials, and Solid Waste and other services related to meeting the City's economic and environmental goals.

F. The City further declares its intent to approve and maintain reasonable Rates for the Collection, Recycling, Processing, Composting, and/or Disposal of Recyclable Materials, Organic Materials, and Solid Waste.

G. The City desires, having determined that South Tahoe Refuse Co., by demonstrated experience, reputation and capacity is qualified to provide for both the Collection of Recyclable Materials, Organic Materials, and Solid Waste within the corporate limits of the City and the Transportation of such material to appropriate places of Processing, Recycling, Composting, and/or Disposal, that South Tahoe Refuse Co. be engaged to perform such services on the basis set forth in this Agreement.

H. The City and South Tahoe Refuse have attempted to address conditions affecting their performance of services under this Agreement but recognize that reasonably unanticipated conditions may occur during the Term of this Agreement that will require the Parties to meet and confer to reasonably respond to such changed conditions.

I. Under South Lake Tahoe City Code Section 4.150.030, the City may enter into a contract for the Collection, removal and Disposal of all refuse in and from the City and the collection of Rates therefor, and the City Council is authorized to enter into such contract with any terms it deems necessary to protect the best interests of the City.

J. On August 21, 2007, the City and South Tahoe Refuse Co. entered into a Solid Waste Services Agreement with a term ending on December 31, 2028, which was amended on January 3, 2012, by adoption of City Council Resolution No. 2012-6, and was amended on December 7, 2021, by motion to include the Clean Tahoe program and services.

K. South Tahoe Refuse Co. has requested a new franchise agreement with a 20-year term to be able to amortize the capital expenses it will incur to implement the 3-Cart residential collection system required to implement SB 1383, and the City is willing to enter into a new franchise agreement with such a term based on Contractor's prior satisfactory service and to ensure successful implementation of SB 1383, and with inclusion of other contractual provisions that advance the City's economic and environmental goals.

L. This franchise grants South Tahoe Refuse Co. the privilege to use City streets to provide its services, including running Collection routes with large vehicles and other heavy equipment that causes damage and wear and tear on City streets in excess of that caused by day-to-day travel, and the right to use City streets for placement of Bins for Collection, such that the parties agree that the franchise fee of 6 percent of Gross Revenue, paid on a quarterly basis, represents the reasonable value of the franchise and the reasonable cost to the City of granting the franchise.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED, that the City Council of the City of South Lake Tahoe:

Authorizes and Directs the Mayor to execute the Franchise Agreement with South Tahoe Refuse Co. attached hereto as Exhibit "A."

Adopted by the City of South Lake Tahoe City Council on August 22, 2023 by the following vote:

Yes:
No:
Absent:
Abstain:

_____ Date:_____

Cristi Creegan, Mayor

Attest:

_____

Susan Blankenship, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.

FRANCHISE AGREEMENT

BETWEEN

CITY OF SOUTH LAKE TAHOE

AND

SOUTH TAHOE REFUSE CO.

FOR

RECYCLING, ORGANICS, AND SOLID WASTE COLLECTION

AND

RECYCLING AND ORGANICS PROCESSING SERVICES

AUGUST 22, 2023

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Table of Contents

RECITALS **1**

ARTICLE 1. GRANT AND ACCEPTANCE OF FRANCHISE **2**

1.1 GRANT AND ACCEPTANCE OF FRANCHISE 2
1.2 LIMITATIONS TO THE FRANCHISE 3
1.3 OBLIGATIONS OF PARTIES 4

ARTICLE 2. TERM OF AGREEMENT **5**

2.1 TERM AND OPTION TO EXTEND 5
2.2 CONDITIONS TO EFFECTIVENESS OF AGREEMENT 5

ARTICLE 3. SCOPE OF AGREEMENT **6**

3.1 SUMMARY SCOPE OF SERVICES 6
3.2 USE OF APPROVED FACILITIES 7
3.3 SUBCONTRACTING 7
3.4 RESPONSIBILITY FOR MATERIALS 7
3.5 CITY-DIRECTED CHANGES TO SCOPE 7

ARTICLE 4. SCOPE OF SERVICES **8**

4.1 RECYCLABLE MATERIALS 8
4.2 ORGANIC MATERIALS 10
4.3 SOLID WASTE 12
4.4 BULKY ITEMS AND REUSABLE MATERIALS 13
4.5 SPECIAL EVENTS 13
4.6 PUBLIC EDUCATION AND OUTREACH 14
4.7 BILLING 15
4.8 CUSTOMER SERVICE PROGRAM 17
4.9 SERVICE EXEMPTIONS 19
4.10 CONTAMINATION MONITORING 21

ARTICLE 5. STANDARD OF PERFORMANCE **25**

5.1 GENERAL 25
5.2 OPERATING HOURS AND SCHEDULES 25
5.3 COLLECTION STANDARDS 26
5.4 TRANSFER AND PROCESSING STANDARDS 28
5.5 COLLECTION VEHICLE REQUIREMENTS 29
5.6 CONTAINER REQUIREMENTS 30
5.7 PERSONNEL 34
5.8 HAZARDOUS WASTE INSPECTION AND HANDLING 36
5.9 CONTRACT MANAGEMENT 37
5.10 SUPPORT OF CITY'S ENVIRONMENTAL GOALS 37
5.11 DIVERSION REQUIREMENTS 38

ARTICLE 6. RECORD KEEPING AND REPORTING **38**

6.1 RECORD KEEPING 38
6.2 REPORT SUBMITTAL REQUIREMENTS 39
6.3 PERFORMANCE REVIEW AND AUDIT 39

ARTICLE 7. CITY REIMBURSEMENT **40**

7.1 FRANCHISE FEE 40
7.2 PAYMENT SCHEDULE AND LATE FEES 40

ARTICLE 8. CONTRACTOR'S COMPENSATION AND RATE SETTING....41

8.1 GENERAL....41
8.2 RATES AND ANNUAL ADJUSTMENTS....41
8.3 EXTRAORDINARY RATE ADJUSTMENTS....42
8.4 REGARDING EXHIBIT E 43

ARTICLE 9. INDEMNITY, INSURANCE, AND PERFORMANCE BOND 44

9.1 INDEMNIFICATION 44
9.2 INSURANCE....46
9.3 PERFORMANCE BOND 49

ARTICLE 10. DEFAULT AND REMEDIES 49

10.1 EVENTS OF DEFAULT 49
10.2 CONTRACTOR'S RIGHT TO CURE; RIGHT TO TERMINATE UPON EVENT OF DEFAULT....51
10.3 CITY'S REMEDIES IN THE EVENT OF DEFAULT 52
10.4 POSSESSION OF RECORDS UPON TERMINATION....53
10.5 CITY'S REMEDIES CUMULATIVE; SPECIFIC PERFORMANCE....53
10.6 PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES....53
10.7 EXCUSE FROM PERFORMANCE....55
10.8 RIGHT TO DEMAND ASSURANCES OF PERFORMANCE 55
10.9 DISPUTE RESOLUTION....56

ARTICLE 11. REPRESENTATIONS AND WARRANTIES OF THE PARTIES....56

11.1 CONTRACTOR'S CORPORATE STATUS 57
11.2 CONTRACTOR'S CORPORATE AUTHORIZATION 57
11.3 AGREEMENT WILL NOT CAUSE BREACH....57
11.4 NO LITIGATION....57
11.5 NO ADVERSE JUDICIAL DECISIONS....57
11.6 NO LEGAL PROHIBITION 57
11.7 CONTRACTOR'S ABILITY TO PERFORM 58

ARTICLE 12. OTHER AGREEMENTS OF THE PARTIES 58

12.1 RELATIONSHIP OF PARTIES 58
12.2 COMPLIANCE WITH LAW 58
12.3 GOVERNING LAW 58
12.4 JURISDICTION 58
12.5 BINDING ON SUCCESSORS 58
12.6 ASSIGNMENT 58
12.7 NO THIRD-PARTY BENEFICIARIES....60
12.8 WAIVER....60
12.9 NOTICE PROCEDURES 61
12.10 REPRESENTATIVES OF THE PARTIES 61

ARTICLE 13. MISCELLANEOUS AGREEMENTS 62

13.1 ENTIRE AGREEMENT....62
13.2 SECTION HEADINGS 62

13.3 REFERENCES TO LAWS 62
13.4 AMENDMENTS 62
13.5 SEVERABILITY 62
13.6 COUNTERPARTS 62
13.7 EXHIBITS 62

List of Exhibits

A. Definitions
B. Scope of Work for Collection Operations
- **B1. General Requirements**
- **B2. Collection Services**
- **B3. City Services**
- **B4. Special Services**
- **B5. Transition Plan**
- **B.6 Route Operations**
- **B.7 Operations Plan**
- **B.8 Implementation Plan**

C. Public Education and Outreach Requirements
D. Reporting Requirements
E. Rate Setting Manual
F. Performance Standards and Liquidated Damages
G. Contractor's Proposal
- **G1. Cost Basis for Proposal**
- **G2. Initial Rates for Collection Services**

H. Clean Tahoe Scope of Work (including list of Approved Subcontractors and list of Approved Facilities)
I. List of Properties with Bear Boxes as of Effective Date

Franchise Agreement
between
City of South Lake Tahoe
and
South Tahoe Refuse Co.
for Recycling, Organics, and Solid Waste Collection and Recycling and Organics Processing Services

THIS FRANCHISE AGREEMENT is made and entered into as of _____, 2023 between the City of South Lake Tahoe, California, a municipal corporation (hereinafter "City"), and South Tahoe Refuse Co. (hereinafter referred to as the "Contractor") (each a "Party" and collectively the "Parties").

RECITALS

This Agreement is entered into with reference to the following facts and circumstances:

WHEREAS, the Legislature of the State of California, by enactment of the California Integrated Waste Management Act of 1989 (AB 939) (California Public Resources Code Section 40000 et seq.), has declared that it is in the public interest to authorize and require local agencies to make adequate provisions for Solid Waste Collection within their jurisdictions; and

WHEREAS, the State of California has found and declared that the amount of refuse generated in California, coupled with diminishing Disposal capacity and potential adverse environmental impacts from landfilling and the need to conserve natural resources, have created an urgent need for State and local agencies to enact and implement an aggressive integrated waste management program. The State has, through enactment of AB 939 and subsequent related legislation including, but not limited to: the Jobs and Recycling Act of 2011 (AB 341), the Event and Venue Recycling Act of 2004 (AB 2176), SB 1016 (Chapter 343, Statutes of 2008 [Wiggins, SB 1016]), the Mandatory Commercial Organics Recycling Act of 2014 (AB 1826), and the Short-Lived Climate Pollutants Bill of 2016 (SB 1383), directed the responsible State agency, and all local agencies, to promote Diversion and to maximize the use of feasible waste reduction, re-use, Recycling, and Composting options in order to reduce the amount of refuse that must be Disposed; and

WHEREAS, SB 1383 establishes regulatory requirements for jurisdictions, Generators, haulers, Solid Waste facilities, and other entities to support achievement of State-wide Organic Waste Disposal reduction targets; and

WHEREAS, SB 1383 requires the City to implement Collection programs, meet Processing Facility requirements, conduct Contamination monitoring, provide education, maintain records, submit reports, monitor compliance, conduct enforcement, and fulfill other requirements; and, the City has chosen to delegate some of its responsibilities to the Contractor, acting as the City's designee, through this Agreement; and

WHEREAS, pursuant to California Public Resources Code Section 40059(a)(2), the City has determined that the public health, safety, and well-being require that an exclusive right be awarded to a qualified Contractor to provide for the Collection of Recyclable Materials, Organic Materials, and Solid Waste and

other services related to meeting the City's economic and environmental goals; and

WHEREAS, the City further declares its intent to approve and maintain reasonable Rates for the Collection, Recycling, Processing, Composting, and/or Disposal of Recyclable Materials, Organic Materials, and Solid Waste; and

WHEREAS, the City desires, having determined that Contractor, by demonstrated experience, reputation and capacity is qualified to provide for both the Collection of Recyclable Materials, Organic Materials, and Solid Waste within the corporate limits of the City and the Transportation of such material to appropriate places of Processing, Recycling, Composting, and/or Disposal, that Contractor be engaged to perform such services on the basis set forth in this Agreement; and,

WHEREAS, the City and Contractor have attempted to address conditions affecting their performance of services under this Agreement but recognize that reasonably unanticipated conditions may occur during the Term of this Agreement that will require the Parties to meet and confer to reasonably respond to such changed conditions; and,

WHEREAS, under South Lake Tahoe City Code Section 4.150.030, the City may enter into a contract for the Collection, removal and Disposal of all refuse in and from the City and the collection of Rates therefor, and the City Council is authorized to enter into such contract with any terms it deems necessary to protect the best interests of the City; and

WHEREAS, on August 21, 2007, the City and Contractor entered into a Solid Waste Services Agreement with a term ending on December 31, 2028, which was amended on January 3, 2012, by adoption of City Council Resolution No. 2012-6, and was amended on December 7, 2021, by motion to include the Clean Tahoe program and services (together, the "Prior Agreement"); and

WHEREAS, Contractor has requested a 20-year term to be able to amortize the capital expenses Contractor will incur to implement the 3-Cart residential collection system required to implement SB 1383, and the City is willing to enter into a new franchise agreement with such a term based on Contractor's prior satisfactory service and to ensure successful implementation of SB 1383, and with inclusion of other contractual provisions that advance the City's economic and environmental goals.

WHEREAS, this franchise grants Contractor the privilege to use City streets to provide its services, including running Collection routes with large vehicles and other heavy equipment that causes damage and wear and tear on City streets in excess of that caused by day-to-day travel, and the right to use City streets for placement of Bins for Collection, such that the parties agree that the franchise fee represents the reasonable value of the franchise and the reasonable cost to the City of granting the franchise.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions contained in this Agreement and for other good and valuable consideration, the Parties agree as follows:

ARTICLE 1.
GRANT AND ACCEPTANCE OF FRANCHISE

1.1 GRANT AND ACCEPTANCE OF FRANCHISE

By the signing of this Agreement, the City grants to Contractor and Contractor accepts an exclusive

franchise within the corporate limits of the City. The franchise granted to Contractor shall be for the scope of services described in this Agreement, subject to the limitations described in Section 1.2 and except where otherwise precluded by Federal, State, and local laws and regulations.

1.2 LIMITATIONS TO THE FRANCHISE

The award of this Agreement shall not preclude the categories of Recyclable Materials, Food Waste, Solid Waste, or other materials listed below from being delivered to and Collected and Transported by others, provided that nothing in this Agreement is intended to or shall be construed to excuse any Person from obtaining any authorization from the City which is otherwise required by law:

A. **Donated or Sold Materials.** Any items which are Source Separated at any Premises by the Generator and (a) sold or (b) that are donated to youth, civic, or charitable organizations. Materials will not be deemed donated if they are Collected by a non-franchised waste hauler that is not a 501(c)(3) organization.

B. **Food Waste.** Other Persons shall maintain the right to: (1) accept Food Waste and Food-Soiled Paper donated from the service recipient, or (2) to pay the service recipient for Food Waste and Food-Soiled Paper provided that there is no net payment made by the service recipient to such other Person in either case.

C. **Edible Food.** Edible Food which is Collected from a Generator by other Person(s), such as a Food Recovery Organization or Food Recovery Service, for the purposes of Food Recovery; or which is Self-Hauled by the Generator to another Person(s), such as a Food Recovery Organization, for the purposes of Food Recovery, regardless of whether the Generator donates, sells, or pays a fee to the other Person(s) to Collect or receive the Edible Food.

D. **Food Scraps.** Food Scraps that are separated by the Generator and used by the Generator or distributed to other Person(s) for lawful use as animal feed, in accordance with 14 CCR Section 18983.1(b)(7). Food Scraps intended for animal feed may be Self-Hauled by Generator or hauled by another party.

E. **Materials That Contractor Does Not Divert.** Discarded Materials which the Contractor is not required to Process and Divert under this Agreement as of the Effective Date of this Agreement which subsequently, in the City's reasonable judgment, become economically feasible to Divert. In such event, Contractor shall have the exclusive right to Collect and Process such materials if Contractor agrees to do so without any change in Rates. If Contractor is unwilling to Process and Divert such new materials at existing Rates, the City may provide for Collection, Processing, and Diversion of such materials in any manner it deems appropriate. Such materials may include, but not be limited to, Organic Materials which Contractor would otherwise Dispose. Contractor may not enforce its exclusive franchise rights in a manner that would prevent the Diversion of material that Contractor is unable or unwilling to Divert.

F. **Beverage Containers**. Containers delivered for Recycling under the California Beverage Container Recycling and Litter Reduction Act, Section 14500, et seq. California Public Resources Code.

G. **Materials Removed by Customer's Contractor as Incidental Part of Services**. Recyclable Materials, Organic Materials, Solid Waste, and Bulky Items removed from a Premises by a contractor (e.g., gardener, landscaper, tree-trimming service, construction contractor, Residential

clean-out service) as an incidental part of the service being performed, rather than as a separately contracted or subcontracted hauling service.

H. **On-site or Community Composting.** Organic Materials Composted or otherwise legally managed at the site where it is generated (e.g., backyard Composting, or on-site anaerobic digestion) or at a Community Composting site.

I. **Excluded Waste**. Excluded Waste regardless of its source.

J. **Materials Generated by State and County Facilities**. Materials generated by State and County facilities located in the City, including but not limited to the Lake Tahoe Unified School District and Lake Tahoe Community College District, provided that the Generator has arranged services with other Persons or has arranged services with the Contractor through a separate agreement.

K. **Construction and Demolition Debris**. The Collection, removal, and Recycling of C&D Debris in accordance with Section 6.15.600 et seq. of the South Lake Tahoe City Code.

Contractor acknowledges and agrees that the City may permit other Persons besides the Contractor to Collect any and all types of materials excluded from the scope of this Franchise, as set forth above, without seeking or obtaining approval of Contractor. If Contractor can produce evidence that other Persons are servicing Collection Containers or are Collecting and Transporting Recyclable Materials, Organic Materials, and/or Solid Waste in a manner that is not consistent with this Agreement or the City's Code, it shall report the location, the name and phone number of the Person or company to the City's Contract Manager along with Contractor's evidence. In such case, City shall notify the Generator and Person providing service of Contractor's rights under this Agreement.

This Agreement and scope of this franchise shall be interpreted to be consistent with Applicable Law, now and during the Term of the Agreement. If future judicial interpretations of current law or new laws, regulations, or judicial interpretations limit the ability of the City to lawfully contract for the scope of services in the manner and consistent with all provisions as specifically set forth herein, Contractor agrees that the scope of the Agreement will be limited to those services and materials which may be lawfully included herein and that the City shall not be responsible for any lost profits or losses claimed by Contractor to arise out of limitations to the scope or provisions of the Agreement set forth herein. In such an event, it shall be the responsibility of Contractor to minimize the financial impact of such future judicial interpretations or new laws and the Contractor may meet and confer with City and may petition for a Rate adjustment pursuant to Section 8.3.

1.3 OBLIGATIONS OF PARTIES

In addition to the specific performance required under the Agreement, City and Contractor shall:

1. Use their commercially reasonable efforts to enforce the exclusive nature of the franchise by the Contractor's identification and documentation of violations of this Agreement and the City's notification of Generators and collection Persons reasonably believed to be violating the franchise regarding the terms of this Agreement.

2. Provide timely notice to one another of a perceived failure to perform any obligations under this Agreement and access to information demonstrating the Party's failure to perform.

3. Provide timely access to the City Contract Manager and the Contractor's designated representative and complete and timely responses to requests of the other Party.

4. Provide timely notice of matters which may affect either Party's ability to perform under the Agreement.

ARTICLE 2.
TERM OF AGREEMENT

2.1 TERM AND OPTION TO EXTEND

The Term of this Agreement shall commence January 1, 2024 (Commencement Date) and continue in full force for a period of twenty (20) years, through and including December 31, 2043, unless the Agreement is extended in accordance with this Section or terminated pursuant to Section 10.2. Upon the Commencement date, the Prior Agreement shall terminate.

At City's sole discretion, this Agreement may be extended one or more times on the same terms and conditions without amendment for a period of no more than five (5) additional years for a total Term that does not extend beyond December 31, 2048. If City desires to extend the Agreement, City shall provide the Contractor with written notice of its decision to extend the Agreement at least one (1) year before the expiration of the initial Term and at least six (6) months before the expiration of any extended term. Such notice by City shall specify the duration of the extension.

Between the Effective Date and the Commencement Date, Contractor shall perform all activities necessary to prepare itself to start providing services required by this Agreement on the Commencement Date.

2.2 CONDITIONS TO EFFECTIVENESS OF AGREEMENT

The obligation of City to permit this Agreement to become effective and to perform its undertakings provided for in this Agreement is subject to the satisfaction of all the conditions below, each of which may be waived, in written form only, in whole or in part by City.

A. Accuracy of Representations. The Contractor's representations and warranties made in Contractor's Proposal and Article 11 of this Agreement are true and correct on and as of the Effective Date.

B. Furnishings of Insurance and Performance Bond. Contractor has furnished evidence of the insurance and performance bond required by Article 9 that is satisfactory to the City.

C. Absence of Litigation. To the best of Contractor's knowledge, after reasonable investigation, there is no action, suit, proceeding or investigation, at law or in equity, before or by any court or governmental authority, commission, board, agency or instrumentality decided, pending or threatened against Contractor wherein an unfavorable decision, ruling or finding, in any single case or in the aggregate, would:

1. Materially adversely affect the performance by Contractor of its obligations hereunder;

2. Adversely affect the validity or enforceability of this Agreement; or,

3. Have a material adverse effect on the financial condition of Contractor, or any surety or entity guaranteeing Contractor's performance under this Agreement.

D. Permits Furnished. Contractor has provided City with copies of all permits necessary for operation of all Approved Facilities owned or operated by Contractor or any Subcontractor for use under the terms of this Agreement.

E. Legal Challenge. Contractor understands and acknowledges that the award of this Agreement and related decisions may be subject to various types of legal and environmental challenges (such legal and environmental challenges being referred to collectively as "Legal Challenges"). Accordingly, this Agreement shall not become effective until the City reasonably determines that (1) any Legal Challenges that had been initiated as of the time of such determination have been resolved in favor of the City's award of this Agreement to Contractor; and (2) the deadline to initiate any additional Legal Challenges has expired; provided, however, that Contractor shall be entitled to rescind this Agreement upon thirty (30) days' prior written notice to the City if such determination is not made by September 30, 2023.

ARTICLE 3.
SCOPE OF AGREEMENT

3.1 SUMMARY SCOPE OF SERVICES

The Contractor or its Subcontractor(s) shall be responsible for the following:

A. Providing a 3-Cart Collection program for the separate Collection of Recyclable Materials, Organic Materials, and Solid Waste generated by and placed for Collection by Customers pursuant to the requirements of Article 4 and Exhibit B.

B. Transporting Collected materials to the appropriate Approved Facilities pursuant to requirements of Article 4 and Exhibit B;

C. Processing Collected Recyclable Materials and Organic Materials at the appropriate Approved Facilities pursuant to the requirements of Article 4 and Exhibit B;

D. Performing all other services required by this Agreement including, but not limited to, Customer billing, public education, Customer service, Contamination monitoring, record keeping, and reporting pursuant to Articles 4 and 6 and Exhibits C (Public Education & Outreach) and D (Reporting);

E. Furnishing all labor, supervision, vehicles, Containers, other equipment, materials, supplies, and all other items and services necessary to perform its obligations under this Agreement;

F. Paying all expenses related to provision of services required by this Agreement including, but not limited to, taxes, regulatory fees (including City Fees and Reimbursements), and utilities;

G. Performing or providing all services necessary to fulfill its obligations in full accordance with this Agreement at all times using best industry practice for comparable operations; and,

H. Complying with all Applicable Laws.

The enumeration and specification of particular aspects of service, labor, or equipment requirements shall not relieve Contractor of the duty to perform all other tasks and activities necessary to fulfill its obligations under this Agreement, regardless of whether such requirements are enumerated elsewhere in the Agreement, unless excused in accordance with Section 10.7.

3.2 USE OF APPROVED FACILITIES

The Contractor, without constraint and as a free-market business decision in accepting this Agreement, agrees to use the Approved Facilities for the purposes of Processing and/or Disposing of all Recyclable Materials, Organic Materials, Solid Waste, and other materials Collected in the City. Use of a facility must be approved, in writing, by the City prior to use consistent with the requirements of Article 4. Such decision by Contractor in no way constitutes a restraint of trade notwithstanding any Change in Law regarding Flow Control limitations or any definition thereof.

3.3 SUBCONTRACTING

Contractor shall not engage any Subcontractors for Collection, Transportation, or Processing of Recyclable Materials, Organic Materials, or Solid Waste services without the prior written consent of City Contract Manager. As of the Effective Date of this Agreement, City has approved Contractor's use of Subcontractors as set forth in Exhibit H. If the Contractor plans to engage any Affiliate in the provision of services, Contractor shall provide City Contract Manager with thirty (30) days written notification of its plans and provide an explanation of any potential impacts related to the quality, timeliness, or cost of providing services under this Agreement. All insurance documents must be reviewed and approved by the City's Risk Manager prior to City acceptance. Contractor shall require that all Subcontractors file insurance certificates with the City, name City as an additional insured, and comply with all material terms of this Agreement.

3.4 RESPONSIBILITY FOR MATERIALS

Once Recyclable Materials, Organic Materials, and/or Solid Waste are placed in the Contractor's Containers and at the Collection location, the responsibility for their proper handling shall Transfer directly from the Generator to Contractor, with the exception of Excluded Waste if the Contractor can identify the Generator pursuant to Section 5.8.B. Once Recyclable Materials, Organic Materials, and/or Solid Waste are deposited by Contractor at the appropriate Approved Facility, such materials shall become the responsibility of the owner or operator of the Approved Facility except for Excluded Waste pursuant to Section 5.8.C.

Responsibility for Excluded Waste that has been inadvertently Collected by the Contractor shall remain with the Contractor if it cannot identify the Generator, and Contractor shall assume all responsibility for its proper Disposal.

3.5 CITY-DIRECTED CHANGES TO SCOPE

City may require a proposal from Contractor to establish the scope of any modification to existing services (which may include use of Approved Facilities) to be provided under this Agreement. In such case, Contractor shall present, within thirty (30) calendar days of City's request, unless an alternate schedule is mutually agreed-upon, a written proposal to provide such modified or additional services. City shall review the Contractor's Proposal for the change in scope of services. City and Contractor may meet and confer to negotiate Contractor's proposed revisions and costs and shall amend this Agreement, as appropriate,

to reflect the mutually agreed-upon changes in scope. If the City and Contractor are unable to agree on terms and conditions, including compensation adjustments, of such services within ninety (90) calendar days from City receipt of Contractor's Proposal for such services, the City may permit other Persons to provide such services. Nothing herein shall prevent the City from soliciting cost and operating information from other Persons in order to inform the City's evaluation of Contractor's Proposal.

At any time during the Term of this Agreement, the City may solicit proposals from other Persons for services not contemplated under this Agreement. In the event that contracting with other Persons for such services will reduce Contractor's Compensation under this Agreement, as described in Article 8, the Contractor shall be offered the opportunity to match any other Person's proposed pricing and retain the added scope of services. However, nothing in this Agreement shall prevent the City from contracting with other Persons in the event that Contractor is unable or unwilling to provide such services at or below the cost proposed by the other Person.

ARTICLE 4.
SCOPE OF SERVICES

Contractor shall (a) Collect Solid Waste generated at Residential Premises, Commercial Premises, City facilities, and other events and locations within the City, and deliver the Solid Waste to the Approved Recovery Facility or other Approved Facility, and (b) Collect Recyclable Materials, Yard Trimmings, Food Scraps, and other items specified in Exhibit B that are placed for Collection by participating Residential Customers, Commercial Customers, City facilities and other events and locations within the City, and deliver the Recyclable Materials, Yard Trimmings, Food Scraps, and other items specified in Exhibit B to the Approved Recyclable Materials Processing Facility or other Approved Facility.

Contractor shall perform the Recyclable Materials, Organic Materials, Solid Waste, and Bulky Items services described in this Article 4, for any Customer in the City that subscribes to Contractor's Collection services. Contractor's Collection services shall be offered to any Customer that places Containers in a public right-of-way or that provides a waiver for Contractor to access the Private Road(s) where Customer places its Containers.

This Article 4 describes the general requirements for the services to be provided. More specific requirements for how each service shall be provided to each Customer Type are described in Exhibit B. Failure to specifically require an act necessary to perform the service does not relieve Contractor of its obligation to perform such act.

4.1 RECYCLABLE MATERIALS

A. Collection. Contractor shall provide Recyclable Materials Collection services as described in Exhibit B.

B. Processing. Contractor shall Transport and deliver all Source Separated Recyclable Materials placed in Recyclable Material Containers in the City to the Approved Recyclable Materials Processing Facility. All costs associated with Transporting to and Processing of such Recyclable Materials at the Approved Recyclable Materials Processing Facility and Disposing of the Residue as required in Section 4.1.D below shall be paid by Contractor.

Contractor guarantees sufficient capacity at the Approved Recyclable Materials Processing Facility

to Process all Source Separated Recyclable Materials Collected by Contractor under this Agreement throughout the Term of the Agreement.

Contractor shall keep all existing permits and approvals necessary for use of the Approved Recyclable Materials Processing Facility in full regulatory compliance. Upon request, Contractor shall provide copies of facility permits and/or notices of violations (obtained from its Processing Facility Subcontractor if necessary) to City Contract Manager.

If Contractor is unable to use the Approved Recyclable Materials Processing Facility due to an event that meets the requirements for excusing Contractor from performance of this specific obligation as described in Section 10.7, Contractor shall use an alternative Processing Facility provided that the Contractor provides written notice to City Contract Manager. Within forty-eight (48) hours of such emergency or sudden and unforeseen closure, the Contractor shall provide a written description of the reasons the use of the Approved Recyclable Materials Processing Facility is not feasible, and the period of time Contractor proposes to use the alternative Processing Facility. Such a change in Processing Facility shall be temporarily permitted until such time as the City Contract Manager is able to consider and respond to the use of the proposed alternative Processing Facility. If the use of the proposed alternative Processing Facility is anticipated to or actually does exceed thirty (30) days in a consecutive twelve (12) month period, the use of such Processing Facility shall be subject to approval by the City Contract Manager. The City Contract Manager may, in their sole discretion, approve, conditionally approve, temporarily approve, or disapprove of the use of the proposed alternative Processing Facility. If the City disapproves the use of the proposed alternative Processing Facility, the Parties shall meet and confer to determine an acceptable Processing Facility.

If the use of an alternative Processing Facility is for reasons within Contractor's, or its Processing Facility Subcontractor's control, Contractor's Compensation shall not be adjusted for any change in Transportation and Processing costs associated with use of the alternative Processing Facility. However, if the use of an alternative Processing Facility is due to reasons beyond Contractor's or its Subcontractor's control, then City shall adjust, either up or down, Contractor's Compensation for changes in Transportation and Processing costs associated with the use of the alternative Processing Facility. The performance of Recyclable Materials commodity markets shall not be considered an acceptable basis for use an alternative Processing Facility nor shall it serve as the basis for any adjustment in Contractor's Compensation under this Agreement, other than as specifically contemplated in Exhibit E to this Agreement. If the change in the Processing Facility results in increased costs, City may identify and direct Contractor to an alternative Processing Facility which results in less cost than the Contractor-identified alternative.

Except for the emergency conditions described in this section, Contractor shall not change its selection of the Approved Recyclable Materials Processing Facility without City's written approval, which may be withheld in the City's sole discretion. If Contractor elects to use a Recyclable Materials Processing Facility that is different than the initial Approved Recyclable Materials Processing Facility, it shall request written approval from the City Contract Manager sixty (60) calendar days prior to use of the site and obtain City's written approval no later than ten (10) calendar days prior to use of the site. Failure to meet the requirements of this Section shall result in Liquidated Damage as identified in Exhibit F.

Contractor shall observe and comply with all regulations in effect at the Approved Recyclable

Materials Processing Facility and cooperate with and take direction from the operator thereof with respect to delivery of Recyclable Materials. Contractor shall actively work with the Approved Recyclable Materials Processing Facility operator throughout the Term of this Agreement to ensure that Contamination of the Recyclable Materials Collected under this Agreement and delivered to the Processing Facility remains below the limits established by Applicable Law including, without limitation, SB 1383.

C. Marketing. The Contractor shall be responsible for marketing Recyclable Materials Collected in City that are delivered for Processing at Contractor's Approved Recyclable Materials Processing Facility. Contractor's marketing strategy shall promote the highest and best use of materials presented in the waste management hierarchy established by AB 939. Where practical, the marketing strategy should include use of local, regional, and domestic markets for Recyclable Materials.

D. Residue Disposal. Residue from the Processing of Source Separated Recyclable Materials Collected under this Agreement at Contractor's Approved Recyclable Materials Processing Facility, which cannot be marketed, shall be Disposed of by Contractor, or the Processing Facility Subcontractor, at one or more Disposal Facilities selected by Contractor or such Processing Facility. Residue delivered for Disposal shall not include any Excluded Waste.

4.2 ORGANIC MATERIALS

A. Collection. Contractor shall provide Organic Materials Collection services as described in Exhibit B. City is currently subject to a high-elevation waiver from CalRecycle from the residential food-waste collection requirements of SB 1383. Contractor agrees to work with the City annually to evaluate implementation of residential food-waste programs, which may include cost analysis and pilot programs.

B. Transfer. Contractor plans to Transport Organic Materials to the Approved Recovery Facility where the materials will be unloaded from Collection vehicles and loaded into large-capacity vehicles and Transported to the Approved Organic Materials Processing Facility. Contractor shall keep all existing permits and approvals necessary for use of the Approved Recovery Facility in full regulatory compliance.

C. Processing.

1. General. Contractor shall Transport and deliver all Source Separated Organic Materials placed in Organic Material Containers in the City to the Approved Organic Materials Processing Facility. All tipping fees and other costs associated with Transporting such Organic Materials to the Approved Organic Materials Processing Facility and Disposing of the Residue as required in Section 4.2.E below shall be paid by Contractor.

    i. **Capacity Guarantee.** Contractor will use commercially reasonable efforts to secure guarantees of sufficient capacity at the Approved Organic Materials Processing Facility to Process all Source Separated Organic Materials Collected by Contractor under this Agreement throughout the Term of the Agreement.

    ii. **Compliance with Regulatory Requirements and Applicable Law.**

Contractor shall keep all existing permits and approvals necessary for use of the Approved Organic Materials Processing Facility in full regulatory compliance. Upon request, Contractor shall provide copies of facility permits and/or notices of violations (obtained from its Processing Facility Subcontractor if necessary) to City Contract Manager.

iii. **Notification of Emergency Conditions.** Each Approved Facility shall notify the City of any unforeseen operational restrictions that have been imposed upon the Facility by a regulatory agency or any unforeseen equipment or operational failure that will temporarily prevent the Facility from Processing the Discarded Materials Collected under this Agreement.

iv. **Approved Facility(ies) Unavailable/Use of Alternative Facility(ies).** If Contractor is unable to use the Approved Organic Materials Processing Facility due to an event that meets the requirements for excusing Contractor from performance of this specific obligation as described in Section 10.7, Contractor shall use an alternative Processing Facility provided that the Contractor provides written notice to City Contract Manager. Within forty-eight (48) hours of emergency or sudden and unforeseen closure, the Contractor shall provide a written description of the reasons the use of the Approved Organic Materials Processing Facility is not feasible, and the period of time Contractor proposes to use the alternative Processing Facility. Such a change in Processing Facility shall be temporarily permitted until such time as the City Contract Manager is able to consider and respond to the use of the proposed alternative Processing Facility. If the use of the proposed alternative Processing Facility is anticipated to or actually does exceed thirty (30) days in a consecutive twelve (12) month period, the use of such Processing Facility shall be subject to approval by the City Contract Manager. The City Contract Manager may, in their sole discretion, approve, conditionally approve, temporarily approve, or disapprove of the use of the proposed alternative Processing Facility. If the City disapproves the use of the proposed alternative Processing Facility, the Parties shall meet and confer to determine an acceptable Processing Facility.

If the use of an alternative Processing Facility is for reasons within Contractor's, or its Processing Facility Subcontractor's control, Contractor's Compensation shall not be adjusted for any change in Transportation and Processing costs associated with use of the alternative Processing Facility. However, if the use of an alternative Processing Facility is due to reasons beyond Contractor's or its Subcontractor's control, then City shall adjust, either up or down, Contractor's Compensation for changes in Transportation and Processing costs associated with the use of the alternative Processing Facility. In the event that the change in the Processing Facility results in increased costs, City may identify and direct Contractor to an alternative Processing Facility which results in less cost than the Contractor-identified alternative.

Except for the emergency conditions described in this section, Contractor shall not change its selection of the Approved Organic Materials Processing Facility without City's written approval, which may be withheld in the City's sole discretion. If Contractor elects to use an Organic Materials Processing Facility that is different than the initial Approved Organic Materials Processing Facility, it shall request written approval from the City Contract Manager sixty (60) calendar days prior to use of the site and obtain City's written approval no later than ten (10) calendar days prior to use of the site. Failure to meet the requirements of this Section shall result in Liquidated Damage as identified in Exhibit F.

Contractor shall observe and comply with all regulations in effect at the Approved Organic Materials Processing Facility and cooperate with and take direction from the operator thereof with respect to delivery of Organic Materials. Contractor shall actively work with the Approved Organic Materials Processing Facility operator throughout the Term of this Agreement to ensure that Contamination of the Organic Materials Collected under this Agreement and delivered to the Processing Facility remains below the limits established by Applicable Law including, without limitation, SB 1383.

D. Marketing. The Contractor shall be responsible for marketing Organic Materials Collected in the City that are delivered for Processing at the Approved Organic Materials Processing Facility. Contractor's marketing strategy shall promote the highest and best use of materials presented in the waste management hierarchy established by AB 939. Where practical, the marketing strategy should include use of local, regional, and domestic markets for Organic Materials.

E. Residue Disposal. Residue from the Processing of Organic Materials Collected under this Agreement at the Approved Organic Materials Processing Facility, which cannot be marketed, shall be Disposed of by Contractor, or the Processing Facility Subcontractor, at one or more Disposal Facilities selected by Contractor or such Processing Facility. Residue delivered for Disposal shall not include any Excluded Waste.

F. Biomass Project. Contractor is in the planning and permitting phase to construct and install a biomass energy generation facility at the Approved Recovery Facility. If and when this biomass facility becomes operational, appropriate Organic Materials Collected under this Agreement will have first priority to be used in order to satisfy part or all of the City's procurement obligations under SB 1383.

4.3 SOLID WASTE

Contractor shall offer and provide Solid Waste Collection services as described in Exhibit B.

Contractor acknowledges that City is committed to Diverting materials from Disposal through the implementation of source reduction, reuse, Recycling, Composting, and other programs, and that City may implement new programs, with or without the involvement of the Contractor, that may impact the overall quantity or composition of Solid Waste to be Collected by Contractor. Contractor shall not be entitled to any compensation or other relief resulting from a decline in Solid Waste volumes or Tonnage or from a change in the composition of Solid Waste.

Contractor plans to Transport Solid Waste to the Approved Recovery Facility where the materials will be unloaded from Collection vehicles and loaded into large-capacity vehicles and Transported to the Approved Disposal Facility. Contractor shall keep all existing permits and approvals necessary for use of

the Approved Recovery Facility in full regulatory compliance. Upon request, Contractor shall provide copies of facility permits and/or notices of violations (obtained from its Recovery Facility Subcontractor if necessary) to City Contract Manager. If the Contractor is unable to use the Approved Recovery Facility, then the Contractor shall be responsible for making other Transportation arrangements. In such event, Contractor shall not be compensated for any additional costs. However, if the use of an alternative Transfer Facility is due to reasons beyond the Contractor's or its Subcontractor's control, then City shall adjust, either up or down, Contractor's Compensation for changes in Transportation and Processing costs associated with the use of the alternative Transfer Facility. In the event that the change in the Transfer Facility results in increased costs, City may identify and direct Contractor to an alternative Transfer Facility which results in less cost than the Contractor-identified alternative. If the Contractor plans to change its Transfer method, Contractor shall obtain written approval from the City prior to making the change.

Contractor shall Transport all Solid Waste Collected in City to the Approved Disposal Facility. Contractor shall pay all costs associated with Transportation and Disposal of Solid Waste including payment of any gate fees charged at the Approved Disposal Facility. Contractor shall observe and comply with all regulations and posted rules in effect at the Approved Disposal Facility and cooperate with and take direction from the operator thereof with respect to delivery of Solid Waste.

Upon implementing a Zero Emission Vehicle fleet or once a disposal facility closer to the City than the Approved Disposal Facility implements methane capture, Contractor shall cooperate with the City to work towards Transporting Solid Waste Collected in City to a disposal facility which captures methane.

4.4 BULKY ITEMS AND REUSABLE MATERIALS

Contractor shall offer Bulky Item and Reusable Materials Collection services as described in Exhibit B. Contractor shall Transport all Bulky Items or Reusable Materials Collected under this Agreement to the Approved Reusable or Recyclable Materials Processing Facility. Contractor shall observe and comply with all regulations in effect at the Approved Reusable or Recyclable Materials Processing Facility and cooperate with and take direction from the operator thereof with respect to delivery of Bulky Items and/or Reusable Materials.

4.5 SPECIAL EVENTS

Contractor shall offer annual Special Event services as described in Exhibit B. Contractor shall provide Recyclable Materials, Organic Materials, and Solid Waste services to up to five (5) special events per Rate Period, at no cost to the event or City. Contractor shall provide special event services to events that are sponsored by City upon thirty (30) calendar days advance request by the City Contract Manager, at no cost to the City. Special event services include all of the following unless specifically waived in writing by City Contract Manager.

A. Event Collection Stations. Contractor shall provide and set-up event Collection stations for Collection of Recyclable Materials, Organic Materials, and Solid Waste at City-sponsored special events. Each event Collection station shall include a separate Cart for each of Recyclable Materials, Organic Materials, and Solid Waste, as appropriate. Contractor shall provide a sufficient number of event Collection stations of sufficient capacity to meet the needs of the event as determined by Contractor in cooperation with the event organizer. Collection stations shall utilize the same Carts used to provide services to Residential Customers, unless alternative Containers are approved by the City. Collection stations shall include adequate signs and labeling.

B. **Drop Boxes.** Upon request, Contractor shall provide Containers for the aggregation of material removed from event Collection stations during the course of the event. Contractor shall provide Containers in sufficient number of appropriate type(s) for the needs of the event as determined by Contractor in cooperation with the event organizer. Contractor shall service Containers, as agreed-upon with the event organizer, and deliver Collected materials to the appropriate Approved Facility for Processing and/or Disposal.

C. **Public Education Booth.** Upon request of the City Contract Manager and no more than 5 events per year, Contractor shall staff a booth or exhibit at the event for the purpose of educating the public about the services and programs provided by Contractor under this Agreement and the benefits of source reduction, reuse, Recycling, and Composting.

D. **Reporting.** Within thirty (30) calendar days of the end of the event, Contractor shall submit a report to the City Contract Manager and event organizer. The report should include, at a minimum: the number of event Collection stations deployed at the event, the number of Collection station monitors, the Tonnage of each material type (i.e., Recyclable Materials, Organic Materials, and Solid Waste) Collected, and a description of the public education provided at the event.

Contractor may, at its sole discretion and expense, coordinate with local youth, community, or charitable organizations to provide some or all of the required services. Regardless of Contractor's use of such an organization, Contractor shall be responsible for ensuring that service is provided to the Customer in a professional and timely manner.

For special events which are not identified in Exhibit B5 or otherwise hosted or sponsored by the City, Contractor shall provide the above-described special event services at the request of the event organizer and may negotiate the charges for such services with the event organizer based on the specific needs of the event.

4.6 PUBLIC EDUCATION AND OUTREACH

The public education and outreach activities included in the scope of services provided by Contractor under this Agreement are described in Exhibit C. Contractor shall produce and distribute public education and outreach materials upon City request.

A. **Program Objectives.** Contractor shall be responsible for designing and conducting a public education and outreach program for City review and approval, and Contractor shall be responsible for the production and distribution of all materials under this program in accordance with this Agreement. The public education and outreach strategy shall focus on improving Generator understanding of the benefits of and opportunities for source reduction, reuse, and landfill Disposal reduction and supporting compliance with Applicable Laws and regulations, including, but not limited to AB 341, AB 1826, and SB 1383. Examples of goals of the public education and outreach program include, but are not limited to: (i) informing Generators about the services that are provided under this Agreement with specific focus on describing the methods and benefits of source reduction, reuse, Recycling, and Composting; (ii) instructing Generators on the proper method for placing materials in Containers for Collection and setting Containers out for Collection, with specific focus on minimizing Contamination of Recyclable Materials and Organic Materials; (iii) clearly defining Excluded Waste and educating Generators about the hazards of such materials

and their opportunities for proper handling; (iv) discouraging Generators from buying products if the product and its packaging are not readily reusable, Recyclable, or Compostable; (v) informing Generators subject to Food Recovery requirements under SB 1383 of their obligation to recover Edible Food and actions they can take to prevent the creation of Food Waste; (vi) encouraging the use of Compost and recovered Organic Waste products; and, (vii) encouraging Generators to purchase products/packaging made with Recycled content materials. The cumulative intended effect of these efforts is to reduce generation of Solid Waste and, ultimately, Disposal of Solid Waste by each Generator in the City. Contractor agrees to support and not undermine or interfere with such efforts, and the City agrees to amplify all such outreach efforts through all means necessary, appropriate, and available to the City. The parties agree to cooperate on applications for available grant funding for outreach programs.

B. Contractor Public Education Requirements. Contractor agrees to print, produce, and distribute education materials and conduct outreach, as required by the City, based on the City's adopted program, the extent of these requirements may be similar to the example public education and outreach requirements detailed in Exhibit C. Contractor shall provide these materials in English and Spanish.

Contractor will evaluate changing to a billing system that allows education materials to be included with bills mailed to customers.

Contractor acknowledges that they are part of a multi-party effort to operate and educate the public about the regional integrated waste management system. Contractor shall cooperate and coordinate with the City Contract Manager on public education activities to minimize duplicative, inconsistent, or inappropriately timed education campaigns.

Contractor shall obtain approval from the City Contract Manager on all Contractor-provided advertising, promotional, or service-related materials used within the City before publication, distribution, and/or release. The City Contract Manager, in their sole discretion, shall have the right to deny the use of any materials or content or may request that Contractor include City identification and contact information on materials and Contractor's approval of such requests shall not be unreasonably withheld.

4.7 BILLING

Contractor shall bill all Customers and be solely responsible for collecting billings at Rates set in accordance with Article 8. Individual contracts between Contractor and a Customer for services provided under this Agreement shall be prohibited.

Contractor shall bill all Customers for scheduled and regularly recurring services on a quarterly, bi-monthly, or monthly basis. Contractor shall bill Customers for any on-call and/or non-recurring services no more frequently than bi-monthly and may only bill for services provided during the previous two (2) months.

Contractor shall develop, maintain, and regularly update a Customer Account Information Database, which shall include but is not limited to:

i. Customer name;

ii. Phone number;

iii. Service address;

iv. Email address; and,

v. Customer Service Levels, including:

a. Customer Service Levels exceptions, and,

b. Customer service waivers.

Contractor shall make such database available, upon no more than five (5) Working Days request from the City Contract Manager, in accordance with this Section and Section 6.1. Failure to maintain database in accordance with this Section shall result in Liquidated Damages as identified in Exhibit F.

Contractor shall use commercially reasonable efforts to bill Customers electronically using paperless invoices, however Contractor shall bill Customers who decline or are otherwise unable to provide email contact information by standard mail, using standard (paper) invoices. Contractor shall permit Customers the ability to pay their bills through an electronic check or credit card and include the ability for Customer billings to be automatically charged on a recurring basis. Contractor shall prepare, mail, and collect bills from Customers who decline to use such internet-based billing system. Contractor shall make arrangements to allow such Customers to pay bills by cash, check, electronic check, money order, and credit card.

Up to once per billing cycle, City may direct Contractor to attach inserts relating to City-sponsored events and integrated waste management activities to Customer invoices. Contractor shall provide electronic bill inserts to Customers who are billed electronically, and paper bill inserts to Customers who receive paper bills. Electronic bill inserts/attachments must be readily available for the Customer to view upon receipt of the invoice (attachments shall not be provided as links). Upon City request for such attachments, Contractor shall comply with such request during its next billing cycle for the targeted Customer group. If a postage increase is incurred because of the inserts, the City will be responsible for the actual cost of the increase.

Contractor shall maintain copies of all billings and receipts, each in chronological order, for the Term of this Agreement, for inspection and verification by the City Contract Manager at any reasonable time but in no case more than thirty (30) calendar days after receiving a request to do so.

Contractor shall be responsible for collection of payment from Customers with past due accounts ("bad debt") in accordance with this Section 4.7. Contractor shall make reasonable efforts to obtain payment from delinquent accounts through issuance of late payment notices and telephone requests for payments. Mandatory collection fees which remain unpaid for a period of 180 days or more may be collected through the lien process set forth in Section 4.150.370 of the South Lake Tahoe City Code.

In the event that any account becomes more than fifteen (15) calendar days past due, Contractor shall notify such Customer of the delinquency via written correspondence, instructing the Customer that unpaid bills which become more than thirty (30) calendar days delinquent may be assessed a 0.833% late fee per month. Contractor shall provide a second written notice of delinquency to any account which becomes more than sixty (60) calendar days past due. Should any account become more than sixty (60)

calendar days past due, Contractor may discontinue providing service to the Customer. No less than seven (7) calendar days prior to discontinuing service to a Customer, Contractor shall notify the City Contract Manager of the address, Service Level, service frequency, and delinquent billing amount. Contractor may withhold service from a delinquent account until past delinquencies are paid in full.

If Contractor fails to invoice a Customer, or otherwise under-charges a Customer for services provided for more than six (6) months, Contractor may not subsequently attempt to collect the under-charged amount for more than six months of service. If Contractor over-charges a Customer for a period of more than six (6) months, Contractor shall reimburse or credit the Customer for at least six months of the over-charged service, but is not required by this Agreement to reimburse or credit the Customer for more than six (6) months of overcharges.

4.8 CUSTOMER SERVICE PROGRAM

4.8.1 Program Requirements

A. **Business Office and Customer Service Center.** Contractor shall establish and maintain a business office at the Approved Recovery Facility or another location within the City for purposes of carrying out its obligations under this Agreement. Contractor shall also provide a full customer service center within City limits.

B. **Customer Service Center Hours.** Contractor's business office and customer service center, including telephone access, shall be open to the public to include at least the hours from 8:00 a.m. to 5:00 p.m. Monday through Friday. The business office and customer service center may be closed on Saturdays, Sundays, and Holidays.

A representative of the Contractor who is knowledgeable of the service area, services, and Rates shall be available from 8 a.m. to 5 p.m. Monday through Friday at both the business office and customer service center to communicate with the City and the public by in person and by telephone and to assist Customers making payment in person. Contractor shall maintain a local telephone number which it shall publicize, and Contractor shall maintain a voicemail system available twenty-four (24) hour per day.

C. **Telephone.** City shall secure, and Contractor shall use, pay all costs incurred by, and maintain during the Term of this Agreement, a local phone number which shall serve as the primary point of contact between Contractor and the public during normal business hours. Upon expiration or early termination of this Agreement, the City shall retain the control of the local phone number. The Contractor shall provide the City with a separate emergency telephone number for use by the City Contract Manager outside normal business hours. The Contractor shall have such representative available at the emergency telephone number during all hours other than normal office hours.

Contractor shall maintain a telephone system in operation from 8 a.m. to 5 p.m. and shall have sufficient equipment in place and staff a representative, or an answering service to available to handle the volume of calls experienced on the busiest days and such telephone equipment shall be capable of recording the responsiveness to calls. Contractor's telephone system shall offer Customers who have been placed on-hold to opt to leave a voice message or email, rather than remain on-hold. If Contractor's telephone Customer service performance falls below the performance standards established in Exhibit F, the City shall have the right to require Contractor

to increase its staffing levels and/or call handling capacity without requirement for any additional compensation to the Contractor. Recording of Contractor's responsiveness to calls shall include, at a minimum, all items included in the "Service Quality and Reliability" and "Customer Service" performance standards listed in Exhibit F. An answering machine or voicemail service shall record Customer calls and voice messages between 5:00 p.m. and 8:00 a.m. Contractor shall provide a live, not automated, call back on the same day to all Customers who leave voice messages by 3:00 p.m. on a Working Day and shall provide a live call back by noon of the following Working Day for any voice messages left after 5:00 p.m.

D. Web Site and Email Access. Contractor shall develop and maintain a web site that is accessible by the public and dedicated, in part, to the operations under this Agreement in the City. Contractor's web site shall include all Rates allowed to be charged under the Agreement, all public education and outreach materials produced and distributed under this Agreement, and provide the public the ability to e-mail Contractor questions, service requests, or Complaints. Contractor shall respond the same day to all Customers who leave e-mail messages by 3:00 p.m. on a Working Day and shall respond by noon of the following Working Day for any e-mail messages left after 5:00 p.m. Contractor may respond to Customer e-mails either via e-mail or phone.

4.8.2 Service Requests, Compliments, Complaints

Contractor shall be responsible for the prompt and courteous attention to, and prompt and reasonable resolution of, all Customer service requests and Complaints. Contractor shall record, in its computer system or a separate log, approved as to form by City Contract Manager, all Complaints, noting the name and address of Complainant, date and time of Complaint, nature of Complaint, and nature and date of resolution. The Contractor shall retain this Complaint log for the Term. Contractor shall record and respond to all Complaints as communicated by the Customer, utilizing a "Customer is always right" approach, shall not challenge or dispute the Customer's assertions or Complaints, and shall always prioritize Customer satisfaction. Upon request by the City Contract Manager, Contractor shall compile and submit a summary statistical table of the Complaint log.

Contractor shall respond to all Complaints received in accordance with the requirements of Section 4.8.1.B, and 4.8.1.C. Complaints related to missed Collections shall be addressed in accordance with Section 4.8.3. Complaints related to repair or replacement of Carts or Bins, shall be addressed in accordance with Section 5.6.

4.8.3 SB 1383 Non-Compliance Complaints

For Complaints received in which the Person alleges that an entity is in violation of SB 1383 requirements, Contractor shall document the information listed in Exhibit D. Contractor shall provide this information in a brief Complaint report to the City for each SB 1383-noncompliance Complaint within seven (7) days of receipt of such Complaint, and a monthly summary report of SB 1383-non-compliance Complaints in accordance with Exhibit D.

Upon City request, Contractor shall conduct follow-up inspections and/or outreach to the violating entity, and shall document the information in the reports provided pursuant to Exhibit D.

4.9 SERVICE EXEMPTIONS

4.9.1 General Exemptions

Upon Customer request, and with written approval from the City Contract Manager, Contractor shall cease providing, and collecting payment for, Collection services to a Residential or Commercial Premises that is not connected to water and electric power and where water or electric power cannot be provided to such Premises without action by a utility; provided that such exemption shall terminate upon connection or reconnection of water and electric power. Upon request of a Commercial Customer, and with written approval from the City Contract Manager, Contractor shall cease providing, and collecting payment for, Collection services to a Premises for which all operations is suspended due to the seasonal nature of its particular business.

4.9.2 Commercial and Multi-Family Customer Waivers

A. General. The City may grant waivers described in this Section to Commercial Customers or Multi-Family Residential Customers that impact the scope of Contractor's provision of service for those Customers; provided, the Generator shall continue to subscribe with Contractor for franchised Collection services to the extent such services are not waived by the City. Waivers issued shall be subject to compliance with SB 1383 requirements, pursuant to 14 CCR Section 18984.11, or other requirements specified by the City.

B. De Minimis Waivers. The City may waive a Commercial Customer or Multi-Family Residential Customer's obligation to comply with some or all of the Recyclable Materials and Organic Materials requirements set forth in this Agreement, SB 1383, and of the City Code if the Customer provides documentation or the City has evidence demonstrating one of the following de minimis conditions:

1. The Commercial Customer or Multi-Family Residential Customer's total Discarded Materials Collection service is two (2) cubic yards or more per week, and Organic Waste subject to Collection in an Organic Materials Container comprises less than twenty (20) gallons per week, per applicable Container, of the Customer's total waste; or,

2. The Commercial Customer or Multi-Family Residential Customer's total Discarded Materials Collection service is less than two (2) cubic yards per week, and Organic Waste subject to Collection in an Organic Materials Container comprises less than ten (10) gallons per week, per applicable Container, of the Customer's total waste.

C. **Space Waivers.** The City may waive a Commercial Customer or Multi-Family Residential Customer's obligation to comply with some or all of the Solid Waste, Recycling and Organic Waste Collection service requirements if the City has evidence from its own staff, Contractor, a licensed architect, or a licensed engineer demonstrating that the Customer's Premises lacks adequate space for the Collection Containers required for compliance with such requirements.

A Commercial Customer or Multi-Family Residential Customer may request a physical space waiver through the following process:

1. Submit an application form specifying the type(s) of Collection services for which they are requesting a compliance waiver.
2. Provide documentation that the Premises lacks adequate space for one or more Containers, including documentation from Contractor, a licensed architect, or a licensed engineer.

3. Provide written verification to the City that it is still eligible for a physical space waiver every five (5) years if the City has approved a previous application for a physical space waiver.

D. Contractor Review of Waiver Requests. Generators may submit requests for de minimis waivers and physical space waivers to the City. The City shall notify Contractor of the request, and Contractor shall within thirty (30) days of receipt of the City's request, inspect the Generator's Premises to verify the accuracy of the application. Contractor shall provide documentation of the inspection, including the date of the inspection, Customer name and address, a description of the Premises, evaluation of each criterion for the waiver, and photographic evidence. The Contractor shall send this information and documentation to the City in a timely manner, not to exceed three (3) days after the date of inspection. The City ultimately retains the right to approve or deny any application, regardless of the information provided by the Contractor. Contractor shall report information regarding waivers reviewed within the month, if any, in accordance with this Section and Exhibit D.

E. Service Level Updates. When the City grants a waiver to a Customer, or the Customer's waiver status changes after a re-verification determination, the City shall notify the Contractor within seven (7) days of the waiver approval or status change with information on the Customer and any changes to Service Level or Collection service requirements for the Customer. Contractor shall have seven (7) days to modify the Customer's Service Level, Customer account data, and billing statement, as needed.

F. Waiver Re-verification. The City shall be responsible for re-verification of waivers. Upon request of the City, the Contractor shall support the City in this re-verification Process by providing requested Customer information as per Customer database requirements in Section 4.7 In the event that a waiver status changes, Contractor shall update the Customer's information and Service Level in accordance with subsection 4.9.2.D above.

4.9.3 Contractor Service Exemptions

A. Disaster Waivers. In the event of a disaster, the City may grant Contractor a waiver of some or all Discarded Materials Collection requirements under this Agreement and 14 CCR, Division 7, Chapter 12, Article 3 in the disaster-affected areas for the duration of the waiver, provided that such waiver has been approved by CalRecycle. Any resulting changes in Collection requirements shall be addressed as a change in scope in accordance with Section 3.5.

B. Removal of Material from Homeless Encampments and Illegal Disposal Sites. The Contractor may, but is not required to, separate or recover Organic Waste that City removes from homeless encampments and illegal disposal sites as part of an abatement activity to protect public health and safety. Contractor shall report the amount of Discarded Materials removed for Disposal from homeless encampments and illegal disposal sites, in accordance with Exhibit D.

C. Quarantined Waste. If approved by the City, the Contractor may Dispose of, rather than Process, specific types of Organic Materials and/or Recyclable Materials that are subject to quarantine and meet the requirements described in 14 CCR Section 18984.13(d) for a period of time specified by the City or until the City provides notice that the quarantine has been removed and directs Contractor to Transport the materials to the Approved Facilities for such material.

In accordance with Exhibit D, the Contractor shall maintain records and submit reports regarding

compliance agreements for quarantined Organic Materials and Recyclable Materials that are Disposed of pursuant to this subsection.

D. Extreme Snow Events. In the case of extreme snow events where certain roads remain unplowed and inaccessible for a period of time, the City may grant Contractor a temporary waiver of some or all Discarded Materials Collection requirements under this Agreement, for the duration of time that those certain roads remain inaccessible.

4.10 CONTAMINATION MONITORING

4.10.1 Annual Route Reviews

A. Methodology. At least once annually, beginning in 2024, Contractor shall conduct a route review for each of its routes in compliance with the requirements of 14 CCR section 18984.5(b). The number of Containers to review per route shall be calculated on the basis of the number of Customers on a specific route for one week. For each route review, Contractor shall inspect at least the minimum number of Containers set forth in 1. through 4. below, but may inspect more if Contractor deems necessary. Each inspection shall involve lifting the Container lid and observing the contents but shall not require Contractor to disturb the contents or open any bags. If Contractor observes Contamination, Contractor shall follow the provisions outlined in Exhibit B. Contractor may select the Containers to be inspected at random, or (if mutually agreed with the City), by any other method not prohibited under the SB 1383 regulations. Contractor will also collect photographic documentation during route reviews. For the avoidance of doubt, Contractor shall not be required to annually inspect every Container on a route. Contractor shall include the results of each route review in its next regularly scheduled report to the City as required by Exhibit D.

1. For weekly routes with less than one thousand five hundred (1,500) Generators, the Contractor shall sample a minimum of twenty-five (25) Containers;

2. For weekly routes with one thousand five hundred to three thousand nine hundred ninety-nine (1,500-3,999) Generators, the Contractor shall sample a minimum of thirty (30) Containers;

3. For weekly routes with four thousand to six thousand nine hundred ninety-nine (4,000-6,999) Generators, the Contractor shall sample a minimum of thirty-five (35) Containers; and,

4. For weekly routes with seven thousand (7,000) or more Generators, the Contractor shall sample a minimum of forty (40) Containers.

B. Contamination Notification. Upon identification of Prohibited Container Contaminants in a Customer's Container, Contractor shall provide the Customer with a notice of Contamination in the form of either a Courtesy Pick-Up Notice or a Non-Collection Notice as determined by the route auditor.

C. Courtesy Pick-Up Notice. Upon identification of Prohibited Container Contaminants in a Customer's Container, Contractor shall provide the Customer a Courtesy Pick-Up Notice at the Customer's door or gate; or, subject to City's approval, may deliver the notice by mail, e-mail, or

text message. Contractor shall also attach or adhere Courtesy Pick-Up Notice to Customers' contaminated Containers.

The courtesy pick-up notification shall, at a minimum:

1. Inform the Customer of the observed presence of Prohibited Container Contaminants;

2. Include the date and time the Prohibited Container Contaminants were observed;

3. Include information on the Customer's requirement to properly separate materials into the appropriate Containers, and the accepted and prohibited materials for Collection in each Container;

4. Inform the Customer of the courtesy pick-up of the contaminated materials on this occasion with information that the Contractor may assess Contamination Processing fees and/or issue a Non-Collection Notice in the future; and,

5. Include photographic evidence, when providing notice by mail, e-mail, or text message.

The format of the Courtesy Pick-Up Notice shall be approved by the City Contract Manager and must be a distinct color from the Non-Collection Notices.

Contractor shall Collect the contaminated Recyclable Materials and/or Organic Materials Containers and either Transport the material to the appropriate Approved Facility for Processing; or Contractor may Collect the contaminated materials with the Solid Waste and Transport the contaminated materials to the Approved Disposal Facility. A Courtesy Collection of contaminated Recyclable Materials or Organic Materials where the materials are sent to the Approved Disposal Facility may be made with a Solid Waste Collection vehicle, provided that the contaminants may safely and lawfully be Collected as Solid Waste.

D. Non-Collection Notices

1. Non-Collection Notice. Upon identification of Prohibited Container Contaminants in a Container in excess of standards agreed upon by the Parties or Excluded Waste, Contractor shall provide a Non-Collection Notice to the Generator.

   The Non-Collection Notice shall, at a minimum:

   a. Inform the Customer of the reason(s) for non-Collection;

   b. Include the date and time the notice was left or issued;

   c. Describe the premium charge to Customer for Contractor to return and Collect the Container after Customer removes the Contamination;

   d. Provide a warning statement that a Contamination Processing Fee may be assessed; and,

e. Include photographic evidence of the violation(s), when providing notice by mail, e-mail, or text message.

2. Communications with Customer. Whenever a Container at the Premises of a Commercial or a Multi-Family Customer is not Collected, Contractor shall contact the Customer on the scheduled Collection day or within two (2) hours of the scheduled Collection day by telephone, email, text message, or other verbal or electronic message to explain why the Container was not Collected. Whenever a Container is not Collected because of Prohibited Container Contaminants, a Customer service representative shall contact the Customer to discuss, and encourage the Customer to adopt proper Discarded Materials preparation and separation procedures.

3. Contractor Return for Collection. Upon request from Customer, Contractor shall Collect Containers that received Non-Collection Notices within one (1) Working Day of Customer's request if the request is made at least two (2) Working Days prior to the regularly scheduled Collection Day. Contractor may bill Customer for the extra Collection service event ("extra pick-up") at the applicable City-approved Rates only if Contractor notifies Customer of the premium Rate for this service at the time the request is made by Customer.

E. Assessment of Contamination Processing Fees. If the Contractor observes twenty percent (20%) or more Prohibited Container Contaminants and has issued a Courtesy Pick-Up Notice or Non-Collection notice, as appropriate, the Contractor may impose a Contamination Processing Fee approved by the City for that Customer's Service Level. The intent of Contamination Processing Fees is to provide a behavioral tool to educate and prevent Customers from placing Source Separated Discarded Material into the improper designated Container(s), not to generate revenue, and the Contamination Processing Fee should be set accordingly to achieve this intent.

Failure to comply with the requirements of this section shall equate to Liquated Damages in accordance in Exhibit F.

Contractor shall leave a Contamination Processing Fee notice attached to the Generators' contaminated Container(s). Contractor must also deliver notice by mail to the bill-payer's address within twenty-four (24) hours of assessing the Contamination Processing Fee.

1. Contamination Processing Fee Notice. Contamination Processing Fee Notices shall be in a format approved by the City Contract Manager. Contractor shall notify the City in its monthly report of Customers for which Contamination Processing Fees were assessed per Section 4.10.1(F).

Each Contamination Processing Fee Notice shall, at a minimum:

i. Describe the specific material(s) of issue;

ii. Explain how to correct future set outs; and,

iii. Indicate that the Customer will be charged a Contamination Processing Fee on their next bill.

F. Reporting Requirements.

1. **Container Contaminant Log:** The driver or other Contractor representative shall record each event of identification of Prohibited Container Contaminants in a written log or in the on-board computer system including, but not limited to: date, time, Customer's address, type of Container, and maintain photographic evidence.

2. **Contaminant Fees Assessment Report:** Additionally, on no less than a weekly basis, Contractor's Contract Administrator shall update the Customer's account records to note the contaminant event(s) as identified by driver(s). Contractor shall maintain records and report to the City monthly on Contamination monitoring activities and actions taken, consistent with the submittal timing and content requirements of Exhibit D. Failure to meet the requirements of this Section 4.10.1(F)(2), shall equate to Liquidated Damages as identified in Exhibit F.

3. **Quarterly Report:** The quarterly report shall include, but is not limited to: list of Customers that were assessed charges; photographic evidence of each Contamination event(s) where a fee(s) was assessed; verification processes to assure accurate fee assessment; date of notification, form(s) of notification given to Customer; list of efforts made in educating the Customer that was assessed a fee; list of Customer Complaints in response to fee assessment; Contractor's response and actions taken in response to Customer Complaints; and, the dollar amount of Contamination Processing Fees assessed during the reporting period. Failure to meet the requirements of this Section 4.11.1(F)(3), shall equate to Liquidated Damages as identified in Exhibit F.

4.10.2 Waste Characterization Studies

Contractor will conduct annual waste characterization studies as required by SB 1383.

A. Methodology

The study shall include samples from each waste stream (Solid Waste, Recyclables, and Organic Materials) To determine the ratio of Prohibited Container Contaminants, the Contractor shall use the following protocol:

1. The Contractor shall take one sample of at least two hundred (200) pounds from the material Collected from each material stream for sampling. For example, Contractor shall take a two hundred (200) pound sample taken from the combined contents of the Organic Materials Container samples.

2. The two hundred (200) pound sample shall be randomly selected from different areas of the pile of Collected material for that material stream.

3. For each two hundred (200) pound sample, the Contractor shall remove any Prohibited Container Contaminants and determine the weight of Prohibited Container Contaminants.

4. The Contractor shall determine the ratio of Prohibited Container Contaminants in the sample by dividing the total weight of Prohibited Container Contaminants by the total weight of the sample.

5. All weights shall be recorded in pounds.

B. Recordkeeping and Reporting. Contractor shall maintain records of each study conducted and report results directly to the City within fourteen (14) days of completing the study as well as include the results in the Contractor's annual report, in accordance with Exhibit D.

C. General. Pursuant to the requirements of SB 1383, 14 CCR, Division 7, Chapter 12, Article 10, the City is responsible for developing and implementing a Food Recovery program in the City. The Contractor shall cooperate with and shall not impede, interfere, or attempt to impede or interfere with the implementation, expansion, or operation of Food Recovery program efforts in the City.

D. Identification of Commercial Edible Food Generators. Contractor shall assist the City with identifying Tier One and Tier Two Commercial Edible Food Generators for the purpose of the Food Recovery program. No later than six (6) months after the Effective Date of the Agreement, and annually thereafter, the Contractor shall identify and provide a list to the City of Commercial Customers that qualify, or appear to qualify, as Tier One or Tier Two Commercial Edible Food Generators, as defined by this Agreement. The list shall include, at a minimum: the Customer name; service address; contact information; Tier One or Tier Two classification; and, type of business as it relates to the categories of entities specified under the definitions of Tier One and Tier Two Commercial Edible Food Generators. The Contractor shall update this information annually; maintain an up-to-date database; and include this information in the Contractor's annual report, in accordance with Exhibit D.

ARTICLE 5.
STANDARD OF PERFORMANCE

5.1 GENERAL

Contractor shall at all times comply with Applicable Law and provide services in a manner that is safe to the public and the Contractor's employees.

5.2 OPERATING HOURS AND SCHEDULES

A. Hours of Collection. Unless otherwise authorized by the City Contract Manager, Contractor's days and hours for Collection operations shall be as follows:

1. Residential Premises. Collection from Residential Premises shall only occur between the hours of 7:00 a.m. and 7:00 p.m., Monday through Friday.

2. Commercial Premises. Collection from Commercial Premises shall only occur between the hours of 5:00 a.m. and 8:00 p.m., Monday through Saturday.

3. City Facilities. The Collection schedule for City facilities shall be the same as Commercial Premises specified in subsection 5.2.A.2 above.

B. Changes in Collection Routes. Prior to March 1, 2024, Contractor shall provide the City with route maps identifying at a minimum: the type of route (e.g. Single-Family, Multi-Family, Commercial, etc. and Solid Waste, Recycling, and Organic) and the service day. City shall either approve or deny

proposed standard Collection routes prior to April 1, 2024. If City denies any standard Collection routes, Contractor may request a meet and confer with the City Contract Manager to discuss potential options. The City Contract Manager's decision shall be final with respect to any routing changes that may impact the day of service of any Customer. Contractor may, at any time during the Term of this Agreement, propose changes or additional routes, subject to City approval. If a standard Collection route change is approved, Contractor must notify all affected Customers fourteen (14) days prior to Contractor implementing the new route. Failure to obtain City approval on route changes resulting in service day changes for Customers shall be subject to Liquidated damages as identified in Exhibit F.

C. **Holiday Collection.** Contractor, at its sole discretion, may choose not to provide Collection services on a Holiday. In such event, Contractor shall provide Single-Family Collection services on the day following the Holiday thereby adjusting subsequent work that week with normally scheduled Friday Collection Services being performed on Saturday; however, Customer service days shall be returned to the normal schedule within one (1) week of the Holiday. Multi-Family, Commercial, and City Collection Services shall be adjusted as agreed between the Contractor and the Customer but must meet the minimum frequency requirement of one (1) time per week. The Contractor shall provide Customers notice of Holiday-related changes in Collection schedules at least two (2) weeks prior to the change.

5.3 COLLECTION STANDARDS

A. **Servicing Containers.** Contractor shall Collect and return each Container to the Curbside location where the Occupant is required to place the Container for Collection. Contractor shall place the Containers upright with lids properly secured. During snow removal conditions, Contractor shall, without additional charge, Collect and return Containers to a location 10 feet outside of the right-of-way to avoid interference with or damage from City snow removal operations, so long as Occupant has cleared a path.

Contractor shall Collect and return each Cart located in a Bear Box that is installed on the Premises as of the Effective Date of this Agreement. A list of Premises with an installed Bear Box subject to this requirement is attached hereto as Exhibit I.

Contractor and City shall meet and confer at least annually regarding City snow removal operations with respect to trash pickup to work together cooperatively to minimize conflicts.

B. **Non-Collection, Courtesy Noticing.** Prior to the Commencement Date, Contractor shall develop, and submit to the City Contract Manager for review and approval, and as per the requirements of Section 4.11.1(D)

1. A template Non-Collection Notice, for use in instances of acceptable non-Collection of Discarded Materials; and,

2. A template Courtesy Pick-Up Notice, for use in instances of improper set-out of Discarded Materials, which the Contractor, at its sole option, elects to Collect as a courtesy to the Customer.

Per the requirements identified in Section 4.10.1, in the event that Contractor encounters circumstances at a Customer Premises which prevents the Contractor from Collecting Discarded

Materials which have been placed for Collection, Contractor shall leave a Non-Collection Notice at the Customer Premises clearly explaining Contractor's reason for refusal to Collect the Discarded Materials. Contractor shall not be required to Collect Discarded Materials which are reasonably believed to contain Excluded Waste, pursuant to the requirements of Section 5.8.

In the event that Contractor encounters circumstances at a Customer Premises which allow for safe Collection of Discarded Materials, but do not otherwise reflect proper set-out procedures (including, but not limited to spills not caused by the Contractor, Carts placed too close together, Carts placed in front of one another, and/or Carts placed too close to parked cars), Contractor shall Collect the material and leave a Courtesy Pick-Up Notice at the Customer Premises clearly explaining how the Customer failed to comply with proper set-out procedures.

Contractor may educate the public on proper set-out procedures designed to maximize the efficiency of Collection. However, Contractor acknowledges that such procedures are not practical in all circumstances and failure of the Customer to follow such procedures does not constitute a reason for non-Collection if the Discarded Materials may be safely and reasonably serviced. Contractor's route drivers shall dismount their Collection vehicles and reposition Containers as necessary to provide Collection service. Contractor may not require a Customer to set out the Customer's Containers in such a manner that would block vehicle access to Customer's driveway. Contractor and Customers may mutually agree to uncommon service locations if necessary for Collection in specific areas.

Contractor may refuse to Collect Recyclable Materials or Organic Materials Containers which are contaminated in accordance with Exhibit B and Section 4.10, and shall leave an approved Non-Collection notice informing Customer how to properly separate materials.

C. Litter Abatement. Contractor shall use due care to prevent spills or leaks of material placed for Collection, fuel, and other vehicle fluids while providing services under this Agreement. If any materials are spilled or leaked during Collection and Transportation, the Contractor shall clean up all spills or leaks before leaving the site of the spill.

Contractor shall not Transfer loads from one vehicle to another on any Public Street, unless it is necessary to do so because of mechanical failure, combustion of material in the truck, or accidental damage to a vehicle.

Contractor shall cover all open Drop Boxes at the pickup location before Transporting materials to the Approved Facility.

Contractor shall conduct public outreach and staff training to Customers on best management practices for litter abatement at no extra charge. Such best management practices include, without limitation:

1. Closing Container lids and right sizing service: Contractor staff will tag overfull Containers with Courtesy Pick-Up Notices, which will serve as outreach and education to the Customer. Photos of the Container will be taken by drivers, attached to the Customer's account, and will be available to outreach and Customer service staff in order to demonstrate to the Customer where a problem exists.

2. Outreach to Customer on importance of bagging lightweight materials such as plastic bags,

film plastics, foam peanuts, and other materials that can easily become litter due to their lightweight nature.

3. Driver training on litter reduction techniques and litter removal best management practices.

4. Affixing signage to the Contractor trucks which provides a phone number for residents to report material spills.

5. Proper use of animal-resistant Carts and not placing Carts out for Collection prior to 6:00am on Collection day in order to minimize animal encounters.

D. Enclosure Standards. Contractor shall work with the City to develop standard specifications for Collection Container enclosures at Commercial and Multi-Family Premises. These specifications shall be developed to ensure that the Collection Container enclosures are built to provide adequate space for and suitable configuration to allow the Contractor to safely and efficiently service Recyclable Materials, Organic Materials, and Solid Waste Containers. Contractor's Operations Manager or other appropriately qualified staff shall, upon request by the City Contract Manager, provide a review of plans for new Multi-Family and Commercial development or project design drawings. Contractor shall provide comments and recommendations resulting from the review in writing within ten (10) Working Days of receipt of the documents for review. In each review report, Contractor shall comment on the acceptability of the proposed enclosure arrangements in terms of: i) the adequacy of space for Recyclable Materials, Organic Materials, and Solid Waste Containers; ii) the accessibility of the Containers for Collection including whether additional charges (e.g., push/pull, etc.) would apply; and iii) ease of use by tenants.

E. No Commingling of Materials. Contractor shall Collect materials generated in the City in Collection vehicles separately from other materials generated outside the City service area, unless otherwise approved by the City Contract Manager. Contractor shall not commingle materials which have been Source Separated with other material types (for example, Source Separated Recyclable Materials which have been properly placed for Collection shall not be combined with Solid Waste or Source Separated Organic Materials). The purpose of this requirement is to ensure the ability to process and accurately report quantities of the various materials.

5.4 TRANSFER AND PROCESSING STANDARDS

5.4.1 Equipment and Supplies

Contractor shall use commercially reasonable efforts to ensure the Approved Processing Facilities are equipped and operated in a manner to fulfill Contractor's obligations under this Agreement. Contractor is responsible for ensuring the adequacy, safety, and suitability of the Approved Processing Facilities. Contractor shall use commercially reasonable efforts to modify, enhance, and/or improve the Approved Processing Facilities as needed to fulfill Services under this Agreement.

Contractor shall provide all rolling stock, stationary equipment, material storage containers, spare parts, maintenance supplies, Transfer, Transport, and Processing equipment, and other consumables as appropriate and necessary to operate the Approved Processing Facilities and provide all services required by this Agreement. Contractor shall place the equipment in the charge of competent operators. Contractor shall repair and maintain all equipment at its own cost and expense.

5.4.2 Scales and Weighing

Contractor is solely responsible for ensuring accurate weighing of all materials entering and leaving the Approved Processing Facilities.

A. Facility Scales. Contractor shall maintain State-certified motor vehicle scales in accordance with Applicable Law. All scales shall be linked to a centralized computer recording system at the Approved Processing Facilities to record weights for all incoming and outgoing materials. Contractor shall provide back-up generator(s) capable of supplying power to the scales in the event of a power outage. Contractor shall promptly arrange for use of substitute portable scales should its usual scales not be available for whatever reason. Pending substitution of portable scales, Contractor shall as necessary estimate the Tonnages of materials delivered to and Transported from the Approved Processing Facilities, on the basis of delivery vehicle and Transfer trailer volumes, tare weights, and/or other available facility weight records. These estimates shall take the place of actual weights while scales are inoperable, and shall be identified as estimates in electronic records and reporting.

B. Tare Weights. No later than June 15, 2024, Contractor shall ensure that all vehicles used by Contractor to deliver Recyclable Materials, Organic Materials, and Solid Waste to the Approved Processing Facilities are weighed to determine unloaded ("tare") weights. Contractor shall electronically record the tare weight, identify vehicle as Contractor owned, and provide a distinct vehicle identification number for each vehicle. Contractor shall provide City with a report listing the vehicle tare weight information upon request. Contractor shall promptly weigh additional or replacement vehicles prior to placing them into service. Contractor shall check tare weights at least annually, or within fourteen (14) calendar days of a City request, and shall re-tare vehicles immediately after any major maintenance or service event.

C. Testing. Contractor shall test and calibrate all scales in accordance with Applicable Law, but at least one (1) test and recalibration per scale every twelve (12) months or upon City request.

D. Records. Contractor shall maintain computerized scale records and reports that provide information including date of receipt, inbound time, inbound and outbound weights of vehicles, and vehicle identification number. Contractor shall also maintain computerized scale records and reports providing historical vehicle tare weights for each vehicle and the date and location for each tare weight recorded.

E. Upon-Request Reporting. If vehicle receiving and unloading operations are recorded on video cameras at the Approved Processing Facilities, Contractor shall make those videos available for City review during the Approved Processing Facility's operating hours, upon request of the City, and shall provide the name of the driver of any particular load if available.

F. Volumetric Conversion. For all material that an Approved Processing Facility operator is allowed to not weigh with scales, the operator shall use reasonable volumetric conversion factors to estimate the weight of the material. Volumetric conversion factors used shall meet the requirements in 14 CCR Section 18809.2.

5.5 COLLECTION VEHICLE REQUIREMENTS

A. Vehicle Requirements. Contractor shall provide a fleet of Collection vehicles sufficient in number and capacity to efficiently perform the work required by the Agreement in strict accordance with

its terms. Contractor shall have available sufficient back-up vehicles for each type of Collection vehicle used to respond to scheduled and unscheduled maintenance, service requests, Complaints, and emergencies.

1. All such vehicles shall have watertight bodies designed to prevent leakage, spillage, or overflow. All such vehicles shall meet On-Road Heavy Duty Vehicle emissions requirements for model year 2022, regardless of the actual model year of Contractor's vehicles, and generally comply with all Federal, State, and local laws and regulations.

2. Contractor does not propose the immediate use of Zero Emission Vehicles due to a lack of demonstrated feasibility in the South Lake Tahoe climate and lack of charging infrastructure, however Contractor acknowledges the importance of this to the City's sustainability goals and will continue to review the potential for this option throughout the Term of the Agreement. Contractor will annually investigate the ability to procure Zero Emission Vehicles to use in its fleet of Collection vehicles, including establishing a pilot program to test Zero Emission Vehicles on one or more Collection routes when feasible. Contractor and City will meet annually to discuss Contractor's feasibility analysis and site planning concepts, and Contractor commits to implement a Zero Emission Vehicle fleet once determining that such implementation would be feasible and once the City agrees to the required increased costs, if any.

3. Collection vehicles shall present a clean appearance while providing service under this Agreement.

B. Vehicle Display. Contractor's name and local telephone number shall be displayed in readable text on all vehicles. Vehicles shall be equipped with sign board holders or other hardware to allow public education signage to be displayed on both sides of the vehicle.

C. Vehicle Inspection. Contractor shall inspect each vehicle daily to ensure that all equipment is operating properly. Vehicles that are not operating properly shall be taken out of service until they are repaired and operate properly. Contractor shall repair, or arrange for the repair of all its vehicles and equipment for which repairs are needed because of accident, breakdown or any other cause so as to maintain all equipment in a safe and operable condition. City Contract Manager may inspect vehicles at any reasonable time, and within three (3) calendar days of such a request, to determine compliance with sanitation requirements.

D. Vehicle Operations. All Collection operations shall be conducted as quietly as possible and shall conform to applicable Federal, State, Tahoe Regional Planning Agency, and City noise level regulations. The City may request Contractor to check any piece of equipment for conformance with the noise limits in response to Complaints and/or when the City Contract Manager believes it is reasonable to do so.

5.6 CONTAINER REQUIREMENTS

A. Containers Provided to Customers. On or before September 15, 2024, Contractor shall provide Residential Customers with new Carts to implement the 3-Cart Collection program. Contractor may request an extension from the City based on good cause, which the City may grant or deny within its reasonable discretion. Contractor shall provide Containers to new Customers requesting service initiation within three (3) Working Days of Contractor's first receipt of the Customer request.

Contractor-provided Containers for new Customers shall be new, and shall comply with the Container standards set forth in the Section. All Containers shall display Contractor's name, logo, and telephone number described in Section 4.8.1, website, capacity (yards or gallons) and some identifying inventory or serial number.

B. Container Standards

1. All Carts shall be manufactured by injection or rotational molding methods. The Cart handles and handle mounts may be an integrally molded part of the Cart body or molded as part of the lid. The Cart handles shall provide comfortable gripping area for pulling or pushing the Cart or lifting the lid. Pinch points are unacceptable. Carts provided to Customer shall have a useful life of ten (10) or more years or more as evidenced by a manufacturer's warranty or other documentation acceptable to the City.

2. Carts shall remain durable, and at a minimum, shall meet the following durability requirements to satisfy its intended use and performance, for the Term of this Agreement: maintain its original shape and appearance; be resistant to kicks and blows; require no routine maintenance and essentially be maintenance free; not warp, crack, rust, discolor, or otherwise deteriorate over time in a manner that shall interfere with its intended use; resist degradation from ultraviolet radiation; be incapable of penetration by biting or clawing of household pets (i.e., dogs and cats); the bottoms of Cart bodies must remain impervious to any damage, that would interfere with the Cart's intended use after repeated contact with gravel, concrete, asphalt, or any other rough and abrasive surface; all wheel and axle assemblies are to provide continuous maneuverability and mobility as originally designed and intended.

3. Carts shall be resistant to common household or Residential products and chemicals; human and animal urine and feces; and, airborne gases or particulate matter currently present in the ambient air of the Service Area.

4. Except for Customers listed on Exhibit I, Contractor shall provide all Single-Family customers with an animal-resistant Cart for Solid Waste. The Solid Waste Cart shall be designed such that wild animals, especially bears, cannot open it when the lid is properly closed.

5. All Containers with a capacity of one (1) cubic yard or more shall meet applicable Federal regulations for Bin safety and be covered with attached lids.

6. Contractor shall obtain the City's written approval of Container material, design, colors, labeling, and other specifications before acquisition, painting, labeling, or distribution occurs.

7. When purchasing plastic Collection Containers, Contractor shall use commercially reasonable efforts to purchase Containers that contain a minimum of thirty percent (30%) post-consumer recycled plastic content, unless such requirement is waived by the City Contract Manager.

8. Container lids shall be designed such that the follow requirements are met:

    a. Prevents the intrusion of rainwater and vectors;

    b. Prevents the emissions on odors;

c. Enables the free and complete flow of material from the Container during the dump cycle without interference with the material already deposited in the truck body or the truck body itself and its lifting mechanism;

d. Permits users of the Cart to conveniently and easily open and shut the lid throughout the serviceable life of the Cart;

e. Hinges to the Cart body in such a manner to enable the lid to be fully opened, free of tension, to a position whereby it may rest against the backside of the Cart body;

f. Prevents damage to the Container body, the lid itself, or any component parts through repeated opening and closing of the lid by Generators or in the dumping process as intended;

g. Remains closed in winds up to twenty-five (25) miles per hour from any direction. All lid hinges must remain fully functional and continually hold the lid in the original designed and intended positions when either opened or closed or any position between the two (2) extremes; and,

h. Designed and constructed such that it prevents physical injury to the user while opening and closing the Cart.

9. Containers shall be stable and self-balancing in the upright position, when either empty or loaded to its maximum design capacity with an evenly distributed load, and with the lid in either a closed or an open position. Containers shall be capable of maintaining upright position in sustained or gusting winds of up to twenty-five (25) miles per hour as applied from any direction.

10. Containers shall be capable of being easily moved and maneuvered, if applicable, with an evenly distributed load equal in weight to its maximum design capacity on a level, sloped or stepped surface.

11. All such Containers shall be one hundred percent (100%) recyclable at the end of their useful life.

12. All Containers shall be designed and constructed to be watertight and prevent the leakage of liquids.

C. Container Colors. Contractor shall provide all Customers with Collection Containers that comply with the Container color requirements specified in this Section 5.6, or as otherwise specified in 14 CCR Section 18982; 14 CCR, Division 7, Chapter 12, Article 3; or other Applicable Law. Colors shall be colorfast and resistant to fading as a result of weathering or ultraviolet degradation; as follows:

1. Recyclable Materials Container lids shall be blue;

2. Organic Materials Container lids shall be green; and,

3. Solid Waste Container lids shall be black.

Hardware such as hinges and wheels on the Containers may be a different color than specified above.

D. Container Labeling. All markings on the Containers shall be approved by the City in advance of ordering such Containers. On the lid of each Cart, and the body of each Bin and Drop Box, Contractor shall label the ultimate destination of such materials as follows: "LANDFILL" for Solid Waste; "RECYCLE" for Recyclable Materials; and, "YARD WASTE" or "FOOD SCRAPS" for Organic Materials. On the body of each Cart, Bin, and Drop Box, Contractor shall label the Container capacity (in gallons for Carts, and cubic yards for Bins and Drop Boxes). Container body labeling shall be positioned on the side of each Container so it is visible to the Customer at all times.

Carts shall have positional marking in the form of an arrow (at least three (3) inches by five (5) inches) hot stamped in white color on the Cart lid or side, indicating the direction of Cart placement; and the phrase: "PLACE CART WITH ARROW FACING STREET FOR COLLECTION."

All Carts shall include a high-quality educational information label using in-mold technology, such that all labeling shall be integral to the lid, though the use of injection molding, and shall not be affixed to any part of the Cart or lid using adhesives unless absolutely necessary. Notwithstanding the provisions of this Section, or the requirements of SB 1383, the in-mold lid label shall, at a minimum, include for each Container: primary materials accepted; primary materials prohibited; a clear indication of Prohibited Container Contaminants for that Container type; a clear indication of acceptable materials; notification forbidding Hazardous Waste and describing proper Disposal thereof; notification forbidding scavenging (through words and international symbols) and describing the penalties therefore under California law or City Code; information about the Collection program; and, Contractor's name and logo. Upon expiration or early termination of this Agreement, Contractor shall transfer access and rights of such phone number and website to the City.

E. Repair and Replacement of Containers; Inventory. Contractor shall be responsible for repairing or replacing Containers when Contractor determines the Container is no longer suitable for service; or when the City or Customer requests replacement of a Container that does not properly function, leaks, is damaged, or is otherwise not fit for service. Contractor shall be responsible for acquiring and providing the replacement Containers. Weather conditions permitting, Contractor shall repair or replace all damaged or broken Containers within three (3) Working Days of Customer or City request. Minor cracks, holes, and other damages to hinges, wheels, axle, hardware, and other component parts shall be readily repairable by the Contractor personnel. All repairs must restore the Cart to its full functionality to meet the design and performance requirements as set for herein.

Contractor shall maintain a sufficient inventory of Containers to accommodate new Customer requests for service, requests for change in Service Levels (size, type, or number of Containers) from current subscribers, and requests for replacement due to damage.

Contractor shall provide to Single-Family Customers at least one (1) free Cart replacement per any twelve (12) month period for damage to the Cart that renders it unusable as determined by Contractor, upon Customer request. If Customer requests more than one (1) Cart replacement per any twelve (12) month period, Contractor shall make Carts available at the City-approved Rate for such services. In addition, Single-Family Customers may also request one Cart size exchange

per Rate Period at no charge. Weather conditions permitting, all such Containers shall be provided within three (3) Working Days of request. Contractor's failure to comply with the Container requirements may result in assessment of Liquidated Damages pursuant to Section 10.6 and Exhibit F.

F. Maintenance, Cleaning, Painting. All Containers shall be maintained in a safe, serviceable, and functional condition, and present a clean appearance. Contractor shall repair or replace all Containers damaged by Collection operations in accordance with standards specified in Section 5.6.D, unless damage is caused by Customer's gross negligence, in which case, the Customer will be billed for repair or replacement of Container at a City-approved Rate for such service. All Containers shall be maintained in a functional condition.

Contractor shall steam clean and/or repaint all Containers as needed (other than Carts) to present a clean appearance. Contractor shall offer steam cleaning service (or clean Container exchange) to Customers requesting such service and shall charge Customers for such cleaning (or Container exchange) at the City-approved Rate for such service, up to two times per year.

Weather conditions permitting, Contractor shall remove graffiti from Containers within forty-eight (48) hours of identification by Contractor or notice by City or Customer.

Upon request from the City Contract Manager, Contractor shall provide the City with a list of Containers and the date each Container was painted and maintained.

G. City Ownership of Containers at End of Term. Upon expiration or early termination of Agreement, all Containers purchased and put into service at Customer Premises during the Term of the Agreement shall become property of the City at no cost to the City if such Containers are fully depreciated. All Containers, and Compactors purchased and put into service at Customer Premises during the Term of the Agreement that have not been fully depreciated shall be available to the City, at the City's option, at a cost reflecting the net book value for ratemaking purposes.

At its sole discretion, the City may elect not to exercise its rights with regards to this Section and, in such case, the Containers, and Compactors shall remain the property of the Contractor upon the date of this Agreement's expiration or earlier termination. In such case, Contractor shall be responsible for outstanding depreciation and for removing all Containers, and Compactors in service from the Premises within fourteen (14) Working Days of the expiration date or early termination date of this Agreement or within a different timeframe mutually agreed to by the Parties. Contractor shall arrange for reuse or Recycling of Containers, and Compactors removed from the City.

5.7 PERSONNEL

A. General. Contractor shall furnish such qualified personnel as may be necessary to provide the services required by this Agreement in a safe and efficient manner.

Contractor shall use its best efforts to assure that all employees present a neat appearance and conduct themselves in a courteous manner. Contractor shall not permit its employees to accept, demand, or solicit, directly or indirectly, any additional compensation, or gratuity from Customers or members of the public.

B. Hiring of Displaced Employees. Contractor is aware of and shall comply with the requirements of and duties imposed by Sections 1072 and 1075 of the California Labor Code regarding offers of employment to any displaced employees resulting from a change in service provider, if any, resulting from this Agreement or upon the expiration of this Agreement.

C. Driver Qualifications. All drivers must have in effect a valid license, of the appropriate class, issued by the California Department of Motor Vehicles. Contractor shall use the Class II California Department of Motor Vehicles employer "Pull Notice Program" to monitor its drivers for safety.

D. Safety Training. Contractor shall provide suitable operational and safety training for all employees who operate Collection vehicles or equipment. Contractor shall train its employees involved in Collection to identify, and not to Collect, Excluded Waste. Upon the City Contract Manager's request, Contractor shall provide a copy of its safety policy and safety training program, the name of its safety officer, and the frequency of its trainings.

E. Designated Staff.

1. Contractor's Contract Administrator. Contractor shall designate at least one (1) qualified employee as City's primary point of contact with Contractor who is principally responsible for Collection operations and resolution of service requests and Complaints. Such individual shall be empowered to negotiate on behalf of and bind Contractor with respect to any changes in scope, dispute resolution, compensation adjustments, and service-related matters which may arise during the Term of this Agreement. Such individual is defined as Contractor's General Manager.

2. Field Supervisor. Contractor shall designate one (1) qualified full-time employee as supervisor of field operations. The designated Field Supervisor will devote at least fifty percent (50%) of his/her time in the City in the field checking on Collection operations, including responding to Customer requests, inquiries, and Complaints.

3. Environmental Compliance Manager. Contractor shall provide one (1) full-time Environmental Compliance Manager. The duties of the Environmental Compliance Manager will be focused on all SB 1383 requirements, including public education and outreach, Commercial and Multi-Family site visits, and technical assistance, as set forth in Exhibit C, Public Education and Outreach Requirements. The Environmental Compliance Manager shall be a full-time, regular, professional position, compensated in accordance with the wages shown in Contractor's Proposal for such position. Contractor acknowledges that the Environmental Compliance Manager role is not intended to be an internship, or entry-level role. City may also employ corresponding staff members who will work in partnership with Contractor's Environmental Compliance Manager and Contractor's Environmental Compliance Manager shall cooperate and share information openly with such City employee.

4. Contractor shall hire an additional full-time Customer Service Representative who is dedicated to all SB 1383 compliance monitoring and data collection.

5. Contractor shall expend at least $25,000.00 per year (as adjusted annually by the CPI All Other) for development and subsequent implementation of all SB 1383 requirements, which may include the annual subscription costs for a Waste Reporting System and

consultants, but may not include direct personnel or benefits costs associated with Contractor's staff designated pursuant to this Section 5.7.

F. Key Personnel. Contractor shall make every reasonable effort to maintain the stability and continuity of Contractor's staff assigned to perform the services required under this Agreement. Contractor shall notify the City of any changes in Contractor's designated staff pursuant to this Section 5.7 to be assigned to perform the services required under this Agreement and shall obtain the approval of the City Contract Manager of all proposed new designated staff members pursuant to this Section 5.7 who are to be assigned to perform services under this Agreement prior to any such performance.

Notwithstanding City's approval of Contractor's personnel, Contractor shall not be relieved from any liability resulting from the work to be performed under this Agreement, nor shall Contractor be relieved from its obligation to ensure that its personnel maintain all requisite certifications, licenses, and the like, and Contractor shall ensure that its personnel at all times fully comply with Applicable Law.

5.8 HAZARDOUS WASTE INSPECTION AND HANDLING

A. Inspection Program and Training. Contractor shall develop a load inspection program that includes the following components: (i) personnel and training; (ii) load checking activities; (iii) management of wastes; and, (iv) record keeping and emergency procedures.

Contractor's load checking personnel, including its Collection vehicle drivers, shall be trained in: (i) the effects of Hazardous Substances on human health and the environment; (ii) identification of prohibited materials; and, (iii) emergency notification and response procedures. Collection vehicle drivers shall inspect Containers before Collection when practical.

B. Response to Excluded Waste Identified During Collection. If Contractor determines that material placed in any Container for Collection is Excluded Waste or presents a hazard to Contractor's employees, the Contractor shall have the right to refuse to accept such material. The Generator shall be contacted by the Contractor and requested to arrange proper Disposal. If the Generator cannot be reached immediately, the Contractor shall, before leaving the Premises, leave Non-Collection Notice, which indicates the reason for refusing to Collect the material and lists the phone number of a facility that accepts the Excluded Waste or a phone number of an entity that can provide information on proper Disposal of the Excluded Waste. Under no circumstances shall Contractor's employees knowingly Collect Excluded Waste or remove unsafe or poorly containerized Excluded Waste from a Collection Container.

If Excluded Waste is found in a Collection Container or Collection area that could possibly result in imminent danger to people or property, the Contractor shall immediately notify the Fire Department.

C. Response to Excluded Waste Identified At Processing or Disposal Facility. Materials Collected by Contractor will be delivered to the Approved Facilities for purposes of Processing or Disposal. In the event that load checkers and/or equipment operators at such facility identify Excluded Waste in the loads delivered by Contractor, such personnel shall remove these materials for storage in

approved, on-site, Excluded Waste storage Container(s). Contractor shall arrange for removal of the Excluded Wastes at its cost by permitted haulers in accordance with Applicable Laws and regulatory requirements. The Contractor may at its sole expense attempt to identify and recover the cost of Disposal from the Generator. If the Generator can be successfully identified, the cost of this effort, as well as the cost of Disposal shall be chargeable to the Generator.

5.9 CONTRACT MANAGEMENT

Consistent with Section 12.10, the City Contract Manager shall monitor and administer of this Agreement. Contractor shall designate an employee to serve as Contractor's Contract Administrator(s), to be responsible for working closely with the City Contractor Manager in the monitoring and administration of this Agreement. Contractor shall be responsible for notifying the City Contract Manager of any change in assignments.

The Contractor's Contract Administrator shall meet and confer with the City Contract Administrator to resolve differences of interpretation and implement and execute the requirements of this Agreement in an efficient, effective, manner that is consistent with the stated objectives of this Agreement.

The City Contract Manager and the Contractor's Contract Administrator shall hold contract management meetings quarterly or at such other frequency as designated by the City Contract Manager. This meeting is intended to review the status of Contractor's implementation of programs and services required under this Agreement, coordinate shared efforts between the parties, and such other agenda items as are deemed appropriate by the Parties for such meetings.

From time to time the City Contract Manager may designate other agents of City to work with Contractor on specific matters. In such cases, those individuals should be considered designates of the City Contract Manager for those matters to which they have been engaged. Such designates shall be afforded all of the rights and access granted thereto.

In the event of dispute between the City Contract Manager and the Contractor regarding the interpretation of or the performance of services under this Agreement, the City Contract Manager's determination shall be conclusive except where such determination results in a material impact to the Contractor's revenue and/or cost of operations. In the event of a dispute between the City Contract Manager and the Contractor results in such material impact to the Contractor, the provisions of Section 10.9 shall apply. For the purposes of this Section, "material impact" is an amount equal to or greater than one percent (1%) of Contractor's annual Gross Receipts under this Agreement.

City Contract Manager or their designate shall have the right to observe and review Contractor operations and Processing Facilities and enter Premises for the purposes of such observation and review, including review of Contractor's records, during reasonable hours with reasonable notice. In no event shall Contractor prevent access to such Premises for a period of more than three (3) calendar days after receiving such a request.

5.10 SUPPORT OF CITY'S ENVIRONMENTAL GOALS

Contractor shall perform services under this Agreement in a manner which supports the City's environmental goals. This includes, but is not limited to, providing services, education, and outreach to Customers and in the community which promote source reduction, reuse, Recycling, Composting, and other methods to reduce landfill Disposal.

5.11 DIVERSION REQUIREMENTS

Contractor shall maintain at least fifty percent (50%) Diversion of all materials Collected by Contractor in the City (including only materials Collected by Contractor under this Agreement, and excluding Commercial Recyclable Materials, Organic Materials, and C&D Collected by other City-approved service providers in accordance with Section 1.2). The Diversion percentage shall be calculated as total Tons Diverted divided by total Tons Collected. Total Tons Diverted does not include Processing Residue that is Disposed.

Contractor shall also use commercially reasonable efforts to Divert at least eighty-five percent (85%) of Recyclable Materials Collected in the City by Contractor and seventy percent (70%) of Commercial/MFD Organic Materials Collected in the City by Contractor (excluding Source Separated wood and Yard Trimmings Collected in Drop Boxes.) Disposed Processing Residue must not exceed fifteen percent (15%) for Recyclable Materials or thirty percent (30%) for Commercial/MFD Organic Materials, calculated on an annual average.

ARTICLE 6.
RECORD KEEPING AND REPORTING

6.1 RECORD KEEPING

Contractor shall maintain Customer contact data, Customer service, accounting, statistical, operational, programmatic, and other records, and associated documentation, related to its performance as shall be necessary to provide detailed and accurate reports under this Agreement, and to demonstrate compliance with this Agreement and Applicable Law. Unless otherwise required in this Article, Contractor shall retain all records and data required to be maintained by this Agreement for the Term of this Agreement plus five (5) years after its expiration or earlier termination. Records and data shall be in chronological and organized form that is readily and easily interpreted to facilitate the flexible use of data to structure reports. Contractor's records shall be stored in one central location, physical or electronic, that can be readily accessed by Contractor. Upon request, any such records shall be retrieved in a timely manner, not to exceed five (5) Working Days of a request by the City Contract Manager, and made available to the City Contract Manager; including any record or documentation that City, in their sole discretion, may deem necessary, for the City to fulfill obligations under Applicable Law including, but not limited to, AB 939, AB 341, AB 1826, AB 876, AB 901, SB 1383, and other current or future Federal, State, or local regulations, as amended.

Contractor shall maintain adequate record security to preserve records from events that can be reasonably anticipated such as a fire, theft, and an earthquake. Electronically maintained data and records shall be protected and backed-up. The City reserves the right to require the Contractor to maintain the records required herein using a City-selected web-based software platform, at Contractor's expense. To the extent that Contractor utilizes its computer systems to comply with record keeping and reporting requirements under this Agreement, Contractor shall, on a monthly basis, save all system-generated reports supporting those record keeping and reporting requirements in a static format in order to provide an audit trail for all data required by City, as requested, under this Agreement.

At a mutually agreed upon time during normal business hours, but within five (5) Work Days of a written request, Contractor shall provide to the City the Contractor's data and records with respect to the matters covered by this Agreement and Applicable Law. Contractor shall permit the City, or its designee, to audit,

examine, and make excerpts or transcripts from such data and records, and make copies of all data relating to all matters covered by this Agreement and the Applicable Law. Contractor shall maintain such data and records in an accessible location and condition for a period of not less than five (5) years following the City's receipt of final payment under this Agreement unless the City agrees in writing to an earlier disposition. Contractor agrees that all data regarding business operations, Customer lists, routing, Tonnage, Service Levels, work orders issued from dispatch, Customer service logs and account notes, and work force and bargaining agreements, do not constitute Proprietary Information or Trade Secrets and shall be made available to the City Contract Manager or their designee upon request and within the timelines required by this Section 6.1. City is subject to the California Public Records Act (Government Code section 7920.000, *et. seq.*) and nothing in this Agreement is intended to impair City's requirements or obligations under that Act.

City views its ability to defend itself against Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), and related litigation as a matter of great importance. For this reason, City regards its ability to prove where Collected Recyclable Materials, Organic Materials, and Solid Waste are taken for Transfer, Processing, or Disposal. Contractor shall maintain records which can establish where Recyclable Materials, Organic Materials, and Solid Waste Collected were Transferred, Processed, or Disposed. This provision shall survive the expiration or earlier termination of this Agreement. Contractor shall maintain these records for a minimum of ten (10) years beyond expiration or earlier termination of the Agreement. Contractor shall provide these records to City (upon request or at the end of the record retention period) in an organized and indexed manner rather than destroying or Disposing of them.

6.2 REPORT SUBMITTAL REQUIREMENTS

Contractor shall submit quarterly reports within fourteen (14) calendar days after the end of the quarter and annual reports no later than forty-five (45) calendar days after the end of each calendar year. Quarterly and annual reports shall include at a minimum, all data and information described in Exhibit D, unless otherwise specified under this Agreement.

Contractor may propose report formats that are responsive to the objectives and audiences for each report. The format of each report shall be approved by the City Contract Manager, in their sole discretion. City Contract Manager may, from time to time during the Term, review, and request changes to Contractor's report formats and content and Contractor shall not unreasonably deny such requests.

Contractor shall submit all reports to the City Contract Manager electronically via e-mail using software acceptable to the City. The City reserves the right to require the Contractor to maintain records and submit the reports required herein through use of a City-selected web-based software platform, at the Contractor's expense.

City reserves the right to require Contractor to provide additional reports or documents as City Contract Manager reasonably determines to be required for the administration of this Agreement or compliance with Applicable Law.

6.3 PERFORMANCE REVIEW AND AUDIT

The City may conduct, and Contractor shall cooperate with, performance reviews and detailed financial audits, at any point during the Term of this Agreement in the City Contract Manager's sole discretion, to verify Contractor has fulfilled its financial and operational obligations under this Agreement. The purpose of such review and audit shall be, without limitation, to review Complaints, billings, and fee payments to

City, and to determine if Contractor has met the performance standards described in this Agreement (including, without limitation, direct services provided to Customers as described in Exhibit B, public education and outreach required in Exhibit C, recordkeeping and reporting as required in Exhibit D, and performance standards established in Exhibit F). City may choose to enlist professional service providers to perform such review and audit, at its own cost. Contractor may not influence or control the City's selection of professional service providers nor the specific review items covered by the review. Contractor shall cooperate with the City and its agents during the review and audit process. If any noncompliance with the Agreement is found, the City may direct the Contractor to correct the inadequacies in accordance with Article 10 of this Agreement.

At the City's sole option, with at least thirty (30) calendar days written notification to the Contractor, it may conduct a public hearing at which the Contractor shall be present and shall participate, to review the Contractor's performance, quality of service, and evaluation of technological and regulatory changes. The reports required by Exhibit D to this Agreement regarding Customer Complaints may be utilized as a basis for review as well as any findings from performance review and/or audits. Performance and service quality review hearings may be scheduled by the City at its discretion throughout the Term of the Agreement.

In addition to the other requirements of this Agreement, the Parties shall be subject to the examination and audit of the State Auditor for a period of three (3) years after final payment under the Agreement, per Government Code section 8546.7.

ARTICLE 7.
CITY REIMBURSEMENT

7.1 FRANCHISE FEE

The Contractor shall pay a Franchise Fee to City each quarter in exchange for the exclusive rights granted under this Agreement, including the exclusive right to use City rights-of-way for Collection vehicles and placement of Carts for Collection. The amount of the Franchise Fee shall be equal to six percent (6%) of Gross Receipts, paid out of Contractor's Profit, for all services performed under this Agreement and shall be paid in equal quarterly installments, paid in arrears.

7.2 PAYMENT SCHEDULE AND LATE FEES

Within forty-five (45) calendar days of the end of each calendar quarter, during the Term of this Agreement, Contractor shall remit to City all fees as described in this Article. Such fees shall be remitted to City and sent or delivered to the City Finance Department. If such remittance is not paid to City on or before the forty-fifth (45th) calendar day following the end of a calendar quarter, all fees due shall be subject to a delinquency penalty of ten percent (10%) per annum.

Each quarterly remittance to City shall be accompanied by a statement listing the amount of each fee paid; calculation of each fee; and statement of Gross Receipts which separately identifies SB 1383 Fee eligible revenues, by Customer Type for the period collected from all operations conducted or permitted by this Agreement. City Contract Manager may, at any time during the Term, request a detailed calculation of Gross Receipts which may include, but is not necessarily limited to, the number of Customers charged at each Service Level and Rate for each billing period. Contractor shall maintain all supporting documents and calculations for each payment made to City as required by Section 6.1.

City Contract Manager may, at any time during the Term, perform an audit of Contractor's billings and payment of fees. Contractor shall cooperate with the City Contract Manager in any such audit. Should City or its agent perform this review and identify billing errors or other errors in payment of fees valued at one percent (1%) or more of Gross Receipts for the period reviewed, Contractor shall, in addition to compensating City for lost fees, reimburse the City's actual cost of the review.

ARTICLE 8.
CONTRACTOR'S COMPENSATION AND RATE SETTING

8.1 GENERAL

The Contractor's Compensation for performance of all its obligations under this Agreement shall be Gross Receipts. Contractor's Compensation provided for in this Article shall be the full, entire and complete compensation due to Contractor pursuant to this Agreement for all labor, equipment, materials and supplies, Transfer, Processing and Disposal fees, City Fees, taxes, insurance, bonds, overhead, operations, profit, and all other things necessary to perform all the services required by this Agreement in the manner and at the times prescribed. Nothing herein shall obligate City to provide any compensation to Contractor beyond Gross Receipts.

If Contractor's actual costs, including fees due to City, are more than Gross Receipts, Contractor shall not be compensated for the difference in actual costs and actual Gross Receipts. If Contractor's actual costs are less than the actual Gross Receipts, Contractor shall retain the difference provided that Contractor has paid City Fees pursuant to Article 7.

Under this Agreement, Contractor shall have the right and obligation to charge and collect from Customers, Rates in Exhibit G2 that are approved by the City for provision of services to Customers. The initial Rates will be set prior to Commencement of this Agreement. Contractor's proposed costs and operating assumptions are presented in Exhibit G1. This Agreement includes references to Contractor's ability to charge Customers for various services provided and described in this Agreement. Contractor may not charge Customer any Rate which is not approved in Exhibit G2, as may be amended from time to time. Exhibit G2 includes descriptions of the basis for and occasions upon which Contractor may charge those Rates. Contractor may not charge a Rate for a service other than that which is described in Exhibit G2. In the event of a conflict between Exhibit G2 and any other provision of this Agreement, the description in Exhibit G2 shall control.

The Approved Recyclable Materials Processing Facility shall retain a portion of revenues received for the sale of Recyclable Materials including California Redemption Value revenues as set forth in Table 1-3 of Exhibit E. Such revenues will be considered in the establishment of Rates for services provided under this Agreement under Exhibit E. Neither Contractor nor the Approved Recovery Facility are entitled to funds available through the Department of Resources Recycling and Recovery (CalRecycle) through its "City/County Payment Program" pursuant to Section 14581(a)(5)(A) of the California Beverage Container Recycling and Litter Reduction Act.

8.2 RATES AND ANNUAL ADJUSTMENTS

A. General. Rates shall be set by the City Council following a recommendation from the South Lake Tahoe Basin Waste Management Authority in accordance with the procedures set forth in Exhibit

E, as may be modified by the City from time to time as required to comply with state law.

B. Initial Rates. Rates applicable upon the Commencement Date of this Agreement will be determined through the 2024 Base Year rate-setting process in accordance with Exhibit E.

C. Rates for Subsequent Rate Periods. Rates for subsequent Rate Periods shall be adjusted annually in accordance with this Section 8.2 and Exhibit E.

The interim year index-based adjustment, which is described in Exhibit E, involves use of various cost adjustment factors (such as the percentage change in the consumer price index and changes in disposal fees) to calculate adjusted Rates. Such Rate adjustment calculations shall be performed in strict conformance to the procedures described in Exhibit E.

Base year Rates shall be adjusted using the cost-based methodology described in Exhibit E that involves a review of Contractor's actual costs and revenues and projection of costs and revenues for the coming Rate Period. This cost-based Rate adjustment will be performed instead of the index-based Rate adjustment for that Rate Period. The cost-based adjustment process is intended to provide the City an opportunity to adjust Rates to more accurately reflect actual revenues and costs of operations. Such Rate adjustment calculations shall be performed in strict conformance to the procedures described in Exhibit E.

8.3 EXTRAORDINARY RATE ADJUSTMENTS

In the event of any Change in Scope (as defined below) or any Change in Law (as defined in Exhibit A) either of which results in an increase or decrease in Contractor's costs or revenues, in the event of an Extraordinary Cost Increase (as defined below), or in the event of any Change in Fees (as defined below), an appropriate adjustment will be made in the Rates in order to compensate, to the maximum extent possible, for such increase or decrease in costs, revenues or Fees, commencing from the date(s) such increase or decrease first occurs using the rate-setting process described in Exhibit E as amended by Section 8.4 of this Agreement. Any Rate adjustment due to a Change in Scope, a Change in Law or an Extraordinary Cost Increase shall be in the reasonable discretion of City.

"Change in Fees" shall mean any change in Franchise Fees and/or other fees charged to Contractor by any governmental agency (including, without limitation, City) in connection with the Services provided by Contractor under this Agreement, including, without limitation, the cancellation of any existing fees and the adoption of any new fees.

"Change in Scope" shall mean any change directed by City in the scope of services provided by Contractor under this Agreement, including, without limitation, Contractor's use of any different Approved Facilities at City's direction, as described in Section 3.5.

"Extraordinary Cost Increase" shall mean a substantial increase in Contractor's operating or capital costs or expenses that is outside of Contractor's control but not due to a Change in Scope or a Change in Law, including, without limitation, additional wage and/or benefit costs for employees that become subject to a collective bargaining agreement.

In the case of a Change in Scope, a Change in Law or an Extraordinary Cost Increase, Contractor shall provide City with projected operational, cost and revenue data reflecting the entire financial effect of such Change or Increase, including any projected change in Contractor's profit. City reserves the right to require

that Contractor supply any additional operational, cost and revenue data, or any other information it may reasonably need, to ascertain the appropriate financial impact of the Change in Scope, Change in Law or Extraordinary Cost Increase and any necessary adjustment to rates resulting from such Change in Scope, Change in Law or Extraordinary Cost Increase.

Rate adjustments for a qualifying Change in Scope or Change in Law, for a Change in Fees, or for an Extraordinary Cost Increase shall take effect as of the beginning of the next calendar year, and the applicable annual rate increase will capture any incremental increased cost and related profit, if applicable, from the date of the Change in Scope or Change in Law, or Change in Fees. The underlying service, cost, revenue or Fee changes supporting any rate adjustment under this Section 8.3 will be added to the appropriate category in Exhibit E for purposes of future Rate adjustments.

8.4 REGARDING EXHIBIT E

In the event of any conflict between the terms of this Agreement and the terms of Exhibit E, the terms of this Agreement shall prevail.

For the avoidance of doubt, in connection with the establishment of the initial Rates for the year commencing January 1, 2024, the Parties hereby agree that the terms of Exhibit E shall be modified in the following respects from and after December 31, 2023:

A. For purposes of calculating depreciation on new vehicles, the useful life will be changed from eight (8) years to ten (10) years.

B. For purposes of calculating depreciation on new Carts, the useful life will be changed from five (5) years to ten (10) years, subject to C below.

C. For purposes of calculating depreciation on new Animal-Resistant Carts, the useful life will be changed from five (5) years to six (6) years.

D. The unpaid principal balance as of December 31, 2023 of Contractor's debt financing for the Resource Recovery Facility (i.e., $2,377,619) will be amortized ratably over the initial Term of this Agreement, starting January 1, 2024 and ending December 31, 2044.

E. Subject to the rate-setting process in Exhibit E and this Article 8, 10.72% of the cost increases set forth in Exhibit G2 that are not reflected in the initial Rates effective January 1, 2024 will be reflected, in equal parts, in a 5.36% increase in Rates for each of the year beginning January 1, 2025 and the year beginning January 1, 2026, in addition, in each case, to the rate increase for such year under the process pursuant to Exhibit E.

F. Amounts paid by Contractor to Clean Tahoe under that certain Agreement dated December 7, 2021, as may be amended, will be allowable costs for purposes of Exhibit E.

ARTICLE 9.
INDEMNITY, INSURANCE, AND PERFORMANCE BOND

9.1 INDEMNIFICATION

A. General. Contractor shall indemnify, defend with counsel acceptable to City, and hold harmless (to the full extent permitted by law) City and its officers, officials, employees, volunteers, and agents from and against any and all claims, liability, loss, injuries, damage, expense, and costs (including without limitation costs and fees of litigation, including reasonable attorneys' and expert witness fees) (collectively, "Damages") of every nature arising out of or in connection with Contractor's performance, and the performance of any Subcontractor, or agent of Contractor, under this Agreement, or its failure to comply with any of its obligations contained in the Agreement, except to the extent such loss or damage was caused by the negligence or willful misconduct of City. This Section 9.1 shall survive the expiration or termination of this Agreement and shall not be construed as a waiver of City's legal and/or equitable rights as defined herein and permitted under Applicable Law.

B. Excluded Waste. Contractor acknowledges that it is responsible for compliance during the entire Term of this Agreement with all Applicable Laws. Contractor shall not store, Transport, use, or Dispose of any Excluded Waste except in strict compliance with all Applicable Laws.

If Contractor negligently or willfully mishandles Excluded Waste in the course of carrying out its activities under this Agreement, Contractor shall at its sole expense promptly take all investigatory and/or remedial action reasonably required for the remediation of such environmental contamination. Prior to undertaking any investigatory or remedial action, however, Contractor shall first obtain City's approval of any proposed investigatory or remedial action. Should Contractor fail at any time to promptly take such action, City may undertake such action at Contractor's sole cost and expense, and Contractor shall reimburse City for all such expenses within thirty (30) calendar days of being billed for those expenses, and any amount not paid within that thirty (30) calendar day period shall thereafter be deemed delinquent and subject to the delinquent fee payment provision of Section 7.4. These obligations are in addition to any defense and indemnity obligations that Contractor may have under this Agreement.

Notwithstanding the foregoing, Contractor's duties under this subsection shall not extend to any claims arising from the Disposal of Solid Waste at the Approved Disposal Facility, including, but not limited to, claims arising under Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) unless such claim is a direct result of Contractor's negligence or willful misconduct.

C. Environmental Indemnity. Contractor shall defend with counsel acceptable to City, indemnify, and hold City harmless against and from any and all claims, suits, losses, penalties, damages, and liability for damages of every name, kind and description, including attorneys' fees and costs incurred, attributable to the negligence or willful misconduct of Contractor in handling Excluded Waste.

D. Electronic and Web based Information Indemnity. Contractor shall defend with counsel acceptable to City, indemnify, and hold City harmless against and from any and all related claims,

including but not limited to, suits, losses, penalties, damages, responsibility for costs, regulatory fines, penalties, credit monitoring expenses, and liability for damages of every name, kind and description, including reasonable attorneys' fees and costs incurred, attributable to the negligence or willful misconduct of Contractor and any Subcontractors used in performance of this Agreement in handling or protecting Customer information over which Contractor has control, including but not limited to billing details, electronic payment(s), and Customer account information that is not readily available to the general public. Contractor shall maintain electronic files and Contractor's website in accordance with the industry best practices for maintaining such information as safely and securely as possible. Nothing in this Section 9.1(D) shall prevent or restrict Contractor's obligation and responsibility to provide City with information required under this Agreement.

E. **Related to AB 939, AB 341, AB 1826, and SB 1383.** Contractor's duty to defend and indemnify herein includes all fines and/or penalties imposed by CalRecycle, if the requirements of AB 939, AB 341, AB 1826, and/or SB 1383 are not met by the Contractor with respect to the Contractor's obligations under this Agreement, and such failure is: (i) due to the failure of Contractor to meet its obligations under this Agreement; or, (ii) due to Contractor delays in providing information that prevents Contractor or City from submitting reports to regulators in a timely manner. This indemnity is subject to the provisions of Public Resources Code § 40059.1.

F. Related to Proposition 218. Should there be a Change in Law or a new judicial interpretation of Applicable Law, including, but not limited to, Article XIII C and D of the California Constitution (Commonly Proposition 218), which impacts the Rates for the Collection services established in accordance with this Agreement, Contractor agrees to meet and confer with City to discuss the impact of such Change in Law on either Party's ability to perform under this Agreement.

If, at any time, a Rate adjustment determined to be appropriate by both City and Contractor to compensate Contractor for increases in costs as described in this Agreement cannot be implemented for any reason, Contractor shall be granted the option to negotiate with City, in good faith, a reduction of services equal to the value of the Rate adjustment that cannot be implemented. If City and Contractor are unable to reach agreement about such a reduction in services, then Contractor may terminate this Agreement upon one (1) year's prior written notice to City, in which case the Contractor and City shall each be entitled to payment of amounts due for contract performance through the date of termination but otherwise will have no further obligation to one another unless this Agreement specifically states otherwise, after the date of such termination. Should a court of competent jurisdiction determine that the Contractor cannot charge and/or increase its Rates for charges related to Franchise Fees and governmental fees and charges, Contractor shall reduce the Rates it charges Customers a corresponding amount, and Contractor shall be relieved from paying any such fees that are payable to the City, providing said fees, reimbursements, Rates and/or charges disallowed by the court are not related to the cost of providing service hereunder and had been incorporated in the Rates charged by Contractor to its Customers.

Nothing herein is intended to imply that California Constitution, Articles XIIIC or XIIID, apply to the Rates established for services provided under this Agreement; rather this Section is provided merely to allocate risk of an adverse judicial interpretation between the Parties.

G. CalPERS Eligibility Indemnification. Contractor's employees, agents, or Subcontractors providing

service under this Agreement shall not: (i) qualify for any compensation and benefit under CalPERS; (ii) be entitled to any benefits under CalPERS; (iii) enroll in CalPERS as an employee of City; (iv) receive any employer contributions paid by City for CalPERS benefits; or (v) be entitled to any other CalPERS-related benefit that would accrue to a City employee. Contractor's employees, agents, or Subcontractors hereby waive any claims to benefits or compensation described in this Section 9.1. This Section 9.1 applies to Contractor notwithstanding any other agency, State or Federal policy, rule, regulation, law, or ordinance to the contrary.

If Contractor's employees, agents, or Subcontractors providing services under this Agreement claim, or are determined by a court of competent jurisdiction or the California Public Employees Retirement System ("CalPERS") to be eligible for enrollment in CalPERS of the City, Contractor shall indemnify, defend, and hold harmless City for the payment of any employer and employee contributions for CalPERS benefits on behalf of the employee as well as for payment of any penalties and interest on such contributions which would otherwise be the responsibility of the City.

Contractor's Compensation under this Agreement shall be the full and complete compensation to which Contractor and Contractor's officers, employees, agents, and Subcontractors are entitled for performance of any work under this Agreement. Neither Contractor nor Contractor's officers, employees, agents, and Subcontractors are entitled to any salary or wages, or retirement, health, leave or other fringe benefits applicable to City employees. The City will not make any Federal or State tax withholdings on behalf of Contractor. The City shall not be required to pay any workers' compensation insurance on behalf of Contractor.

Contractor agrees to defend and indemnify the City for any obligation, claim, suit, or demand for tax, retirement contribution including any contribution to CalPERS, social security, salary or wages, overtime payment, or workers' compensation payment which the City may be required to make on behalf of (1) Contractor, (2) any employee of Contractor, or (3) any employee of Contractor construed to be an employee of the City, for work performed under this Agreement.

9.2 INSURANCE

A. General Requirements. Contractor shall, at its sole cost and expense, maintain in effect at all times during the Term of this Agreement not less than the following coverage and limits of insurance:

B. Coverages and Requirements. During the Term of this Agreement, Contractor shall at all times maintain, at its expense, the following coverages and requirements. Failure to maintain the identified insurance requirements during the entire Term of this Agreement shall constitute an event of default subject to Section 10.1(C). The comprehensive general liability insurance shall include broad form property damage insurance.

1. Minimum Coverages. Insurance coverage shall be with limits not less than the following:

Comprehensive General Liability – $6,000,000 combined single limit per occurrence for bodily injury, personal injury, and property damage, including, without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this Agreement or the general aggregate limit shall be twice the required occurrence limit.

Automobile Liability – $6,000,000 combined single limit per accident for bodily injury and property damage (include coverage for Owned, Hired, and Non-owned vehicles).

Workers' Compensation – **Statutory Limits/Employers' Liability** - $1,000,000/accident for bodily injury or disease.

Employee Blanket Fidelity Bond – $500,000 per employee loss covering dishonesty, forgery, alteration, theft, disappearance, and destruction (inside or outside).

Pollution Liability – $5,000,000 per loss and annual aggregate applicable to bodily injury; property damage, including loss of use of damaged property or of property that has not been physically damaged or destroyed; clean-up costs, including first party cleanup of the City's property and third-party cleanup, and bodily injury costs if pollutants impact other properties; and defense, including costs, fees and expenses incurred in the investigation, defense, or resolution of claims. Coverage shall include completed operations and shall apply to liability arising out of sudden, accidental, and gradual pollution conditions and remediation. Coverage shall apply to acts, errors or omissions arising out of, or in connection with, Contractor's scope of work under this Agreement. Coverage shall also apply to the hauling of waste to the Approved Facilities, including non-owned disposal sites ("NODS") that shall protect against, for example, claims regarding bodily injury, property damage, and/or cleanup costs involving NODS. All activities contemplated in this Agreement shall be specifically scheduled on the policy as "covered operations." Coverage is preferred by the City to be occurrence based. However, if provided on a claims-made basis, Contractor warrants that any retroactive date applicable to coverage under the policy precedes the Effective Date of this Agreement, and that continuous coverage shall be maintained, or an extended discovery period will be exercised through completion or termination of this Agreement for a minimum of five (5) years. This provision does not limit or alter any rights or remedies to City allowable under this Agreement and/or Applicable Law in perpetuity.

Technology Professional Liability Errors and Omissions Insurance (Cyber Liability) appropriate to the Contractor's profession and industry practice, with limits not less than $1,000,000 per occurrence. Coverage for cyber risks shall be sufficiently broad to respond to the duties and obligations as are undertaken by Contractor under this Agreement and shall include, but not be limited to claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion, and network security. The policy shall provide coverage for breach response notification and remediation costs, regulatory fines and penalties, credit monitoring expenses, electronic funds transfer losses, electronic data restoration expenses, and business interruption costs with limits sufficient to respond to these obligations, in the sole discretion of the City's Risk Manager.

If Contractor maintains broader coverage and/or higher limits than the minimums shown above, the City requires and shall be entitled to the broader coverage and/or higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

2. Additional Insured. City, its officers, agents, employees, and volunteers shall be named as additional insured on all but the workers' compensation and professional liability coverages.

3. Said policies shall remain in force through the life of this Agreement and, with the exception of professional liability coverage, shall be payable on a "per occurrence" basis unless City's Risk Manager specifically consents in writing to a "claims made" basis. For all "claims made" coverage, if the Contractor changes insurance carriers Contractor shall purchase "tail" coverage or otherwise provide for continuous coverage covering the Term of this Agreement and not less than three (3) years thereafter, except for the five (5) year tail of Pollution Liability Coverage as described above. Proof of such "tail" or other continuous coverage shall be required at any time that the Contractor changes to a new carrier prior to receipt of any payments due.

4. The Contractor shall declare all aggregate limits on the coverage before commencing performance of this Agreement, and City's Risk Manager reserves the right to require higher aggregate limits to ensure that the coverage limits required for this Agreement as set forth above are available throughout the performance of this Agreement.

5. The deductibles or self-insured retentions are for the account of Contractor and shall be the sole responsibility of the Contractor.

6. Each insurance policy shall provide or be endorsed to state that coverage shall not be suspended, voided, canceled by either Party, reduced in coverage or in limits except after thirty (30) calendar days prior written notice by certified mail, return receipt requested, has been given to City Contract Manager ten (10) Business Days for delinquent insurance premium payments).

7. Insurance must be placed with insurers with a current A.M. Best's rating of no less than A-VII, or with a surplus line carrier appearing on the List of Approved Surplus Line Insurers, ("LASLI") with a Best's Key Rating Guide of at least A: X.

8. The policies shall cover all activities of Contractor, its officers, employees, agents and volunteers arising out of or in connection with this Agreement.

9. For any claims relating to this Agreement, the Contractor's insurance coverage shall be primary, including as respects City, its officers, agents, employees, and volunteers. Any insurance maintained by City shall apply in excess of, and not contribute with, insurance provided by Contractor's liability insurance policy.

10. The Contractor shall waive all rights of subrogation against City, its officers, employees, agents, and volunteers.

C. Endorsements. Prior to the Effective Date pursuant to this Agreement, Contractor shall furnish City Contract Manager with certificates, additional insured endorsements, primary and non-contributory endorsements, and waivers of subrogation evidencing the insurance coverage required by this Agreement. The certificates or endorsements are to be signed by a Person authorized by that insurer to bind coverage on its behalf. All certificates and endorsements are to be received by, and are subject to the approval of, City Risk Manager before work commences.

D. Renewals. During the Term of this Agreement, Contractor shall furnish City Contract Manager with certificates and original endorsements reflecting renewals, changes in insurance companies, and any other documents reflecting the maintenance of the required coverage throughout the entire Term of this Agreement. The certificates and endorsements are to be signed by a Person authorized by that insurer to bind coverage on its behalf.

E. No Cap on Indemnity. The minimum amounts of coverage described in this Section 9.2 will not constitute any limitations or cap on Contractor's indemnification obligations under this Agreement.

F. Workers' Compensation. Contractor shall provide workers' compensation coverage as required by State law and shall comply with Section 3700 of the State Labor Code.

G. Special Risks or Circumstances. The City reserves the right at any time during the Term of this Agreement to modify these insurance requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances, provided that any such modifications shall be deemed a Change in Scope subject to Section 8.3 above.

9.3 PERFORMANCE BOND

Within seven (7) calendar days of the City's notification to Contractor that the City has executed this Agreement, Contractor shall file with the City a bond, payable to the City, securing the Contractor's performance of its obligations under this Agreement and such bond shall be renewed annually if necessary, so that the performance bond is maintained at all times during the Term. The principal sum of the bond shall be three million, four-hundred eleven thousand, and nine-hundred twelve dollars ($3,411,912) and shall be adjusted every three (3) years, commencing in 2027, to equal three (3) months of annual Gross Receipts for the prior calendar year. The bond shall be executed as surety by a corporation authorized to issue surety bonds in the State of California that has a rating of A or better in the most recent edition of Best's Key Rating Guide, and that has a record of service and financial condition satisfactory to the City. The bond shall be in the form approved by the City Attorney.

ARTICLE 10.
DEFAULT AND REMEDIES

10.1 EVENTS OF DEFAULT

All provisions of the Agreement are considered material. Each of the following shall constitute an event of default.

A. Fraud or Deceit. Contractor practices, or attempts to practice, any fraud or deceit upon the City.

B. Insolvency or Bankruptcy. Contractor becomes insolvent, unable, or unwilling to pay its debts, or upon listing of an order for relief in favor of Contractor in a bankruptcy proceeding.

C. Failure to Maintain Coverage. Contractor fails to provide or maintain in full force the workers' compensation, insurance coverage required by Section 9.2, or indemnification coverage as required by this Agreement.

D. **Violations of Regulation.** Contractor violates any orders or filings of any regulatory body having authority over Contractor relative to this Agreement, which violation the City reasonably determines is material. If Contractor contests any such orders or filings by appropriate proceedings conducted in good faith, no breach or default of this Agreement shall be deemed to have occurred until the conclusion of such proceedings finding that a violation occurred.

E. **Violations of Applicable Law.** Contractor violates Applicable Law relative to this Agreement, which violation the City reasonably determines is material. If Contractor contests any alleged violation by appropriate proceedings conducted in good faith, no breach or default of this Agreement shall be deemed to have occurred until the conclusion of such proceedings finding that a violation occurred.

F. **Failure to Perform Direct Services.** Contractor ceases to provide Collection, Transportation, or Processing services as required under this Agreement for a period of two (2) consecutive calendar days or more, for any reason within the control of Contractor.

G. **Failure to Pay or Report.** Contractor fails to make any payments to City required under this Agreement including payment of City Fees or Liquidated Damages and/or refuses to provide City with required information, reports, and/or records in a timely manner as provided for in the Agreement.

H. **Acts or Omissions.** Any other act or omission by Contractor which violates the terms, conditions, or requirements of this Agreement, or Applicable Law and which is not corrected or remedied within the time set in the written notice of the violation. Additionally, an event of default occurs if Contractor cannot reasonably correct or remedy the breach within the time set forth in a notice of violation, or if Contractor fails to commence to correct or remedy such violation within the time set forth in such notice and diligently effect such correction or remedy thereafter.

I. **False, Misleading, or Inaccurate Statements.** Any representation or disclosure made to the City by Contractor in connection with or as an inducement to entering into this Agreement, or any future amendment to this Agreement, which proves to be false or misleading in any material respect as of the time such representation or disclosure is made, whether or not any such representation or disclosure appears as part of this Agreement. Additionally, a default occurs if any Contractor-provided report contains a misstatement, misrepresentation, data manipulation, or an omission of fact or content explicitly defined by the Agreement, excepting non-numerical typographical and grammatical errors.

J. **Seizure or Attachment.** There is a seizure of, attachment of, or levy on, some or all of Contractor's operating equipment, including without limits its equipment, maintenance or office facilities, Approved Facility(ies), or any part thereof.

K. **Suspension or Termination of Service.** There is any termination or suspension of the transaction of business by Contractor related to this Agreement, including without limit, due to labor unrest including strike, work stoppage or slowdown, sick-out, picketing, or other concerted job action lasting more than two (2) calendar days.

L. **Criminal Activity.** Contractor, its officers, managers, or employees are found guilty of Criminal Activity related directly or indirectly to performance of this Agreement or any other agreement held with the City.

M. Assignment without Approval. Contractor transfers or assigns this Agreement without the expressed written approval of the City unless the assignment is permitted without City approval pursuant to Section 12.6.

N. Failure to Provide Proposal or Implement Change in Service. Contractor fails to provide a proposal for new services or changes to services or fails to implement a change in service as requested by the City as specified in Section 3.5.

O. Failure to Complete Transition. Contractor fails to complete the tasks identified in Contractor's Implementation Plan as specified in Exhibit B.

P. Failure to Implement Collection Program. Contractor fails to implement a Collection program that complies with the requirements of Article 4 and Exhibit B, which is essential for the City to achieve compliance with SB 1383.

Q. Failure to Provide Processing Capacity. Contractor fails to provide adequate Processing capacity in accordance with Articles 4 and 5, which is essential for the City to achieve compliance with SB 1383.

R. Failure to Achieve Processing Standards. Contractor fails to achieve the Processing standards specified in Articles 4 and 5 including achievement of minimum Organic Waste recovery rates, which are essential for the City to achieve SB 1383 compliance.

S. Failure to Comply with Other Requirements of SB 1383. Contractor fails to comply with other requirements of Contractor under this Agreement including, but not limited to, public education, reporting, Contamination monitoring, recordkeeping and reporting, or other obligations of this Agreement that delegate the City's responsibility and/or authority under SB 1383 to the Contractor.

T. Failure to Perform Any Obligation. Contractor fails to perform any obligation of Contractor established under this Agreement, which the City reasonably determines is material.

City shall provide Contractor written notice of default within seven (7) calendar days of the City's first knowledge of the Contractor's default.

10.2 CONTRACTOR'S RIGHT TO CURE; RIGHT TO TERMINATE UPON EVENT OF DEFAULT

Contractor shall be given ten (10) Business Days from written notification by the City Contract Manager to cure any default which, in the City Contract Manager's sole opinion, creates a potential public health and safety threat.

Contractor shall be given ten (10) Business Days from written notification by the City Contract Manager to cure any default arising under subsections C, E, F, I, J, and K in Section 10.1. However, the City shall not be obligated to provide Contractor with a notice and cure opportunity if the Contractor has committed the same or similar breach/default within a twenty-four (24) month period.

Contractor shall be given thirty (30) calendar days from written notification by the City Contract Manager to cure any other default (which is not required to be cured within ten (10) Business Days). Furthermore,

if Contractor cannot reasonably cure a default within the applicable period described in this section, except for defaults that create a potential health and safety threat, and Contractor promptly commences the cure or remedy within the initial cure period and thereafter diligently pursues the cure or remedy to completion, Contractor shall not be in default of this Agreement. However, the City shall not be obligated to provide Contractor with a notice and cure opportunity if the Contractor has committed the same or similar default within a twenty-four (24) month period.

10.3 CITY'S REMEDIES IN THE EVENT OF DEFAULT

Upon Contractor's default, City has the following remedies in the event of Contractor default:

A. Waiver of Default. City may waive any event of default or may waive Contractor's requirement to cure a default event if City determines that such waiver would be in the best interest of the City. City's waiver of an event of default is not a waiver of future events of default that may have the same or similar conditions.

B. Suspension of Contractor's Obligation. City may suspend Contractor's performance of its obligations if Contractor fails to cure default in the time frame specified in Section 10.2 until such time the Contractor can provide assurance of performance in accordance with Section 10.8.

C. Liquidated Damages. City may assess Liquidated Damages for Contractor's failure to meet specific performance standards pursuant to Section 10.6 and Exhibit F.

D. Termination. The City Contract Manager may, in their sole discretion, set a public hearing for the City Council to determine whether to terminate this Agreement. Subject to Contractor's right to cure as described in Section 10.2, such termination hearing must be set if a default remains uncured thirty (30) calendar days after receipt of written notice of default from the City. Such termination hearing must also be set if a Contractor's default is not cured within ten (10) calendar days and the default:

1. Creates a potential public health and safety threat; or
2. Arises under Section 10.1.C, E, F, I, J, or K.

If the City terminates this Agreement based on the adopted findings of the termination hearing, the City Contract Manager shall first provide written notice to the Contractor twenty (20) calendar days before the date of termination. The Contractor shall thereafter be relieved on a going-forward basis of all liabilities and obligations required by this Agreement, except for Section 9.1 and any other provisions specifically identified to survive termination of this Agreement. Upon expiration of the twenty (20) day notice, the City may, in its sole discretion:

1. Directly undertake performance of the services; or
2. Arrange with other Persons to perform the services with or without a written agreement; or
3. Permit Contractor to continue operating under this Agreement including Contractor's Compensation until such time that City is able to find substitute services.

This right of termination is in addition to any other rights upon a failure of Contractor to perform its obligations under this Agreement.

Contractor shall not be entitled to any further revenues from Collection operations authorized hereunder from and after the date of termination.

E. Other Available Remedies. City's election of one (1) or more remedies described herein shall not limit the City from any and all other remedies at law and in equity including injunctive relief, etc.

10.4 POSSESSION OF RECORDS UPON TERMINATION

In the event of termination for an event of default, the Contractor shall furnish City Contract Manager with immediate access to all of its business records, including without limitation, Proprietary Information and Contractor computer systems, related to its Customers, Collection routes, and billing of accounts for Collection services.

10.5 CITY'S REMEDIES CUMULATIVE; SPECIFIC PERFORMANCE

City's rights to terminate the Agreement under Section 10.2 and to take possession of the Contractor's records under Section 10.4 are not exclusive, and City's termination of the Agreement and/or the imposition of Liquidated Damages shall not constitute an election of remedies. Instead, these rights shall be in addition to any and all other legal and equitable rights and remedies which City may have.

By virtue of the nature of this Agreement, the urgency of timely, continuous, and high-quality service; the lead time required to effect alternative service; and, the rights granted by City to the Contractor, the remedy of damages for a breach hereof by Contractor is inadequate and City shall be entitled to injunctive relief (including but not limited to specific performance).

10.6 PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

A. General. The Parties find that as of the time of the execution of this Agreement, it is impractical, if not impossible, to reasonably ascertain the extent of damages which shall be incurred by City as a result of a breach by Contractor of its obligations under this Agreement. The factors relating to the impracticability of ascertaining damages include, but are not limited to, the fact that: (i) substantial damage results to members of the public who are denied services or denied quality or reliable service; (ii) such breaches cause inconvenience, anxiety, frustration, and deprivation of the benefits of the Agreement to individual members of the general public for whose benefit this Agreement exists, in subjective ways and in varying degrees of intensity which are incapable of measurement in precise monetary terms; (iii) that exclusive services might be available at substantially lower costs than alternative services and the monetary loss resulting from denial of services or denial of quality or reliable services is impossible to calculate in precise monetary terms; and, (iv) the termination of this Agreement for such breaches, and other remedies are, at best, a means of future correction and not remedies which make the public whole for past breaches.

B. Service Performance Standards; Liquidated Damages for Failure to Meet Standards. The Parties further acknowledge that consistent, reliable Collection services are of utmost importance to City and that City has considered and relied on Contractor's representations regarding its quality-of-service commitment in awarding the Agreement to it. The Parties recognize that some quantified standards of performance are necessary and appropriate to ensure consistent and reliable service and performance. The Parties further recognize that if Contractor fails to achieve the performance standards or fails to submit required documents in a timely manner, City and its residents and

businesses will suffer damages, and that it is, and will be, impractical and extremely difficult to ascertain and determine the exact amount of damages which City will suffer. Therefore, without prejudice to City's right to treat such non-performance as an event of default under this Section, the Parties agree that the Liquidated Damages amounts established in Exhibit F of this Agreement and the Liquidated Damage amounts therein represent a reasonable estimate of the amount of such damages considering all of the circumstances existing on the Effective Date of this Agreement, including the relationship of the sums to the range of harm to City that reasonably could be anticipated and the anticipation that proof of actual damages would be costly or impractical.

Contractor agrees to pay (as Liquidated Damages and not as a penalty) the amounts set forth in the Performance Standards and Liquidated Damages, Exhibit F.

Before assessing Liquidated Damages, City Contract Manager shall give Contractor notice of City's intention to do so. The notice will include a brief description of the incident(s) and non-performance. City Contract Manager may review (and make copies at City's own expense) all information in the possession of Contractor relating to incident(s) and/or non-performance. Contractor may, within ten (10) Business Days after receiving the notice, request a meeting with City Contract Manager. City Contract Manager may present evidence of non-performance in writing and through testimony of City's employees and others relevant to the incident(s) and non-performance. City Contract Manager will provide Contractor with a written explanation of their determination on each incident(s) and non-performance prior to authorizing the assessment of Liquidated Damages under this Section 10.6. The decision of City Contract Manager to assess Liquidated Damages that exceed $30,000 in total may be appealed by Contractor to the City Council by filing an appeal with the City Clerk within ten (10) Business Days of the City Contract Manager's decision. If Contractor has made such an appeal within the required timeframe, the intended assessment of Liquidated Damages will not be imposed on Contractor until the City Council issues a decision. In such case, the decision of the City Council shall be final and Contractor shall not be subject to, or required to exhaust, any further administrative remedies. Should Contractor not exercise its right to appeal as described in this paragraph, and in all other cases, the decision of the City Contract Manager shall be final. The City Contract Manager shall provide Contractor with a written explanation of their determination on each incident prior to assessing the Liquidated Damages.

C. Amount. City Contract Manager may assess Liquidated Damages for each calendar day or event, as appropriate, that Contractor is determined to be liable in accordance with this Agreement in the amounts specified in Exhibit F subject to annual adjustment described below.

D. Timing of Payment. Contractor shall pay any Liquidated Damages assessed by City Contract Manager within ten (10) Business Days of the date the Liquidated Damages are assessed. If they are not paid within the ten (10) Business Day period, City Contract Manager may proceed against the performance bond required by the Agreement, order the termination (subject to the provisions of Section 10.2) of the rights granted by this Agreement, or all of the above, except that no payment of Liquidated Damages shall be due to the City until any appeal by Contractor to the City Council has been decided.

10.7 EXCUSE FROM PERFORMANCE

Notwithstanding any other provision in this Agreement, each Party shall be excused from performing its respective obligations hereunder and from any obligation to pay Liquidated Damages if that Party is prevented from so performing by reason of floods, earthquakes, other acts of nature, governmental actions (including judicial action) or inactions, laws or regulations, including, without limitation, restrictions, directives or orders, epidemics or pandemics that actually negatively impact such Party's ability to perform, war, civil insurrection, riots, and other similar catastrophic events which are beyond the control of and not the fault of the Party claiming excuse from performance hereunder (each a "Force Majeure Event").

In the case of labor unrest or job action directed at a third party over whom Contractor has no control, the inability of Contractor to provide services in accordance with this Agreement due to the unwillingness or failure of the third party to: (i) provide reasonable assurance of the safety of Contractor's employees while providing such services; or, (ii) make reasonable accommodations with respect to Container placement and point of Delivery, time of Collection, or other operating circumstances to minimize any confrontation with pickets or the number of Persons necessary to make Collections shall, to that limited extent, excuse performance. The foregoing excuse shall be conditioned on Contractor's cooperation in performing Collection services at different times and in different locations. Further, in the event of labor unrest, including but not limited to strike, work stoppage or slowdown, sickout, picketing, or other concerted job action conducted by the Contractor's employees or directed at the Contractor, or a subsidiary, the Contractor shall not be excused from performance. In such case, Contractor shall continue to provide a reasonably satisfactory level of performance during the pendency thereof, but the Contractor shall not be required to adhere strictly to the specific requirements of this Agreement regarding routes, Collection times or similar matters; provided, however, that in no event shall more than seven (7) calendar days elapse between pickups for Residential and Commercial Customers. Any labor action initiated by Contractor, including but not limited to a lock-out, shall not be grounds for any excuse from performance and Contractor shall perform all obligations under this Agreement during the pendency of such Contractor-initiated labor action.

The Party claiming excuse from performance shall, within two (2) calendar days after such Party has notice of such cause, give the other Party notice of the facts constituting such cause and asserting its claim to excuse under this Section.

If either Party validly exercises its rights under this Section, the Parties hereby waive any claim against each other for any damages sustained thereby.

The partial or complete interruption or discontinuance of Contractor's services caused by one (1) or more of the Force Majeure Events shall not constitute a default by Contractor under this Agreement. Notwithstanding the foregoing, however, if Contractor is excused from performing its obligations hereunder for any of the causes listed in this Section for a period of thirty (30) calendar days or more, City shall nevertheless have the right, in its sole discretion, to terminate this Agreement by giving ten (10) Business Days' notice to Contractor, in which case the provisions of Section 10.4 shall apply.

10.8 RIGHT TO DEMAND ASSURANCES OF PERFORMANCE

The Parties acknowledge that it is of the utmost importance to City and the health and safety of all those members of the public residing or doing business within City who will be adversely affected by interrupted

waste management service, that there be no material interruption in services provided under this Agreement.

If Contractor: (i) is the subject of any labor unrest including work stoppage or slowdown, sick-out, picketing or other concerted job action; (ii) appears in the reasonable judgment of City to be unable to regularly pay its bills as they become due; or, (iii) is the subject of a civil or criminal judgment or order entered by a Federal, State, regional or local agency for violation of an Applicable Law, and City believes in good faith that Contractor's ability to perform under the Agreement has thereby been placed in substantial jeopardy, City may, at its sole option and in addition to all other remedies it may have, demand from Contractor reasonable assurances of timely and proper performance of this Agreement, in such form and substance as City believes in good faith is reasonably necessary in the circumstances to evidence continued ability to perform under the Agreement. If Contractor fails or refuses to provide satisfactory assurances of timely and proper performance in the form and by the date required by City, such failure or refusal shall be an event of default for purposes of Section 10.1.

10.9 DISPUTE RESOLUTION

In the event of dispute between the City Contract Manager and the Contractor regarding the interpretation of or the performance of services under this Agreement which results in a material impact to the Contractor's revenue and/or cost of operations, as defined in Section 5.9, the provisions of Section 10.9 shall apply.

A. **Meet and Confer.** In the event of disputes regarding the performance of any obligation under this Agreement which results in a material impact to the Contractor's revenue and/or cost of operations, the City and Contractor agree that they promptly will meet and confer to attempt to resolve the matter between themselves.

B. **Mediation.** If disputes which arise under this Agreement cannot be resolved satisfactorily between the Parties in accordance with Section 10.9.A, the City and Contractor agree that such disputes shall be submitted to mandatory, non-binding mediation by a mutually agreed upon independent third party.

C. **Period of Time.** Insofar as allowed by Applicable Law, the period otherwise applicable for filing claims against the City under Applicable Law shall be tolled during the period of time for which meet and confer or mediation procedures are pending, in accordance with Sections 10.9.A and 10.9.B.

D. **Litigation.** Litigation may be commenced only after all reasonable efforts to resolve the dispute(s) pursuant to Sections 10.9.A, 10.9.B, and 10.9.C have failed and any necessary claim(s) have been denied.

ARTICLE 11.
REPRESENTATIONS AND WARRANTIES OF THE PARTIES

The Parties, by acceptance of this Agreement, represent and warrant the conditions presented in this Article.

11.1 CONTRACTOR'S CORPORATE STATUS

Contractor is a corporation duly organized, validly existing and in good standing under the laws of the State. It is qualified to transact business in the State and has the power to own its properties and to carry on its business as now owned and operated and as required by this Agreement.

11.2 CONTRACTOR'S CORPORATE AUTHORIZATION

Contractor has the authority to enter this Agreement and perform its obligations under this Agreement. The Board of Directors of Contractor (or the shareholders, if necessary) has taken all actions required by law, its articles of incorporation, its bylaws, or otherwise, to authorize the execution of this Agreement. The Person signing this Agreement on behalf of Contractor represents and warrants that they have authority to do so. This Agreement constitutes the legal, valid, and binding obligation of the Contractor.

11.3 AGREEMENT WILL NOT CAUSE BREACH

To the best of Contractor's and City's knowledge after reasonable investigation, the execution or delivery of this Agreement or the performance by either Party of their obligations hereunder does not conflict with, violate, or result in a breach: (i) of any Applicable Law; or, (ii) any term or condition of any judgment, order, or decree of any court, administrative agency or other governmental authority, or any agreement or instrument to which Contractor or City is a party or by which Contractor or any of its properties or assets are bound, or constitutes a default hereunder.

11.4 NO LITIGATION

To the best of Contractor's and City's knowledge after reasonable investigation, there is no action, suit, proceeding or investigation, at law or in equity, before or by any court or governmental authority, commission, board, agency or instrumentality decided, pending or threatened against either Party wherein an unfavorable decision, ruling or finding, in any single case or in the aggregate, would:

A. Materially adversely affect the performance by Party of its obligations hereunder;

B. Adversely affect the validity or enforceability of this Agreement; or,

C. Have a material adverse effect on the financial condition of Contractor, or any surety or entity guaranteeing Contractor's performance under this Agreement.

11.5 NO ADVERSE JUDICIAL DECISIONS

To the best of Contractor's and City's knowledge after reasonable investigation, there is no judicial decision that would prohibit this Agreement or subject this Agreement to legal challenge.

11.6 NO LEGAL PROHIBITION

To the best of each Party's knowledge, after reasonable investigation, there is no Applicable Law in effect on the date that Party signed this Agreement that would prohibit the performance of either their obligations under this Agreement and the transactions contemplated hereby.

11.7 CONTRACTOR'S ABILITY TO PERFORM

Contractor possesses the business, professional, and technical expertise to perform all services, obligations, and duties as described in and required by this Agreement including all Exhibits thereto. Contractor possesses the ability to secure equipment, facility, and employee resources required to perform its obligations under this Agreement.

ARTICLE 12.
OTHER AGREEMENTS OF THE PARTIES

12.1 RELATIONSHIP OF PARTIES

The Parties intend that Contractor shall perform the services required by this Agreement as an independent Contractor engaged by City and neither as an officer nor employee of City, nor as a partner or agent of, or joint venture with, City. No employee or agent of Contractor shall be, or shall be deemed to be, an employee or agent of City. Contractor shall have the exclusive control over the manner and means of performing services under this Agreement, except as expressly provided herein. Contractor shall be solely responsible for the acts and omissions of its officers, employees, Subcontractors and agents. Neither Contractor nor its officers, employees, Subcontractors, and agents shall obtain any rights to retirement benefits, workers' compensation benefits, or any other benefits which accrue to City employees by virtue of their employment with City.

12.2 COMPLIANCE WITH LAW

Contractor shall at all times, at its sole cost, comply with all Applicable Laws.

12.3 GOVERNING LAW

This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State.

12.4 JURISDICTION

Any lawsuits, at law or in equity, between the Parties arising out of this Agreement shall be filed in a court of competent jurisdiction in the County. With respect to venue, the Parties agree that this Agreement is made in and will be performed in the County. The Parties waive all provisions of law providing for a change of venue in these proceedings to any other county.

12.5 BINDING ON SUCCESSORS

The provisions of this Agreement shall inure to the benefit to and be binding on the successors and permitted assigns of the Parties.

12.6 ASSIGNMENT

Neither Party shall assign its rights nor delegate or otherwise transfer its obligations under this Agreement to any other Person without the prior written consent of the other Party. Any such assignment made without the consent of the other Party shall be void and the attempted assignment shall constitute a material breach of this Agreement.

For purposes of this Section, "assignment" shall include, but not be limited to: (i) a sale, exchange or other transfer of substantially all of Contractor's local, regional, and/or corporate assets dedicated to service under this Agreement to a third party; (ii) a sale, exchange or other transfer of ten (10) percent or more of the local, regional, and/or corporate assets, stock, or ownership of Contractor to a Person (other than a transfer of shares in Contractor by the owner of such shares to Contractor, to adult members of his or her family who are competent to do business, to a trust for the benefit of members of his or her family, or to another owner of shares in Contractor) except that no cumulative sale, exchange, or transfer of shares may exceed twenty percent (20%) during the Term of the Agreement (other than a transfer of shares in Contractor by the owner of such shares to Contractor, to adult members of his or her family who are competent to do business, to a trust for the benefit of members of his or her family, or to another owner of shares in Contractor); (iii) any reorganization, consolidation, merger, recapitalization, stock issuance or re-issuance, voting trust, pooling agreement, escrow arrangement, liquidation or other transaction to which Contractor or any of its shareholders is a party which results in a change of ownership or control of ten percent (10%) or more of the value or voting rights in the local, regional, and/or corporate stock of Contractor (excluding as the result of changes in ownership or control between an owner of shares in Contractor and adult members of his or her family who are competent to do business or a trust for the benefit of members his or her family); (iv) divestiture of an Affiliate (e.g., trucking company, materials recovery facility, transfer station, etc.) used by Contractor to fulfill its obligations under this Agreement; and, (v) any combination of the foregoing (whether or not in related or contemporaneous transactions) which has the effect of any such transfer or change of local, regional, and/or corporate ownership and/or control of Contractor. For purposes of this Section, the term "proposed assignee" shall refer to the proposed transferee(s) or other successor(s) in interest pursuant to the assignment. For purposes of this Section, the term "owner" shall mean the Person with legal title to shares of Contractor and "family" shall mean the parents, children, spouses, and siblings, excluding brothers-in-law and sisters-in-law of any owner that is a natural person.

Contractor acknowledges that this Agreement involves rendering a vital service to City's residents and businesses, and that City has selected Contractor to perform the services specified herein based on: (i) Contractor's experience, skill, and reputation for conducting its Recyclable Materials, Organic Materials, and Solid Waste management operations in a safe, effective, and responsible fashion, at all times in keeping with applicable waste management laws, regulations, and good waste management practices; and, (ii) Contractor's financial resources on a local, regional, and/or corporate level to maintain the required equipment and to support its indemnity obligations to City under this Agreement. City has relied on each of these factors, among others, in choosing Contractor to perform the services to be rendered by Contractor under this Agreement.

If Contractor requests City's consideration of and consent to an assignment, City may deny or approve such request in its sole discretion at a regularly scheduled meeting of the City Council. No request by Contractor for consent to an assignment need be considered by City unless and until Contractor has met requirements A – E below. The City may, in its sole discretion, waive one (1) or more of the following requirements:

A. On the date the City approves Contractor's written request for the City's written consent of an assignment and the assignment closes, Contractor shall pay the City a Transfer fee in the amount of one percent (1%) of the Gross Receipts for the most-recently completed Rate Period.

B. Contractor shall pay City its actual expenses for attorneys', consultants', accountants' fees, staff time, and investigation costs necessary to investigate the suitability of any proposed assignee,

and to review and finalize any document required as a condition for approving any such assignment. Such payment shall be required regardless of the ultimate determination of the City regarding the approval or denial of the assignment. Upon submittal of Contractor's request for assignment to City, Contractor shall submit an initial deposit of thirty thousand dollars ($30,000) for this purpose.

C. Contractor shall furnish City with reviewed financial statements of the proposed assignee's operations for the immediately preceding three (3) operating years.

D. Contractor shall furnish City with satisfactory proof: (i) that the proposed assignee has at least ten (10) years of Recyclable Materials, Organic Materials, and Solid Waste management experience on a scale equal to or exceeding the scale of operations conducted by Contractor under this Agreement; (ii) that in the last five (5) years, the proposed assignee has not suffered any citations or other censure from any Federal, State or local contractor having jurisdiction over its waste management operations due to any significant failure to comply with State, Federal or local waste management laws and that the assignee has provided the City with a complete list of such citations and censures; (iii) that the proposed assignee has at all times conducted its operations in an environmentally safe and conscientious fashion; (iv) that the proposed assignee conducts its operations and management practices in accordance with sound waste management practices in full compliance with all Federal, State, and local laws regulating the Collection, Transportation, Processing and Disposal of Recyclable Materials, Organic Materials, and Solid Waste including Hazardous Waste; and, (v) that any other information required by City demonstrates that the proposed assignee can fulfill the terms of this Agreement in a timely, safe and effective manner.

E. Contractor shall provide the City with any and all additional records or documentation which, in the City Contract Manager's sole determination, would facilitate the City's review of the proposed assignment.

Under no circumstances shall any proposed assignment be considered by City if Contractor is in default at any time during the period of consideration. If, in the City Contract Manager's sole determination, there is any doubt regarding the compliance of the Contractor with the Agreement, City Contract Manager may require an audit of the Contractor's compliance and the costs of such audit shall be paid by Contractor in advance of the performance of said audit.

12.7 NO THIRD-PARTY BENEFICIARIES

This Agreement is not intended to, and will not be construed to, create any right on the part of any third party to bring an action to enforce any of its terms.

12.8 WAIVER

The waiver by either Party of any breach or violation of any provisions of this Agreement shall not be deemed to be a waiver of any breach or violation of any other provision nor of any subsequent breach of violation of the same or any other provision. The subsequent acceptance by either Party of any monies which become due hereunder shall not be deemed to be a waiver of any pre-existing or concurrent breach or violation by the other Party of any provision of this Agreement.

12.9 NOTICE PROCEDURES

All notices, demands, requests, proposals, approvals, consents, and other communications, which this Agreement requires, authorizes or contemplates, shall be in writing and shall either be personally delivered to a representative of the Parties at the address below or deposited in the United States mail, first class postage prepaid, addressed as follows:

If to City:

City of South Lake Tahoe
Attn: City Manager
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

With a copy to:

City of South Lake Tahoe
Attn: City Attorney
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

If to Contractor:

South Tahoe Refuse Co.
Attn: Jeffery R. Tillman, CEO
2140 Ruth Avenue
South Lake Tahoe, CA 96150

With a copy to:

David Cohen, Esq.
Cohen & Ostler, APC
455 N. Whisman Road, Suite 100
Mountain View, CA 94043

The address to which communications may be delivered may be changed from time to time by a notice given in accordance with this Section. Notice shall be deemed given on the day it is personally delivered or, if mailed, three (3) calendar days from the date it is deposited in the mail. Either Party may choose to provide email notification to the other Party that notice has been deposited in the mail, however such email notification shall not constitute official notice.

12.10 REPRESENTATIVES OF THE PARTIES

References in this Agreement to the "City" shall mean the City's elected body and all actions to be taken by City except as otherwise provided in this Section 12.10. Each reference to an act performed by, or obligation of the City Contract Manager in this Agreement is itself a delegation of authority from the City. The City may delegate, in writing, further authority to the City Contract Manager and/or to other City officials and may permit such officials, in turn, to delegate in writing some or all of such authority to

subordinate officers. The Contractor may rely upon actions taken by such delegates if they are within the scope of the authority properly delegated to them.

The Contractor shall, by the Effective Date, designate in writing a responsible officer who shall serve as the representative of the Contractor in all matters related to the Agreement and shall inform City in writing of such designation and of any limitations upon his or her authority to bind the Contractor. City may rely upon action taken by such designated representative as actions of the Contractor unless they are outside the scope of the authority delegated to him/her by the Contractor as communicated to City.

ARTICLE 13.
MISCELLANEOUS AGREEMENTS

13.1 ENTIRE AGREEMENT

This Agreement is the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior and contemporaneous oral and written agreements and discussions. Each Party has cooperated in the drafting and preparation of this Agreement and this Agreement shall not be construed against any Party on the basis of drafting. This Agreement may be amended only by an agreement in writing, signed by each of the Parties hereto.

13.2 SECTION HEADINGS

The article headings and section headings in this Agreement are for convenience of reference only and are not intended to be used in the construction of this Agreement nor to alter or affect any of its provisions.

13.3 REFERENCES TO LAWS

All references in this Agreement to laws and regulations shall be understood to include such laws as they may be subsequently amended or recodified, unless otherwise specifically provided herein.

13.4 AMENDMENTS

This Agreement may not be modified or amended in any respect except in writing signed by the Parties.

13.5 SEVERABILITY

If any non-material provision of this Agreement is for any reason deemed to be invalid and unenforceable, the invalidity or unenforceability of such provision shall not affect any of the remaining provisions of this Agreement, which shall be enforced as if such invalid or unenforceable provision had not been contained herein.

13.6 COUNTERPARTS

This Agreement may be executed in counterparts, each of which shall be considered an original.

13.7 EXHIBITS

Each of the Exhibits identified as Exhibit “A” through “I” is attached hereto and incorporated herein and

made a part hereof by this reference. Except as described in Section 8.1 related to Exhibit G2, in the event of a conflict between the terms of this Agreement and the terms of an Exhibit, the terms of this Agreement shall control.

IN WITNESS WHEREOF, this Agreement is entered by the Parties hereto in El Dorado County, California on the day and year first above written.

City of South Lake Tahoe
A Municipal Corporation "CITY"

Cristi Creegan
Mayor

APPROVED AS TO FORM:

Heather L. Stroud Date
City Attorney

ATTEST:

Susan Blankenship Date
City Clerk

"CONTRACTOR"

Signature Date

Print Name of Signatory

Title of Signatory

Signature Date

Print Name of Signatory

Title of Signatory

City Business License #

Resolution Number XXXX-XXX
Approved by City Council

EXHIBIT A
DEFINITIONS

FRANCHISE EXHIBITS

EXHIBIT A: DEFINITIONS

EXHIBIT A DEFINITIONS

For purposes of this Agreement, unless a different meaning is clearly required, the following words and phrases shall have the following meanings respectively ascribed to them by this Exhibit and shall be capitalized throughout this Agreement:

"Abandoned Waste" means Recyclable Materials, Organic Materials, Solid Waste, C&D, Excluded Waste, Bulky Items, or other materials which have been abandoned, littered, or illegally dumped in the public right of way or on public or City property.

"AB 1826" means the Organic Waste Recycling Act of 2014 (Chapter 727, Statutes of 2014 modifying Division 30 of the California Public Resources Code), also commonly referred to as "AB 1826," as amended, supplemented, superseded, and replaced from time to time.

"AB 341" means the California Jobs and Recycling Act of 2011 (Chapter 476, Statues of 2011 [Chesbro, AB 341]), also commonly referred to as "AB 341", as amended, supplemented, superseded, and replaced from time to time.

"AB 939" means the California Integrated Waste Management Act of 1989 (Division 30 of the California Public Resources Code), also commonly referred to as "AB 939," as amended, supplemented, superseded, and replaced from time to time.

"Affiliate" means any Person that is directly or indirectly related to Contractor by virtue of direct or indirect Ownership interest or common management. Any such Person shall be deemed to be "Affiliated with" Contractor and included within the term "Affiliate" as used herein, except Affiliates shall be limited to those Persons which are directly or indirectly involved in the provision of service under this Agreement. An Affiliate shall include: (i) a Person in which Contractor has a direct or indirect Ownership interest; (ii) a Person which has a direct or indirect ownership interest in Contractor: and/or (iii) a Person who is also Owned, controlled, or managed by any Person which has a direct or indirect Ownership interest in Contractor. For purposes of this definition, "Ownership" means ownership as defined in the constructive ownership provisions of Section 318(a) of the Internal Revenue Code of 1986, as in effect on the date this Agreement is executed. For the purpose of determining Ownership under this paragraph and constructive or indirect ownership under Section 318(a), ownership interests of less than fifty percent (50%) shall be disregarded, and percentage interests shall be determined on the basis of the percentage of voting interest or value which the ownership interest represents.

"Agreement" means this Agreement between City and Contractor, including all exhibits, and any future amendments hereto.

"Animal-Resistant" means a Cart equipped with a locking lid that is intended, but not guaranteed, to prevent tampering by bears and other animals.

"Applicable Law" means all Federal, State, County, and local laws, regulations, rules, orders, judgments, degrees, permits, approvals, or other requirement of any governmental agency having jurisdiction over the Collection, Transportation, and Processing of Recyclable Materials, Organic Materials, and Solid Waste that are in force on the Effective Date and as may be enacted, issued or amended during the Term of this Agreement. Applicable Law includes, but is in no way limited to, AB 939, AB 341, AB 1826, and SB 1383.

“Approved Disposal Facility” means any of the Approved Disposal Facilities set forth in Exhibit H.

“Approved Facility(ies)” means any one of or any combination of the: Approved Recovery Facilities; Approved Organic and Recycling Materials Processing Facilities; and/or Approved Disposal Facilities. The current Approved Facilities are set forth in Exhibit H to the Agreement.

“Approved Processing Facility(ies)” means any one of or any combination of the Approved Recyclable Materials Processing Facilities or Approved Organic Materials Processing Facilities.

“Approved Recovery Facility” means any of the Approved Recovery Facilities set forth in Exhibit H.

“Bear Box” means a metal container used at a Residential property which is intended to store Solid Waste, Recyclable Materials, and/or Organic Materials until Collection day, and which includes a locking mechanism to prevent bear access.

“Bin” means a Container with a hinged and tight-fitting lid and wheels designed or intended to be mechanically serviced by a commercial Collection vehicle. It shall be designed to hold from one (1) to (6) cubic yards of material with the lid properly closed. Temporary Bins may be open topped.

"Bulky Items" means discarded household appliances furniture, tires, carpets, mattresses, bundled and tied Yard Trimmings and/or wood waste, and similar large items which can be handled by two (2) people, weigh no more than one hundred fifty (150) pounds, and require special Collection due to their size or nature, but can be Collected without the assistance of special loading equipment (such as forklifts or cranes) and without violating vehicle load limits. Bulky Items must be generated by the Customer and at the service address wherein the Bulky Items are Collected. Bulky Items do not include refrigerators, E-waste, freon-containing appliances, abandoned automobiles, large auto parts, hot tubs, trees, Construction and Demolition Debris, or items herein defined as Excluded Waste.

“Business Days” mean days during which the City offices are open to do business with the public.

“California Code of Regulations (CCR)” means the State of California Code of Regulations. CCR references in this Agreement are preceded with a number that refers to the relevant Title of the CCR (e.g., “14 CCR” refers to Title 14 of CCR).

“CalRecycle” means California's Department of Resources Recycling and Recovery and any successor agency.

“Cardboard” means a thin, stiff pasteboard made of paper pulp, used for making cartons, signs, and boxes. Cardboard is a subset of Recyclable Materials.

“Cart” means a plastic Container with a hinged and tight-fitting lid and wheels that is serviced by an automated or Semi-Automated Collection vehicle. A Cart has capacity of at least 20 and not more than 95 gallons and is provided by Contractor, approved by the City, and used by Customers for Collection, accumulation, and removal of Solid Waste, Recyclable Materials, and Organic Materials from Commercial or Residential premises in connection with Collection Services.

“City” means the City of South Lake Tahoe, a municipal corporation, and all the territory lying within its boundaries as presently existing or as such boundaries may be modified during the Term of this Agreement.

"City Council" means the duly elected representative council, or its successor municipal governing body, of the City.

"City Contract Manager" means the City Manager, who is responsible for the administrative management of this Agreement, or their designee.

"City Fees" means all fees payable to the City, identified and referenced in Article 7 of this Agreement.

"Change in Law" means any of the following events or conditions that has a material and adverse effect on the performance by either Party or any Subcontractor of its respective obligations under this Agreement (except for payment obligations) or on the activities of any Approved Facility in connection with this Agreement:

a. The enactment, adoption, promulgation, issuance, modification, or written change in administrative or judicial interpretation, of any Applicable Law on or after the Effective Date; or

b. The order or judgment of any governmental body, on or after the Effective Date, to the extent such order or judgment is not the result of willful or negligent action, error or omission or lack of reasonable diligence of City or of Contractor (or Subcontractor), whichever is asserting the occurrence of a Change in Law; provided, however, that the contesting in good faith or the failure in good faith to contest any such order or judgment shall not constitute or be construed as such a willful or negligent action, error or omission or lack of reasonable diligence.

"Collect" or **"Collection"** (or any variation thereof) means the act of taking possession of Recyclable Materials, Organic Materials, Solid Waste, Bulky Items, and other material at the place of generation in City.

"Commencement Date" means the date specified in Section 2.1 when the Term of the Agreement begins.

"Commercial" shall mean of, from, or pertaining to non-Residential Premises where business activity is conducted, including, but not limited to, retail sales, services, wholesale operations, manufacturing, and industrial operations, but excluding businesses conducted upon Residential property which are permitted under applicable zoning regulations and are not the primary use of the property.

"Commercial Premises" means that portion of any building or other Premises which is not Residential.

"Commercial Edible Food Generator" includes Tier One Commercial Edible Food Generators and Tier Two Commercial Edible Food Generators, or as otherwise defined in 14 CCR Section 18982(a)(7). For the purposes of this definition, Food Recovery Organizations and Food Recovery Services are not Commercial Edible Food Generators, or as otherwise specified by 14 CCR Section 18982(a)(7).

"Community Composting" means any activity that Composts green material, agricultural material, food material, and vegetative food material, alone or in combination, and the total amount of feedstock and Compost on-site at any one time does not exceed one hundred (100) cubic yards and seven hundred fifty (750) square feet, as specified in 14 CCR Section 6 17855(a)(4); or as otherwise defined in 14 CCR Section 18982(a)(8).

"Compactor" means any Container which has a compaction mechanism, whether stationary or mobile. Compactors are most typically roll-off Containers but may also be Bins.

"Complaint" shall mean each written or orally communicated statement made by any Person, whether to City or Contractor, alleging: (1) non-performance, or deficiencies in Contractor's performance, of its duties under this Agreement; (2) a violation by Contractor of this Agreement; or, (3) an SB 1383 Non-Compliance Complaint.

"Composting" or **"Compost"** (or any variation thereof) includes a controlled biological decomposition of Organic Materials yielding a safe and nuisance free Compost product.

"Construction and Demolition Debris (C&D)" means materials generated by or resulting from construction or demolition-related activities, including building, construction, deconstruction, demolition, excavation, grading, improvement, land clearing, reconstruction, remodeling, and renovation, such as discarded building materials, packaging, debris, and rubble resulting from construction, alteration, remodeling, repair, or demolition operations on any pavements, excavation projects, houses, Commercial buildings, or other structures, excluding Excluded Waste. Construction and Demolition Debris includes rocks, soils, tree remains, and other Yard Trimmings which result from land clearing or land development operations in preparation for construction.

"Container(s)" mean Bins, Carts, Compactors, Customer Owned Containers, and Drop Boxes.

"Contamination" means the presence of Prohibited Container Contaminants in a Container.

"Contamination Processing Fee Notice" means the notice as described in Section 4.10.1.E.

"Contractor" means South Tahoe Refuse Co., organized and operating under the laws of the State through its officers, directors, employees, agents, Affiliates, and Subcontractors.

"Contractor's Compensation" means the monetary compensation received by Contractor in return for providing services in accordance with this Agreement as described in Article 8.

"Contractor's Contract Administrator" means the President of Contractor, who is authorized by Contractor as described by Section 5.7.E.1.

"Contractor's Proposal" means the proposal submitted to City by Contractor for provision of Recyclable Materials, Organic Materials, and Solid Waste Collection and Processing services and certain supplemental written materials, which are included as Exhibit B to this Agreement and are incorporated by reference.

"County" means the County of El Dorado, a political subdivision of the State of California.

"Courtesy Pick-Up Notice" means the Contractor's notice to Customer(s) as described in Section 4.10.1.C.

"Criminal Activity" means the approval of a plea of nolo contendere or the entry against Contractor or any of its employees of a criminal conviction, or a permanent mandatory or prohibitory injunction from a court, municipality, or regulatory agency of competent jurisdiction, based, in the case of Contractor's employees, on acts taken in their official capacity on behalf of Contractor, with respect to:

a. Fraud or criminal offense in connection with obtaining, attempting to obtain, procuring, or performing a public or private agreement;

b. Bribery or attempting to bribe a public officer or employee of a local, State, or Federal agency;
c. Embezzlement, extortion, racketeering, false claims, false statements, forgery, falsification or destruction of records, obstruction of justice, knowingly receiving stolen property, theft, or misprision (failure to disclose) of a felony;
d. Unlawful disposal of Hazardous Waste or Designated Waste, the occurrence of which any Contractor Party knew or should have known;
e. Violation of antitrust laws, including laws related to price-fixing, bid-rigging, and sales and market allocation, and of unfair and anti-competitive trade practice laws, including with respect to inflation of Solid Waste Collection, Transportation, Processing fees, or Disposal Fees;
f. Violation of securities laws; or
g. Felonies or misdemeanors involving moral turpitude.

"Curb" or **"Curbside"** means as near but in no event more than five (5) feet from the property line that abuts a paved public street or, in the event the property does not abut a paved public street, where the property abuts a public street, alley, right-of-way or easement and, in the case of a Commercial location, in the service alley of a Commercial or institutional entity.

"Customer" means the Owner or Occupant who is billed by Contractor at any Premises at which Solid Waste, Recyclable Materials, and Organic Waste are generated and collected by Contractor.

"Customer Account Information Database" means the Customer Account Information Database as identified in Section 4.7 that shall be developed, maintained, and monitored in accordance with the requirements of this Agreement.

"Customer Owned Container" means a 20-32 gallon plastic can owned by a Customer and used for the Collection of additional Recyclable Materials or Organic Materials.

"Customer Type" means the Customer's sector category including, but not limited to, Single-Family Residential, Multi-Family, Commercial, and City.

"Designated Waste" means non-Hazardous Waste which may pose special Disposal problems because of its potential to contaminate the environment and which may be Disposed of only in Class II Disposal sites or Class III Disposal sites pursuant to a variance issued by the California Department of Health Services. Designated Waste consists of those substances classified as Designated Waste by the State, in California Code of Regulations Title 23, Section 2522 as may be amended from time to time.

"Divert" or **"Diversion"** (or any variation thereof) means to prevent Discarded Materials from Disposal at landfill or transformation facilities, (including facilities using incineration, pyrolysis, distillation, gasification, or biological conversion methods) through source reduction, reuse, Recycling, Composting, anaerobic digestion or other method of Processing, subsequent to the provisions of AB 939. Diversion is a broad concept that is to be inclusive of material handling and Processing changes that may occur over the Term including, but not limited to, changes in standard industry practice or implementation of innovative (but not necessarily fully proven) techniques or technology that reduce Disposal risk, decrease costs and/or are for other reasons deemed desirable by the City.

"Diversion Coordinator" means the individual authorized by Contractor as described by Section 5.7.E.3.

"Discarded Materials" means Recyclable Materials, Organic Materials, and Solid Waste placed by a Generator in a receptacle and/or at a location for the purposes of Collection by Contractor, excluding Excluded Waste.

"Disposal" or **"Dispose"** (or any variation thereof) means the final disposition of Solid Waste, or Processing Residue at a Disposal Facility. "Disposal Facility" means a landfill, or other facility for ultimate Disposal of Solid Waste.

"Drop Box" means an open-top or closed top Container with a capacity of ten (10) to forty (40) cubic yards that is serviced by a roll-off Collection vehicle.

"Dwelling Unit" means any individual living unit in a: Single-Family Residential dwelling (SFD) or Multi-Family Residential dwelling (MFD) structure or building, a mobile home, or a motor home located on a permanent site intended for, or capable of being utilized for, Residential living, including a Single Room Occupancy.

"Edible Food" means food intended for human consumption. For the purposes of this Agreement, Edible Food is not Solid Waste if it is recovered and not discarded. Nothing in this Agreement requires or authorizes the recovery of Edible Food that does not meet the food safety requirements of the California Retail Food Code. If the definition in 14 CCR Section 18982(a)(18) for Edible Food differs from this definition, the definition in 14 CCR Section 18982(a)(18) shall apply to this Agreement.

"Effective Date" means the date on which the latter of the two Parties signs this Agreement.

"Excluded Waste" means Hazardous Substance, Hazardous Waste, Infectious Waste, Designated Waste, volatile, corrosive, biomedical, infectious, biohazardous, and toxic substances or material, waste that Contractor reasonably believes would, as a result of or upon Disposal, be a violation of local, State or Federal law, regulation or ordinance, including land use restrictions or conditions, waste that cannot be Disposed of in Class III landfills, waste that in Contractor's reasonable opinion would present a significant risk to human health or the environment, cause a nuisance or otherwise create or expose Contractor or City to potential liability; but not including de minimis volumes or concentrations of waste of a type and amount normally found in Residential Solid Waste after implementation of programs for the safe Collection, Recycling, treatment, and Disposal of batteries and paint in compliance with Sections 41500 and 41802 of the California Public Resources Code. Excluded Waste does not include Used Motor Oil and Filters, or household batteries when properly placed for Collection by Contractor as set forth in this Agreement.

"Electronic Waste" or "E-Waste" means discarded electronic equipment including, but not limited to, televisions, computer monitors, central processing units (CPUs), laptop computers, computer peripherals (including external hard drives, keyboards, scanners, and mice), printers, copiers, facsimile machines, radios, stereos, stereo speakers, VCRs, DVDs, camcorders, microwaves, telephones, cellular telephones, and other electronic devices. Some E-Waste or components thereof may be Hazardous Waste or include Hazardous Substances and thus require special handling, Processing, or Disposal.

"Field Supervisor" means the Field Supervisor of Contractor, who is the individual authorized by Contractor as described by Section 5.7.E.2.

"Federal" means belonging to or pertaining to the Federal government of the United States.

“Flow Control” means City right to direct Discarded Materials to a facility of the City’s choosing.

“Food Recovery” means actions to Collect and distribute food for human consumption which otherwise would be Disposed, or as otherwise defined in 14 CCR Section 18982(a)(24).

“Food Recovery Organization” means an entity that primarily engages in the Collection or receipt of Edible Food from Commercial Edible Food Generators and distributes that Edible Food to the public for Food Recovery either directly or through other entities, including, but not limited to: A. A food bank as defined in Section 113783 of the Health and Safety Code; B. A nonprofit charitable organization as defined in Section 113841 of the Health and Safety code; and, C. A nonprofit charitable temporary food facility as defined in Section 113842 of the Health and Safety Code. If the definition in 14 CCR Section 18982(a)(25) for Food Recovery Organization differs from this definition, the definition in 14 CCR Section 18982(a)(25) shall apply to this Agreement.

“Food Recovery Service” means a Person or entity that Collects and Transports Edible Food from a Commercial Edible Food Generator to a Food Recovery Organization or other entities for Food Recovery; or as otherwise defined in 14 CCR Section 18982(a)(26).

“Food Scraps" means those Discarded Materials that will decompose and/or putrefy including: (i) all kitchen and table Food Waste; (ii) animal or vegetable waste that is generated during or results from the storage, preparation, cooking or handling of food stuffs; (iii) fruit waste, grain waste, dairy waste, meat, and fish waste; and, (iv) vegetable trimmings, houseplant trimmings and other Compostable Organic Waste common to the occupancy of Residential dwellings. Food Scraps are a subset of Food Waste.

“Food-Soiled Paper” means Compostable paper material that has come in contact with Food Scraps or liquid, such as, but not limited to, Compostable paper plates, paper coffee cups, napkins, pizza boxes, and milk cartons.

“Food Waste” means Source Separated Food Scraps. Food Waste is a subset of Organic Materials.

“Generator” means any Person whose act or process produces Discarded Materials as defined in the Public Resources Code, or whose act first causes Discarded Materials to become subject to regulation.

“Franchise Fee” means the fee paid by Contractor to the City as described in Section 7.1.

“Gross Receipts” shall mean total cash receipts collected from Customers by the Contractor for the provision of services pursuant to this Agreement, without any deductions. Gross Receipts do not include revenues from the sale of Recyclable Materials or Organic Materials.

“Hazardous Substance” means any of the following: (a) any substances defined, regulated or listed (directly or by reference) as "Hazardous Substances", "hazardous materials", "Hazardous Wastes", "toxic waste", "pollutant", or "toxic substances", or similarly identified as hazardous to human health or the environment, in or pursuant to: (i) the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980, 42 USC §9601 et seq. (CERCLA); (ii) the Hazardous Materials Transportation Act, 49 USC §1802, et seq.; (iii) the Resource Conservation and Recovery Act, 42 USC §6901 et seq.; (iv) the Clean Water Act, 33 USC §1251 et seq.; (v) California Health and Safety Code §§25115-25117, 25249.8, 25281, and 25316; (vi) the Clean Air Act, 42 USC §7901 et seq.; and, (vii) California Water Code §13050; (b) any amendments, rules or regulations promulgated thereunder to such enumerated statutes or acts currently existing or hereafter enacted; and, (c) any other hazardous

or toxic substance, material, chemical, waste or pollutant identified as hazardous or toxic or regulated under any other Applicable Law currently existing or hereinafter enacted, including, without limitation, friable asbestos, polychlorinated biphenyl's (PCBs), petroleum, natural gas, and synthetic fuel products, and by-products. "Hazardous Waste" means all substances defined as Hazardous Waste, acutely Hazardous Waste, or extremely Hazardous Waste by the State in Health and Safety Code §25110.02, §25115, and §25117 or in the future amendments to or recodifications of such statutes or identified and listed as Hazardous Waste by the U.S. Environmental Protection Agency (EPA), pursuant to the Federal Resource Conservation and Recovery Act (42 USC §6901 et seq.), all future amendments thereto, and all rules and regulations promulgated thereunder.

"High Elevation Waiver" means the exception from SB 1383's residential Food Waste Collection requirements CalRecycle granted to the City, effective January 1, 2022.

"Holidays" are defined as New Year's Day, Thanksgiving Day, and Christmas Day.

"Household Hazardous Waste" or **"HHW"** means Hazardous Waste generated at Residential Premises within the City and includes any substance or mixture that, if improperly handled, may be damaging to human health and well-being or a threat to the environment. HHW includes flammables, combustibles, poisons, toxics, oxidizers, corrosives, compressed gas, oil, antifreeze, explosives, and radioactive materials as well as any other hazardous waste as described in Health & Safety Code section 25117 and the Hazardous Waste Management Reform Act of 1995.

"Infectious Waste" means biomedical waste generated at hospitals, public or private medical clinics, dental offices, research laboratories, pharmaceutical industries, blood banks, mortuaries, veterinary facilities and other similar establishments that are identified in Health and Safety Code Section 25117.5 as may be amended from time to time.

"In-Home Recycling Container" refers to a small, easily portable tote bag with a capacity of at least three (3) gallons to be included by Contractor in the Multi-Family Move-in Kit to facilitate convenient accumulation of Recyclable Materials within a Multi-Family Dwelling Unit.

"Liquidated Damages" means the amounts due by Contractor for failure to meet specific quantifiable standards of performance as described in Section 10.6 and Exhibit F.

"Multi-Family" or **"MFD"** means any Residential Premises, other than a Single-Family Premises, with five (5) or more Dwelling Units used for Residential purposes (regardless of whether residence therein is temporary or permanent), including such Premises when combined in the same building with Commercial establishments, that receive centralized, shared, Collection service for all units on the Premises which are billed to one (1) Customer at one (1) address. Customers residing in Townhouses, mobile homes, condominiums, or other structures with five (5) or more Dwelling Units who receive individual service and are billed separately shall not be considered Multi-Family.

"Mulch" means a layer of material applied on top of soil, and, for the purposes of the Agreement, Mulch shall conform with the following conditions, or conditions as otherwise specified in 14 CCR Section 18993.1(f)(4): A. Meets or exceeds the physical contamination, maximum metal concentration, and pathogen density standards for land applications specified in 14 CCR Section 17852(a)(24.5)(A)(1) through (3). B. Was produced at one or more of the following types of Facilities: 1. A Compostable material handling operation or facility as defined in 14 CCR Section 17852(a)(12), that is permitted or

authorized under Division 7 of Title 14 of the CCR, other than a chipping and grinding operation or facility as defined in 14 CCR Section 17852(a)(10); Guidance: Note that this criteria disallows Mulch produced from chipping and grinding operations to count toward fulfillment of a jurisdiction's annual Organic Waste product procurement target; 2. A Transfer/Processing Facility or Transfer/Processing operation as defined in 14 CCR Section 17402(a)(30) and (31), respectively, that is permitted or authorized under 14 CCR, Division 7, Chapter 12; or, 3. A Solid Waste landfill as defined in PRC Section 40195.1 that is permitted under 27 CCR, Division 2.

"Non-Collection Notice" means the notice as described in Section 4.10.1.D.

"Occupant" means the Person who occupies a Premises.

"Organic Materials" means Yard Trimmings and Food Waste, individually or collectively. No Discarded Material shall be considered to be Organic Materials, however, unless it is separated from Recyclable Material and Solid Waste. Organic Materials are a subset of Organic Waste.

"Organic Waste" means wastes containing material originated from living organisms and their metabolic waste products including, but not limited to, food, Yard Trimmings, organic textiles and carpets, lumber, wood, paper products, printing and writing paper, manure, biosolids, digestate, and sludges, or as otherwise defined in 14 CCR Section 18982(a)(46). Biosolids and digestate are as defined in 14 CCR Section 18982(a)(4) and 14 CCR Section 18982(a)(16.5), respectively.

"Owner" means the Person(s) holding legal title to real property and/or any improvements thereon, and shall include the Person(s) listed on the latest equalized assessment roll of the County Assessor.

"Paper Garden Bags" means a paper bag approved by City which may be purchased by Residents from Contractor or elsewhere for the Collection of Organic Materials overages.

"Party" or **"Parties"** refers to the City and Contractor, individually or together.

"Person(s)" means any individual, firm, association, organization, partnership, consortium, corporation, trust, joint venture, Commercial entity, governmental entity, public entity, or any other legal person.

"Premises" means any land or building in the City where Recyclable Materials, Organic Materials, or Solid Waste are generated or accumulated.

"Processing" or **"Process"** means to prepare, treat, or convert through some special method.

"Processing Facility" means any plant or site used for the purpose of sorting, cleansing, treating or reconstituting Recyclable Materials, or Reusable Materials for the purpose of making such material available for Recycling or reuse or the facility for the Processing and/or Composting of Organic Materials.

"Prohibited Container Contaminants" means the following: (i) Discarded Materials placed in the Recyclable Materials Container that are not identified as acceptable Recyclable Materials for the City's Collection program; (ii) Discarded Materials placed in the Organic Materials Container that are not identified as acceptable Organic Materials for the City's Collection program; (iii) Discarded Materials placed in the Solid Waste Container that are acceptable Recyclable Materials and/or Organic Materials to be placed in the City's Recyclable Materials or Organic Materials Containers or otherwise managed under the City's Collection program; and, (iv) Excluded Waste placed in any Container.

"Proprietary Information" or **"Proprietary"** means that information provided by Contractor to the City which is protected from disclosure by the California Public Records Act and meets that definition of Proprietary Information. Nothing shall be considered Proprietary which is required to be submitted to the City in any report described in this Agreement. Contractor's Customer lists for Customers served under this Agreement are specifically not considered Proprietary for the purposes of this Agreement, however, the City may protect such information from disclosure consistent with the provisions of the Public Records Act.

"Public Street" means all City-owned and maintained paved areas between the normal Curb line of a roadway, including public parking lots, roadway dividers, and medians.

"Rate" means the maximum amount, expressed as a dollar unit, approved by the City that the Contractor may bill a Customer for providing services under this Agreement. A Rate will be established for each individual Service Level. The Rates approved by City are the maximum Rate that Contractor may charge a Customer and Contractor may, in its sole discretion, charge any amount up to and including the maximum Rate approved by the City.

"Rate Period" means a twelve (12) month period, commencing January 1 and concluding December 31.

"Recyclable Materials" means materials which are reused or Processed or are in the future reused or Processed into a form suitable for reuse through reprocessing or remanufacture, consistent with the requirements of the Act. The term "Recyclable Material" includes paper newsprint, printed matter, pasteboard, paper containers, cardboard, glass, aluminum, PET, HDPE, and other, beverage containers, transformable and compostable materials, used motor oil, automotive batteries, antifreeze, latex paint, brick and stone in reusable size and condition, and such other material designated by the City or designated as recyclable by CalRecycle, or other agency with jurisdiction.

"Recycle" or **"Recycling"** means the Process of sorting, cleansing, treating, and reconstituting at a Recyclable Materials Processing Facility materials that would otherwise be Disposed of at a landfill for the purpose of returning such materials to the economy in the form of raw materials for new, reused, or reconstituted products. Recycling includes Processes deemed to constitute a reduction of landfill Disposal pursuant to 14 CCR, Division 7, Chapter 12, Article 2. Recycling does not include gasification or transformation as defined in Public Resources Code Section 40201.

"Residential" shall mean of, from, or pertaining to a Single-Family Premises or Multi-Family Premises including Single-Family homes, apartments, condominiums, Townhouse complexes, mobile home parks, cooperative apartments, and Single Room Occupancies.

"Residue" means those materials which, after Processing, are Disposed rather than Recycled due to either the lack of markets for materials or the inability of the Processing Facility to capture and recover the materials.

"Reusable Materials" means items that are capable of being used again after minimal Processing. Reusable Materials may be Collected Source Separated or recovered through a Processing Facility.

"SB 1383" means Senate Bill 1383 of 2016 approved by the Governor on September 19, 2016, which added Sections 39730.5, 39730.6, 39730.7, and 39730.8 to the Health and Safety Code, and added Chapter 13.1 (commencing with Section 42652) to Part 3 of Division 30 of the Public Resources Code,

establishing methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants as amended, supplemented, superseded, and replaced from time to time. For the purposes of this Agreement, SB 1383 specifically refers to the Short-Lived Climate Pollutants (SLCP): Organic Waste Reductions regulations developed by CalRecycle and adopted on November 3, 2020 that created Chapter 12 of 14 CCR, Division 7 and amended portions of regulations of 14 CCR and 27 CCR.

"Self-Hauler" means a Person who hauls Construction and Demolition Debris, Yard Waste, Edible Food or Food Scraps that such Person generates at the Person's own Premises, with such Person's own vehicle or equipment, to another Person in accordance with Section 1.2C. or 1.2D. of the Agreement, and **"Self-Haul"** means the process of such hauling by such Person to another Person.

"Semi-Automated" Collection service means the use of Collection vehicles with automated tippers to empty Carts.

"Service Level" refers to the size of a Customer's Container and the frequency of Collection service.

"Service Opportunity" means each individual scheduled opportunity the Contractor has to Collect from a Container at a Customer's location.

"Single-Family" or **"SFD"** means, notwithstanding any contrary definition in City Code, any detached or attached house or residence designed or used for occupancy by one (1) family, provided that Collection service feasibly can be provided to such Premises as an independent unit, and the Owner or Occupant of such independent unit is billed directly for the Collection service. Single-Family includes Townhouses, and each independent unit of duplex, tri-plex, or four-plex Residential structures, regardless of whether each unit is separately billed for their specific Service Level.

"Single Room Occupancy" means any lodging property with five or more rooms which are (1) intended or designed to be used, or which are used, rented, or hired out, to be occupied, or which are occupied, for sleeping purposes by tenants, which is or may be the primary residence of such tenants, or (2) intended or designed to be used, or which are used, rented, or hired out, to be occupied, or which are occupied, for periods greater than twenty-nine (29) days.

"Single-Stream" or **"Single-Stream Recycling"** means the Collection from a single Container of mixed Recyclable Materials in accordance with Exhibit B.

"Solid Waste" means Solid Waste as defined in California Public Resources Code, Division 30, Part 1, Chapter 2, §40191 and regulations promulgated hereunder. Excluded from the definition of Solid Waste are Excluded Waste, C&D, Source Separated Recyclable Materials, Source Separated Organic Materials, and radioactive waste. Notwithstanding any provision to the contrary, Solid Waste may include de minimis volumes or concentrations of waste of a type and amount normally found in Residential Solid Waste after implementation of programs for the safe Collection, Recycling, treatment, and Disposal of Household Hazardous Waste in compliance with Section 41500 and 41802 of the California Public Resources Code as may be amended from time to time. Solid Waste includes salvageable materials only when such materials are included for Collection in a Solid Waste Container not Source Separated from Solid Waste at the site of generation.

"Source Separated" means the segregation, by the Generator, of materials designated for separate Collection for some form of Recycling, Composting, recovery, or reuse.

"Specialty Recyclable Material" means material not specified in this Agreement that can be or will be Collected for purposes of Recycling. Such Specialty Recyclable Material may include, but is not limited to, scrap metal, high-grade paper (including office mixed paper), pallets, and plastic film.

"Split-Bin" means a Bin that is split or divided into two (2) sections in order to segregate two (2) Source Separated Discarded Material types in one Container.

"State" means the State of California.

"Subcontractor" means a Party who has entered into a contract, express or implied, with the Contractor for the performance of an act that is necessary for, and directly related to, the Contractor's fulfillment of its obligations for providing service under this Agreement. Notwithstanding any other provision of this Agreement, vendors providing services, materials, and/or supplies to Contractor that are not directly related to Contractor's provision of services under this Agreement (such as office supplies, equipment parts, and paving services at Contractor's facilities), professional service firms providing legal, accounting, and/or other consulting services to Contractor, and all subcontractors and Approved Facilities that are not owned or operated by Affiliates of Contractor, shall not be considered Subcontractors for any purpose under this Agreement. Exhibit H includes a list of all approved Subcontractors as of the date of execution of this Agreement.

"Term" means the Term of this Agreement, including extension periods if granted, as provided for in Article 2.

"Temporary Bin" means a collection container of no less than six (6) cubic yards in capacity and no greater than forty (40) cubic yards in capacity for temporary collection of solid waste, recyclables, or organic materials.

"Tier One Commercial Edible Food Generator" means a supermarket with gross annual sales of $2,000,000 or more, a grocery store with a total facility size equal to or greater than 10,000 square feet, food service provider, food distributor, or wholesale food vendor, as defined in Section 18982(a) of Title 14 of the California Code of Regulations, which may be amended from time to time.

"Tier Two Commercial Edible Food Generator" means a restaurant with 250 or more seats or a total facility size equal to or greater than 5,000 square feet, hotel with an on-site food facility and 200 or more rooms, health care facility with an on-site food facility and 100 or more beds, large venue, large event, state agency with a cafeteria with 250 or more seats or total facility size equal to or greater than 5,000 square feet, and local education agency with an on-site food facility, as defined in Section 18982(a) of Title 14 of the California Code of Regulations, which may be amended from time to time.

"Ton" or **"Tonnage"** means a unit of measure for weight equivalent to two thousand (2,000) standard pounds where each pound contains sixteen (16) ounces.

"Townhouse" means an attached or semi-attached Single-Family Premises within a group of attached or semi-attached Single-Family Premises, regardless of whether the Premises is billed individually or through a central account (e.g. homeowner association, property manager), wherein each unit maintains individual Collection service subscription, as determined in writing by the City Contract Manager.

"Trade Secrets" means information, including a formula, pattern, compilation, program, device, method, technique, or process, that: (1) derives actual independent economic value from not being generally known to the public or to other Persons who can obtain economic value from its disclosure or use; and, (2) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

"Transfer" means the act of transferring the materials Collected by Contractor in its route vehicles into larger vehicles for Transport to other facilities for the purpose of Recycling or Disposing of such materials.

"Transportation" or **"Transport"** means the act of conveying Collected materials from one location to another.

"Universal Waste" or **"U-Waste"** means all wastes as defined by Title 22, Subsections 66273.1 through 66273.9 of the California Code of Regulations. These include, but are not limited to, batteries, fluorescent light bulbs, mercury switches, and E-Waste.

"Used Motor Oil and Filter" means used oil fluids for vehicles including motor oil, brake, transmission and hydraulic fluids, crankcase and differential oils, lubricating oils for vehicles, and oil filters from automobiles and light trucks.

"Used Oil Recovery Kit" means a kit containing: one (1) reusable plastic jug of at least one (1) gallon capacity with a leak-proof, watertight screw-on top to contain Used Motor Oil or used cooking oil; one (1) six (6) mil plastic Disposable resealable bag with double track seal of sufficient capacity to accommodate one (1) Used Motor Oil Filter; and, a flyer, brochure, or other informational media approved by the City intended to educate Customers about the Used Motor Oil and Filter Collection program and the benefits resulting from the proper handling of Used Motor Oil and Filters. The Used Oil Recovery Kit is to be provided to Customers by Contractor to recover Used Motor Oil and Filter, and used cooking oil from Single-Family and Townhouse residents.

"Waste Reporting System" means an online/digital data system designated by Contractor for recording and documenting outreach, customer service, site visits, service levels, weights and volumes by waste stream, and field issues for compliance and reporting purposes.

"Working Days" means days on which the Contractor is required to provide regularly scheduled Collection services under this Agreement.

"Yard Trimmings" means those Discarded Materials that will decompose and/or putrefy, including, but not limited to, green trimmings, grass, weeds, leaves, prunings, branches, dead plants, brush, tree trimmings, dead trees, small pieces of unpainted and untreated wood, and other types of Organic Materials resulting from normal yard and landscaping maintenance that may be specified in City Legislation for Collection and Processing as Organic Materials under this Agreement. Yard Trimmings does not include items herein defined as Excluded Waste. Yard Trimmings are a subset of Organic Materials. Yard Trimmings placed for Collection may not exceed six (6) inches in diameter and three (3) feet in length and must fit within the Contractor-provided Container.

“Zero Emission Vehicle” means a vehicle that produces no emissions of criteria pollutants, toxic air contaminants, and greenhouse gases when stationary or operating, as determined by the California Air Resources Board.

EXHIBIT B
SCOPE OF WORK FOR COLLECTION OPERATIONS

Exhibit B

SCOPE OF WORK FOR COLLECTION OPERATIONS

SECTION 1- GENERAL REQUIREMENTS

1.1 General Requirements for Collection and Billing.

The Contractor shall Collect, Transport, and Dispose of all Solid Waste and shall collect and recycle marketable Recyclable Materials and Organic Materials which are placed for collection at Residential Premises, Commercial Premises and at City Facilities and events at which the Solid Waste, Recyclable Materials and Organic Materials are generated. Organic Materials collected at Residential Premises are limited to Yard Trimmings in accordance with the High Evaluation Waiver.

Contractor shall prepare bills for all Customers that clearly and accurately list Rates in effect at the time services were provided or for the time period in which services will be provided. Bills shall fully explain and display all calculations of each charge. Such charges shall not exceed the Rates established by the City. Any disputes related to charges shall be resolved by City. Contractor shall submit to City, sixty (60) days prior to its use, a draft of bill format(s) and a line-item description for each charge, together with an example of a completed bill for an individually serviced Residential Premises, a centrally billed Homeowners Association and a Commercial Premises with compactor and recycling collection services, for review and approval. Contractor shall also, at the same time as submittal of the draft above, submit a draft of a conveniently sized listing of services and maximum Rates in effect that may be distributed to, and retained for reference by, all Customers.

1.2 Changes in Collection Services.

Contractor shall be responsible for: (A) establishing services for new Customers and (B) stopping services and preparing a final billing on a pro rata basis for a Customer permanently discontinuing service. Contractor shall, for approval of City, develop a procedure and confirmation form to document requests for commencement and termination of, and changes in, service. Customers shall be provided a copy of the confirmation form noting effective date of start-up, change, suspension or termination in collection services and other pertinent details, such as data of issuance of refund for services not provided but for which Customer has paid.

1.3 Changes in Scheduled Days of Collection.

Once a schedule of collection days for Solid Waste, Recyclable Materials and Organic Materials has been established for Residential Premises, the schedule shall not be changed without the prior written approval of City. Contractor shall request approval from City ninety (90) days prior to planned change in a scheduled day of collection for Residential Premises. As a condition of approval of such a change, City may require Contractor, at Contractor's sole expense, to notify residents of the change by first-class postage. All details and scheduling of such notices shall be subject to approval by the City.

Scheduled collection days for Solid Waste, Recyclable Materials and Organic Materials may be changed at the request of the Occupant or property manager of any Commercial Premises without the approval of City. The City will determine the final schedule of collection days, in the event a disagreement arises between Contractor and a Customer or Solid Waste-generator at a Commercial Premises.

1.4 Containers for the Collection of Solid Waste, Recyclable Materials and Organic Materials.

Contractor shall be responsible for furnishing new or refurbished Containers as detailed in Sections 1.4.1 and 1.4.2 below. All Containers will be consistently color-coded. The color-coding scheme shall be universal black body and black lids for Solid Waste, green for residential Yard Trimmings, green for non-residential Food Scraps and Yard Trimmings, and blue for Single-Stream Recyclable Materials. Containers for Recyclable Materials and Organic Materials shall have messages/graphics on the exterior designed to prevent Customers from placing materials that would contaminate the Recyclables/Organics Containers and the text/graphics shall be approved by City before Containers are ordered.

1.4.1 Containers for Residential Premises.

Contractor shall furnish to each participating Residential Premises: (A) one Animal-Resistant Solid Waste Cart of ninety-five (95) or sixty-five (65) gallon capacity; (B) one Recycling Cart of ninety-five (95) gallon capacity; and (C) up to two Organic Material (Yard Trimmings only) Carts of ninety-five (95) gallon capacity. Each Cart will be equipped with a hinged or otherwise attached lid, and wheels for maneuverability. As to (A) above, Residential Premises that have Bear Boxes may elect to continue to provide their own Solid Waste Container(s) or sign up for the new Animal-Resistant option, but a combination of both Containers will not be allowed. Residential Customers that request an additional Solid Waste Cart will be charged for the cost of the cart.

At any time Contractor distributes a Cart to a Residential Premises, Contractor shall also deliver to the Premises an informational brochure, describing the curbside recycling program, listing in detail all types of Recyclable Materials that will be collected and how they are to be prepared, days of collection, Cart location requirements, and other pertinent information. This brochure shall be submitted to City for approval ninety (90) days prior to the initial delivery of the Containers. City may direct that the brochure be periodically updated as needed, but not more often than once annually. All costs associated with the preparation of a professional, well-formatted and designed brochure, including photographic examples of Recyclable Materials and Containers, costs of printing, labeling, and mailing (first class postage) shall be borne by Contractor.

1.4.2 Containers for Commercial Premises and City Facilities.

Contractor shall furnish 1-3 yard Bin(s) for Yard Trimmings, and/or Food Scraps, and ninety-five (95) gallon Carts on an as needed basis, to Commercial Premises and at City Facilities and events, except that Customers located at any of the above Premises may, at their sole discretion, lease and/or purchase Compactors from any Person, including, but not limited to, Contractor, for use at their Premises.

SECTION 2- COLLECTION SERVICES

Contractor will provide Semi-Automated Residential Single-Stream Recycling and Organic Materials (Yard Trimmings only) Curbside Collection on the same day of the week as Solid Waste Collection.

2.1 Collection Methodology

The goal of the transition team is to minimize disruption to Customers while making an efficient transition to the new 3-Cart Semi-Automated Waste Collection. The Service Area will be divided into Collection areas that can each be serviced one day per week. In that way, the Customer will see trucks in their area only on one day per week. Environmental impacts are reduced, and Collection efficiency will be increased.

2.2 Single-Family Residential Basic Level of Service.

The basic level of service for a Single-Family Residential Premises includes Curbside Collection of: (A) once weekly Solid Waste provided by Semi-Automated Collection; (B) every other week Single-Stream Recyclable Materials, and (C) every other week Organic Materials (Yard Trimmings only). Disabled, frail and elderly Residential Customers shall be provided house service at no additional cost once properly vetted and confirmation has been established by Contractor. Contractor will have eight (8) Collection vehicles, consisting of four (4) rear loader Semi-Automated 27 cubic yard, four-axle vehicles, and four (4) Ford 650, 14 cubic yard side-load manual vehicles, collecting Solid Waste daily Monday through Friday.

2.2.1 Shared Service Containers

Single-Family Residential Customers will be allowed to share Recyclables and Organic Materials Carts if space is an issue so long as both Customers are signed up for Solid Waste service.

2.2.2 Unlimited Recyclable Material and Yard Trimmings Drop Off

Throughout the year, Residents of the City showing proof of address will have unlimited drop-off rights for Single-Stream Recyclable Materials and Yard Trimmings at South Tahoe Refuse Transfer Station free of charge.

2.3 Commercial Service

Commercial Solid Waste Collection will be Semi-Automated. Manual Collection will be reserved for locations where Semi-Automated Collection vehicles are too large. Most Collection will be with a front loader. Contractor will encourage Commercial Customers to use a large Container and minimize the frequency of Collection to reduce traffic and environmental impact and increase Collection efficiency.

The basic level of service for a Commercial Customer includes:

- Regularly scheduled Semi-Automated Collection of Solid Waste based on a schedule that best serves the Customer's needs and the Collection situation. For example, a restaurant with wet waste may be serviced with a smaller Container collected more frequently than an office building with dry waste.
- Semi-Automated Collection if the Customer can be served using Residential-sized Carts.
- Front loader Collection, with Bins, if the business size of the Customer is larger.

As part of the Public Outreach Program, Contractor staff will meet individually with Commercial Customers generating 2+ yards of Solid Waste per week to decide on appropriate levels of service. At

that time, and in later public education communications, Customers will be encouraged to expand their Organic Materials Collection program.

Customers with excess Solid Waste will have the option to call twenty-four (24) hours before their next scheduled Collection day to request extra service. Contractor will notify the driver on a daily basis about all excess Collections. If a driver encounters excess Solid Waste and it is not listed on their daily work papers, they will contact the office, who will contact the Customer to authorize Collection. Unless a Customer has requested that excess Solid Waste should never be collected, the driver will be instructed to collect excess without Customer approval.

2.4 Multi-Family Residential Service

Multi-Family Residential Premises may be serviced either as (A) Single-Family Residential Customers as described in Section 2.2 above, or (B) as Commercial Customers as described in Section 2.3 above, which include dwelling units in Multi-Family Residential Premises that are not provided individual Collection service nor directly billed by Contractor, but are instead serviced through central Collection by Bin, roll-off Box and/or Compactor and billed through a Homeowners Association or property manager.

Contractor shall offer Single-Stream Recycling service to all Multi-Family Residential units. Contractor shall also provide Organic Materials Collection services (Yard Trimmings only) to all such units unless the City grants either a de-minimis waiver or space waiver under Section 4.9.2 of the Agreement.

2.5 Recyclable Materials Collection

Single-Family Residential Recyclables Collection will be bi-weekly Semi-Automated on the same day as Solid Waste Collection. Customers will be instructed to place their Carts at the curb by 7 a.m. Collection will start at 7 a.m.

2.5.1 Collection Methodology

All Recyclables Containers will be SB 1383 color-coded and will be properly labeled. Customers will be given a blue Cart that will have a molded graphic indicating the Recyclable Materials that are to be placed inside. All will be given 95-gallon Carts for the initial roll-out. They will have the choice of a 65- or 95-gallon Carts thereafter.

2.5.2 Single-Family Residential Service

Similar to Single-Family Residential Solid Waste Collection, Contractor will have four vehicles collecting Recyclables and Organic Materials daily, with each truck equipped with Semi-Automatic or manual Collection services. For bi-weekly Collection, the Customers in the entire service area will receive Recyclables Collection for one week and Organic Materials Collection the following week.

2.5.3 Multi-Family Residential Service

Services to Multi-Family Residential Customers will parallel the Collection program for Solid Waste. For example, if the Multi-Family Residential Premises manager has elected to have each unit receive individual Solid Waste service, each will also receive Single-Stream Recycling service, provided each unit has enough space. If the Multi-Family Residential Premises manager has elected to have

centralized Solid Waste service, the complex will also have centralized Recycling Collection and Organic Materials Collection service. The Container will be a large Bin or multiple 95-gallon Carts, depending on the needs and space available in the complex. If they have Bin service, they will get weekly service.

2.5.4 Commercial Service

Recycling Collection service will continue to consist of Recyclables mixed with Solid Waste and separated at the Approved Recovery Facility.

2.5.5 Excess Recyclables

Excess Single-Stream Recyclable Materials from Single-Family Residential Premises and Multi-Family Residential Premises will be picked up if contained in a 20-32-gallon plastic Rubbermaid-type Customer Owned Container with a tight-fitting lid and weighing less than 30 lbs. Customers will need to call in advance. If it becomes evident that a Customer continually generates excess materials, the Customer will be given additional or increased sized Container(s).

2.6 Collection of Yard Trimmings / Food Waste.

2.6.1 Single-Family Residential Service

Semi-Automated Yard Trimmings collection will be bi-weekly on the same day as Solid Waste Collection. Customers will be instructed to place their Carts at the curb by 7:00 a.m. Collection will start at 7:00 a.m. Customers will be provided a green Cart that will have a molded graphic indicating the Yard Trimmings material be placed inside. They will have the choice of one or two 95-gallon Carts at no additional charge. More than two Carts will be provided at Contractor's cost. Similar to Recyclables Collection service, Contractor will have four vehicles Collecting Recyclables daily. For bi-weekly Collection, the Customers in the entire service area will receive Recyclables Collection one week and Yard Trimmings Collection the following week.

2.6.2 Multi-Family Residential Service

Services to Multi-Family Residential Customers will parallel the Collection program for Solid Waste. The frequency of Yard Trimmings Collection service will be bi-weekly. The service will also use Carts. If the Multi-Family Residential Premises manager has elected to have centralized Solid Waste service, the complex will also have centralized Recycling and Yard Trimmings Collection service. The Container will be a Bin or multiple 95-gallon Carts, depending on the needs and space available in the complex.

2.6.3 Commercial Service

Contractor will offer separate Collection service for Foods Waste, on the one hand, and Yard Trimmings and other Organic Materials suitable for Composting, on the other hand, to all Commercial Customers that generate 2+ cubic yards of Solid Waste per week. Contractor shall charge Customers for Collection of Food Waste and Yard Trimmings as part of the Commercial Food Waste Collection program at the Rates in Exhibit G2, as may be adjusted in accordance with the Agreement. Contractor, in coordination with City, will offer training and instruction for all Commercial Premises participating in the Food Waste Collection program.

Food Waste Collection will be by 95-gallon Cart or 1-3 cubic yard Bins and will accept all Food Waste, aside from Food-Soiled Paper. Separate Bins for Yard Trimmings will be provided upon request. Commercial Premises can share Food Waste Bins if it is most efficient and is desired by the Customers. All Commercial Bins are equipped with a locking bar to help minimize Contamination and illegal dumping. Ninety-five (95) gallon Carts for Food Waste will be available for those Customers that have adequate indoor storage.

2.6.4 Excess Yard Trimmings

In the event that a Residential Premises produces extra Yard Trimmings that do not fit in the Cart(s) provided, such material must be contained in a 20-32-gallon plastic Rubbermaid-type Customer Owned Container with a tight-fitting lid and weigh less than 30 lbs., and placed Curbside. Customers will need to call in advance. If it becomes evident that the Customer continually generates excess materials, the Customer will be given additional or increased sized Container(s).

2.6.5 Composting of Yard Trimmings / Food Waste

Food Waste and other Organic Materials suitable for Composting Collected by Contractor shall be delivered to an Approved Organics Material Processing Facility for anaerobic digestion and/or Composting. If Contractor learns that an Approved Organics Material Processing Facility is no longer Composting materials as agreed, or is out of compliance with local, state, or federal operating permits, laws or regulations, or is processing and/or using Food Scraps materials in such a way that the Food Waste Collected from within the City will not count as materials diverted from the Solid Waste stream for purposes of SB 1383, Contractor shall notify the City within five (5) days.

2.6.6 Yard Trimmings Drop-Off at Approved Recovery Facility

Contractor shall provide free Residential drop-off for all Yard Trimmings on an unlimited basis, with proof of residency at the Approved Recovery Facility Monday to Friday 8 a.m. to 5 p.m.. Yard Trimmings must be free from all contamination by other materials to be accepted. Contaminated material will be charged current drop-off fees as described in Exhibit G2, as may be amended in accordance with the Agreement. Additionally, Contractor will annually hold four (4) free drop-off days for Commercial Customers. Yard Trimmings received by Contractor shall be delivered to an Approved Organics Material Processing Facility for Composting.

2.6.7 Food Waste Drop-Off at Approved Recovery Facility

Contractor shall provide free Residential drop-off for Food Waste for all Residential Customers at no cost on a weekly basis at the Approved Recovery Facility every Tuesday and Wednesday from 8 a.m. to 5 p.m. Drop-off days and time can be adjusted annually as needed based on community demand, available space, and processing costs. Food Waste received by Contractor shall be delivered to an Approved Organics Material Processing Facility for Composting.

2.7 Changes in Collection Service

Customers may, at any time, decrease the frequency of Collection and/or the number of Containers for Solid Waste commensurate with the amount of Organic Materials diverted by any composting programs, projects or activities undertaken by Customer.

2.8 Cooperative Arrangements

The City currently allows Premises to share Organic Materials Bins if it is most efficient. City may permit Customers to form cooperative arrangements and enter into written agreements with other Customers to aggregate Solid Waste, and/or Organics or some category thereof, and to share, in any manner mutually agreed to by such Customers, the reduced Collection charges, therefor. All services will occur at the paying Customer's address only.

2.9 Consultations and Technical Assistance

Contractor will provide Composting Training and assistance, upon request, for on-site Composting programs and other Solid Waste and Composting-related activities to assure Customers reduce contamination and increase diversion.

2.10 Notice to Commercial Customers

Contractor shall make annual site visits to each Commercial Customer that ranks in the largest 25 Solid Waste generators in the City. The site visits are to notify the occupants thereof of alternative methods of source reduction and Recycling and other supportive services available. Such contact shall include a brochure as described in Exhibit C. Contractor shall work with the City to provide waste stream audits, as requested, and provide Compost training and report to Customer on opportunities available to start up or increase Diversion. Contractor shall additionally make phone and/or email contact with each Commercial Customer annually to ensure that Solid Waste service is adequate and provide information that is provided in site visits.

2.11 Temporary Bin

Contractor shall provide, on a temporary basis, Containers for the purposes of collection of Solid Waste, Recyclable Materials, and Organic Materials at the request of Customers. Services shall be provided at Rates in Exhibit G2, as may be adjusted in accordance with the Agreement. Such temporary service shall be provided, by way of example but not limitation, to sites where construction and /or demolition activity, replacement of roofs or paved areas, or replacement or maintenance of landscape materials is occurring. Collection shall occur on an as-needed, on-call basis, within seventy-two (72) hours of a request, or may be regularly scheduled, as determined by the Customer.

Contractor shall use commercially reasonable efforts to inform Customers utilizing Bins on a temporary basis that materials being generated may be Recycled and/or Composted. Such efforts include contacting the Customer, completing a waste audit, preparing a cost analysis, and demonstrating any costs savings (if applicable) due to lower Collection charges and adjusting services as selected by Customer. The City may require at any time, and Contractor shall provide in the quarterly report to the City in a form approved by the City, the results of such efforts, including written communications, list of persons contacted, Recycling and Composting training provided, and results achieved.

2.12 New 3-Cart Program Cost and Operational Data

Contractor shall record the tons collected, number of stops, number of participating Customers, number of routes, labor hours, cost, and other pertinent data, as may be required by the City, in a format approved by City and shall submit said data on a quarterly basis, beginning one month after inception of the 3-Cart program. The City may require submission of additional information from Contractor as necessary or desirable in order to evaluate the productivity, cost, benefits and potential diversion opportunity of the program and to report data to state and federal agencies.

SECTION 3 – CITY FACILITIES AND EVENTS COLLECTION SERVICES

3.1 Collection Services at City Facilities.

Contractor shall provide Collection of all Solid Waste, Recyclable Materials, Organic Materials, E-Waste, tires, Bulky Items, and metals generated at any Premises owned and/or operated by the City at Collection service Rates established in Exhibit G2, as may be adjusted in accordance with the Agreement. Collection shall be at a time convenient for the City. Occasionally, the City may direct Contractor to change frequency of Collection, number and/or type of Container(s) provided, or method of Collection. The City shall receive all the Recyclable Materials and Organic Materials Collection services as well as Self-Haul opportunities, provided to Commercial Customers, with the exception of disaster wastes for which Contractor may charge the City the current Commercial Rate (to the extent that the City directs Contractor to collect disaster wastes).

3.2 Collection Services at City Events.

Each year the City may sponsor or co-sponsor, host or otherwise organize a special event, such as a parade, public building dedication, conference of public officials, art show, cultural event or organized recreational activities at any of the City's parks or venues. Contractor shall provide Containers for Collection service for up to and including five (5) special events per calendar year. The current list of events is shown in Table 3-1. Contractor shall provide Solid Waste, Recyclable Materials, and Organic Materials Collection services for such events, including Containers for the general public to dispose of Solid Waste, Recyclable Materials, Food Scraps, and Yard Trimmings, as well as larger size Bins. Contractor shall also provide Containers for Organic Materials at the Rates in Exhibit G2, as may be adjusted in accordance with the Agreement.

Table 3-1
List of City Sponsored Special Events

Current City Events:
Fourth of July Parade
Multi-cultural Festival
Winter Festival of Lights
Earth Day Festival

The above list is representative of the types of events the City sponsors. The specific events may be changed and/or increased up to a maximum total of 5 events per year at no charge.

SECTION 4- SPECIAL SERVICES

4.1 Bulky Item Collection Services.

Contractor shall provide two (2) Bulky Item Collections per year to each Single-Family Residential Customer at no charge, with the follow limitations:

- Weight limit of 150 lbs.
- Must be placed on the road.
- None of the following allowed – electronics, Freon containing items, hot tubs, wood burning stoves, boats, and vehicles.
- Customers will be charged a fee for each additional item over the allotted allowed per residence January – December, as described in Exhibit G2, as may be amended in accordance with this Agreement.

Customers will be required to call and schedule a pickup. The number of pickups will be tracked internally using Contractor's EnCore Waste Management Software. Customers will be informed via quarterly billing statements and local outreach (i.e., website and newsletters). All Bulky Items collected will be brought to the Approved Recyclable Materials Processing Facility.

Contractor shall provide additional Bulky Item Collections to Single-Family Residential Customers, and Bulky Item Collections to Multi-Family Residential Customers and Commercial Customers, at a Rate in Exhibit G2, as may be adjusted in accordance with the Agreement.

Any Customer or the City may request Collection of one Bulky Item forty-eight (48) hours in advance and Collection shall occur on or before the Customer's next regularly scheduled Solid Waste Collection day. Bulky Items shall be Collected at, or reasonably near, Curbside, giving due consideration to circumstances of access points, vehicular and pedestrian safety, and the like, in accordance with the scheduled appointment time established by Contractor, which shall in no case be earlier than 7 a.m. local time.

All Bulky Items Collected will be disposed of with the following hierarchy:

1. Reuse as is (where energy efficiency is not compromised)
2. Recycle
3. Disposal

4.2 Hours of Collection.

Collection of Solid Waste, Recyclable Materials and/or Organic Materials are set forth in Section 5.2A of the Agreement.

4.3 Special Events.

From time to time, the occupant of a Premises or the coordinator, manager or sponsor of a special event, such as a wine tasting, marathon or bike race or other sporting event, a grand opening of a Commercial Premises, concerts, art shows, trade fairs, conventions, and the like, may require the services

of Contractor in Collecting, Disposing, Recycling, Processing, and Composting of Solid Waste, Recyclable Materials, and Organic Materials. Contractor shall assist each event in designing and implementing services to provide for the containment, Collection, Recycling, Composting and/or Disposal of Solid Waste, Recyclable Materials, and Organic Materials preceding, during and after the special event. Contractor shall work with the City to ensure Recycling and Composting are maximized at these events to the greatest extent feasible. Contractor shall charge the occupant, coordinator, manager, or sponsor of a special event a Rate in Exhibit G2, as may be adjusted in accordance with the Agreement.

Within thirty (30) days of the end of the event, Contractor shall provide a written report to occupant, coordinator, manager or sponsor of the event with a copy to the City Event Coordinator and Sustainability Coordinator, listing total tons of Solid Waste, Recyclable Materials and Organic Materials, by individual category, Collected as well as the facilities to which the Solid Waste, Recyclable Materials and Organic Material were delivered, together with copies of weight tickets and other pertinent supporting cost documents.

4.4 Holiday Greenery Collection and Recycling.

Contractor shall accept Christmas trees and other holiday greenery for free at the Approved Recovery Facility on regular operating hours for Residential Customers from December 26 through January 15. Residential Customers shall be instructed on how to prepare holiday greenery for Recycling and/or Composting. Trees and greenery that have been flocked or contaminated by tinsel shall be delivered to the Approved Disposal Facility.

4.5 Contamination Notices.

If Prohibited Container Contaminants exceed twenty (20) percent in a Single-Stream Recyclable Materials Container or an Organic Materials Container, Contractor shall work with the Customer or on-site property manager to reduce Contamination. Drivers of Collection trucks shall have tablets and shall take pictures of loads exceeding the twenty (20) percent Contamination limit. Contractor shall record Contamination incidents on Customer accounts to include date of incident, record of picture taken, and type of Contamination. Contractor shall send Customers a letter stating date and nature of Contamination and shall include a copy of the picture(s). Contractor shall charge for three or more Contamination incidents after Customer receives two written warnings for Contamination within one calendar year at a Contamination Processing Fee established by the City.

Contractor shall notify Customers of failure to properly separate materials or to minimize Contamination. This notice shall be pre-approved by the City. Notices shall also include actions that may be taken by Customers to correct the identified problem and a telephone number to contact to arrange for Collection. Contractor shall Collect within twenty-four (24) hours, once the reason or reasons for initial non-Collection are cured. Contractor shall provide a quarterly list of accounts receiving a Contamination notice to the City for follow-up.

The following table lists various Recycling streams to be Collected. This list includes items to be accepted in the Single-Stream Recycling stream and items that are considered a contaminant in the Recycling stream.

Table 4-1
Recycling Streams and Contaminants

Recycling Material Stream	Acceptable Materials	Unacceptable Materials (Contamination)
Single-Stream Recycling	Newspaper, phonebooks, catalogs, magazines, brown paper bags, packaging, egg cartons, white paper, colored paper, envelopes (windows are not contamination), junk mail, glossy paper, shredded paper (in clear bags), carbonless paper, chipboard/boxboard, cardboard, wrapping paper, Empty aluminum cans, empty tin cans, juice containers, beer containers, sauce containers, Soda cans, tuna cans, soup cans, loose jar lids, empty aerosol, empty glass beverage containers, empty glass food containers, all glass colors, empty CRV and non-CRV plastic containers, trays and bottles #1 through #7, soft cover books/manuals, milk/juice cartons, plastic toys, plastic irrigation or PVC pipe, rigid	Paper tissues, paper towels, paper with plastic coating (i.e. photographs, label paper), paper with food, wax paper, foil lined paper, Tyvex (non-tearing) envelopes, plastic and non-paper bags, non-rigid plastic packaging, plastic liners (i.e. cereal bags), Windows, mirrors, dishware, ceramics, light bulbs, florescent tubes, wood furniture, Styrofoam, Solid Waste, Hazardous Waste, hard cover books/manuals, Pyrex materials, fiberglass materials, Universal Wastes such as household batteries, fluorescent lamp and ballasts, bubble wrap, tarps, textiles, clothes, shoes, E-Waste and small manufactured goods (e.g. purses, handbags and backpacks)
	plastic sheets or panels, empty plastic buckets and baskets, empty plastic flower pots, plastic crates and carts	

Yard Trimmings	Loose green material from the yard, grass clippings, leaves, weeds, tree prunings, bush prunings, plant material, vineyard clippings, tree trunks/stumps/branches 3" or less in diameter	Rocks, dirt, plastic bags, Solid Waste, Single-Stream Recyclables, pet waste, Hazardous Waste, tree trunks/stumps/branches greater than 3" in diameter
Food Scraps	All food, fruits, vegetables, meat, poultry, seafood, shellfish, bones, rice, beans, pasta, bread, cheese, eggshells, wood crates, sawdust,	Solid Waste, Single-Stream Recyclables, liquids, Hazardous Waste, rocks, dirt, pet waste, cloth or plastic diapers, napkins, paper towels , tissue products, paper napkins, paper plates and cups, coffee filters, tea bags, waxed paper, butcher paper, paper take-out boxes and containers, greasy pizza boxes, soiled paper bags and cardboard, waxed cardboard., packaged organics,

Wood (C&D)	Non-treated wood, stained wood, wood with nails, wood with small metal items, tree trunks/stumps/branches (free from leaf and brush material)	Painted wood, lacquered wood, creosote treated wood, railroad ties, telephone poles, excessive nails, large metal items, Hazardous Waste
Chipped Wood (C&D)	Pre-chipped tree trunks/stumps/branches or pre-chipped untreated wood with no metal items	Chipped wood with metal items, chipped Yard Trimmings, chipped treated or stained wood
Concrete (C&D)	Clean concrete, concrete with rebar, asphalt not exceeding 5% of incoming load by weight, bricks, ceramic tiles, baselite blocks, concrete roof tiles, concrete pipe without asbestos	All Solid Waste, all other non-concrete materials such as stucco, Hazardous Waste including concrete pipe with asbestos, asphalt exceeding 5% of incoming load by weight
Asphalt (C&D)	Clean broken asphalt pavement with dirt not exceeding 5% of incoming load by weight	All Solid Waste, all other non-asphalt materials, Hazardous Waste, dirt exceeding 5% of incoming load by weight

Metal (C&D)	Ferrous metal, non-ferrous metal	Items less than 90% metal, fluids, Hazardous Waste, all Solid Waste
Dry Wall (C&D)	Clean dry wall (gypsum)	All Solid Waste, all other non-dry-wall materials such as stucco, Hazardous Waste
Carpet	Clean and dry carpet from residential and Commercial buildings; can be Carpet 6, Carpet 66, and carpet made from all other materials including PET, wool, and other natural and synthetic fibers	All Solid Waste and other materials, Hazardous Waste, dirt, astroturf, carpet padding
Carpet Pad	Clean and dry carpet pad from residential and Commercial buildings	All Solid Waste and other materials, Hazardous Waste, dirt
Cardboard	Clean cardboard, chipboard	Wax cardboard, all Solid Waste, all non- cardboard items, Hazardous Waste
Mixed Construction and Demolition	All concrete materials, all metal materials, all wood materials, all cardboard materials, all Yard Trimmings materials, drywall, dirt, soil, asphalt	Solid Waste, all food waste, Hazardous Waste

4.6 Website.

Contractor shall create and maintain a website with information on all the City's Solid Waste, Recycling, and Composting programs.

4.7 Seminars, Workshops, Presentations, Meetings.

Contractor shall ensure the attendance of qualified and knowledgeable employees of Contractor, on an as-requested basis, at local seminars, workshops, presentations, meetings, and the like, to provide information or discuss matters related to Solid Waste management and Recycling.

4.8 Proposals for New Diversion Program.

In accordance with Section 3.5 of the Agreement, Contractor shall, at no additional cost, within thirty (30) days of a request by City, submit a written proposal on providing additional or expanded Diversion services. The proposal shall contain a complete description of the following: (A) Collection methodology to be employed; (B) equipment to be used and staffing requirements by number and classification; (C) type of Container(s) to be used; (D) informational/promotional campaign; and (E) projection of annual operating costs, including documentation of and support for key assumptions underlying projections.

Section 5: Transition Plan

A well-managed transition is critical to establishing the foundation for a successful franchise. During transition, the people, systems, procedures, and resource applications crucial for a smooth-running franchise will be put in place. During the transition period, all aspects of Collection will be addressed including customer service, worker health and safety, work quality, staffing, skills, vehicles, and equipment. Contractor's team will prioritize the resolution of any start-up issues. Contractor will utilize the transition period to identify and make service improvements. Contractor will work diligently with all parties to accomplish a seamless transition.

5.1 Implementation Plan For Collection

Collection services will continue to operate during the transition of the replacement of Customer owned cans with the new 3-Cart Collection Program. Vendors for this equipment have committed to meet the time frame with the current overall Implementation Schedule (Exhibit B8).

Contractor has placed orders for new vehicles and equipment and will be tracking the progress of these deliveries and installations over the next year. To date, the nine new vehicles scheduled had been ordered and will be arriving early 2024. Contractor will update City staff during monthly meetings regarding delivery and deployment of these vehicles and other equipment installations.
Beginning June 1, 2024, weather permitting, Contractor will begin delivering Solid Waste, Recyclable Materials, and Organic Materials Carts to all Single-Family Residential Customers. Contractor will continue normal Residential and Commercial Collection until all Carts are delivered. The new 3-Cart Collection Program will begin by September 15, 2024. Contractor may request an extension from the City based on good cause, which the City may grant or deny within its reasonable discretion.

5.2 Contractor Transition Timeline

By September 15, 2024, Contractor will start Collection service with the 3-Cart Collection Program. Contractor Managers will work with the City through all aspects of the transition, which can be categorized as follows:

- Transition Management
- Personnel hiring and training
- Detailed collection routing
- Education and outreach campaign development and implementation
- Customer service coordination
- Customer Collection assurance
- Carts/Bins acquisition and delivery

Beginning in the fourth quarter of 2023, Contractor will begin working closely with the City to review and update the overall service Implementation Plan (Exhibit B8), and confirm the transition period for the Public Outreach and Education Program (Exhibit C). This will include, but may not be limited to, the following:

- Coordinate with the City to finalize the Public Outreach and Education Program to be inclusive and consistent across all service areas.
- Conduct early surveys to better understand community needs and begin the process of gathering more demographic data.
- Develop and confirm new Cart design and labeling.
- Implement other activities to extend the reach of the transitional public outreach and education program as determined by Contractor and City Staff.

Contractor will work closely with the City to establish accountability throughout the transition effort. Regular check-in meetings will be established between the two parties, ensuring fluid communication and maximum efficiency.

During the transitional period, the team will establish contact with Customers in the City, preparing them for the change in service and sharing tips for sorting Residential and Commercial waste, per the Education and Outreach Plan (Exhibit C).

5.2.1 New Collection Services Implementation Tasks

- The City approves and executes the Agreement with Contractor.
- Container mobilization for Carts and Commercial Bins.
- Contractor will direct the Container manufacturers to ship Carts to a central staging area. The local distribution company will deliver Containers prior to the determined start-up service date.
- Driver and support staff training: Contractor will provide training on new service requirements and assignments. Drivers will be trained to use the Collection vehicles and equipment. Training will start at least 90 days prior to the start-up of the new services.
- Begin new services: Contractor will launch new Single Stream Recycling and Organics Collection and other services on schedule by September 15, 2024.

5.2.2 Carts and Bins

Contractor will place binding orders with the manufacturer(s) soon after the City approves the Agreement. The manufacturer, Rehrig, will provide firm production and delivery timelines and personnel training. Contractor will work with Rehrig to engage a subcontractor for Cart delivery. The initial order will be adequate to distribute Containers throughout the City. Benchmark dates for manufacturing, printing, and shipping will be agreed to by all participants and submitted to the City for approval. To ensure timely arrival, Contractor will conduct weekly update calls with Rehrig.

Cart deliveries to City residents will begin by June 1, 2024 and be completed by September 15, 2024. This schedule ensures complete delivery of Containers before the new Collection service begins on September 15, 2024.

Contractor will work directly with Customers to "right size" their Carts by conducting surveys and providing recommendations. This effort will:

- Optimize collection services and minimize expense for each Customer
- Maximize Solid Waste Diversion and Recycling
- Conserve Collection and Processing resources

Rehrig will record Cart and Container distribution with Customer name, address, Cart or Container size, Container distribution date, Container identification and serial number, that will be uploaded to Contractor's EnCore Waste Management Software to use in billing, routing, reporting, and for service monitoring.

Cart delivery will be performed in all areas to the full satisfaction of every Customer.

Contractor's maintenance staff will work closely with Contractor management and Rehrig personnel to sufficiently train personnel on Cart repair, Cart inventory and asset control best practices, and work-order protocol.

5.2.3 Vehicle Maintenance and Support

Contractor will continue to use its fully equipped and modern facilities and yard for equipment maintenance and repair for the new Collection fleet, as well as other activities. The facilities are capable of providing all maintenance requirements of the new vehicles and accommodates other activities including:

- Truck maintenance and repair
- Container maintenance and repair
- Vehicle cleaning
- Container cleaning
- Vehicle fueling
- Truck yard
- Dispatch, driver training, routing

- Large and bulky item recycling
- Used motor oil & filter recycling

5.2.4 Route Collection Staff

Contractor's Commercial Collection drivers are a main link to the business community. How their daily duties are performed contributes to business community perceptions of Contractor. Contractor will continue to provide a successful, multifaceted driver education program that stresses safety and Commercial customer service. Specific training of route personnel includes:

- Familiarity with Contractor company procedures and practices
- Familiarity with the truck equipment
- Use of personal protective gear
- Defensive driving training
- Spill response training
- Hazardous waste material identification
- Injury and illness prevention
- Customer service procedures and practices
- Thorough understanding of new Commercial Collection and Recycling Program

Section 6: Route Operations

All Collections will occur between the hours specified in Section 5.2A. of the Agreement. Contractor plans for on-route and on-board video recording and transmission to broaden the involvement of other colleagues and quicken our customer response, as thoughtful and quick responses result in higher customer satisfaction levels.

Collection drivers will report operational issues to a central dispatcher, who in turn will provide instruction or issue an electronic work order to customer service and the appropriate route supervisor. Should immediate action be required, the crew member will be able to connect with the supervisor directly. All supervisors will monitor communications and communicate directly with collection personnel. All vehicles and personnel will be assigned a mobile communications device and an on-board computer. On route GPS systems allow communication between supervisors, crews, dispatch, customer service, maintenance, and customer outreach personnel on a real-time basis.

Contractor's integration of Collection and Processing activities will enable routing changes to be suggested by the Approved Recovery Facility management team, which plays an important role in evaluating the quality and preservation of Collected materials quality. Recommendations from the Transfer Station management team will enhance material Collection, as well as how the material is tipped at the facilities.

In addition, Contractor utilizes EnCore Waste Management Software which will help Contractor to track the locations of Collection stops, automatically associate Collection stops with Customers, and observe it all with system-managed time stamps. Drivers can easily log the precise activities that account for the full day, as they happen, with the easy-to-use Driver Display Terminal. The system will allow Contractor to output end-of-day paperless driver logs that immediately update real route history, by day, week, and month - for every Customer and every route. All daily operations are managed cleanly from inside the

back-office system. Routes are pushed to vehicles using dispatch screens, and at the end of day routes are updated automatically.

Section 7: Operations Plan

Commercial routes will be carefully planned so that Collection drivers follow assigned routes designed to optimize time in the field, personal safety, and responsiveness to Customer needs and concerns.
The numbers of Commercial Cart and Bin stops per route depend on the location of that route within the City, street geometry, car parking, geography, and distance to the Approved Facility. Collection methods may be different at each stop, a circumstance that will be factored into each day's route and Customer service load. Based on future time and routing studies smaller Bins (1- to 2-yards) may take slightly longer to service due to their smaller size, low profile, and tendency to be overloaded compared to 3- to 6-yard Containers, which are typically located in such a position that the Contractor driver can directly access the larger Bins and lift and load them more efficiently. While the average time to lift and empty a Bin can be as little as 26 seconds, the range of time per Commercial stop can range from under a minute to 3-10 minutes, depending on Customer access and weather conditions.

In general, each Commercial Collection vehicle will be operated by one (1) FTE employee driver. Specific routes with difficult access may have a helper with the driver to get out of the truck cab and move a Cart or Bin into position for more efficient use of time and motion. In all Commercial collections, the Contractor driver ensures the lid of the Cart/Bin is closed before leaving the area and will clean up any litter as a result of the Collection activity.

Contractor will utilize its EnCore Waste Management Software system for each vehicle, recording driver, route, and Collection service data, and respond to on-route disruptions and additional service requests originating from Contractor offices, ensuring operational connectivity.

STR IMPLEMENTATION PLAN: MANDATORY COMMERCIAL ORGANICS RECYCLING (SB 1383)				
Activity Details	Target Audience	Responsible Party	Frequency	Target Completion Date
Mandatory Service to All Covered Generators				
Approval of new cart models and order new solid waste, recycling, and organic carts.	All Residential	STR / City	One time event	10/1/2023
Order 9 new collection trucks to service new 3 cart program.	All Residential	STR	One time event: Ordered March 2023	4/1/2024
Conduct customer survey to determine cart size.	All Residential	STR	One time event	9/1/2023
Hire Staff (Drivers, CSR, Community Development Manager).	All Customers	STR	One time event	3/31/2024
Conduct staff training on new 3-cart program collection protocol and reporting requirements.	All Residential, Commercial, and Multi-family Accounts	STR	Ongoing (initial training to begin 90 prior to roll out)	2/31/2024
Develop/Update collection route data.	All Residential, Commercial, and Multi-family Accounts	STR	Ongoing	4/1/2024
Deliver and stage new residential carts	All Residential	Rehrig / STR	2 weeks before delivery of carts.	6/30/2024
Roll out all three carts: Deliver 65 and/or 95-gallon garbage cart to all accounts that do not have a bear box. Deliver 95 gallon recycling and organics carts to all accounts.	All Residential	Rehrig/STR/City	One time event: Start after Snow 6/1 or 7/15 take 4-6 weeks to complete	9/15/2024
Deliver organic bins and/or carts (size depending on location set up and need) to all accounts that generate > 2yds of solid waste per week and do not have an applicable waiver.	Commercial/ Multi-Family	STR	Weekly	12/31/2024
Assure that all containers meet SB 1383 cart/ bin color requirements (recycling = blue, organics = green, and garbage/landfill = black). All containers will include compliant labels.	All Residential, Commercial, and Multi-Family Accounts.	STR	One time event	12/31/24
Monitoring Mandatory 3-Cart Program for Residential, Commercial, and Multi-family Covered Generators				
Compliance Review: Identify covered generators not participating	All Residential, Commercial, and Multi-Family Accounts. No Self Haulers.	STR	Quarterly	Ongoing
Contamination monitoring: daily driver inspections of all three collection containers, followed up by STR staff via direct contact via phone, email, and/or direct mailer.	All Residential, Commercial, and Multi-Family Accounts.	STR	Daily	Ongoing
Contamination reports	Residential, Commercial, and Multi-Family Accounts.	STR	Quarterly	Ongoing
Waiver report: STR will provide any recommended waiver request for City approval.	All Commercial, and Multi-Family Accounts.	City	Quarterly	Ongoing

Annual Route Reviews	25 Accounts for each Residential, Commercial, and Multi-Family route.	STR	Annually	October 31st
Education and Outreach				
Service Notice: STR will send out Education / Resource packet to all service recipients detailing all local collection service options and local diversion programs.	All Residential, Commercial, and Multi-Family Accounts.	STR	Annually	1/31/2024
City-specific website: regular maintenance and updates including newsletters and local program specific info.	All Residential, Commercial, and Multi-Family Accounts.	STR	Annually	Ongoing
Provide a commercial and multi-family tool kit to assist property owners / managers, staff and residents with onsite set up, training and tips to avoid contamination.	Commercial / Multifamily	STR	Annually	12/1/2024
Newsletters	All Residential, Commercial, and Multi-Family Accounts.	STR	Quarterly	January, April, July, October: some accounts are on a rolling basis.
Design and Develop Service Brochure	Residential/ Commercial / Multi-family	STR	One time event	4/31/2024
Staff training: STR annual training materials	STR Staff	STR	Annually	1/31/2024
Customer Participation Survey	All Residential, Commercial, and Multi-Family Accounts.	STR	One time event	9/1/2023
Follow-up with Non-Compliant Businesses and MFDs				
Site visits: 30 in person commercial site visit per quarter	Commercial / Multifamily Accounts	STR	Quarterly	Ongoing
Reporting				
Quarterly service reports	Residential, Commercial and Multifamily Accounts	STR	Quarterly	Ongoing
Annual reports	Residential, Commercial and Multifamily Accounts	STR	Annually	Ongoing

EXHIBIT C
PUBLIC EDUCATION AND OUTREACH PLAN

Exhibit C

Public Education and Outreach Plan

Section 1: General Services

Working together with the City, Contractor will use commercially reasonable efforts to meet the challenges of Diversion with tireless new ideas and technology, and by utilizing what works. Our landfill Diversion programs will continue to expand as our processing improves, our outreach succeeds, and we change waste generators' behavior. All the while, we will consistently work to operate efficiently and with our environment in mind.

1.1 Public Education Plan

In order to work toward zero waste, Contractor's approach will be to prioritize paperless outreach efforts whenever feasible. Contractor will educate the public on our comprehensive services, as well as provide information about increased Recycling options and resources. This public education will be accomplished through direct contact with Customers, effective marketing and PR material, advertising in the local media, involvement in community events, and diverse Recycling activities. Contractor will use the recent public educational experiences regarding the services in El Dorado County, as well as the experiences of both the City and Contractor, to help effectively educate the public.

Contractor's public education will include:

- Informational brochures, posters, signs, and toolkits
- Expanded single-stream Recycling educational information and outreach
- Quarterly newsletters
- Outreach to Single-Family Residential Customers through email, mailings, advertising, social media and community events
- Direct outreach to all Commercial and Multi-Family accounts
- Recycling educational programs and tours
- Yard Trimmings / Food Waste education and composting classes
- Information about the expanded Source Separated Temporary Bin Collection
- School presentation and tours

The combination of these methods should increase Diversion in South Lake Tahoe/El Dorado County, as well as provide comprehensive information about all of Contractor's services. We fully expect that Curbside Recycling Collection, expanded Commercial Customer outreach and Recycling, Yard Trimming / Food Waste Collection, and increased Source Separated debris box service will keep Diversion rates above 50 percent.

Contractor will use a variety of public outreach methods to assure that all Residential and Commercial Customers receive all the information about the service change and new Recycling options. Contractor

will begin advertising, attending community events, distributing literature, and e-mailing service information immediately upon execution of the Agreement. These comprehensive public education programs will continue through the entire Agreement Term.

1.2 Presentations

Contractor will conduct Recycling outreach and public education presentations at various community events, schools, businesses, and more. Contractor will build on already established presentation plans and experience and conduct fruitful outreach to the South Lake Tahoe / El Dorado County community. Contractor will work with the City to identify community groups and will contact the community groups directly to schedule presentations. Service information and Recycling outreach will be given at the presentations, questions will be fielded, and various information brochures and handouts will be distributed. After the transition to the 3-Cart system, Contractor will continue to contact groups and businesses regarding presentations, as well as granting any presentation requests from the public. Additionally, Contractor will work with schools and teachers to conduct Recycling education and tours with student groups. Informational material will be continuously created and updated in order to provide the most effective information to the public.

1.3 Participation at City Events

Contractor will provide informational materials and face-to-face education and support at ongoing community events. Contractor will work with the City to provide public outreach and Solid Waste, Recycling, and Organic Materials Collection service at City public events. Additionally, Contractor will have a comprehensive special event Recycling program that provides Recycling and Organic Materials consulting and Solid Waste, Recycling, and Organic Materials services to all special events, fairs, and festivals. Contractor will work with event producers, vendors, and the public to Divert a significant amount of special event waste and educate the public on waste reuse, reduction, and Recycling.

Contractor will also organize several community events, including an annual free tire drop-off event and four Yard Trimmings Collection and Composting events. All events will be advertised through the quarterly newsletter, billing inserts, and other advertising mediums. Contractor will work together with the City to organize successful events and to promote the year-round drop-off options at Contractor's Household Hazardous Waste and medical waste program. Contractor will provide service and support for additional community cleanup events throughout the year.

1.4 Recycling Outreach and Waste Characterization

Contractor will conduct Recycling outreach in order to increase Recycling rates, decrease Contamination and educate the public on all facets of the Recycling/Organic Materials program. This will include information about our Collection services, as well as expanded information about reduction, reuse, and Recycling options. Outreach materials will be designed and distributed to Single-Family Residential, Multi-Family Residential, and Commercial Customers.

Contractor will conduct site visits of all Commercial Premises in advance of any service changeover. These visits will include service level recommendations and tips on increased Recycling and Organic Material Diversion. Commercial Customers will be encouraged to increase Recycling and Organic Materials services as an environmental saving initiative. Contractor will provide personalized onsite training service in order to maximize Diversion rates. Contractor will continue to visit at least 20 percent of the Commercial and Multi-Family Residential Customers annually and conduct waste assessments and

audits as needed. Contractor will also conduct on-site assessments and trainings for any Commercial Customer upon request. This service will be announced through the website, e-mail, billing inserts, and other outreach. Contractor will partner with South Lake Tahoe Chamber of Commerce and other business groups to connect with all area businesses.

1.5 Number of Employee Hours

Contractor will have a full time Environmental Compliance Manager. This sustainability professional will promote and maintain the public outreach program, work closely with the City, and strive to increase Diversion throughout the City.

1.6 Notice to Residents

Contractor shall annually notify each Single-Family Residential Customer of the opportunity to participate, at no additional charge, in the Curbside Recycling program, how to obtain a Container, or additional Containers if already participating, how to replace a lost, stolen or damaged Container, how to secure backyard service for disabled persons wishing to participate, shared Cart service, the benefits of Recycling to the community, and other information as may be appropriate. Contractor shall submit to the City by November of each year a notice for review and approval. All costs associated with the preparation of a professional, well formatted, and designed notice, as a pamphlet or brochure, costs of printing, labeling, mailing (first class postage) shall be borne by Contractor.

1.7 Notice to HOAs and Property Managers

Contractor shall annually notify each homeowner association (HOA) and property manager of every Multi-Family Residential Premises or mobile home park of each alternative method of Recycling and/or Organic Materials Collection service available to its residents. This notice shall include the following: (A) Collection from backyard, side-yard, closet, or other place of enclosure; (B) provision of a Bin or Bins in a central location, such as a work yard, for drop-off of Recyclable Materials; (C) community drop-offs available for use by residents; and (D) other available methods.

Contractor shall submit a draft notice to City for review and approval. All costs associated with the preparation of a professional, well formatted, and designed notice, as a pamphlet or brochure, costs of printing, labeling and mailing (first class postage) shall be borne by the Contractor.

Contractor's Environmental Compliance Manager will meet with every Multi-Family Residential Premises manager at least once per year and attend Multi-Family Residential related community meetings as requested by property managers. Contractor shall develop and provide the City with the collection plan for all new Multi-Family Residential Premises prior to commencement of service. Contractor shall provide literature and educational materials and communicate directly and in-person with participating Premises, and alert property or on-site managers where Contamination issues arise.

1.8 **Billing Inserts, Website.**

Contractor shall use either paper or electronic bill inserts to advertise programs and to distribute coupons for free processing of used tires and Bulky Items delivered to the Materials Diversion Facility by a Customer. Contractor shall make public education materials available to the City for placement on the City website. Contractor shall pay for advertising, development and printing for the programs listed in Table 1.

Table 1

Contractor Advertised Programs

Christmas Tree/Holiday Greenery Collection – First Saturday in January.

Earth Day Festivities. – April. Various activities. On or around April 22.

E-waste & Appliance Recycling Information – General information, distribution throughout the year.

Used tire Amnesty Coupon – Summer The City and Contractor have partnered to provide a "free disposal coupon" for self-hauling up to 9 tires per trip.

Commercial Free Green Waste Drop Off – 4 times a year

Special Event Brochure – Developed for those individuals who are planning a special event.

1.9 Brochure

Annually, at Contractor's sole expense, Contractor shall prepare a professional, well- formatted and designed brochure that describes, at a minimum, the services available, benefits and cost savings that may result from participation in Recycling and Organic Materials Collection programs, availability of technical assistance from Contractor or other recycling companies and persons. Contractor shall submit to City for review and approval the brochure not later than ninety (90) days after the beginning of the Term. Contractor shall distribute the brochure via email, website, a first-class postage mailing, or in-person. Contractor is responsible for reporting to the City the results of phone and in-person contacts on an annual basis.

1.10 Non-Bill Mailing Lists

Contractor shall create and maintain a mailing list of all accounts that are not directly billed, so called "non-bill" Customers. Contractor may elect to utilize the services of a direct mailing service for these "non-bill" Customers. Examples of non-bill Customers are apartments, duplexes, mobile homes, condominiums, assisted living facilities, and other lease term/tenant situations such as a business park or strip mall. The mailing list shall be updated on an annual basis at a minimum and shall identify the number of non-bill Customers who are "on service" through a central billing or property owner/property manager. The programs requiring an annual mailing to non-bill Customers will include outreach and education materials. Additionally, Customers who prepay their bill annually and do not receive monthly bills shall be included on this mailing list (identified as "prepay" Customers) and shall also receive the outreach and education materials. It is the Contractor's discretion to do a single mailing once a year or multiple mailings to disseminate the outreach and education materials.

Section 2: Public Education and Outreach for 3-Cart Program Transition

Contractor will partner with the City to develop public education and outreach materials and campaigns. In consultation with City staff, a Public Education Plan (PEP) will be developed during the transition planning period and presented to the City for approval.

2.1 Goals of Transition Education and Outreach Program

- Prepare Single-Family Residential Customers for changes in the new program, such as different trucks and/or multiple Collection vehicles on their route, as well as other operational changes such as pickup times, etc.
- Educate Customers about simple ways to move toward zero waste and create a personal connection to citywide goals.
- Develop look and feel for materials and key messages.
- Provide key news media with background on Contractor team and 3-Cart Program.
- Develop partnerships with organizations, corporations, etc. for full implementation of outreach programs during contract.
- Finalize outreach details and budgets.

To achieve these goals, the team proposes a highly visual and innovative outreach program to ensure significant behavior changes and the real-world success of the new Recycling Materials and Organic Materials Collection program. Ongoing route reviews and facility audits will measure Organic Materials Diversion and waste reduction and monitor the efficacy of outreach programs, allowing the team to continuously adjust programs and messages for maximum impact.

This will be an innovative and highly strategic outreach program that takes advantage of all available media and builds a connection to neighborhoods and communities in the City. Using motivational and culturally relevant techniques that prompt consumers to take action, the outreach program will utilize the latest research in behavioral economics to create lasting changes on the habits of the City's residents and business owners. We will weave in messages designed to prompt behavioral changes, using both cutting edge and traditional media elements that will earn consumer attention.

Contractor team members will work closely with the City to establish accountability throughout the transition effort. Regular check-in meetings will be established between the two parties, ensuring fluid communication and maximum efficiency.

EXHIBIT D
REPORTING

Exhibit D

Reporting

The City reserves the right to require reasonable changes to the content and/or format of any and all reports that the Contractor is required to provide to the City under the Agreement or this Exhibit D. The City also reserves the right to require the Contractor to provide any other information that it reasonably deems necessary for effectively administering its franchise with the Contractor in a complete and timely manner, with the understanding that determination of additional information does not impose additional costs on the Contractor. Reports shall be submitted in electronic format, with all numeric information submitted in MS Excel.

Contractor must furnish City with any additional reports as may reasonably be required, such reports to be prepared within a reasonable time following the reporting period. Contractor will provide reasonable assistance to City in preparing annual reports to CalRecycle (the "Electronic Annual Report" or EAR), including but not limited to supplying required data for preparation of the reports, and completing all required data input in the waste reporting software system. In the event that CalRecycle requires City to report an Implementation Schedule to comply with AB 341, AB 1826, SB 1383, SB 1594 and other Applicable Laws, Contractor will provide assistance to City in preparing a report, including Contractor's policies and procedures related to compliance with AB 341, AB 1826, SB 1383, and other Applicable Laws and how Recycling or Organic Materials are Collected, a description of the geographic area, routes, list of addresses served and a method for tracking Contamination, copies of route audits, copies of notices of Contamination, copies of notices, violations, education and enforcement actions issued, and copies of educational materials, flyers, brochures, newsletters, website, and social media.

Annual Reports

Annual reports are to include the information listed under the headings "Monthly/Quarterly Reports" and "Annual Reports – Additional" below, at a minimum, compiled and reported for each month of the year, and as an annual total. Annual totals are also to be provided for all previous years of the Agreement for purposes of comparison. The information listed below shall be the minimum reported for each service. To the extent that the requested information is not tracked directly by the Contractor or cannot be specifically established due to the nature of the Contractor's operations, the Contractor shall present to the City a proposed method for estimating the required information, the reasonableness of which shall be subject to the approval of the City.

Monthly/Quarterly Reports

1. Compliance Reviews. Contractor shall report the date that compliance reviews were conducted, and the name and title of each person that conducted the reviews. Contractor shall report the results of the review (i.e., Contractor's findings as to whether the Service Recipients reviewed are subscribed for Organic Materials collection service, have an applicable waiver, or neither) and any relevant evidence supporting such findings (e.g., account records). Contractor shall provide copies of any educational materials issued pursuant to such reviews. Contractor shall report to the City all Customers discovered to be out of compliance with the SB 1383 Regulations, including a list of the Customers, the type of

violation, actions taken to educate those Customers, and contact information for those Customers. This includes identifying Residential and Commercial Customers that are subscribed to Solid Waste Collection service but that are not subscribed Organic Materials Container Collection service. Contractor must also provide the following information:

- The total number of Non-compliance complaints
- Total number of waiver requests

2. Contamination. To the extent required by Applicable Law, the quarterly report must include a summary of all instances of qualifying Contamination under the procedures in Section 4.10 of the Agreement. This summary must include the total number of accounts where Contamination occurred, the total number of Contamination Violation Notices issued by Contractor to Customers, a list of accounts where such notices occurred, and the total number of instances where Container size or Collection frequency was increased specifically due to Contamination. Within twenty (20) Work Days of request by City, Contractor will provide copies of the Contamination Violation Notices and the digital documentation of Contamination. The quarterly report must include each Customer incurring a charge for Contamination in the previous quarter. Contractor shall provide a description of Contractor's process for determining the level of Container Contamination under the Agreement. Contractor shall provide documentation relating to observed Prohibited Container Contaminants, whether observed during route reviews or otherwise. Contractor shall provide copies of the form of each notice issued to Customers for Prohibited Container Contaminants, as well as, for each such form, a list of the Customers to which such notice was issued, the date of issuance, the Customer's name and service address, and the reason for issuance (if the form is used for multiple reasons). This information will also be provided monthly to any other government entity approved by the City. Contractor shall report the number of times notices were issued to Customers for Prohibited Container Contaminants and the number of Containers where the contents were disposed due to observation of Prohibited Container Contaminants.

3. Collection Overage Charges. The quarterly report must include each Customer incurring a fee charge for an overage in the previous quarter.

4. Service Recipient Complaints Log. The quarterly report must include the Customer call log collected from the previous quarter, including a summary of the type and number of complaints and their resolution.

5. Missed Pickups. The quarterly report must include a summary of each Customer experiencing a missed pickup in the previous quarter along with a description or the reason for the missed pickup.

6. Non-Collection. The quarterly report must include a summary of each Customer receiving a Non-Collection Notice in the previous quarter along with a description for the Non-Collection Notice.

7. On-hold Accounts. The quarterly report must include each Customer that was not billed in the previous quarter due to vacation hold, vacancy, etc.

8. Waiver Requests. The quarterly report must include the total number of waiver requests received and the total number of waivers approved.

9. Special Events. The quarterly report must include the number of special events and disposal tonnage, including a summary of the services provided and educational materials distributed.

Annual Reports- Additional

Annual reports to City must also include:

1. Compliance. Contractor must document education and outreach conducted, public event participation, school visits, compliance notices mailed, site visits to meet the requirements of SB 1383, service level audits completed, information distributed, and media used, and community events hosted. This must include public education activities undertaken during the year, including distribution of bill inserts, collection notification tags, community information and events, tours and other activities related to the provision of Collection services. Contractor shall also provide copies of all outreach and education information (including flyers, brochures, newsletters, invoice messaging, website and social media postings, emails, and other electronic messages), including the date the information was disseminated or the direct contact made. For website and social media postings, this shall be the date posted. Contractor must report the total number of Commercial Customers serviced and the number of Containers, Container sizes and frequency of Collection for Solid Waste and Organic Materials for each non-exempt Commercial Customer.

    - The total number of non-exempt Commercial Customers that fall under the AB 341 or AB 1826 thresholds, and the total number of those non-exempt Commercial Customers that are not subscribed to Commercial Organic Materials Collection Service.
    - A summary of the type of follow-up outreach that was provided to those non-exempt Commercial Customers that are not subscribed to Commercial Organic Materials Collection Service.

2. Route Reviews. Contractor shall report the date that Contamination route reviews were conducted, the name and title of each person that conducted the reviews, a list of the account names and addresses covered by the review, and a description of each route reviewed, including Contractor's route number. Contractor shall also provide details regarding the results of the reviews (i.e., the addresses where any Prohibited Container Contaminants were found), and any photographs taken.

3. Tonnage and Service Data. Contractor must annually report the number of unique Residential Customer accounts serviced and the number of unique Commercial Customer accounts serviced, tonnage of Solid Waste and Organic Materials collected and processed for diversion broken down by Container type. Quantities should be broken down by Residential, Commercial, and City Service Collection Services.

4. Edible Food Recovery: Contractor will annually report the number of all Tier One Commercial Edible Food Generators and Tier Two Commercial Edible Food Generators known to Contractor, a list of Food Recovery Organizations operating in the City and known to Contractor, the annual donation totals for each such Generator, and verify that all SB 1383 required agreements are in place.

EXHIBIT E
RATE SETTING POLICIES AND PROCEDURES MANUAL

Version 2.0

South Lake Tahoe Basin Waste Management Authority

Solid Waste Rate Setting Policies and Procedures Manual

March 30, 2012

South Lake Tahoe Basin Waste Management Authority

Solid Waste Rate Setting Policies and Procedures Manual

March 30, 2012

Table of Contents

Section		Page
1.	**Rate Setting Goals and Objectives**	1-1
	A. Introduction	1-1
	B. Rate Setting Goals	1-2
	C. Rate Setting Policies	1-3
	D. Rate Application Process	1-6
	E. Allowable and Non-Allowable Costs	1-8
2.	**Base Year Rate Setting Process**	2-1
	A. Step 1 – Prepare and Submit Rate Application	2-1
	B. Step 2 – Verify Completeness of Rate Application	2-8
	C. Step 3 – Review Rate Application and Prepare Response	2-8
	D. Step 4 – Prepare Draft Report and Final Report	2-10
	E. Step 5 – Present Final Report to JPA Board	2-12
	F. Step 6 – Notify Customers of Rate Hearing	2-12
	G. Step 7 – Receive Approval from City Council and County Boards	2-12
	H. Step 8 – Implement New Rates	2-13
3.	**Interim Year Rate Setting Process**	3-1
	A. Step 1 – Prepare and Submit Rate Application	3-1
	B. Step 2 – Prepare Draft Report and Final Report	3-2
	C. Step 3 – Receive Approval from City Council and County Boards	3-6
	D. Step 4 –Implement New Rates	3-6

Appendix		Page
A.	**Blank Forms and Worksheets**	A-1

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Section 1

Rate Setting Goals and Objectives

1. Rate Setting Goals and Objectives

This section of the manual provides an overview of the rate setting process. The section includes five subsections:

A. Introduction
B. Rate Setting Goals
C. Rate Setting Policies
D. Rate Application Process
E. Allowable and Non-Allowable Costs.

A. Introduction

This manual is a step-by-step guide for the South Lake Tahoe Basin Waste Management Authority (JPA), and its franchise hauler, to prepare and approve changes in solid waste collection rates. The manual establishes rate change policies, provides application forms, specifies reporting formats, identifies required supporting documentation, and describes the procedure for requesting, reviewing, and adopting rate changes. The following three (3) jurisdictions make up the JPA:

- City of South Lake Tahoe, California
- El Dorado County, California
- Douglas County, Nevada.

In 1996, the JPA developed a "*Solid Waste Collection, Recycling, and Transfer Station Operations Rate Setting Policies and Procedures Manual*" (1996 Manual) as a tool to use to regulate solid waste rates. This version (version 2.0) represents the first update to the 1996 Manual since that time.

The franchise hauler for the three (3) jurisdictions is South Tahoe Refuse Company, Inc. (STR). Each jurisdiction has a franchise agreement with STR for collection and disposal of refuse as follows:

- *Collection Franchise Agreement between El Dorado County and South Tahoe Refuse Company, Inc., dated February 13, 1995*
- *Solid Waste Services Agreement between City of South Lake Tahoe and South Tahoe Refuse Company, Inc., dated August 21, 2007*
- *Solid Waste Services Agreement between Douglas County and South Tahoe Refuse Company, Inc., dated October 2006.*[1]

[1] The franchise agreement has been amended three times. On March 15, 2007, the franchise was amended to reflect the correct franchise fee (First Amendment). On October 15, 2009, the franchise was amended to update indices used in the cost-of-living adjustment (COLA, Second Amendment). The most recent amendment was signed on December 21, 2009, again revising the COLA, to account for negative rate changes (Third Amendment).

Table 1-1
South Tahoe Refuse Company, Inc.
Business Divisions

Divisions	Service Areas	Covered by Manual
1. South Tahoe Refuse Company	■ City of South Lake Tahoe ■ Unincorporated El Dorado County ■ Douglas County, Nevada	Yes
2. American River Disposal	■ Unincorporated El Dorado County	No
3. Sierra Disposal Service	■ Unincorporated El Dorado County	No

Each franchise agreement currently has slightly different terms and conditions for how rates are set. The intent of this manual update is to replace these varied rate setting terms and conditions with common rate setting terms and conditions that the JPA, and the three (3) jurisdictions, can agree to, and apply. The intent of this manual update is for each jurisdiction to incorporate this updated version 2.0 of the manual, by reference, into their respective franchise agreements with STR.

This manual is meant as a tool for setting rates for the three (3) jurisdictions, combined. The JPA will be responsible for reviewing rate applications submitted by the franchised hauler. The JPA will recommend percentage rate changes to apply to the three (3) jurisdictions.[2] Each jurisdiction, however, will have the ultimate authority to approve the JPA's rate change recommendation (i.e., at the city council or board of supervisor level).[3]

[2] For base year reviews, there would be one recommended rate change for the City of South Lake Tahoe and Douglas County, and one recommended rate change for El Dorado County. For interim year reviews, there would be one recommended rate change for the City of South Lake Tahoe and El Dorado County, and one recommended rate change for Douglas County.

[3] Interim year rate setting for the City of South Lake Tahoe and Douglas County is procedural and does not require a rate hearing. Interim year rate setting for El Dorado County does require a rate hearing.

The franchised hauler, South Tahoe Refuse Company, Inc., has three (3) divisions as shown in **Table 1-1,** left. The South Tahoe Refuse Company represents the division covered by this manual.

The JPA intends for this manual to be revised over time, as needed, to reflect changes in objectives or modifications to the franchise agreements.[4]

B. Rate Setting Goals

The primary goal of the rate setting process and methodology is to determine solid waste collection rates which are fair to customers and which provide a fair return to the franchise hauler. A total of six (6) rate setting process goals were considered in developing this rate setting methodology:

1. The JPA and franchised hauler should start with a **strong and committed partnership.** The JPA and franchised hauler should view this franchise as a business partnership where both parties commit to use the formal rate setting methodology, and plan continuous communication on rate setting throughout the franchise term.
2. Rates requested by the franchise hauler must be **justifiable and supportable.** A formal request to change rates, submitted by the franchise hauler, should provide the basis for all rate changes, include only allowable and necessary costs, and provide accountability for expenditures. In determining rates, the JPA shall consider both the need for fairness to the ratepayer and the need to compensate the franchise hauler fairly and consistently with the methodology.
3. The estimated costs of service, and resulting solid waste rates, should be **reasonable.** The JPA acknowledges that maintenance

[4] Should the JPA dissolve at any time in the future, the three jurisdictions have indicated a preference to continue to use this manual on a jurisdictional basis. Jurisdiction-specific rate setting would require some modifications to the methodology in that STR would have to allocate its revenues and costs to each jurisdiction.

of quality service is related to providing adequate compensation, and financial incentives, for continued good performance. Revenues generated should be adequate to fully meet reasonable costs-of-service. The resulting monthly fees for solid waste collection service should be comparable to those charged in other jurisdictions for providing similar services.

4. The process should be kept as **simple** as possible, while ensuring that any rate request is justifiable and reasonable. The process should be easy to explain and not place an undue cost on either the JPA, the jurisdictions, or the franchise hauler to implement. The process also should minimize administrative efforts of the JPA, and its jurisdictions.

5. The rate setting process should **provide mechanisms for ongoing rate review and rate stability.** A periodic, formal, and thorough JPA review (every three years) of financial and operating data will set an expectation for the hauler and ultimately will protect the ratepayer. These reviews should be conducted consistently and in accordance with set schedules in the manual. The process should prevent large, unexpected fluctuations in rates due to changes in costs or from the need to fund a broadening scope of waste management services. This formal process also serves to meet the fiduciary responsibility of the JPA, and individual jurisdictions, to its ratepayers.

6. The JPA and franchised hauler should strive to **maximize opportunities to improve performance and service quality** while maintaining cost competitiveness in the marketplace. In a "cost-plus-profit" contract such as exists between the jurisdictions and franchised hauler, there can be less incentive for the hauler to decrease costs because increases in allowable costs actually result in increases in allowable operating profit levels. Ideally, the JPA, and the hauler, should set rates in a base year, and the hauler should attempt to reduce its costs in subsequent years.

C. Rate Setting Policies

The JPA will use the following eight (8) policies when setting rates:

1. **Use the Operating Ratio Method to Determine Profit** – The JPA will use the operating ratio (OR) method to establish revenue requirements for setting rates. The operating ratio establishes revenue requirements based on allowable expenses and is defined as follows:

$$\textit{Operating ratio} = \frac{\textit{Allowable expenses}}{\textit{Allowable expenses} + \textit{Profit}}$$

The operating ratio effectively determines the profit allowed to the franchise hauler on operating costs. Total revenue requirements then are determined as the sum of: (1) allowable operating costs, (2) allowable profit, and (3) pass-through costs (for which the franchise hauler receives no profit). Specific operating ratios are provided in Exhibit 1-1 on page 1-10.

2. **Do Not Allow Retroactive Rate Increases** – There will be no allowance for a retroactive increase in rates, except by special agreement, or by party default. Retroactive reimbursements can move rates out of alignment with the actual costs of providing service. This process and methodology codifies strict rate review timelines and responsibilities. If the JPA, jurisdictions, and hauler adhere to these timelines for submission and rate change approval, and no party defaults on these timelines, all future rates should be established such that there is no need for retroactive rate increases.

3. **Do Not Allow Balancing Accounts** – This rate setting process is based on projecting results during base years. Thus, actual base year results likely will differ from base year projections. In some regulatory environments, these differences are "balanced" in subsequent years by using a balancing account.

   Balancing accounts are occasionally used in the waste industry as an accounting-based approach to true up a previous year's

projections to actual financial results. A balancing account can then be used to address differences between actual and projected results. A balancing account requires substantial administration, reporting, and control measures which determine how funds in the account are invested and managed.

When a balancing account is established, terms and conditions related to these accounts are clearly documented as part of a rate setting process and methodology manual. Also, terms and conditions are specifically incorporated by reference into contractual agreements between the respective parties.

The problem with balancing accounts is that by funding surpluses and deficits using rate revenues, rates charged to customers ultimately do not reflect the true cost of providing service to customers because they include retroactive components. Over time, current ratepayers can end up ultimately subsidizing, or benefiting from, prior generations of ratepayers. For example, if rates are raised to pay off a balancing account, then current ratepayers bear the responsibility of what previous ratepayers should have paid for initially.

Municipal finance principles generally require a strong nexus between (1) cost-of-service and benefits and (2) cost-of-service and rates. Use of a balancing account generally breaks down this nexus and results in rate inequalities.

A balancing account also frequently is less useful when a long-term franchise exists. With a long-term business partnership, there is less need to recover variances between actual and projected results on a year-to-year basis. These variances can often be absorbed over the course of a long term franchise, such as is the case between the jurisdictions and franchise hauler.

Balancing accounts are not designed to account for differences between "rates asked for" and "rates received." They also are not designed for accounting for differences between "rates received" and "a fair rate of return." Balancing accounts, by their very nature, result in retroactive rates, which do not reflect cost-of-service based rates.

4. **Do Not Allow Fuel Surcharges** – There will be no separate "fuel surcharges" added to rates to account for increases in fuel costs. Fuel surcharges create accounting problems (e.g., which fuel index to use, over what time period to use the index, and determining what portion of the rate that fuel costs represent). Fuel surcharges require separate accounting from allowable rate changes which may already reflect compensation to the franchise hauler for changes in fuel costs (e.g., as part of a CPI-based rate change during interim years). Fuel surcharges lag actual changes in fuel prices (by as much as one year), so changes in the fuel surcharge are disconnected from current changes in fuel prices. Fuel costs typically represent a relatively small portion of the overall rate charged (less than ten (10) percent), minimizing the impact of fluctuating fuel prices on overall rates. Finally, once established, fuel surcharges can linger within rates during periods when fuel prices are stable and when a fuel surcharge is not necessary.

5. **Analyze Related Party Transactions** – The company has certain related-party transactions with affiliates. The company must disclose all related party transactions as part of the rate setting process.

   The JPA will allow only those transactions with these related parties which are "market based." The JPA will assess whether related party transactions are conducted on an "arms length" basis, equivalent to terms as with an unrelated party in the conditions of a competitive, free market, environment. STR related parties are identified in **Table 1-2,** on the next page.

   During its review, the JPA may request that STR provide the following information in support of related party transactions:

   - ☐ Allocation methods used, if applicable

Table 1-2
STR Related Parties and Transactions

Related Company	Relationship/Transaction
Douglas Disposal, Inc. (DDI)	■ Owned by same ownership group as STR ■ STR leases facility space to DDI ■ STR leases office space to DDI ■ STR leases computers to DDI ■ STR loans money to DDI
Tahoe Basin Container Service (TBC)	■ Owned by same ownership group as STR ■ STR leases facility space and equipment to TBC ■ STR leases office space to TBC ■ STR rents computers to TBC ■ STR loans money to TBC
American River Disposal (ARD)	■ Owned by same ownership group as STR ■ STR leases office space to ARD ■ STR leases computers to ARD ■ STR provides office contract labor to ARD
Sierra Disposal Service (SDS)	■ Owned by same ownership group as STR ■ STR leases office space to SDS ■ STR leases computers to SDS

- ☐ Nature, extent, and magnitude of the relationship
- ☐ Terms of the related party transaction (e.g., timing of payments, term length)
- ☐ Historical information (e.g., ownership)
- ☐ Date of acquisition (if applicable)
- ☐ Purchase price of item (if applicable)
- ☐ Financing terms for item (if applicable).

The JPA may require STR to provide up to three (3) comparable lease rates for leases of facilities and equipment. For related party company leases, the JPA may require STR to identify financing charges, or profit components, within these lease rates. STR should be prepared to support the business purpose for each related party transaction.

The JPA will examine how related party transactions are treated for rate setting purposes in the *Base Year Rate Application.* The JPA will assess whether related party transactions already have a profit component on them, and if so, treat these related party transactions as pass-through costs (without a profit component) to avoid a "double counting" of profit.

The JPA will consider all of the above factors in determining whether the related party transaction is an allowable cost and is charged at a reasonable amount.

6. **Account for Prior Resource Recovery Facility (RRF) Rate Funding** – For each of the three consecutive years of 2005, 2006, and 2007, each of the three jurisdictions approved a nine (9) percent rate increase for STR. The first of these three nine (9) percent rate increases, implemented in 2005, was provided to fund general STR cost increases. For the second nine (9) percent rate increase implemented in 2006, a total of six (6) percent of this nine (9) percent rate increase was provided to fund operating and capital costs of the Resource Recovery Facility (RRF) project. For the third nine (9) percent rate increase, implemented in 2007, a total of six (6) percent of this rate increase also was provided to fund operating and capital costs of the Resource Recovery Facility (RRF) Project.

   For 2006, and 2007, El Dorado County and Douglas County required that STR pay the six (6) percent rate increase, which was provided to cover the RRF, to the JPA. The JPA then released these amounts back to STR upon completion of certain RRF project milestones.

   For 2006, and 2007, the City of South Lake Tahoe required that STR pay the six (6) percent rate increase, which was provided to cover the RRF, to the City of South Lake Tahoe. The City of South Lake Tahoe then released these amounts back to STR upon completion of certain RRF project milestones.

Table 1-3
Recycling Revenue Bonus Amounts
For Extraordinary Diversion
(2012 to 2018)

Years	Minimum Diversion Rate To Achieve 25% of Recycling Revenue Share	Minimum Diversion Rate To Achieve 50% of Recycling Revenue Share
2012 to 2014	38	44
2015 to 2016	40	47
2017 to 2018	43	50

STR received these RRF-related funds and collected project revenues in excess of project expenses totaling $4,722,285. The RRF project was completed in April, 2010.

Beginning at the next base year (2012), STR will include a credit to JPA jurisdiction ratepayers of $787,048 each year through the end of 2017. This amount was determined by dividing the credit of $4,722,285 by six years. The credit amount of $787,048 will be applied to the base year rate in 2012 and 2015. This means that in each base year, the $787,048 amount will be reset as a credit line item in the base year rate application.

7. **Use Recycling Materials Sales Revenue Sharing** – There will be a recycling revenue bonus which is tied to STR diversion levels. In addition to the calculation of allowed profit, STR is allowed the recycling revenue bonuses shown in **Table 1-3,** below. For years 2019 and beyond, the JPA will reassess whether the recycling diversion rates, which trigger revenue sharing, remain sufficient to meet State of California diversion requirements. For 2019 and beyond, the JPA may adjust the diversion rates, which trigger revenue sharing, upward by up to three (3) percent per year to achieve greater State of California diversion requirements.
8. **Eliminate Annual Summary Report** – Beginning in 2010, STR will no longer be required to submit an Annual Summary Report as had been the required practice dating back to the original 1996 Manual version.
9. **Unforeseen Circumstances** – The JPA and/or the three jurisdictions shall consider a proposed revision in STR's rates whenever STR establishes to the satisfaction of the JPA and/or each jurisdiction that unforeseen circumstances have arisen that have or will materially affect STR's costs or revenues under this rate manual.

D. Rate Application Process

1. Base Year Process

The JPA requires that the franchise hauler submit a detailed *Base Year Rate Application* once every three (3) years. With the *Base Year Rate Application*, the franchise hauler provides detailed financial and operating information which is carefully reviewed and analyzed by the JPA. These detailed reviews are referred to as "base year reviews" in the methodology.

With the *Base Year Rate Application*, the franchise hauler submits audited financial statements for the previously completed fiscal year. These statements serve as the base documents for the application. The franchised hauler should reconcile financial information contained in the *Base Year Rate Application* with the audited financial statements to provide assurance that all of the company's activities are accounted for.

The timing of the base year process is shown in **Figure 1-1,** on the next page. The schedule is expected to start with submission of the *Base Year Rate Application* on May 31st of the year proceeding each base year. The process targets an implementation date of January 1st of the base year.[5]

[5] For Douglas County, the maximum rate increase is 9.9 percent before the County must take the increase to the County citizens for a vote of approval.

Figure 1-1
Timing of Base Year Process

		Preparation		30-Day Review	Review Process					
Step	Description	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1	Prepare and Submit Rate Application									
2	Verify Completeness of Rate Application									
3	Review Rate Application and Prepare Response									
4	Prepare Draft Report and Final Report									
5	Prepare Final Report to JPA Board									
6	Notify Customers of Rate Hearing									
7	Receive Approval from City Council and County Boards									
8	Implement New Rates									

Table 1-4
Base Year Financial Statement Requirements
(Fiscal Year Ending June 30)

Base Year	Prior Year (Audited)	Current Year (Estimated)	Base Year (Projected)
2012[6]	2010	2011	2012
2015	2013	2014	2015
2018	2016	2017	2018
2021	2019	2020	2021
2024	2022	2023	2024
2027	2025	2026	2027

The *Base Year Rate Application* requires three (3) years of data, including a year of actual data (based on audited information), a year of estimated data (based on year-to-date information available at the time the application is submitted), and the projection, or base year. The required years, and types, of data for upcoming base year reviews are displayed in **Table 1-4,** above. For example, for the 2012 base year, STR would prepare the *Base Year Rate Application* using audited 2010 data, estimated year-to-date 2011 data, and entirely projected 2012 data.

STR operates on a fiscal year ending June 30. Thus, for the current year, STR should have available the first three quarters of compiled, not audited, fiscal year data to use for its current year estimate (i.e., data through March of the current year).

2. Interim Year Process

In each of the "interim" two (2) years between "base" years, should the franchised hauler want to increase rates, the JPA requires that the franchise hauler submit an *Interim Year Rate Application* for an interim year rate change. The scope and content of the *Interim Year Rate Application* is much more limited than a base year request. The franchised hauler is not obligated to request an increase in rates and can instead request to leave rates unchanged.

[6] Represents the fiscal year ending June 30, 2011.

Figure 1-2
Timing of Interim Year Process

Step	Description	Preparation	Review Process			
		Aug.	Sep.	Oct.	Nov.	Dec.
1	Prepare and Submit Rate Application					
2	Prepare Draft Report and Final Report					
3	Receive Approval from City Council and County Boards					
4	Implement New Rates					

During the interim years, STR shall be entitled to increase its rates based upon the following formula:

(1) eighty-five (85) percent of the annual percentage change in the most recent actual, not forecasted, change in the Consumer Price Index, All Urban Consumers, U.S. City Average - Garbage and Trash Collection (December 1983=100, series CUUR0000SEHG02) ("CPI") applied to costs other than landfill disposal costs, plus

(2) projected changes in landfill disposal costs.[7]

For the first part of the calculation (noted as (1) above), the JPA and franchised hauler will use the percentage change in the CPI for the prior June to June twelve-month period. This June to June CPI data will be available at the time the franchised hauler submits the *Interim Year Application* in August (see Exhibit A-4, for sample of CPI percent change calculation).

Interim year rate adjustments are subject to a "floor" and a "cap." During interim years, rates shall not be greater than six (6) percent nor less than one (1) percent, regardless of the rate change calculated by the interim year formula.

The timing of the interim year process is shown in **Figure 1-2,** above. The schedule is expected to start with submission of the *Interim Year Rate Application* on August 31st of the year proceeding the interim year. The process targets an implementation date of January 1st of the interim year.

[7] These landfill disposal costs are currently set by a non-related party to STR, under a long-term disposal agreement.

E. Allowable and Non-Allowable Costs

Rates are established for each base year based on the hauler's projected revenue requirement. The revenue requirement is defined as the sum of the following:

- Allowable costs
- Allowable operating profits
- Pass through costs.

For purposes of computing the revenue requirement, it is necessary to determine which of the franchise hauler's costs are (1) allowable costs, (2) pass through costs, and (3) non-allowable costs.

1. Allowable Costs

When a cost is said to be "allowable," that cost, plus a profit component associated with that cost, is included in rates charged to the ratepayers. Allowable costs are often those costs that are integral to the hauler's operation and/or are associated with actual activity performed by the hauler.

Table 1-5
Allowable Depreciation Methods and Useful Lives for STR Assets Purchased After January 1, 2010

Category	Method	Useful Life (Years)
Carts	SL[8]	5
Office Equipment	SL	5
Vehicles and Equipment	SL	8
Buildings and Leasehold Improvements	SL	20

The hauler is allowed to earn a profit on certain costs. The majority of allowable costs are direct labor, equipment costs and facility costs, landfill disposal costs, office salaries, and general and administrative costs. These allowable costs are defined in **Exhibit 1-1,** on the following page. **Exhibit 1-2,** following Exhibit 1-1, includes a chart of expense accounts (based on current STR financial statements) for allowable costs, which serves to further clarify categories of allowable costs.

The following costs are clarified because of their special treatment for rate setting:

- **Depreciation** – **Table 1-5,** above, shows depreciation methods and useful lives, by asset type, recommended for rate setting purposes. Current methods used to depreciate capital items, which were in use prior to this version 2.0 of the manual, are allowed to continue. Useful lives in Table 1-5 are for new capital purchases (i.e., those made during and after 2010).
- **Officer's Salaries** – Reasonable officer's salaries are considered an allowable cost. Officers are employees fully performing management functions identified in the franchise agreement. Officer's salaries include base compensation plus bonuses and do not include profit distributions to owners. The JPA shall set the total combined officer's salaries for the franchise hauler, at a reasonable level, during each base year. For purposes of establishing base year rates, the total amount of officer's salaries of six (6) percent of gross revenues is deemed reasonable.[9]
- **Materials Recovery Facility and Resource Recovery Facility Capital Costs** – The rate treatment of equipment and building costs associated with the STR Materials Recovery Facility (MRF) and Resource Recovery Facility (RRF) is summarized in **Table 1-6,** on page 1-13. These rate treatment provisions are based on the agreed upon terms and conditions at the time the MRF and RRF were constructed.
- **Blue and Green Bag Program Costs** – STR currently provides blue bag curbside recycling services to JPA customers. STR collects these blue bags with the refuse container and sorts the materials at its Materials Recovery Facility (MRF). Blue bags are, however, currently paid for by the jurisdictions themselves and not STR. For the blue bag program, the costs for blue bags are not included in current rates charged to JPA customers.

  STR plans to roll out a yardwaste program, with or without the green bags also collected with the refuse container. Materials from the yardwaste program will be sorted at STR's Resource Recovery Facility (RRF). For the yardwaste program, the costs for green bags are not included in current rates charged to JPA customers.

  During the next rate review, blue bag and yardwaste program revenues and costs will be fully reflected in the rates charged to JPA customers. The full costs of the blue bag and yardwaste programs will be

[8] Represents straight-line depreciation.

[9] Currently, officer salaries have been limited to an agreed upon amount specified in the franchise agreements to be adjusted annually by a CPI. STR distributes the officer salaries, under its discretion, within the limit allowed under the current franchise agreements for the City of South Lake Tahoe, El Dorado County, and Douglas County. Providing for officer salaries of 6 percent of gross revenues will provide about the same limit for officer salaries as the allowable amount specified in the franchise agreements.

Exhibit 1-1
Definition of Financial Terms

Application Line Number/Item	Definition
	Allowable Operating Costs
1. Direct Labor	Wages, and related benefits, paid to refuse collection staff, including wages, overtime, payroll taxes, health and welfare benefits, workers compensation, and pension benefits.
2. Equipment Costs and Facility Costs	Includes cost of equipment depreciation, equipment leases, equipment insurance, equipment repair and maintenance, fuel, and other miscellaneous equipment expenses. Facilities expenses consist of building rent, building depreciation, and building repair /and maintenance.
3. Landfill Disposal Costs	Costs to dispose of solid waste at landfills.
4. Office Salaries	Wages, and related benefits, paid to office and administrative staff, including wages, overtime, payroll taxes, health and welfare benefits, workers compensation, and pension benefits.
5. General and Administration Costs	General and administrative costs including: ■ Advertising ■ Collection fees ■ Contract labor ■ Dues and subscriptions ■ Employee education ■ General insurance ■ Office repair and maintenance ■ Officer salaries and benefits (less than or equal to six (6) percent of gross revenues) ■ Professional fees ■ Property taxes ■ Office expense ■ Licenses ■ Supplies ■ Travel ■ Utilities.

Exhibit 1-1
Definition of Financial Terms *(continued)*

Application Line Number/Item	Definition
	Allowable Operating Profit
Operating Ratio (OR)	For the City of South Lake Tahoe and Douglas County, a profit is allowed based on a sliding scale which varies with STR's recovery percentage as follows: Operating Ratio — Recovery Percentage 94.34 — 0-15% 93.90 — 16 93.46 — 17 93.02 — 18 92.59 — 19 92.17 — 20 91.74 — 21 91.32 — 22 90.90 — 23 90.50 — 24 89 — 25-28 88 — 29-32 87 — 33-100 For El Dorado County, a profit is allowed, based on a targeted operating ratio ranging between 87 and 91 percent. For El Dorado County, in the base year, if rates remain unchanged at an operating ratio within the range of 87 to 91 percent, and the franchise hauler actually realized an operating ratio within this range, then that same operating ratio resulting in no rate change is used, and no rate change occurs. Otherwise, an 89 percent operating ratio is used for the base year calculation. For El Dorado County, the operating ratio for the first base year (2012) will be set at 89 percent.
Allowable Operating Profit	Established by the allowable operating ratio and equal to total allowable costs divided by the allowable OR, less total allowable costs.
	Pass Through Costs
MRF and RRF Principal Payments	For the City of South Lake Tahoe and Douglas County, principal payments on debt used to finance the Materials Recovery Facility (MRF) and Resource Recovery Facility (RRF). For El Dorado County, principal payments on the debt used to finance the MRF and RRF will be allowed with profit.
Interest Expense	For the City of South Lake Tahoe and Douglas County, interest on debt used to finance all STR operations. For El Dorado County, interest on the debt used to finance the MRF and RRF will be allowed with profit.
Franchise Fees	Equal to five (5) percent of gross residential, commercial, and recycling revenues for the City of South Lake Tahoe and El Dorado County, and three (3) percent of gross residential, commercial, and recycling revenues for the Douglas County.[10]
Resource Recovery Facility Fund Credit	Rates will be reduced by an amount of $288,121 (plus after tax interest) for each year between 2012 and 2024

[10] This franchise fee amount is subject to change by any of the three (3) JPA jurisdictions.

Exhibit 1-2
Chart of Accounts
for Allowable Operating Costs

Category	Description
Direct Labor	■ Direct Labor ■ Direct Labor Benefits ■ Direct Labor Insurance ■ Direct Labor Workers Compensation ■ Direct Labor Pension ■ Direct Labor Payroll Taxes
Equipment Costs and Facility Costs	■ Equipment and Facility Depreciation ■ Property Rent ■ Equipment Rent ■ Fuel ■ Repairs and Maintenance
Landfill Disposal Costs	■ Dump Fees
Office Salaries	■ Office Staff Salaries ■ Office Staff Benefits ■ Office Staff Insurance ■ Office Staff Workers Compensation ■ Office Staff Pension ■ Office Staff Payroll Taxes
General and Administrative Costs	■ Advertising ■ Contract Labor ■ Dues and Subscriptions ■ Employee Education ■ General Insurance ■ Office Expense ■ Officer Salaries ■ Other Administrative Costs ■ Licenses and Fees ■ Property Taxes ■ Supplies ■ Travel ■ Utilities

Table 1-6
Materials Recovery Facility and Resource Recovery Facility
Capital and Operating Cost Treatment

Description	Rate Setting Treatment
Materials Recovery Facility and Resource Recovery Facility Depreciation	
Equipment Depreciation[11]	Allowable with Profit
Building Depreciation	Non-Allowable Cost
Materials Recovery Facility and Resource Recovery Facility Building Financing[12]	
Interest	Pass-Through Expense
Principal	Pass-Through Expense
Materials Recovery Facility and Resource Recovery Facility Equipment Financing	
Interest	Pass-Through Expense
Principal	Non-Allowable Cost

[11] Includes reasonable depreciation on equipment used in the Materials Recovery Facility and Resource Recovery Facility.

[12] Includes debt financing on loans provided by the South Lake Tahoe Basin Waste Management Authority. For El Dorado County's portion of the debt financing, these MRF and RRF financing amounts will be treated as an allowed cost.

considered an allowable cost (with profit) for rate setting purposes. STR will then thereafter purchase and provide the blue and/or green bags to its customers as determined by the JPA. The individual jurisdictions will no longer be required to purchase and provide blue and/or green bags to their customers.

2. Pass Through Costs

Pass through costs are costs included in rates charged to customers, however these costs do not have an associated profit component. Pass through costs are generally transactional in nature and often are thought of as costs not associated with any significant effort performed by the hauler. The following pass through costs do not earn a profit, but are included in determining total revenue requirements to establish solid waste rates:

- MRF principal payments (City of South Lake Tahoe and Douglas County)[13]
- RRF principal payments (City of South Lake Tahoe and Douglas County)[13]
- Interest expense[14]
- Franchise fees
- RRF fund credit
- Franchise fees.

3. Non-Allowable Costs

Non-allowable costs are not allowed in rates charged to ratepayers. These costs are disallowed because (1) they may not be associated with the core business, (2) they may be included implicitly in the profit level allowed by the JPA, or (3) they may unnecessarily complicate rate regulation (e.g., income taxes). Costs shown in **Exhibit 1-3,** on the next page, are not allowable for rate setting, and as a result will not be passed onto ratepayers.

[13] For El Dorado County, principal payments on the MRF and RRF financing are allowable costs.

[14] For El Dorado County, interest on the MRF and RRF financing is an allowable cost.

Table 1-7
Recommended STR Allocation Methods For Costs Shared with Other Non-JPA Serviced Jurisdictions

Cost Category	Allocation Method
Billing costs	Number of bills processed
Disposal costs	Actual tonnage
Equipment costs (e.g., rental, leases, parts, fuel, supplies, tires, repair and maintenance, licenses, permits)	Truck usage (over representative period)
Franchise fees	Revenues multiplied by fee percentage
General and administrative costs, management fees	Direct labor hours
Loans	Revenues

4. Cost Allocations and Methodologies

The franchised hauler should provide supporting documentation and rationale for the allocation of expenses between the franchised areas covered by this manual and non-JPA areas serviced by South Tahoe Refuse Company. Examples of the types of expenses which may require justification for allocations may include:

- Billing costs
- Disposal costs
- Equipment costs
- General and administrative costs
- Loans to or from affiliates
- Loans to or from officers
- Management fees.

The franchised hauler should be prepared to provide a reasonable and supportable methodology for these cost allocations. **Table 1-7,** above, provides recommended allocation methods for various costs which may be shared between JPA and non-JPA jurisdictions.

Exhibit 1-3
Non-Allowable Costs

Category	Description
Amortization of Franchise Purchases	Consistent with the waste management industry, the JPA disallows amortization of franchise purchases because the operating ratio is designed to provide a return to the company sufficient to compensate for the company's investment in the business.
Charitable and Political Donations	■ Costs associated with attempting to influence the outcome of any federal, state, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activities. ■ Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purposes of influencing the outcomes of elections.
Entertainment Expenses	Costs incurred in hosting social events for clients or suppliers. Examples include costs of tickets, concerts, athletic events, or other performances; room rentals; cruises; entertaining guests at athletic, social, or sporting clubs and on vacation or other similar trips.
Fines and Penalties	Costs associated with violations of, or failure of, the hauler to comply with federal, state, local, or foreign laws and regulations. This category of non-allowable costs can also include costs in connection with alteration or destruction of records, or other false or improper charging or recording of costs.
Income Taxes	The operating ratio is provided on a pre-tax basis. To allow income tax expense would unnecessarily add complexity to the rate review process.
Cost of Repairs Due to Operator Negligence	Costs of negligence on the part of the hauler which could include accidents or property damage.
Costs Incurred to Serve Other Jurisdictions (i.e., for non-JPA areas served by STR (e.g., Forest Service areas))	The franchised hauler will be compensated for only those costs that can be directly attributable to operations within the franchised boundaries. The franchised hauler should have a clear basis for allocating shared costs to the franchise areas covered by this manual, and those franchised areas not covered by this manual.

The JPA will assess reasonableness of the revenue and cost projections provided by the franchised hauler in its *Base Year Rate Application*. Examples of types of factors the JPA will consider when assessing reasonableness of projected revenues and costs are shown in **Table 1-8,** on the next page.

Table 1-8
Base Year Rate Review
Revenue and Cost Projection Factors

Description	Factors to Consider in Developing Revenue and Cost Projections
Revenues	
Residential and commercial revenues	■ Projected account growth based on historical account trends, or population trends ■ Historical changes in tonnage (particularly for the industrial sector)
Recycled materials sales revenues	■ Historical changes in recycled materials volumes ■ Recycled commodity pricing trends (may be highly volatile)
Costs	
Direct labor	■ Projected increases in wage rates ■ Planned changes in insurance rates ■ Planned changes in benefit rates
Equipment costs and facility costs	■ Historical average trends in costs (last three years) ■ Inflation rates ■ Fuel price history ■ Depreciation schedules ■ Equipment replacement plans
Landfill disposal fees	■ Historical changes in refuse tonnage ■ Tipping fee rate increases, per contract
Office salaries	■ Projected increases in wage rates ■ Planned changes in insurance rates ■ Planned changes in benefit rates
General and administrative costs	■ Historical average trends in costs (last three years) ■ Inflation rates
MRF principal payments	■ Loan documents
Interest expense	■ Borrowing rates ■ Loan documents
Franchise fees	■ Projected changes in revenues multiplied by the fee amount







Section 2

Base Year Rate Setting Process

2. Base Year Rate Setting Process

This section describes each of the eight (8) steps of the base year rate setting process. Each step includes an overview of the step and a detailed description of the tasks required to complete the step. The section includes eight (8) subsections:

A. *Step 1 – Prepare and Submit Rate Application*
B. *Step 2 – Verify Completeness of Rate Application*
C. *Step 3 – Review Rate Application and Prepare Response*
D. *Step 4 – Prepare Draft Report and Final Report*
E. *Step 5 – Present Final Report to JPA Board*
F. *Step 6 – Notify Customers of Rate Hearing*
G. *Step 7 – Receive Approval from City Council and County Boards*
H. *Step 8 – Implement New Rates.*

A. Step 1 – Prepare and Submit Rate Application

Responsibility: Franchise hauler

Timing: Completed seven (7) months prior to the date new rates become effective

Tasks:
a. Prepare Cost Information
b. Prepare Revenue Information
c. Prepare Operating Information
d. Calculate Allowable Operating Profit
e. Determine Franchise Fee
f. Calculate Revenue Requirement
g. Calculate Net Surplus/Shortfall and Percent Change in Rates
h. Calculate New Percentage Rate Change and Rates
i. Prepare and Submit Rate Application.

Overview

During this step, the franchise hauler prepares the *Base Year Rate Application.* This three-page form includes detailed financial and operating information and is used to determine the actual costs and revenues of the franchise hauler. Blank copies of the *Base Year Rate Application* are provided in **Appendix A (Exhibit A-1).**

Several lines in the application contain four columns. These columns are intended to show the relationship between the most recently completed year, the current year, and projections for the new "base" year. These columns are organized as follows:

- **Column one** includes actual audited information for the franchise hauler's prior fiscal year. This is the most recent year that financial information is available and that actual costs and revenues can be verified.
- **Column two** is for estimating performance during the current fiscal year. The "current year" is the franchise hauler's fiscal year prior to the new base year. The *Base Year Rate Application* is prepared during the course of the current year. Data in this column should include year-to-date performance plus estimated performance during the remaining months of the current fiscal year.
- **Columns three and four** are used to report projected performance during the new base year. This information is entirely a projection and is utilized to determine any rate changes. Projected information should be developed by estimating anticipated service levels during the base year, and determining the revenues and expenses which will be incurred to provide these services. Each cost element in the application should be reviewed and any anticipated change in specific line items should be included in the base year projection. For example, if labor rates are scheduled to change, or if landfill disposal costs are expected to change, these changes should be included in projections for the base year.

The relationship between these four (4) columns for any given line item should be consistent. Any substantial difference between each of the three (3) years should be explained by the franchise hauler and considered by the JPA during the review process.

The franchise hauler should provide a copy of audited financial statements for the prior fiscal year. Financial information from the audit is consolidated into specific categories identified in the application. All financial information shall be in accordance with generally accepted accounting principles. The franchise hauler should prepare supplemental documentation which reconciles the financial audit for the most recently completed fiscal year to information provided in the application. This documentation should be included in the application package.

a. Prepare Cost Information

Cost information from the franchise hauler is provided in the *Base Year Rate Application.* Cost information is reported for the most recently completed fiscal year, the current fiscal year, and the new base year. Information reported in each line item represents the total combined costs for residential, curbside recycling, yardwaste, commercial, transfer station, and RRF services. Segregation of costs by residential, curbside recycling, yardwaste, commercial, transfer station, and RRF services is not required.

Cost information includes:

- **Allowable Costs**
  - Direct Labor (Line 5)
  - Equipment Costs and Facility Costs (Line 6)
  - Landfill Disposal Costs (Line 7)
  - Office Salaries (Line 8)
  - General and Administration Costs (Line 9)
  - MRF Principal and Interest Payments (El Dorado County) (Line 10)
  - RRF Principal and Interest Payments (El Dorado County) (Line 11)
- **Pass Through Costs**
  - MRF Principal Payments (Line 15)
  - RRF Principal Payments (Line 16)
  - MRF and RRF Interest Expenses (Line 17)[1]
  - Franchise Fees (Line 59)
  - RRF Fund Credit (Line 18)
  - Recycling Revenue Bonus (Line 19).

Definitions and specific components of these cost categories are described in Exhibits 1-1 and 1-2, in Section 1.

[1] For El Dorado County, interest on the MRF and RRF financing is an allowable cost.

By aggregating costs into these line items, the JPA, and franchised hauler, can focus on major changes without becoming distracted by large changes in insignificant cost components. For example, if licenses and fees doubled from $10,000 in the current year to $20,000 in the base year (i.e., a 100 percent increase), this might only cause General and Administrative Costs to increase by one percent, resulting in little impact on the overall rate. Minor components of General and Administrative Costs may decrease between the current year and the base year, while others may increase.

If one of the major cost line items in the application changes at an unusual rate, then the franchise hauler should be able to explain the change. An unusual change in cost is any change which is greater than the change in the U.S. City Average Garbage and Trash Collection CPI. The CPI used in the analysis should be based on the most current actual information for the U.S. City Average Garbage and Trash Collection CPI. This information is available from the United States Department of Labor, Bureau of Labor Statistics.

Cost information for the current year, and base year, must account for any increases or decreases in the number of customers served, or tons of waste and recyclable material collected. Actual increases in costs also must be included. For example, if health benefit costs will increase in the base year as a result of increases in premiums, this additional cost should be included.

Cost information provided in the application is used with operating profit to calculate the franchise hauler's revenue requirement. The revenue requirement is equal to the sum of the following three categories:

- Total allowable operating costs
- Allowable operating profit
- Total pass through costs.

This revenue requirement is compared to anticipated revenues. The JPA uses the operating ratio (OR) method to establish revenue requirements for setting rates.

nformation

Revenue information is provided in this task. Similar to cost information, revenues are reported for the most recently completed fiscal year, the current fiscal year, and the projected base fiscal year. Revenues are reported in four (4) separate categories:

- Residential
- Commercial
- Transfer station and RRF revenues
- Recycled material sales.

Revenues in the base year are projected without any changes in rates. Revenue projections are prepared based on existing rates and the number of customers which the franchise hauler anticipates serving in the base year.

1. **Determine Residential Revenues.** To calculate projected residential revenues for the base year, enter the current monthly rates by service type in the first column of cells in lines 22 to 48, on page 2 of 3. Then enter the projected number of accounts by service type in the second column of cells in lines 22 to 48, on page 2 of 3. Total revenues for each service type are calculated based on the following:

	Current rate per month
Multiplied by	Twelve months
Equals	Rate per year

Multiplied by	Projected residential accounts
Equals	Revenues by service type.

Revenues by service type then are entered in the third column of cells in lines 22 to 48, on page 2 of 3. These values then are added together, entered, and totaled in line 49. Residential revenues should reflect all revenues

generated for providing curbside collection services of refuse, recyclables, and yardwaste.

The number of accounts in each service category may change throughout the year. For example, some customers may request one can service part of the year and an additional can during the remainder of the year. The average number of accounts by service type should be used in these calculations. In addition, the number of accounts identified for these calculations must agree with operating data provided in Section VIII (page 3) of the application.

Multi-family can, cart, and bin services, and mobile home park can, cart, and bin services, should be included in residential revenues.

2. **Determine Commercial Revenues.** Commercial revenue information is entered in line 54 of page 2 of 3 of the application. In the first column of this line, actual revenues generated by commercial accounts during the prior year are reported. This year amount must reconcile with the financial audit for that same year. Commercial revenues for the current year are based on actual revenue to-date plus an estimate of the revenues that will be received through the end of the fiscal year. Commercial revenues in the current year should be comparable to revenues in the prior year, after taking into changes in accounts and service levels.

   Projected commercial revenues for the new base year are entered in the third and fourth columns. These amounts, net of any projected uncollectible accounts, are based on the estimated annual revenues received during the current fiscal year plus any additional revenues generated from additional accounts. Operating data provided in Section VIII (page 3) of the application should support any service level changes.

   In order to analyze changes in commercial rates, rate information must be provided for specific commercial services. These services are:

   Bin Service (Compacted and Uncompacted)

   - ☐ 2 Yard Bin—once per week
   - ☐ 3 Yard Bin – once per week
   - ☐ 4 Yard Bin – once per week
   - ☐ 5 Yard Bin – once per week
   - ☐ 6 Yard Bin – once per week.

   In the columns of lines 74 through 78, the franchise hauler enters the rate for these services for the prior year, the current year, and the base year, respectively. Percentage changes then are entered in columns 3 and 6. This information substantiates previously approved changes in commercial rates.

3. **Determine Allowance for Uncollectible Accounts.** The franchise hauler likely will not be paid by all customers served. While this amount is expected to be relatively small, it must be accounted for in the calculation of base year net revenues. These amounts are reported in two places for each service type: on line 50 for the allowance for uncollectible residential accounts, and line 53 for the allowance for uncollectible commercial accounts.

   These amounts can be calculated based on a formula, such as one percent of anticipated revenues, or based on actual experience. Assumptions related to the projection of uncollectible accounts must be documented and included as a supplement to the application.

4. **Determine Transfer Station and RRF Revenues.** Transfer station and RRF revenues are included in the total revenue calculation. In the first column of line 55, actual revenues received during the most recently completed fiscal year are reported. In the second column of line 55, estimated revenues for the current year are reported. For the base year, transfer station and RRF revenues are determined by the best estimate of transfer station and RRF operations during the new base year. The projected revenues are reported in the third and fourth columns of line 55 of the application.

5. **Determine Revenues from Recycled Material Sales.** In addition to revenues generated through residential and commercial services, and from the transfer station and RRF, additional revenues are generated by selling recyclable materials collected through the curbside recycling program. The amount of recycling revenues generated through the sale of these materials is dependent upon the quantity of material collected and the market price for these materials. Both of these factors are outside direct control of the franchise hauler. Therefore, revenues generated by recycled material sales are not subject to an across-the-board rate changes. Revenues generated from charging residential customers for curbside recycling services should not be included here, but should be included as part of residential revenues (#1 above).

   In the first column of line 56, actual revenues received during the most recently completed fiscal year are reported. In the second column of line 56, estimated revenues for the current year are reported. For the base year, revenues from recycled material sales are determined by projecting scrap prices for recycled materials and the anticipated quantity of materials sold. The projected scrap prices are multiplied by the projected volume of materials to be sold to determine projected recycled materials sales revenues. These projected revenues are reported in the third and fourth columns of line 56 of the application.

6. **Calculate Total Revenues.** The calculation of total revenue is as follows:

	Total residential revenues (Line 51)
Plus	Total commercial revenues (Line 54)
Plus	Transfer station and RRF revenues (Line 55)
Plus	Recycled material sales (Line 56)
Equals	Total revenues.

   Total revenues are entered on line 57.

c. Prepare Operating Information

During this task, non-financial operating information is compiled by the franchise hauler. Operating information, requested in the application, provides an important indicator of the franchise hauler's performance. If costs are changing at an unusual rate, operating data may provide some explanation of these changes. For example, cost increases could be attributed to the increased level of service provided (i.e., accounts served). The franchise hauler should provide the following information:

- Number of accounts
- Quantity of refuse tonnage collected
- Quantity of recycling tonnage collected
- Quantity of yard waste tonnage collected
- JPA bins provided.

Similar to cost data, the first year is "historical," the second year is the "current" year, and the third year is the "base" year. Historical data are based on actual annual operating statistics during the most recently complete fiscal year and reflect the same year used in the financial sections of the application. Current year performance is based on performance to-date plus estimated performance for the remaining months of the current year. Projected base year data represents the franchise hauler's best projection of service levels during the new base year.

Year-to-year percentage changes then are determined for each set of operating metrics. The franchise hauler should be able to explain any significant changes. A significant change in an operating characteristic is an increase or decrease of more than two (2) percent.

This information allows both the JPA, and the franchise hauler, to monitor changes in the service characteristics, estimate total revenues at existing rates, and compare these to changes in total costs. The franchise hauler should identify to the JPA any operating information submitted as part of the application that it considers confidential.

d. Calculate Allowable Operating Profit

For the historical year of actual data, the franchise hauler will calculate the actual operating ratio based on the formula below:

	Total allowable costs
	Total allowable costs plus
Divided by	Operating profit
Equals	Operating ratio.

These actual operating ratios on allowable costs will reveal how well past base year projections corresponded to actual results. Similarly, the formula estimated above is used to calculate the operating ratio for the current year (column 2). The actual operating profit received by the franchise hauler in the most recently completed fiscal year is entered on line 13, column 1. The estimated operating profit for the current fiscal year also is entered on line 13, column 2.

To calculate the allowable operating profit in the base year, the equation below is utilized:

	Allowable operating costs
Divided by	Operating ratio
Equals	Allowable operating revenues
Minus	Allowable operating costs
Equals	Allowable operating profit.

The allowable operating profit is entered on line 13, columns 3 and 4 of the application.

In each base year, the operating ratio will range as shown in Exhibit 1-1, which will help stabilize rate changes and afford the franchise hauler an incentive to reduce costs.

e. Determine Franchise Fee

The calculation of the franchise fee is not a straightforward exercise because as revenue is increased (e.g., via a rate change), so does the amount of franchise fees increase because franchise fees are based on a percent of gross revenues. To calculate the franchise fee for the base year requires the hauler to calculate the franchise fee to be paid to each jurisdiction based on the revenues after a rate change is applied. Projected franchise fees should be entered on line 59, columns 3 and 4 of the application.

f. Calculate Revenue Requirement

The revenue requirement establishes the level of revenues needed to meet all allowable costs and operating profit. This includes residential and commercial waste and recycling costs, and assumes a reasonable profit margin based on the operating ratio calculation.

Total revenue requirement (without franchise fees) is determined as the sum of:

- Allowable operating costs (Line 12)
- Allowable operating profit (Line 14)
- Pass through costs (Line 20).

The revenue requirement (without franchise fees) is entered on line 21 of the application.

g. Calculate Net Surplus/Shortfall and Percent Change in Rates

The net surplus/shortfall is determined based on the following calculation:

	Revenue requirement (Line 21)
Less	Total revenues (Line 57)
Plus	Residential and Commercial Franchise Fees (Line 59)
Equals	Net surplus/shortfall (Line 60).

The projected amount of revenue generated during the base year from the sale of recycled materials was calculated in Step 1, #5 of subsection b.; therefore, any increase or decrease in revenues required must come from an increase or decrease in rates.

If applicable, the percent change in existing rates is calculated as follows:

	Net surplus/shortfall (Line 60)
Divided by	Total revenues without change (Line 61)
Equals	Percent change in rates (Line 62).

The percent change in rates is entered on line 62 of the application.

h. Calculate New Percentage Rate Change and Rates

If applicable, the percentage rate change identified on page 2 of 3, line 62 should be entered on page 1 of 3, line 1 of the *Base Year Rate Application.* Current residential rates for solid waste collection should be entered on page 1 of 3. The adjusted rates for each jurisdiction then are calculated by multiplying the current rate by one plus the rate change identified in line 1.

To determine new residential rates on page 1 of 3, column one should be added to column two and the result should be entered in column three. This column provides the new rate schedule. Complete current and revised commercial rate schedules should be provided by the hauler as an attachment to the application.

i. Prepare and Submit Rate Application

The franchise hauler submits the completed *Base Year Rate Application* to the JPA. The application should include the following items:

- **Management Representation Letter.** The management representation letter transmits the application to the JPA, and should provide a listing of included documents. The letter should identify the requested adjustment in rates and include a discussion of specific issues which impact new rates (e.g., significant increases in labor costs). The letter should state that:
  - ☐ Management reviewed and accepts responsibility for the rate application
  - ☐ The application is based upon management's judgment of the most likely set of conditions and course of action
  - ☐ All significant relevant information are made available
  - ☐ Assumptions are reasonable and are accurate.

  An authorized representative from the franchise hauler should sign and date the application. This signature provides a certification of the franchise hauler that the application is complete, accurate, and consistent with the instructions provided in this manual.
- **Base Year Rate Application.** The franchise hauler should provide a *Base Year Rate Application,* including completed application forms and supporting documentation. Supporting documentation includes the current and proposed rate schedules for residential and commercial customers.
- **Supplemental Audited Financial Information.** For applications received after 2010, audited financial statements for the most recently completed fiscal year should be included, as well as other documentation which support operating and financial data provided in the application. Because audited financial statements serve as base documents for the application, statements of revenues, expenses, and other reports contained in the application shall be reconciled to the audited financial statements to provide assurance that all activities are accounted for.

  Once the application materials have been prepared, the franchise hauler submits three (3) reproducible hard copies and one disk copy formatted to the JPA's specifications. They are submitted to the JPA. The thirty (30) day review for completeness will begin upon receipt of the application.

B. Step 2 – Verify Completeness of Rate Application

Responsibility: JPA

Timing: Completed within thirty (30) days after the rate application is submitted

Tasks: a. Verify Financial Data and Format
b. Verify Supporting Documents and Schedules
c. Notify Franchise Hauler.

Overview

During this step, the JPA ensures that the application has been fully completed by the franchise hauler and that the data provided are consistent. During the 30-day period, the JPA will obtain from the franchise hauler any information necessary to complete the application.

a. Verify Financial Data and Format

The JPA staff reviews the application package to determine if it is complete and ready for analysis. Detailed analysis of the contents of the application occurs during Step 3.

The JPA reviewer should determine the following:

- Has the applicant included all required forms?
- Are all forms complete?
- Are audited financial statements included?
- Are all financial calculations mathematically correct?

b. Verify Supporting Documents and Schedules

Various documents may be included in the application package to support the rate change. The purpose of these supporting documents should be clearly identified by the franchise hauler.

c. Notify Franchise Hauler

If the application is complete, the JPA will notify the franchise hauler that it will begin the process of evaluating the application. If incomplete, the JPA will attempt to obtain from the hauler additional required information within the 30-day verification period. A revision of rates shall not be authorized until the 1st day of the first calendar month following a six (6) month period from the date that an application is verified to be complete.

C. Step 3 – Review Rate Application and Prepare Response

Responsibility: JPA

Timing: Completed within one and one half (1½) months after determining that the application package is complete

Tasks: a. Review Actual and Projected Revenue Requirements
b. Review Actual and Projected Revenues
c. Review and Verify Operating Ratio
d. Determine Components of Requested Change in Rates
e. Review Performance Data
f. Request Additional Data and Clarification, if Necessary
g. Document Staff Review.

Overview

During this step, JPA staff evaluates the entire rate application. This review includes examining significant changes in costs or operating performance and evaluating explanations of these changes provided by the franchise hauler.

a. Review Actual and Projected Revenue Requirements

In this task, costs and operating profits are reviewed and analyzed for reasonableness. Reconciliations of costs to audited financial statements are checked for consistency. Explanations

are sought from the franchise hauler for items significantly different than would otherwise normally be expected.

Percentage changes in costs for the three years identified on the application should be calculated and reviewed. Projections prepared from previous years in prior *Base Year Rate Applications* are compared with actual results. Costs are correlated with operating collection efficiency statistics provided by the franchise hauler.

Any unusual trends or variances in aggregate areas should be explained by the franchise hauler. An unusual increase would be a change in cost which is greater than the change in the Trash and Garbage Collection CPI, published by the Bureau of Labor Statistics, and which cannot be attributed to changes in the number of customers serviced or tons of waste or recyclable materials collected. If these unusual changes are not adequately explained in the application, the JPA should request additional clarification from the franchise hauler.

The JPA should review the allocation methodology used by the franchise hauler to allocate costs between (1) franchise areas that are the subject of this manual, and (2) non-JPA areas serviced by STR. At a minimum, the JPA should check that allocations used to assign costs to franchise area customers are reasonably consistent with other operating metrics such as average number of accounts and tons collected.

b. Review Actual and Projected Revenues

The JPA should review actual and projected revenues in this task. Current rates provided in the application are verified. Any changes in the number of customers serviced should be identified and explained by the franchise hauler.

The application requires the franchise hauler to report three years of revenues: (1) actual prior year, (2) estimated current year, and (3) projected "base" year. For applications received after 2010, the JPA should reconcile the most recent year revenues with audited financial statements. Revenues for the current year are compared with year-to-date un-audited financial statements and documentation supplied by the franchise hauler. Projected revenues for the third, or "base" year, are evaluated by the JPA for reasonableness. Assumptions made by the hauler in preparing these projections are reviewed. Revenues reported by the franchise hauler should not include any rate changes in the base year (year 3). Account information included in the application is reviewed to determine changes in the number of accounts served.

Allowances for uncollectible accounts also are reviewed. These figures should be deducted from total revenue projections. These allowances may be based on a fixed percentage of total revenues or on actual experience. Assumptions related to allowances for uncollectible accounts should be reviewed with the franchise hauler.

Revenues from recyclable material sales are provided in the application. Amounts identified in the prior (first) year provided should reconcile with the financial audit. Amounts identified in the current (second) year, the base (third) year should be documented by the franchise hauler. The JPA will review these projections to ensure they are consistent with trends in recycling collection costs, scrap values, processing costs, as well as estimated diversion rates and tonnage.

c. Review and Verify Operating Ratio

The operating profit must be determined for the base year. The JPA should calculate the projected operating profit for the base year using the first formula provided in Exhibit 1-1. For El Dorado County, if the operating ratio is outside the 87 to 91 percent range, then the operating ratio should be reset to 89 percent. If there are any errors by the hauler in calculating the operating ratio, or allowable operating profits, these deficiencies are noted.

d. Determine Components of Requested Change in Rates

The JPA evaluates all costs, revenues, and operating profits provided in the application to determine components of the requested adjustment in rates. This would include determining the proportion of the requested adjustment in rates which is due to changes in each of the following:

- Costs
- Residential revenues
- Commercial revenues
- Transfer station and RRF revenues
- Recyclable material sales revenues
- Operating profit (or loss).

e. Review Performance Data

The JPA reviews and analyzes performance data, which are included in the application (the number of accounts and tons collected). Operating statistics are reviewed to explain past historical trends and justify future expenses. Both actual and percentage increases are examined and any unusual changes in performance are investigated to determine their cause and effect on future cost performance. Changes in accounts served, the number of routes, tons collected, or direct labor hours generally should correspond to changes in costs and revenues.

f. Request Additional Data and Clarification, if Necessary

Throughout the analysis of the application, The JPA may request clarification and/or additional data from the franchise hauler to explain any unusual changes in costs or operating performance. The JPA may have identified missing information, or changes in the financial or operating data between the three years which require clarification or further explanation. The franchise hauler should respond to the JPA's request for additional information within two weeks. Responses will vary depending on the specific requirements of the JPA.

g. Document Staff Review

During this task, the JPA prepares workpaper documentation of the review of the *Base Year Rate Application.*

D. Step 4 – Prepare Draft Report and Final Report

Responsibility: JPA

Timing: Completed approximately three (3) months after determining the application package is complete

Tasks: a. Prepare Draft Report
b. Provide Franchise Hauler with Copy of Draft Report and Receive Comments
c. Prepare Final Report.

Overview

A draft report with recommendations from JPA staff is prepared and submitted to the franchise hauler for review. The franchise hauler will review the draft report. The franchise hauler will have an opportunity to provide written comments regarding the draft report. The JPA will address these comments and prepare a Final Report.

a. Prepare Draft Report

In this step, the JPA prepares a Draft Report including recommendations for a rate change. The draft report includes the following sections:

- **Executive Summary.** This is a one or two-page summary of the review process and may include a chart showing current and proposed rates, and the recommended rate change.
- **Introduction and Background.** The section identifies any proposed changes in services provided by the franchise hauler. The section also identifies the review goals, objectives, scope, and other relevant background information. This section of the report may provide a brief overview

of the rate change process and a discussion of significant historical rate issues. If applicable, this report will document the rate change proposed by the JPA.

- **Analysis and Discussion of Rate Application.** This section of the report will include a review of the analysis work completed by JPA staff. This section might include the following subsections:
  - *Review of Rate Changes*, including a discussion of interim year rate changes since the last base year, the relationship of these changes to changes in the Garbage and Trash Collection CPI, and an analysis of the significant components of the change in rates (e.g., changes in labor costs.)
  - *Analysis of Projected Costs*, including a discussion of any unusual changes in costs which were discovered and unresolved during the review process.
  - *Discussion of Service Issues*, including changes in frequency or type of curbside service. If significant service issues are not involved with a rate change, this subsection would be omitted.
- **Recommendations.** JPA staff would present its recommendations regarding specific changes in rates in this section of the document.
- **Appendices.** Appendices to the report would include:
  - Rate application
  - Revised rate schedule
  - Audited financial statements of the franchise hauler
  - Other relevant supporting materials provided by the franchise hauler.

b. Provide Franchise Hauler with Copy of Draft Report and Receive Comments

During this task, the franchise hauler will review the draft report. Each section of the report should be reviewed to ensure that correct data are included, the JPA's analysis is consistent with the methodology, and if applicable the proposed rate change is determined accurately.

If any issues are identified during this step, the franchise hauler works with JPA staff to fully explore and resolve these outstanding issues. The franchise hauler then will prepare a written response to the draft report. The response may cover one or more of the following topics:

- If data discrepancies exist in any of the areas noted in the prior task, the JPA should be notified of these discrepancies.
- If the analysis conducted by the JPA can be clarified or considered differently, this information should be provided to the JPA.
- If the report is acceptable and no clarification or comments can be offered, this should be relayed to the JPA.

If no written response is received by the JPA within two weeks of delivering the JPA's Draft Report, then the JPA will assume that the franchise hauler has no issues with the report.

c. Prepare Final Report

Any additional or outstanding comments or issues raised during the franchise hauler's review of the draft report are addressed. If necessary, meetings are conducted with representatives from the JPA and the franchise hauler. Final solutions to outstanding issues are included in the report. After final comments from the franchise hauler have been considered, the Final Report package is prepared. A copy of the Final Report is submitted to the franchise hauler.

E. Step 5 – Present Final Report to JPA Board

Responsibility: JPA

Timing: Completed two (2) months prior to the expected implementation of new rates

Tasks: a. Distribute Final Report and Summary to JPA Board

b. Obtain JPA Board Recommendation.

Overview

During this step, the Final Report is presented to the JPA Board for review, comment, and for a recommendation to the three jurisdictions.

a. Distribute Final Report and Summary to JPA Board

In this task, the Final Report is provided to members of the JPA Board. The report is included as an agenda item for JPA Board consideration at a regular JPA Board meeting. The rate change may be placed on either the regular or consent calendar. The JPA Board Clerk should be notified four (4) weeks prior to the meeting at which the rate change will be considered and reports should be provided two (2) weeks prior to the meeting.

The JPA Board Clerk should follow applicable public noticing requirements, so affected customers can participate at the Board meeting.

b. Obtain JPA Board Recommendation

The JPA Board members review the report and proposed rate changes. If the JPA Board agrees with the recommendations of JPA staff, the JPA Board recommends the rate change and rates to the three jurisdictions. If the JPA Board does not agree with staff recommendations, the report is returned to JPA staff for additional analysis. If the JPA Board does not recommend the report and rates, the JPA Board should specifically identify deficiencies.

F. Step 6 – Notify Customers of Rate Hearing

Responsibility: City and Counties

Timing: Completed 10 days prior to City Council and County Board meetings

Tasks: a. Prepare Notification of Public Hearing for Rate Change.

Overview

During this step, the City and Counties notify customers of the rate setting hearing.

a. Prepare Notification of Public Hearing for Rate Change

Once the JPA Board has recommended the report and rates, the jurisdictions will notify customers that a rate hearing will occur. This notification will occur prior to the City and County rate hearing(s) where each jurisdiction will consider whether to approve the JPA recommended rates.

G. Step 7 – Receive Approval from City Council and County Boards

Responsibility: City and Counties

Timing: Completed one (1) month prior to expected implementation of new rates

Tasks: a. Distribute Final Report to City and Counties

b. Obtain City and County Approvals.

Overview

During this step, the respective cities and counties within the JPA present the Final Report for review and approval by their respective city council and county boards.

a. Distribute Final Report to City and Counties

In this task, the Final Report is provided to the City of South Lake Tahoe, El Dorado County, and Douglas County for review and approval. The report is included as an agenda item for consideration at a regular public meeting. The clerk of each respective jurisdiction should follow applicable public noticing requirements.

b. Obtain City and County Approvals

The City of South Lake Tahoe City Council, the El Dorado County Board of Supervisors, and the Douglas County Board of Commissioners review the report and recommended rate changes. If the rate changes are approved, they are implemented.[2]

H. Step 8 – Implement New Rates

Responsibility: Franchise hauler

Timing: Conducted following City Council and County Board approval of the new rates

Tasks: a. Implement Rate Change.

Overview

During this final step, the franchise hauler implements new rates, if applicable.

a. Implement Rate Change

During this final task, the new rates are entered into the franchise hauler's billing system and included in the billing cycle. If a rate change occurs during the middle of a billing cycle, unbilled or overbilled amounts are calculated and included in the next billing cycle.

[2] Douglas County's rates are subject to a voter-passed initiative that requires the approval of the voters if the rate will increase by ten percent or more. The rate adjustments provided for in this manual are therefore subject to the Douglas County Code and Douglas County will not be in violation of its agreement with STR if a rate adjustment is not approved because it fails to obtain the required voter approval.

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Section 3

Interim Year Rate Setting Process

3. Interim Year Rate Setting Process

This section describes each of the four (4) steps of the interim year rate setting process. Each step includes an overview of the step and a detailed description of the tasks required to complete the step. The section includes four (4) subsections:

A. Step 1 – Prepare and Submit Rate Application
B. Step 2 – Prepare Draft Report and Final Report
C. Step 3 – Receive Approval from City Council and County Boards
D. Step 4 – Implement New Rates.

A. Step 1 – Prepare and Submit Rate Application

Responsibility: Franchise hauler

Timing: Completed four (4) months prior to the implementation of the new rates

Tasks: a. Prepare an Interim Year Rate Application
b. Submit Application to JPA.

Overview

During this first step, the franchise hauler prepares the *Interim Year Rate Application.* Blank application forms are provided in **Appendix A (Exhibit A-2).** Similar to the base year forms, these forms identify all areas to be completed with double outlined boxes. If data are to be entered in the form, the box has no shading. If a calculation is required, the box has light shading.

a. Prepare an Interim Year Rate Application

1. **Report Changes in Landfill Disposal Costs.** The first task is to provide prior year landfill disposal costs. Prior year landfill tipping fees per ton should be entered on line 1. Prior year landfill tonnage should be entered on line 2. The values entered on lines 1 and 2 should then be multiplied together and entered on line 3.

   The franchise hauler estimates what landfill tipping fees and landfill tonnage will be for the next interim year. Projected interim year landfill tipping fees, per ton, are entered on line 4, and projected interim year landfill tonnage is entered on line 5. The values entered on lines 4 and 5 then are multiplied together and entered on line 6.

   The percent change in landfill disposal costs is determined as follows:

   $$\frac{\text{line 6 - line 3}}{\text{line 3.}}$$

   The result of this equation, rounded to the nearest one decimal place, is entered on line 7.

2. **Explain Changes in Landfill Disposal Costs.** Any changes in either landfill tipping fees or tonnage should be fully explained in this task. For example, if a landfill closes and the franchise hauler begins using a new landfill with higher tipping fees, this information should be disclosed.

   Documents which support or further explain any change in costs are provided, as appropriate. This might include formal announcements of tipping fee increases provided by the landfill operator, which will be paid directly by the franchise hauler.

3. **Certify Application.** An authorized representative from the franchise hauler should sign and date the application. This signature provides certification by the franchise hauler that the application is complete, accurate, and consistent with the instructions provided in this manual.

   At this point, the application should be complete. The application is submitted to the JPA for review and calculation of the rate change, as described in the following subsection.

b. Submit Application to JPA

The completed application is sent to the JPA for review and calculation of new rates. The franchise hauler's application does not include any new rates; these are determined by the JPA during Step 2.

B. Step 2 – Prepare Draft Report and Final Report

Responsibility: JPA

Timing: Completed within two (2) months of receiving a completed Interim Year Rate Application

Tasks:
a. Identify Consumer Price Index
b. Complete Interim Year Rate Change Worksheet and Determine New Rates
c. Request Additional Data and Clarification, if Necessary
d. Prepare Draft Report
e. Receive Comments from Franchise Hauler
f. Prepare Final Report.

Overview

The *Interim Year Rate Change Worksheet* is used to calculate new interim year rates. This document is prepared by the JPA after the franchise hauler has submitted an *Interim Year Rate Application*. Interim year rate changes are based on a weighted increase in operating and landfill disposal costs. Inflators for this process include changes in the Consumer Price Index (Garbage and Trash Collection CPI) and changes in landfill disposal costs (documented by the franchise hauler in the *Interim Year Rate Application*). **Exhibit A-3** in **Appendix A** includes a sample of the two-page worksheet to be completed by JPA staff.

a. Identify Consumer Price Index

The annual change in the U.S. City Average, Garbage and Trash Collection, Consumer Price Index (CPI) provides the single largest factor for determining new rates during interim years. Eighty-five (85) percent of the actual change in this index during the twelve months prior to the date the *Interim Year Rate Application* is submitted to the JPA is used for the actual change in the methodology. Because a projected change in the

CPI is not produced, eighty five (85) percent of the actual change in CPI for the prior twelve months is used as the CPI for the interim year. The period used by the JPA and franchise hauler will be June to June. This information is available from the United States Department of Labor, Bureau of Labor Statistics.

b. Complete Interim Year Rate Change Worksheet and Determine New Rates

JPA staff prepares the *Interim Year Rate Change Worksheet* and calculates new rates during this task. This worksheet requires information from the most recent *Base Year Rate Application* and the current *Interim Year Rate Application.* This worksheet also requires the U.S. City Average Garbage and Trash Collection CPI information collected in task a. The worksheet is used to calculate the new rate change.

1. **Identify Prior Base Year Operating Costs (Other Than Landfill Disposal).** Operating costs, excluding landfill disposal costs, are those items which can be reasonably managed by the franchise hauler in order to minimize future rate increases. Changes in these costs should approximate the change in the U.S. City Average Garbage and Trash Collection CPI.

   In order to streamline the interim year process, operating costs are adjusted based on an annual change in the CPI instead of projected changes in each cost item. This eliminates the need to conduct a detailed review of the franchise hauler's audited financial statements.

   Landfill disposal costs are included in total allowable costs (line 1). Because of this, landfill disposal costs must be deducted to determine total operating costs (other than landfill disposal) in the base year (line 1 plus line 2 plus line 3 minus line 4). This total then is entered on line 5 of the worksheet and is used to calculate the weighted change in operating costs (other than landfill disposal).

2. **Identify Prior Base Year Landfill Disposal Costs.** Landfill disposal costs are those items over which the franchise hauler has little or no control. Adjustments to landfill disposal costs during an interim year are based on the franchise hauler's projections, not projected changes in the CPI. Total landfill disposal costs in the prior base year must be calculated to determine the weighting of operating costs to landfill disposal costs. Landfill disposal costs from the base year are entered in line 6.

3. **Calculate Weightings.** Total operating costs (other than landfill disposal) (line 5) plus total landfill disposal costs (line 6) equals the total base year revenue requirement. This total is entered on line 7 of the worksheet.

   A weighting for both operating costs (other than landfill disposal) and landfill disposal costs is calculated as follows:

   Operating Costs (Other Than Landfill Disposal):

   Total operating costs (Line 5)
   Divided by Base year revenue requirement (Line 7)
   Equals Operating costs (other than landfill disposal), as a percentage of base year revenue requirement.

   This percentage figure is entered on line 5, column 2, and line 17.

   Landfill Disposal Costs:

   Total landfill disposal costs (Line 6)
   Divided by Base year revenue requirement (Line 7)
   Equals Landfill disposal costs, as a percentage of base year revenue requirement.

   This percentage figure is entered on line 6, column 2, and line 20.

4. **Calculate Projected Change in Consumer Price Index.** The percent change in the prior year June to June U.S. City Average Garbage and Trash Collection, CPI is entered

on line 8. This change in CPI then is adjusted by multiplying the figure on line 8 by 85 percent and the result entered on line 9. This adjusted projection of the change in CPI also is entered on line 18 of the worksheet.

5. **Enter Landfill Disposal Cost Information from Application.** The figures on lines 1 through 7 of the application (actual and projected landfill disposal costs) are entered in lines 10 though 16, respectively, of the worksheet. Any significant changes in these costs are documented by the franchise hauler. A significant change would be any increase greater than the change in the CPI, or a decrease of any amount. If a significant change has not been adequately explained, additional information is requested from the franchise hauler.

6. **Review Mathematical Accuracy.** The mathematical accuracy of the franchise hauler's totals for Total Prior Year Landfill Disposal Costs (line 12), and Total Projected Interim Year Landfill Disposal Costs (line 15) are checked during this task. The percent change in landfill disposal costs should be calculated as follows:

$$\frac{\text{line 15 - line 12}}{\text{line 12.}}$$

After the percentage change in landfill disposal costs has been verified, this figure is entered in lines 16 and 21 of the worksheet.

7. **Calculate Weighted Change in Operating Costs (Other Than Landfill Disposal).** Figures should have been entered on line 17, operating costs (other than landfill disposal) as a percent of base year revenue requirements, and line 18, the adjusted projected change in CPI, based on calculations completed in previous tasks. To obtain the weighted change in operating costs (other than landfill disposal), line 17 is multiplied by line 18 and the result entered on line 19.

8. **Calculate Weighted Change in Landfill Disposal Costs.** Line 20, landfill disposal costs, as a percent of base year revenue requirements, and line 21, projected change in landfill disposal costs, should now have an entry based on calculations completed in previous tasks. To obtain the weighted change in landfill disposal costs, line 20 is multiplied by line 21 and the result entered on line 22.

9. **Calculate Total Change in Cost.** To calculate the total percentage change in costs, line 19, the weighted change in operating costs (other than landfill disposal), is added to line 22, the weighted change in landfill disposal costs, and the result entered on lines 23 and 26, total percent change in costs.

10. **Calculate Franchise Fee Adjustment.** In order to account for changes in the franchise fee resulting from a change in rates, an adjustment is made to the percentage change in total costs which was entered on lines 23 and 26. The adjustment factor is equal to one minus the franchise fee (1.00 - ____ = ____). These values should be entered on lines 24 and 27.

11. **Calculate Percent Change in Existing Rates.** The final task in this step is to calculate the percent changes in existing rates. To determine these changes, line 23 (total percent change in costs) is divided by line 24 (franchise fee adjustment), line 26 (total percent change in costs) is divided by line 27 (franchise fee adjustment), and the results are entered on lines 25 and 28. The values on lines 25 and 28 should be greater than the value on lines 23 and 26. The difference accounts for the change in franchise fees.

12. **Enter Rate Change.** The rate change identified in lines 25 and 28 should be entered on Page 1, line 1 of the worksheet.

13. **Calculate New Residential Rates.** Current jurisdiction-specific rates for residential solid waste collection are entered in column one on page 1. The new rates (in column three) then are calculated by multiplying the current rate by one plus the percentage rate change identified on line 1. The rate adjustment (or the difference between the rate in column one and the rate in column three) is entered in column two.

To verify new rates, column one, lines 2 through 4, should be added to column two and the result should equal the rate in column three. This third column provides the new schedule of residential rates.

The JPA should separately calculate new commercial rates using the percentage change in rates.

c. Request Additional Data, and Clarification, if Necessary

If necessary, JPA staff requests clarification and/or additional data from the franchise hauler. The request is to clarify the franchise hauler's assumptions for projected changes in landfill disposal costs and to indicate the expected change in rates.

d. Prepare Draft Report

The JPA staff prepares a high level draft report with recommendations of new rates for JPA Board consideration. This report should be brief and include the following sections:

- **Executive Summary.** This is a summary of the review process and includes a chart showing current and proposed rates, and the recommended rate change.
- **Background.** This section of the report provides a brief overview of the rate change process and discussion of any significant historical issues.
- **Analysis and Discussion of Issues.** This section includes a review of the analysis work completed by JPA staff. This section also includes a discussion of any significant changes in landfill disposal costs and an identification of the change in CPI assumed by the JPA.
- **Recommendation.** The JPA staff presents its recommendation regarding any change in rates in this section.
- **Attachments.** Attachments to the report would include:
  - ☐ Rate application
  - ☐ Revised rate schedule(s)
  - ☐ *Interim Year Rate Change Worksheet.*

After the draft report and recommendations have been prepared, the document should be submitted to the franchise hauler for comment and review.

e. Receive Comments from Franchise Hauler

The franchise hauler reviews the draft report to ensure that any calculations and analyses completed by JPA staff are fair, reasonable, and justified. The franchise hauler reviews the draft report to ensure the following:

- Correct data are included
- JPA staff analysis is accurate and fair
- Rate changes are reasonable and acceptable.

If any issues are identified during this step, the franchise hauler works with JPA staff to fully explore and resolve these outstanding issues. A written response to the draft report is then prepared. The response may cover one or more of the following topics:

- Data discrepancies in any of the areas noted in the prior task
- Clarification for the JPA or alternative analysis of the application
- Responses to the JPA's request for additional information.

f. Prepare Final Report

The JPA prepares the Final Report incorporating comments from the franchise hauler, as appropriate. Any comments or issues raised during the franchise hauler's review of the draft report are addressed. If necessary, representatives from the JPA and the franchise hauler should meet to resolve issues. The report should reflect final solutions to outstanding issues.

After final comments from the franchise hauler have been considered, the JPA prepares the Final Report. The JPA should submit a copy of the Final Report to the franchise hauler.

C. Step 3 – Receive Approval from City Council and County Boards

Responsibility: City and Counties

Timing: Completed one month prior to expected implementation of new rates

Tasks: a. Distribute Final Report to City and Counties

b. Obtain City and County Approvals.

Overview

During this step, the respective cities and counties within the JPA present the Final Report for review and approval by their respective city council and boards.

a. Distribute Final Report to City and Counties

In this task, the Final Report is provided to the City of South Lake Tahoe, El Dorado County, and Douglas County for review and approval. The report is included as an agenda item for consideration at a regular public meeting. The clerk for each applicable jurisdiction should follow applicable public noticing requirements so affected customers can participate at the public meetings.

b. Obtain City and County Approvals

The City of South Lake Tahoe City Council, the El Dorado County Board of Supervisors, and the Douglas County Board of Commissioners review the report and recommended rate changes. If the rate changes are approved, they are implemented. If the rate changes are not, deficiencies are noted, and the report is returned to the JPA. Step 3 is then repeated.[1]

D. Step 4 – Implement New Rates

Responsibility: Franchise hauler

Timing: Conducted following the approval of the new rates by the City Council or County Boards

Tasks: a. Implement Rate Change.

Overview

After new rates have been approved by City Council and County Boards, the final step in the process is to implement the new rates.

a. Implement Rate Change

During this final task, the franchise hauler enters the new rates into their billing system and includes the new rates on the next appropriate customer invoice. If a rate change occurs during the middle of a billing cycle, unbilled or overbilled amounts are calculated and included in the next billing cycle.

[1] Douglas County's rates are subject to a voter-passed initiative that requires the approval of the voters if the rate will increase by ten percent or more. The rate adjustments provided for in this manual are therefore subject to the Douglas County Code and Douglas County will not be in violation of its agreement with STR if a rate adjustment is not approved because it fails to obtain the required voter approval.







Appendix A

Blank Forms and Worksheets

Appendix A
Blank Forms and Worksheets

Exhibits A-1 through **A-4,** on the following pages, include blank base year rate application forms, interim year rate application forms, interim year rate change worksheets, and Consumer Price Index (CPI) percent change calculation example. This appendix is organized as follows:

- **Exhibit A-1** – *Base Year Rate Application*
- **Exhibit A-2** – *Interim Year Rate Application*
- **Exhibit A-3** – *Interim Year Rate Change Worksheet.*
- **Exhibit A-4** – *Consumer Price Index (CPI) Percent Change Calculation Example.*

Exhibit A-1
Sample Base Year Rate Application

Base Year Rate Application

Summary

Rate Change

1. Percent Rate Change Requested (City of South Lake Tahoe and Douglas County) ____ %
   Percent Rate Change Requested (El Dorado County) ____ %

Residential Rate Schedule

	Rate Schedule (per customer, per month)	Current Rate	Rate Adjustment	New Rate
2.	City of South Lake Tahoe	$	$	$
2.1.	Unlimited service			
2.2.	Mandated pickup per 32-gallon can/bag			
2.3.	Mandated pickup per cubic yard			
2.4.	Qualified senior rate			
2.5.	House service - 1 can			
2.6.	House service - 2 cans			
2.7.	House service - 3 cans			
2.8.	Residential - All other services			
3.	Douglas County	$	$	$
3.1.	1, 32-gallon can			
3.2.	2, 32-gallon cans			
3.3.	3, 32-gallon cans			
3.4.	4, 32-gallon cans			
3.5.	One extra 32-gallon can (also the seasonal service rate)			
3.6.	On-call 32-gallon can billed monthly/arrears			
3.7.	Per cubic yard			
3.8.	1, 45-gallon can			
3.9.	2, 45-gallon cans			
3.10.	3, 45-gallon cans			
3.11.	One extra 45-gallon can (also the seasonal service rate)			
3.12.	On-call 45-gallon can billed monthly/arrears			
3.13.	Residential - All other services			
4.	El Dorado County	$	$	$
4.1.	Unlimited service			
4.2.	Mandated pickup per 32-gallon can/bag			
4.3.	Mandated pickup per cubic yard			
4.4.	Qualified senior rate			
4.5.	House service per can			
4.6.	Residential - All other services			

Certification

To the best of my knowledge, the data and information in this application is complete, accurate, and consistent with the instructions provided by the South Lake Tahoe Basin Waste Management Authority

Name: Title:

Signature: Date:

Fiscal Year: ***Page 1 of 3***

Base Year Rate Application

Financial Information for All Three Jurisdictions

		Actual Audited Prior Year All Three Jurisdictions	Estimated Current Year All Three Jurisdictions	Projected Base Year City of SLT and Douglas County	Projected Base Year El Dorado County
	Section I--Allowable Operating Costs				
5.	Direct Labor	$	$	$	$
6.	Equipment Costs and Facility Costs				
7.	Landfill Disposal Costs				
8.	Office Salaries				
9.	General and Administrative Costs				
10.	MRF Principal and Interest Payments (El Dorado County)				
11.	RRF Principal and Interest Payments (El Dorado County)				
12.	**Total Allowable Operating Costs**	$	$	$	$
	Section II--Allowable Operating Profit				
13.	Operating Ratio	%	%	%	%
14.	Allowable Operating Profit	$	$	$	$
	Section III--Pass Through Costs without Franchise Fees				
15.	MRF Principal Payments	$	$	$	$
16.	RRF Principal Payments				
17.	MRF and RRF Interest Expenses				
18.	RRF Fund Credit				
19.	Recycling Revenue Bonus				
20.	**Total Pass Through Costs**	$	$	$	$
	Section IV--Revenue Requirement without Franchise Fees				
21	Total Allowable Operating Costs (Line 12) plus Allowable Operating Profit (Line 14) plus Total Pass Through Costs (Line 20)	$	$	$	$

Section V--Revenues without Rate Change in Base Year

	Residential Revenues	Current Rate/Month	Months	Projected Accounts	Total
	City of South Lake Tahoe				
22.	Unlimited service	$	12		$
23.	Mandated pickup per 32-gallon can/bag		12		
24.	Mandated pickup per cubic yard		12		
25.	Qualified senior rate		12		
26.	House service - 1 can		12		
27.	House service - 2 cans		12		
28.	House service - 3 cans		12		
29.	Residential - All other services		12		
	Douglas County				
30.	1, 32-gallon can	$	12		$
31.	2, 32-gallon cans		12		
32.	3, 32-gallon cans		12		
33.	4, 32-gallon cans		12		
34.	One extra 32-gallon can (also the seasonal service rate)		12		
35.	On-call 32-gallon can billed monthly/arrears		12		
36.	Per cubic yard		12		
37.	1, 45-gallon can		12		
38.	2, 45-gallon cans		12		
39.	3, 45-gallon cans		12		
40.	One extra 45-gallon can (also the seasonal service rate)		12		
41.	On-call 45-gallon can billed monthly/arrears		12		
42.	Residential - All other services		12		
	El Dorado County				
43.	Unlimited service	$	12		$
44.	Mandated pickup per 32-gallon can/bag		12		
45.	Mandated pickup per cubic yard		12		
46.	Qualified senior rate		12		
47.	House service per can		12		
48.	Residential - All other services		12		

49.	Residential Revenues Subtotal			$	$
50.	Less: Allowance for Uncollectible Residential Accounts				
51.	Total Residential Revenues (without Rate Change in Base Year)	$	$	$	$
52.	Commercial Revenues			$	$
53.	Less: Allowance for Uncollectible Commercial Accounts				
54.	Total Commercial Revenues (without Rate Change in Base Year)	$	$	$	$
55.	Transfer Station and RRF Revenues				
56.	Recycled Material Sales				
57.	**Total Revenues** (Lines 51 + 54 + 55 + 56)	$	$	$	$
	Section VI--Net Shortfall (Surplus)				
58.	Net Shortfall (Surplus) without Franchise Fees (Line 21 - Line 57)	$	$	$	$
59.	Residential and Commercial Franchise Fees	$	$	$	$
60.	Net Shortfall (Surplus) with Franchise Fees (Lines 58 + 59)	$	$	$	$
	Section VII--Percent Change in Rates				
61.	Total Residential, Commercial, Transfer Station, and RRF Revenues Prior to Rate Change (Line 51 + 54 + 55)			$	$
62.	Percent Change in Existing Residential/Commercial/Transfer Station/RRF Rates (Line 60 ÷ Line 61)			%	%

Fiscal Year:

Page 2 of 3

Exhibit A-1
Sample Base Year Rate Application *(continued)*

Base Year Rate Application

Operating Information

	Prior Year Audited Information All Three Jurisdictions	Current Year Estimated Information All Three Jurisdictions	Percent Change	Base Year Projected Information City of SLT and Douglas County	Base Year Projected Information El Dorado County	Percent Change
Section VIII--Operating Data						
63. Residential Accounts			%			%
64. Multi-family Accounts			%			%
65. Commercial Accounts			%			%
66. Total Accounts			%			%
67. Residential Refuse Tons			%			%
68. Residential Recycling Tons			%			%
69. Residential Yard Waste Tons			%			%
70. Commercial Refuse Tons			%			%
71. Commercial Recycling Tons			%			%
72. "Free" Drop Boxes Provided *(Monthly)*			%			%
73. "Free" Bins Provided			%			%
Section IX--Change in Commercial Rates						
74. 2 Yard Bin--Once per Week			%			%
75. 3 Yard Bin--Once per Week			%			%
76. 4 Yard Bin--Once per Week			%			%
77. 5 Yard Bin--Once per Week						
78. 6 Yard Bin--Once per Week			%			%

Fiscal Year: ***Page 3 of 3***

Exhibit A-2
Sample Interim Year Rate Application

Interim Year Rate Application

			Lockwood	Carson City	Total
Change in Landfill Disposal Costs					
1.		Prior Year Landfill Tipping Fees Per Ton	$	$	$
2.	*Multiplied by:*	Prior Year Landfill Tons			
3.	*Equals:*	Total Prior Year Landfill Disposal Costs	$	$	$
4.		Projected Interim Year Landfill Tipping Fees Per Ton	$	$	$
5.	*Multiplied by:*	Projected Interim Year Landfill Tons			
6.	*Equals:*	Total Projected Interim Year Landfill Disposal Costs	$	$	$
7.		Projected Change in Landfill Disposal Costs	%	%	%

Provide an explanation of any changes in landfill disposal costs (i.e., landfill tipping fees paid by the franchise hauler, landfill tonnage). Attach supporting documentation to this application as appropriate.

Section III--Certification

To the best of my knowledge, the data and information in this application is complete, accurate, and consistent with the instructions provided by the South Lake Tahoe Basin Waste Management Authority.

Name: Title:

Signature: Date:

Year: *Page 1 of 1*

Exhibit A-3
Sample Interim Year Rate Change Worksheet

Interim Year Rate Change Worksheet

Summary

1. Percent Rate Change Requested (City of South Lake Tahoe and El Dorado County) ____ %

   Percent Rate Change Requested (Douglas County) ____ %

	Rate Schedule (per customer, per month)		Current Rate	Rate Adjustment	New Rate
2.	City of South Lake Tahoe		$	$	$
	2.1.	Unlimited service			
	2.2.	Mandated pickup per 32-gallon can/bag			
	2.3.	Mandated pickup per cubic yard			
	2.4.	Qualified senior rate			
	2.5.	House service - 1 can			
	2.6.	House service - 2 cans			
	2.7.	House service - 3 cans			
	2.8.	Residential - All other services			
3.	Douglas County		$	$	$
	3.1.	1, 32-gallon can			
	3.2.	2, 32-gallon cans			
	3.3.	3, 32-gallon cans			
	3.4.	4, 32-gallon cans			
	3.5.	One extra 32-gallon can (also the seasonal service rate)			
	3.6.	On-call 32-gallon can billed monthly/arrears			
	3.7.	Per cubic yard			
	3.8.	1, 45-gallon can			
	3.9.	2, 45-gallon cans			
	3.10.	3, 45-gallon cans			
	3.11.	One extra 45-gallon can (also the seasonal service rate)			
	3.12.	On-call 45-gallon can billed monthly/arrears			
	3.13.	Residential - All other services			
4.	El Dorado County		$	$	$
	4.1.	Unlimited service			
	4.2.	Mandated pickup per 32-gallon can/bag			
	4.3.	Mandated pickup per cubic yard			
	4.4.	Qualified senior rate			
	4.5.	House service per can			
	4.6.	Residential - All other services			

Year:

Interim Year Rate Change Worksheet

Financial Information

Section I--Base Year Costs

Base Year Operating Costs (Other Than Landfill Disposal)

1.		Total Allowable Operating Costs		
2.	*Plus:*	Allowable Operating Profit		
3.	*Plus:*	Total Pass Through Costs		
4.	*Minus:*	Landfill Disposal Costs		
5.	*Equals:*	Total Operating Costs (Other Than Landfill Disposal)		%

Base Year Landfill Disposal Costs

6.		Total Landfill Disposal Costs		%
7.	**Base Year Revenue Requirement**			%

Section II--Changes in Costs

Change in Operating Costs (Other Than Landfill Disposal)

8.		Projected Change in Consumer Price Index	%
9.		Projected 85 Percent Change in Consumer Price Index	%

Change in Landfill Disposal Costs

10.		Prior Year Total Landfill Tipping Fees Per Ton	$
11.	*Multiplied by:*	Prior Year Total Landfill Tons	
12.	*Equals:*	Total Prior Year Total Landfill Disposal Costs	$
13.		Projected Interim Year Total Landfill Tipping Fees Per Ton	$
14.	*Multiplied by:*	Projected Interim Year Total Landfill Tons	
15.	*Equals:*	Total Projected Interim Year Total Landfill Disposal Costs	$
16.		Projected Change in Total Landfill Disposal Costs	%

Section III--Calculation of Percent Change in Rates

Weighted Change in Operating Costs (Other Than Landfill Disposal)

17.		Operating Costs as % of Base Yr. Revenue Requirement	%
18.	*Multiplied by:*	Projected 85 Percent Change in Consumer Price Index	%
19.	*Equals:*	Weighted Change in Operating Costs	%

Weighted Change in Total Landfill Disposal Costs

20.		Total Landfill Disposal Costs as % of Base Yr. Revenue Requirement	%
21.	*Multiplied by:*	Projected Change in Total Landfill Disposal Costs	%
22.	*Equals:*	Weighted Change in Total Landfill Disposal Costs	%

Total Change

23.		Total Percent Change in Costs		%
24.	*Divided by:*	Adjustment for Franchise Fee (1 - ___%)		%
25.	*Equals:*	**Percent Change in Existing Rates (City of South Lake Tahoe and El Dorado County)**		%
26.		Total Percent Change in Costs		%
27.	*Divided by:*	Adjustment for Franchise Fee (1 - ___%)		%
28.	*Equals:*	**Percent Change in Existing Rates (Douglas County)**		%

Year: ***Page 2 of 2***

Exhibit A-4
Consumer Price Index (CPI) Percent Change Calculation Example

Consumer Price Index (CPI) Percent Change Calculation Example

Interim Year: 2011
Application Submission by: 8/31/2010
Applicable CPI data Used June 2009 to June 2010

Consumer Price Index - All Urban Consumers

Series Id: CUUR0000SEHG02
Not Seasonally Adjusted
Area: U.S. city average
Item: Garbage and trash collection
Base Period: DECEMBER 1983=100

Download:
.xls

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2000	267.3	268.3	268.2	268.3	268.8	269.2	270.4	271.3	271.6	271.1	271.4	271.9	269.8		
2001	273.1	273.6	273.3	273.7	274	[illegible]	[illegible]	[illegible]	277	278	278.6	278.6	275.5		
2002	280.4	280.9	281.1	282.1	282.2	[illegible]	[illegible]	[illegible]	[illegible]	284.8	285.1	285.4	283		
2003	286.2	287.3	288.4	290.3	291	[illegible]	[illegible]	[illegible]	[illegible]	294.8	297	297.4	291.9		
2004	299.4	300.8	301.2	301.1	301.7	302.4	303.5	304.2	305.2	305.9	306.7	307.4	303.3		
2005	307.4	308.8	309.6	310.2	311.7	312.5	314.3	315.4	317.3	319.1	320.6	320.6	314		
2006	323	324.6	325.3	326.8	327.3	328.8	329.6	331.9	334.3	335.9	336.9	337.2	330.1		
2007	340.087	340.898	342.033	343.286	343.198	343.836	345.081	347.168	347.949	348.684	351.136	353.439	345.566		
2008	356.901	358.059	358.55	359.586	361.533	363.159	366.043	368.96	369.651	371.155	371.648	371.093	364.695		
2009	371.828	372.503	373.241	375.392	375.599	376.582	377.494	377.879	378.285	379.56	379.208	379.248	376.402		
2010	380.036	382.49	383.362	383.615	383.405	383.749	383.832	385.01	385.92	385.909	387.216	387.884	384.369		

Example

Consumer Price Index as of June 2009	376.582
Consumer Price Index as of June 2010	383.749
Change in Consumer Price Index	7.167
Percent Change in Consumer Price Index	1.90%

← *Enter the CPI percent change on Interim Year Rate Change Worksheet, page 2, line 8.*

EXHIBIT F
PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

Exhibit F

Performance Standards and Liquidated Damages

The City wishes to establish standards of performance under the Agreement in each of the five (5) "Performance Areas" listed below. Contractor may be assessed Liquidated Damages in the event Contractor fails to fulfill its obligations with regards to the events listed in this Exhibit in accordance with the terms and conditions of the Agreement, the time frame for accomplishing each event, and nature of the responsibility associated with the event unless otherwise stated in this Exhibit. Refer to Section 10.6 of the Agreement for procedures for assessing Liquidated Damages. Liquidated Damages, if assessed, shall only be assessed for the number of events, days, or other measure in excess of the acceptable performance level. The Parties acknowledge that conditions may arise during the Term of the Agreement that may cause the City to require additional performance standards and Liquidated Damages. In such event the Contractor agrees to meet upon request from the City Contract Manager to discuss service and/or performance concerns, and collaborate with the City to achieve a reasonable solution.

Performance Area: Service Quality and Reliability

Specific Performance Measure	Definition	Acceptable Performance Level	Liquidated Damage Amount
Missed Collections	Each Service Opportunity where Contractor fails to Collect a Container from a Customer who properly placed said Container for Collection.	Less than three (3) per one hundred (100) Service Opportunities	$50/Event
Failure to Correct Missed Collections	Each missed Collection which is not Collected by the end of the Business Day following the receipt of the Customer Complaint about the missed Collection.	No acceptable failure level	$50/Event
Failure to Clean-Up Spillage	Each failure by Contractor to clean up: (1) any items or materials spilled during the Collection of a Container; or (2) any fluids spilled or leaked from a Container or Collection vehicle prior to leaving the Collection location.	Less than five (5) per one thousand (1,000) Service Opportunities	$100/Event

Specific Performance Measure	Definition	Acceptable Performance Level	Liquidated Damage Amount
Damage to Property	Each event of damage to either public or private property as a result of Collection activity, including without limitation curbs, sidewalks, landscapes, Container enclosures, Bear Boxes, gates, signs, light fixtures, and overhead wires and cables.	Less than two (2) per one thousand (1,000) Service Opportunities	$250/Event
Excessive Noise or Discourteous Behavior	Each Complaint received that is related to either noise during Collection activity or the behavior of Contractor's employees.	Less than five (5) per one thousand (1,000) Service Opportunities	$250/Event
Inaccurate Billing	Each Complaint received where the Contractor billed a Customer an inaccurate amount. Inaccurate billing may include either over- or under-charging of the Customer relative to the approved Rates for services.	Less than five (5) per one thousand (1,000) bills issued.	$100/Event
Unauthorized Changes in Collection Routes	Changing Collection routes resulting in service day changes for Customers without prior approval from City.	No acceptable failure level	$250/Event

Performance Area: Customer Service

Specific Performance Measure	Definition	Acceptable Performance Level	Liquidated Damage Amount
Failure to Commence Service	Any failure by Contractor to deliver a Container and/or begin providing Collection to a Customer, at the level of service requested by said Customer, within seven (7) calendar days of receiving such request. This may include a new Customer receiving new service or an existing Customer requesting a change in or addition to existing service levels.	Less than one (1) per one hundred (100) Service Requests	$50/Event

Specific Performance Measure	Definition	Acceptable Performance Level	Liquidated Damage Amount
Failure to Replace Container	Any failure by Contractor to replace a damaged or defaced Container within seven (7) calendar days of receiving such a request from a Customer.	No acceptable failure level	$50/Event
Failure to Resolve Complaint	Any failure by Contractor to resolve or remedy a Complaint within seven (7) calendar days of receiving such Complaint.	Less than one (1) per one hundred (100) Complaints	$100/Event
Failure to Answer Phones	Any failure by Contractor to answer a telephone call from a Customer during normal business hours. A call is not considered to be answered if the Customer does not speak with a live operator. A call is considered to be answered if the Customer hangs-up or abandons the call following a hold time of less than three (3) minutes.	Less than five (5) per one thousand (1,000) calls received under the Agreement	$50/Event
Excessive Call Center Hold Time	Each occurrence of a call being placed “on hold” for more than three (3) minutes.	Less than two (2) per one thousand (1,000) calls received under the Agreement	$50/Event
Unauthorized Hours of Operation	Each occurrence of Contractor Collecting from Customers during unauthorized hours.	Less than two (2) per one thousand (1,000) Service Opportunities	$50/Event

Performance Area: Education and Outreach

Specific Performance Measure	Definition	Acceptable Performance Level	Liquidated Damage Amount
Failure to Perform Education and Outreach Activities	Each individual failure by Contractor to develop, produce, and distribute public education material or perform outreach activities in the form and manner required under Exhibit C to the Agreement.	No acceptable failure level	$500/Activity
Failure to Provide Recycling Opportunity Assessments	Each individual failure to provide Recycling opportunity assessments in the manner required under Exhibit C to the Agreement.	No acceptable failure level	$50/Customer

Performance Area: Facilities

Specific Performance Measure	Definition	Acceptable Performance Level	Liquidated Damage Amount
Delivery to Non-Approved Facility	Each individual occurrence of delivering materials to a facility other than the Approved Facility designated for each material type under Section 4 of the Agreement.	No acceptable failure level	$100/Ton
Disposal Without Processing	Each individual occurrence of delivering Recyclable Materials, Organic Materials, or Bulky Items set out for Collection by the Customer for Disposal without prior Processing.	No acceptable failure level	$500/Ton

Performance Area: Reporting

Specific Performance Measure	Definition	Acceptable Performance Level	Liquidated Damage Amount
Late Report	Each occurrence of a report, as required under Exhibit D to the Agreement, being submitted after the due date. Reports shall be considered late until they are submitted in a complete and accurate format.	Less than seven (7) calendar days after report due date or notification of incomplete report	$250/Day
Failure to Maintain or Provide Access to Records	Each occurrence of City Contract Manager requesting information required to be maintained by Contractor where Contractor fails to provide such information.	Less than seven (7) calendar days after report due date	$500/Event
Inaccurate Reporting	Each occurrence of Contractor providing inaccurate information or reporting to City under or in regard to the Agreement. Typographical, cell reference, mathematical, and/or logic errors shall not be considered legitimate excuses from this requirement, nor shall ignorance. Errors self-reported and corrected in a timely manner by the Contractor will not be considered "Inaccurate Reporting" subject to Liquidated Damages.	No acceptable failure level	$500/Event

EXHIBIT G1
COST BASIS FOR PROPOSAL

Exhibit G1 – Cost Basis for Proposal

STR submitted its Base Year and SB 1383 Rate Application to the JPA on May 31, 2023. The cost basis for the proposal was included as part of this Rate Application in the Excel spreadsheet "STR 2024 Base Year and 3-Cart Program Rate Workbook Final.xlsx." This spreadsheet is being submitted here to provide the information for Exhibit G1.

This spreadsheet consists of the following tabs:

- The "WTB Forecast" tab links everything back to columns R, V, and Y and will explain the methodology for any adjustments made to Qtr 4 2023, FY2024, and then SB-1383. Please see columns Y and Z for SB 1383 items.

- The "Base Year Assumptions" tab is a summary of significant assumptions used in preparing the Base Year rate application

- The "SB-1383 Info" tab lists the capital and operating cost components of the 3-cart system proposal

- The "Supp" tabs (Revenue, Operating Expenses, Administrative Expenses) are probably the easiest to look at to see the trends we are projecting from FY22 through FY24

- The 'Rate App Exp Categories' lists the general ledger revenue and expense line items that are grouped together for reporting on the Base Year Rate Application. Please see column N for SB 1383 changes.

- The 'MRF RRF Deb' details the debt for these facilities (buildings)

- The 'Debt' tab lists the other debt like trucks and carts (equipment and carts)

- The last three tabs of the rate workbook are the actual rate application BYRC forms (BYRC 1, BYRC 2 and BYRC 3 in orange)

EXHIBIT G2
INITIAL RATES FOR COLLECTION SERVICES

Exhibit G2 – Initial Rates for Collection Services

Please see the Excel spreadsheet "Rates – City.xlsx" which is being submitted to provide the information for Exhibit G2.

This spreadsheet consists of the following tabs:

- Rate Phase-in: this tab shows the 3-year phase-in of rates and includes important disclaimers and assumptions used when calculating the rates

- City: this shows the rates for Collection Services for the next three years:

    - January 1, 2024: Base Year rate increase only; SB 1383 costs are deferred

    - January 1, 2025: 50% of SB 1383 costs are implemented plus interim year CPI rate adjustment; please note that an estimated CPI amount has been included for informational purposes only

    - January 1, 2026: 50% of SB 1383 costs are implemented plus interim year CPI rate adjustment; please note that an estimated CPI amount has been included for informational purposes only

South Tahoe Refuse
Rate Structure
Effective January 1, 2024

Base Year	12.29%	See Note 1 on "Rate Phase In" tab
3-Cart Semi-automated Collection Program	10.72%	See Note 1 on "Rate Phase In" tab
1/1/2024	0.00%	
1/1/2025	5.36%	50% Year 2
1/1/2026	5.36%	50% Year 3

Rate Increase %	Base Year 1/1/2024	Interim Year #1 1/1/2025	Interim Year #2 1/1/2026
Base Year	12.29%		
3-cart Program spread over 2025 and 2026	0.00%	5.36%	5.36%
CPI Estimated for illustration purposes only		4.50%	4.00%
Total	12.29%	9.86%	9.36%

City of South Lake Tahoe	Rate	Billing	Current Base Rate 1/1/23 **	Base Year 12.29%	SB 1383 3-Cart 10.72%	New Base Rate 1/1/24 **	5.36% SB 1383 3-Cart	4.50% CPI Estimated	New Base Rate 1/1/25 **	SB 1383 3-Cart	4.00% CPI Estimated	New Base Rate 1/1/26 **
RESIDENTIAL												
Unlimited **	Monthly	Quarterly in Advance	37.15	$ 4.57	$ -	*$ 41.71*	$ 2.24	$ 1.88	$ 45.82	$ 2.46	$ 1.83	$ 50.11
Mandated pickup per 32-gallon can/bag	Per Pickup	Quarterly in Advance	7.78	$ 0.96	$ -	*$ 8.73*	$ 0.47	$ 0.39	$ 9.59	$ 0.51	$ 0.38	$ 10.49
Mandated pickup per cubic yard	Per Pickup	Quarterly in Advance	52.05	$ 6.40	$ -	*$ 58.45*	$ 3.13	$ 2.63	$ 64.21	$ 3.44	$ 2.57	$ 70.22
Qualified Senior Rate **	Monthly	Quarterly in Advance	22.90	$ 2.81	$ -	*$ 25.71*	$ 1.38	$ 1.16	$ 28.25	$ 1.51	$ 1.13	$ 30.89
House service - 1 can **	Monthly	Quarterly in Advance	42.44	$ 5.22	$ -	*$ 47.65*	$ 2.55	$ 2.14	$ 52.35	$ 2.81	$ 2.09	$ 57.25
House service - 2 cans **	Monthly	Quarterly in Advance	47.76	$ 5.87	$ -	*$ 53.63*	$ 2.87	$ 2.41	$ 58.91	$ 3.16	$ 2.36	$ 64.43
House service - 3 cans **	Monthly	Quarterly in Advance	53.04	$ 6.52	$ -	*$ 59.55*	$ 3.19	$ 2.68	$ 65.43	$ 3.51	$ 2.62	$ 71.55
Residential - All other services			-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
** Clean Tahoe Rate Included in Base Rate	Monthly		0.73	$ 0.09		*$ 0.82*	$ -	$ 0.04	$ 0.86	$ -	$ 0.03	$ 0.89

** Base Rate does not include monthly City surcharge amounts for Street Sweeping $0.25 and Nuisance Abatement $0.25

Additional Yard Waste Cart 3.00

RESIDENTIAL ONE TIME SERVICE FEES	
Additional Service Fees per Occurrence	Fee
Bulky Item	$35.00
Animal Clean up (Clean Tahoe)	$35.00
Bulky Item (Clean Tahoe)	$30.00
Replace Recycle or Yard Waste Cart	$70.00
Replace Animal Resistant Cart	$260.00
Contamination (Cart) any size	$25.00
Return for Service (if container not set out)	$25.00
Overfilled Trash Carts	$10.00

City of South Lake Tahoe	Rate	Billing	2023 Rate 1/1/23	Base Year 12.29%	SB 1383 3-Cart 10.72%	New Rate 1/1/24	5.36% SB 1383 3-Cart	4.50% CPI Estimated	New Rate 1/1/25	SB 1383 3-Cart	4.00% CPI Estimated	New Rate 1/1/26
COMMERCIAL												
Per cubic yard	Per Pickup	Monthly In Arrears	42.50	$ 5.22	$ -	*$ 47.72*	$ 2.56	$ 2.15	$ 52.42	$ 2.81	$ 2.10	$ 57.33
Per 32-gallon can	Per Pickup	Monthly In Arrears	5.85	$ 0.72	$ -	*$ 6.57*	$ 0.35	$ 0.30	$ 7.22	$ 0.39	$ 0.29	$ 7.89
Per 45-gallon can	Per Pickup	Monthly In Arrears	7.27	$ 0.89	$ -	*$ 8.16*	$ 0.44	$ 0.37	$ 8.97	$ 0.48	$ 0.36	$ 9.81
Compacted rate per yard	Per Pickup	Monthly In Arrears	59.64	$ 7.33	$ -	*$ 66.97*	$ 3.59	$ 3.01	$ 73.57	$ 3.94	$ 2.94	$ 80.46

** Clean Tahoe Rate of 2.33% Included in Base Rate

** Per cubic yard	Per Pickup	Monthly In Arrears	0.99	$	0.12	$	-	$	*1.11*	$	-	$	0.05	$	1.16	$	-	$	0.05	$	1.21
** Per 32-gallon can	Per Pickup	Monthly In Arrears	0.14	$	0.02	$	-	$	*0.15*	$	-	$	0.01	$	0.16	$	-	$	0.01	$	0.17
** Per 45-gallon can	Per Pickup	Monthly In Arrears	0.17	$	0.02	$	-	$	*0.19*	$	-	$	0.01	$	0.20	$	-	$	0.01	$	0.21
** Compacted rate per yard	Per Pickup	Monthly In Arrears	1.39	$	0.17	$	-	$	*1.56*	$	-	$	0.07	$	1.63	$	-	$	0.07	$	1.70

COMMERCIAL ONE TIME SERVICE FEES

Additional Service Fees per Occurrence	Fee
Bulky Item (City)	$35.00
Contamination (Food Waste)	$35.00
Animal Clean up (Clean Tahoe)	$35.00
Bulky Item (Clean Tahoe)	$30.00
Steam Clean (Owns Container)-1-6 yard bin	$35.00
Steam Clean (Owns Container)-Compactor	$100.00
Inaccessible	$35.00
Roll Off-Inaccessible	$125.00
Late Fee/Resume Service Fee	$35.00
Replace Recycle or Yard Waste Cart	$70.00
Replace Animal Resistant Cart	$260.00
Bin repair/replacement	Fees vary
Contamination (Bin)	$50.00
Contamination (Cart)	$25.00
Overfilled (Bin)	$35.00
Overfilled (Cart)	$35.00

EXHIBIT H
CLEAN TAHOE SCOPE OF WORK AND LISTS OF APPROVED SUBCONTRACTORS AND APPROVED FACILITIES

Exhibit H

Clean Tahoe Scope of Work and Lists of Approved Subcontractors and Approved Facilities

I. Clean Tahoe

The Clean Tahoe Program ("Clean Tahoe") is a community-based nonprofit organization focused on improving the visual quality of the El Dorado County portion of the Lake Tahoe Basin. The Program performs litter abatement services and addresses litter issues through community education, citizen involvement, and special events.

A. Clean Community Fund Scope of Work:

- Regularly tour neighborhoods and major thoroughfares in the City of South Lake Tahoe. Clean litter and debris that is visible from the roadway in the public easement.
- Respond to requests to clean up litter or illegally dumped items. Whenever possible, Clean Tahoe will respond to requests with 24 hours. Illegally dumped items will be transported to South Tahoe Refuse Transfer Station and dump fees billed to City of South Lake Tahoe Nuisance Abatement account.
- Issue/post Courtesy Notices or Warning Notices to property owners and/or residents where violations of local trash/litter ordinances are found. Copies of such notices shall be provided to City staff, along with photos, and properties will be re-inspected within 14 days. Properties with repeated violations of City trash/litter ordinances will be referred to the City's Code Enforcement Division.
- Maintain detailed records of Clean Tahoe field crew activity.
- Provide at least one "Community Cleanup Day" per year where City residents receive discounts for the disposal of unwanted items at the South Tahoe Refuse Transfer station.
- Upon request and with the consent of Contractor, provide hauling services for up to 4 items for senior citizens and disabled residents who need the disposing of unwanted bulk items such as furniture and appliances in exchange for a service fee set forth in Exhibit G2, as may be amended in accordance with the Agreement, and similar services for such residents who cannot deliver such items to the annual clean-up event in exchange for dump day pricing.
- Provide hourly billed trash can servicing at a rate set forth in Exhibit G2, as may be amended in accordance with the Agreement, within the City limits, including Stateline, Linear Park, Wildwood Basin, Osgood Basin, "Y" area, and City offices, paid separately from Clean Community Funds.
- Provide hourly billed homeless encampment clean-up at a rate set forth in Exhibit G2, as may be amended in accordance with the Agreement,, within the City limits, paid separately from Clean Community Funds.

B. Obligations:

Contractor shall have no obligation to itself perform any of the services to be provided by Clean Tahoe to the City, which shall be the sole obligation of Clean Tahoe. Contractor's sole obligation with respect to the services of Clean Tahoe will be to: (1) pay Clean Tahoe its portion of the rates that Contractor receives to compensate Clean Tahoe for Clean Tahoe's services; and (2) ensure that Clean Tahoe continues to perform those minimum services as contemplated by this Exhibit; provided that Contractor will not have any liability to the City or other persons for the quality of Clean Tahoe's services or the manner in which Clean Tahoe provides its services or for any liability to third persons for claims or damages arising from Clean Tahoe's acts or omissions in providing its services. Clean Tahoe shall indemnify and hold Contractor harmless in connection with the provisions of such services. See attached Agreement between the City, Contractor and Clean Tahoe.

II. List of Approved Subcontractors

A. **Clean Tahoe:** see I. above.

B. **Cinderlite Trucking Corporation:** provides hauling services for C&D and Organic Materials.

C. **Derner Trucking:** provides hauling services for C&D materials.

D. **Tahoe Basin Container Service:** provides all Commercial Containers, including Bins, Compactors, and roll off boxes.

III. List of Approved Facilities

See attached.

South Tahoe Refuse Approved Facilities List 2023-2024

South Tahoe Refuse Approved Recovery Facilities

1. **Transfer Station & Material Recovery Facility:** Mixed recycling / Organics / MSW – 2140 Ruth Avenue, South Lake Tahoe.

2. **Resource Recovery Facility:** Wood and yard waste - 2192 Ruth Avenue, South Lake Tahoe.

Approved Recyclable Materials Processing Facilities

1. **Green Evolution Recycling**: Carboard/ Paper – 4800 Florin Perkins Rd Sacramento, CA 95826
2. **International Paper**: Aluminum – 1714 Cebrian ST West Sacramento, CA 95691
3. **Strategic Materials Inc.:** Glass – 5850 88th Street Sacramento, CA 95828
4. **Mings Resource Corporation:** PETE/HDPE/ Rigid Plastic – 8380 Florin Rd Sacramento, CA 95828
5. **Universal Steel:** Tin/ Steel – 5855 Sheep Drive Carson City, NV 89701
6. **CEAR:** CA CRTs – 3678 LeMay Street Mather, CA 95655
7. **Allied Environmental Services LLC:** E-Waste/ Freon Evacuation – PO Box 503190 White City, OR 97503.
8. **World Oil Environmental Service:** Used Oil – 1300 S. Santa Fe Ave Compton, CA 90221
9. **Clean Earth:** Household Hazardous Waste
10. **Shamrock Tire Recycling:** Tires – PO Box 55162 Stockton, CA 95205
11. **Tahoe Asphalt:** C&D – PO Box 8378 South Lake Tahoe, CA 96150
12. **Paint Care:** Paint – 1500 Rhode Island Ave, Washington Ave, NW Washington DC 20005
13. **Mattress Recycling Council ByeBye Mattress:** Mattresses/ Box Springs
14. **California Carpet Stewardship Program:** Carpet – PO Box 786 Chino, CA 91708
15. **Curtis and Sons Construction Inc**: C&D – PO Box 2911 Minden, NV 89423

Approved Organic Materials Processing Facilities

1. **Full Circle:** Pine Needles/ Food Waste – PO Box 640 Minden, NV 89423
2. **Bently Agro Dynamics:** Green Waste (stumps, chips, aquatic weed) – 1089 Stockyard Road Minden, NV 89423
3. **Ed Cook Tree Service**: Green Waste – 3015 Kokanee Trail South Lake Tahoe, CA 96150

Approved Disposal Facilities

1. **Lockwood Landfill**: ADC/ MSW – 2700 East Mustang Rd Sparks, NV 89434
2. **Carson Landfill:** ADC/ MSW – 4000 Flint Rd Carson, NV 98701
3. **Kiefer:** MSW – 12701 Kiefer Blvd Sloughhouse, CA 95683
1. **Ryno Care:** Medical Waste – 11350 Kiefer Blvd Sacramento CA 95830

	A	B	C	D	E	F
1	Client:	*South Tahoe Refuse, Inc 1022626*				
2						
3						
4						
5						
6						
7	**Account**	**Description**	**FS**	**FINAL - ANNUAL**	**FINAL - ANNUAL**	**FINAL - ANNUAL**
8			**GROUPING**	**6/30/2018**	**6/30/2019**	**6/30/2020**
9	10011000	Petty cash	Cash and cash equivalents	1,400.00	1,400.00	0.00
10	10011050	PETTY CASH	Cash and cash equivalents	0.00	0.00	0.00
11	10011099	Petty cash	Cash and cash equivalents	0.00	0.00	1,400.00
12	10011310	PETTY CASH-NEVEDA-COLLECTIOI	Cash and cash equivalents	0.00	0.00	0.00
13	10012000	PETTY CASH	Cash and cash equivalents	0.00	0.00	0.00
14	10013000	PETTY CASH	Cash and cash equivalents	0.00	0.00	0.00
15	10101000	CASH ON HAND	Cash and cash equivalents	0.00	0.00	0.00
16	10101050	Cash on hand	Cash and cash equivalents	21,229.42	20,499.61	0.00
17	10101099	Restricted Cash	Cash and cash equivalents	0.00	0.00	18,712.25
18	10103000	CASH ON HAND	Cash and cash equivalents	0.00	0.00	0.00
19	10111000	Change fund	Cash and cash equivalents	0.00	0.00	0.00
20	10111040	CPCFA Loan	Cash and cash equivalents	0.00	0.00	0.00
21	10201000	Cash in bank - Self Insurance	Cash and cash equivalents	51,421.87	4.86	0.00
22	10201099	Cash in bank - Self Insurance	Cash and cash equivalents	0.00	0.00	134,465.59
23	10211000	Cash in bank - Checking	Cash and cash equivalents	1,316,477.44	1,535,688.84	0.00
24	10211010	Checking-STR-Collectioin	Cash and cash equivalents	8,294.35	7,131.81	0.00
25	10211040	Checking-STR-MRF	Cash and cash equivalents	0.00	0.00	0.00
26	10211099	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	0.00
27	10212000	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	0.00
28	10213000	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	0.00
29	10221000	Cash in bank - Savings	Cash and cash equivalents	2,822,124.14	2,575,971.25	0.00
30	10221099	Cash in bank - Savings	Cash and cash equivalents	0.00	0.00	4,419,727.43
31	10222000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00	0.00	0.00
32	10223000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00	0.00	0.00
33	10231099	Checking-STR-Collection	Cash and cash equivalents	0.00	0.00	0.00
34	10233000	CASH IN BANK - CHECKING - RECY	Cash and cash equivalents	0.00	0.00	0.00
35	10241099	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	901,003.56
36	10251099	Checking-STR-Collection	Cash and cash equivalents	0.00	0.00	2,995.22
37	10901000	Payroll Advance	Cash and cash equivalents	101,724.70	205,017.97	0.00
38	10901099	Payroll Advance	Cash and cash equivalents	0.00	0.00	301,619.88
39	10903000	PAYROLL ADVANCE-SDS-G&A	Cash and cash equivalents	0.00	0.00	0.00
40	10991099	Cash Clearing for Daily Deposits	Cash and cash equivalents	0.00	0.00	0.00
41	11001000	Investments		0.00	0.00	0.00
42	11002000	Investments		0.00	0.00	0.00
43	11003000	Investments		0.00	0.00	0.00
44	12001000	Accounts receivable - trade	Trade, net	1,430,469.00	1,444,136.11	0.00
45	12001099	Accounts receivable - trade	Trade, net	0.00	0.00	1,208,809.52
46	12001510	A/R-American River-Collectioin	Trade, net	0.00	0.00	0.00
47	12002000	Accounts receivable - trade	Trade, net	0.00	0.00	0.00
48	12003000	Accounts receivable - trade	Trade, net	0.00	0.00	0.00
49	12011000	Allowance for bad debts	Trade, net	(47,000.00)	(47,000.00)	0.00
50	12011099	Allowance for bad debts	Trade, net	0.00	0.00	(47,000.00)
51	12012000	Allowance for bad debts	Trade, net	0.00	0.00	0.00
52	12013000	Allowance for bad debts	Trade, net	0.00	0.00	0.00
53	12501000	Accounts receivable - other	Other	209,875.32	254,576.51	0.00
54	12501050	A/R - OTHER	Other	0.00	0.00	0.00
55	12501099	Accounts receivable - other	Other	0.00	0.00	62,177.73
56	12502000	A/R - OTHER	Other	0.00	0.00	0.00
57	12503000	Accounts receivable - other	Other	0.00	0.00	0.00
58	12551000	RELATED PARTY-RECEIVABLE	Other	105,950.61	0.00	0.00
59	12601000	Accounts Receivable-Related Party	Other	166,172.29	207,639.29	0.00
60	12601099	Accounts Receivable-Related Party	Other	0.00	0.00	180,571.29
61	13001000	Employee advances	Due from officers/stockholde	2,758.55	(476.00)	0.00
62	13001099	Employee advances	Due from officers/stockholde	0.00	0.00	7,199.47
63	13002000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00	0.00	0.00
64	13003000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00	0.00	0.00
65	13101000	Officers' loans	Due from officers/stockholde	30,070.92	37,756.76	0.00
66	13101099	Officers' loans	Due from officers/stockholde	0.00	0.00	(10,936.26)
67	13102000	OFFICERS' LOANS	Due from officers/stockholde	0.00	0.00	0.00
68	13103000	OFFICERS' LOANS	Due from officers/stockholde	0.00	0.00	0.00
69	14001000	Notes receivable	Receivables from related pa	119,094.21	102,954.14	0.00
70	14001099	Notes receivable	Receivables from related pa	0.00	0.00	74,426.95
71	14002000	Notes receivable	Receivables from related pa	0.00	0.00	0.00
72	14003000	NOTES RECEIVABLE	Receivables from related pa	0.00	0.00	0.00
73	14011000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00	0.00	0.00
74	14012000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00	0.00	0.00
75	14051000	NOTE REC FOR COMMON STOCK	Receivables from related pa	0.00	0.00	0.00
76	15001000	Inventory - MRF	Inventory	58,298.00	16,073.00	0.00
77	15001099	Inventory - MRF	Inventory	0.00	0.00	51,111.00
78	15051050	Inv. - Recycle-STR-Recycle	Inventory	14,664.00	20,894.00	0.00
79	15051099	Inventory - Recycle	Inventory	0.00	0.00	90,627.00
80	15053000	INVENTORY	Inventory	0.00	0.00	0.00
81	16001000	Prepaid taxes	Prepaid expenses	13,037.00	13,054.00	0.00
82	16001099	Prepaid taxes	Prepaid expenses	0.00	0.00	10,900.00
83	16002000	PREPAID TAXES	Prepaid expenses	0.00	0.00	0.00
84	16003000	PREPAID TAXES	Prepaid expenses	0.00	0.00	0.00
85	16011000	Prepaid liability insurance	Prepaid expenses	46,938.73	196,673.97	0.00
86	16011099	Prepaid liability insurance	Prepaid expenses	0.00	0.00	254,244.61
87	16012000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00	0.00	0.00
88	16013000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00	0.00	0.00
89	16021000	Prepaid workers compensation	Prepaid expenses	4,205.23	58,527.74	0.00
90	16021099	Prepaid workers compensation	Prepaid expenses	0.00	0.00	93,947.88
91	16022000	PREPAID WORKERS COMPENSATI	Prepaid expenses	0.00	0.00	0.00
92	16023000	PREPAID WORKERS COMPENSATI	Prepaid expenses	0.00	0.00	0.00
93	16031000	Prepaid interest	Prepaid expenses	0.00	0.00	0.00
94	16031040	Prepaid interest - Letter of Credit	Prepaid expenses	0.00	0.00	0.00
95	16032000	PREPAID INTEREST	Prepaid expenses	0.00	0.00	0.00
96	16033000	PREPAID INTEREST	Prepaid expenses	0.00	0.00	0.00
97	16501000	Construction period interest	Equipment	0.00	0.00	0.00
98	16501040	Const. Interest-STR-MRF		0.00	0.00	0.00
99	16503000	CONSTRUCTION PERIOD INTEREST		0.00	0.00	0.00

	A	B	C	D	E	F
100	16511000	Accumulated amortization - CPI		0.00	0.00	0.00
101	16511040	A/A - CPI-STR-MRF		0.00	0.00	0.00
102	16513000	A/A CONSTRUCTION PERIOD INTEREST		0.00	0.00	0.00
103	16601040	Cap. Loan fees-STR-MRF	Less: unamortized loan fina	43,347.00	43,347.00	0.00
104	16601099	Capital Loan fees	Less: unamortized loan fina	0.00	0.00	43,347.00
105	16611000	A/A - Loan fees-STR-G & A	Less: unamortized loan fina	(10,062.00)	(13,158.00)	0.00
106	16611099	Accum. Amort. - Covenant	Less: unamortized loan fina	0.00	0.00	(16,254.00)
107	17001000	Land	Land	1,208,473.70	1,208,473.70	0.00
108	17001099	Land	Land	0.00	0.00	1,208,473.70
109	17002000	LAND	Land	0.00	0.00	0.00
110	17003000	LAND	Land	0.00	0.00	0.00
111	17021000	Mining claims	Buildings and improvements	18,620.17	18,620.17	0.00
112	17021099	Mining claims	Buildings and improvements	0.00	0.00	18,620.17
113	17041000	Buildings	Buildings and improvements	5,594,390.79	5,654,649.89	0.00
114	17041099	Buildings	Buildings and improvements	0.00	0.00	5,654,297.72
115	17042000	BUILDINGS	Buildings and improvements	0.00	0.00	0.00
116	17043000	BUILDINGS	Buildings and improvements	0.00	0.00	0.00
117	17061000	Construction in progress		0.00	0.00	0.00
118	17071000	Recycling equipment	Equipment	211,841.66	211,841.66	0.00
119	17071099	Recycling equipment	Equipment	0.00	0.00	211,841.66
120	17073000	Recycle Equip.	Equipment	0.00	0.00	0.00
121	17081000	Shop equipment	Equipment	333,971.94	454,985.40	0.00
122	17081099	Shop equipment	Equipment	0.00	0.00	474,037.22
123	17083000	Shop equipment	Equipment	0.00	0.00	0.00
124	17101000	Leasehold improvements	Leasehold improvements	31,326.79	31,326.79	0.00
125	17101099	Leasehold improvements	Leasehold improvements	0.00	0.00	31,326.79
126	17103000	LEASEHOLD IMPROVEMENTS	Leasehold improvements	0.00	0.00	0.00
127	17121000	Transfer equipment	Equipment	1,472,557.46	1,727,760.12	0.00
128	17121099	Transfer equipment	Equipment	0.00	0.00	1,727,760.12
129	17123000	TRANSFER EQUIPMENT	Equipment	0.00	0.00	0.00
130	17131000	RRF Equip-STR-G & A	Resource recovery facility a	9,264,181.40	9,264,181.40	0.00
131	17131095	RRF Equip-STR-Parking	Truck parking facilities	3,563,623.05	3,563,623.05	3,563,623.05
132	17131099	RRF Equipment	Resource recovery facility a	0.00	0.00	9,264,181.40
133	17141000	Office equipment	Equipment	340,392.92	340,392.87	0.00
134	17141099	Office equipment	Equipment	0.00	0.00	251,255.59
135	17143000	Office equipment	Equipment	0.00	0.00	0.00
136	17161000	MRF/Landfill equipment	Material recovery facility and	4,634,472.42	4,634,472.42	0.00
137	17161099	MRF/Landfill equipment	Material recovery facility and	0.00	0.00	4,623,193.57
138	17181000	Transfer vehicles	Equipment	1,827,605.99	1,827,605.99	0.00
139	17181099	Transfer vehicles	Equipment	0.00	0.00	1,995,343.67
140	17201000	Collection equipment	Equipment	4,216,810.14	4,778,276.16	0.00
141	17201099	Collection equipment	Equipment	0.00	0.00	5,330,369.81
142	17202000	COLLECTION EQUIPMENT	Equipment	0.00	0.00	0.00
143	17203000	Collection equipment	Equipment	0.00	0.00	0.00
144	17221000	Other vehicles	Equipment	0.00	0.00	0.00
145	17221099	Other vehicles	Equipment	0.00	0.00	0.00
146	17222000	OTHER VEHICLES & EQUIPMENT		0.00	0.00	0.00
147	17223000	OTHER VEHICLES & EQUIPMENT		0.00	0.00	0.00
148	17251000	EQUIPMENT UNDER CAP LEASE		0.00	0.00	0.00
149	17253000	EQUIPMENT UNDER CAP LEASE		0.00	0.00	0.00
150	17301000	COVERAGE RIGHTS		0.00	0.00	0.00
151	17541000	Accum. Dep. - Buildings	Less: accumulated depreciа	(3,915,518.91)	(4,039,145.66)	0.00
152	17541099	Accum. Dep. - Buildings	Less: accumulated depreciа	0.00	0.00	(4,144,435.58)
153	17542000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00	0.00	0.00
154	17543000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00	0.00	0.00
155	17571000	Accum. Dep. - Recycling	Less: accumulated depreciа	(83,669.11)	(104,016.28)	0.00
156	17571099	Accum. Dep. - Recycling	Less: accumulated depreciа	0.00	0.00	(124,363.42)
157	17573000	A/D - Recycling-Recycle Eq.	Less: accumulated depreciа	0.00	0.00	0.00
158	17581000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	(245,128.19)	(269,519.77)	0.00
159	17581099	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00	0.00	(300,907.74)
160	17583000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00	0.00	0.00
161	17601000	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	(20,322.31)	(20,869.00)	0.00
162	17601099	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	0.00	0.00	(21,415.69)
163	17603000	ACCUM. DEP. - LEASEHOLD IMP.	Less: accumulated depreciа	0.00	0.00	0.00
164	17621000	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	(1,197,630.62)	(1,253,563.22)	0.00
165	17621099	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	0.00	0.00	(1,333,382.76)
166	17623000	ACCUM. DEP. - TRANSFER EQUIPM	Less: accumulated depreciа	0.00	0.00	0.00
167	17631000	Acc Deprec - RR-STR-G & A	Less: accumulated depreciа	(3,037,107.82)	(3,334,448.84)	0.00
168	17631095	Acc Deprec - RR-STR-Parking	Less: accumulated depreciа	(874,946.58)	(984,155.12)	(1,097,612.45)
169	17631099	Acc Deprec - RRF	Less: accumulated depreciа	0.00	0.00	(3,621,810.63)
170	17641000	Accum. Dep. - Office equipment	Less: accumulated depreciа	(338,872.10)	(340,393.62)	0.00
171	17641099	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00	0.00	(223,974.14)
172	17643000	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00	0.00	0.00
173	17661000	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	(3,490,242.81)	(3,608,494.85)	0.00
174	17661099	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	0.00	0.00	(3,498,817.90)
175	17681000	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	(1,487,846.65)	(1,595,970.01)	0.00
176	17681099	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	0.00	0.00	(1,701,634.77)
177	17701000	Accum. Dep. - Collection equip	Less: accumulated depreciа	(2,741,889.85)	(3,120,623.90)	0.00
178	17701099	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00	0.00	(3,450,889.08)
179	17702000	ACCUM. DEP. - COLLECTION EQUIP	Less: accumulated depreciа	0.00	0.00	0.00
180	17703000	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00	0.00	0.00
181	17721000	Accum. Dep. - Other vehicles	Less: accumulated depreciа	0.00	0.00	0.00
182	17721099	Accum. Dep. - Other vehicles	Less: accumulated depreciа	0.00	0.00	0.00
183	17722000	ACCUM. DEP. - OTHER VEH. & EQ.	Less: accumulated depreciа	0.00	0.00	0.00
184	17723000	A/D - OTHER VEHICLES & EQUIPME	Less: accumulated depreciа	0.00	0.00	0.00
185	17751000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00	0.00	0.00
186	17753000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00	0.00	0.00
187	18001000	GOODWILL		0.00	0.00	0.00
188	18101000	Deferred Costs		0.00	0.00	0.00
189	18102000	COVENANT NOT TO COMPETE		0.00	0.00	0.00
190	18103000	COVENANT NOT TO COMPETE		0.00	0.00	0.00
191	18111000	A/A - COVENANT NOT TO COMPETE		0.00	0.00	0.00
192	18112000	A/A - COVENANT NOT TO COMPETE		0.00	0.00	0.00
193	18113000	A/A - COVENANT NOT TO COMPETE		0.00	0.00	0.00
194	18201099	Franchise Cost		0.00	0.00	0.00
195	18202000	FRANCHISE AGREEMENT		0.00	0.00	0.00
196	18203000	FRANCHISE AGREEMENT		0.00	0.00	0.00
197	18212000	A/A - FRANCHISE AGREEMENT		0.00	0.00	0.00
198	18213000	A/A - FRANCHISE AGREEMENT		0.00	0.00	0.00
199	18501000	DEFERRED CHARGES		0.00	0.00	0.00

	A	B	C	D	E	F
200	18601000	DEFERRED TAX ASSET		0.00	0.00	0.00
201	19001000	Deposits	Deposits	43,599.20	48,392.00	0.00
202	19001050	DEPOSITS	Deposits	0.00	0.00	0.00
203	19001099	Deposits	Deposits	0.00	0.00	125,738.72
204	19002000	DEPOSITS	Deposits	0.00	0.00	0.00
205	19003000	DEPOSITS	Deposits	0.00	0.00	0.00
206	19011000	DEPOSITS - CURRENT	Deposits	0.00	0.00	0.00
207	19201000	Advances to SDS		0.00	0.00	0.00
208	19211000	Advances to ARDS		0.00	0.00	0.00
209	19221000	ADVANCE TO RECYCLING		0.00	0.00	0.00
210	20001000	Accounts payable	Accounts payable	(373,453.40)	(322,797.52)	0.00
211	20001099	Accounts payable	Accounts payable	0.00	0.00	(354,780.67)
212	20002000	Accounts payable	Accounts payable	0.00	0.00	0.00
213	20003000	Accounts payable	Accounts payable	0.00	0.00	0.00
214	20011099	Accounts Payable - Internal	Accounts payable	0.00	0.00	0.00
215	20201000	RELATED PARTY PAYABLE		0.00	0.00	0.00
216	20202000	RELATED PARTY PAYABLE		0.00	0.00	0.00
217	20501000	Acc. Surcharge	Accrued expenses	(111,007.63)	(108,895.56)	0.00
218	20501099	Acc. Surcharge	Accrued expenses	0.00	0.00	(101,345.65)
219	20701000	Donations Payable	Accrued expenses	0.00	0.00	0.00
220	20701050	Donations payable	Accrued expenses	(592.62)	(806.06)	0.00
221	20701099	Donations Payable	Accrued expenses	0.00	0.00	(64.40)
222	21001000	Accrued interest	Accrued expenses	(23,365.81)	(25,541.90)	0.00
223	21001099	Accrued interest	Accrued expenses	0.00	0.00	(12,170.38)
224	21002000	ACCRUED INTEREST	Accrued expenses	0.00	0.00	0.00
225	21003000	Accrued interest	Accrued expenses	0.00	0.00	0.00
226	21003010	Acc. Interest-SDS-Collection	Accrued expenses	0.00	0.00	0.00
227	21021000	Accrued property taxes	Accrued expenses	0.00	0.00	0.00
228	21021099	Accrued property taxes	Accrued expenses	0.00	0.00	0.00
229	21022000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00	0.00	0.00
230	21023000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00	0.00	0.00
231	21041000	Accrued insurance	Accrued expenses	(376,172.40)	(53,931.00)	0.00
232	21041099	Accrued insurance	Accrued expenses	0.00	0.00	(108,487.00)
233	21042000	ACCRUED INSURANCE	Accrued expenses	0.00	0.00	0.00
234	21043000	ACCRUED INSURANCE	Accrued expenses	0.00	0.00	0.00
235	21061000	Accrued expenses - other	Accrued expenses	(361,500.33)	(261,500.33)	0.00
236	21061099	Accrued expenses - other	Accrued expenses	0.00	0.00	(161,500.33)
237	21062000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00	0.00	0.00
238	21063000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00	0.00	0.00
239	21201000	Accrued vacation	Accrued expenses	(131,475.89)	(139,950.58)	0.00
240	21201099	Accrued vacation	Accrued expenses	0.00	0.00	(169,414.82)
241	21203000	ACCRUED VACATION PAY	Accrued expenses	0.00	0.00	0.00
242	21221000	Accrued salaries	Accrued expenses	(103,428.41)	(111,344.89)	(42,262.00)
243	21221099	Accrued salaries	Accrued expenses	0.00	0.00	(116,211.49)
244	21222000	ACCRUED SALARIES	Accrued expenses	0.00	0.00	0.00
245	21223000	ACCRUED SALARIES	Accrued expenses	0.00	0.00	0.00
246	21241000	Accrued pension	Accrued expenses	(69,046.79)	(85,220.91)	0.00
247	21241099	Accrued pension	Accrued expenses	0.00	0.00	(81,194.82)
248	22001000	Fed. withholding tax payable	Accrued expenses	0.00	0.00	0.00
249	22001099	Fed. withholding tax payable	Accrued expenses	0.00	0.00	11,654.94
250	22101000	FICA tax payable	Accrued expenses	(6,835.63)	(7,565.52)	0.00
251	22101099	FICA tax payable	Accrued expenses	0.00	0.00	(182.14)
252	22201000	State unemployment tax payable	Accrued expenses	(249.44)	(137.28)	0.00
253	22201099	State unemployment tax payable	Accrued expenses	0.00	0.00	921.38
254	22301000	Fed. unemployment tax payable	Accrued expenses	(38.37)	(24.23)	0.00
255	22301099	Fed. unemployment tax payable	Accrued expenses	0.00	0.00	0.00
256	22401000	State withholding tax	Accrued expenses	0.00	0.00	0.00
257	22401099	State withholding tax	Accrued expenses	0.00	0.00	3,821.14
258	22501000	Employee 401k payable	Accrued expenses	0.00	0.00	0.00
259	22501010	401k Payable-STR-Collectioin	Accrued expenses	0.00	0.00	0.00
260	22501099	Employee 401k payable	Accrued expenses	0.00	0.00	7,187.16
261	23001000	Unearned Income	Accrued expenses	0.00	0.00	0.00
262	23002000	SALES TAX PAYABLE	Accrued expenses	0.00	0.00	0.00
263	23101000	STREET SWEEPING-STR-G&A	Accrued expenses	0.00	0.00	0.00
264	23201000	NOISE ABATEMENT-STR-G&A	Accrued expenses	0.00	0.00	0.00
265	23301000	CLEAN TAHOE-STR-G&A	Accrued expenses	0.00	0.00	0.00
266	24001000	ACCRUED INCOME TAX	Accrued expenses	0.00	0.00	0.00
267	24002000	ACCRUED INCOME TAX	Accrued expenses	0.00	0.00	0.00
268	24011000	Accrued franchise fees payable	Accrued expenses	(165,272.25)	(183,605.66)	0.00
269	24011099	Accrued franchise fees payable	Accrued expenses	0.00	0.00	(178,556.12)
270	24012000	Accrued franchise fees payable	Accrued expenses	0.00	0.00	0.00
271	24013000	Accrued franchise fees payable	Accrued expenses	0.00	0.00	0.00
272	24013010	FRAN. TAX PAY-SDS-COLLECTION		0.00	0.00	0.00
273	25001000	Customer deposits		0.00	0.00	0.00
274	25002000	CUSTOMER DEPOSITS		0.00	0.00	0.00
275	25003000	CUSTOMER DEPOSITS		0.00	0.00	0.00
276	25501000	DEFERRED TAX LIABILITY		0.00	0.00	0.00
277	26011000	Notes payable		0.00	0.00	0.00
278	26012000	N/P - ARDS		0.00	0.00	0.00
279	26013000	Notes payable		0.00	0.00	0.00
280	26021000	Notes payable - related party	Notes payable to officers/st	(185,413.87)	(136,855.25)	0.00
281	26021099	Notes payable - related party	Notes payable to officers/st	0.00	0.00	(84,784.96)
282	26023000	NOTES PAYABLE - R/P		0.00	0.00	0.00
283	26031000	NOTES PAYABLE -R/P - CURRENT	Current portion of notes pay	(45,286.00)	(48,559.00)	(52,070.00)
284	26091000	CONTRACTS PAYABLE - CURRENT		0.00	0.00	0.00
285	26101000	Contracts payable	Long-term debt	(7,239,928.97)	(6,675,602.97)	0.00
286	26101099	Contracts payable	Long-term debt	0.00	0.00	(6,044,943.33)
287	26102000	CONTRACTS PAYABLE		0.00	0.00	0.00
288	26103000	Contracts payable		0.00	0.00	0.00
289	26113000	CONTRACTS PAYABLE		0.00	0.00	0.00
290	26151000	NOTES PAYABLE - CURRENT	Current portion of long-term	(1,280,306.00)	(1,410,982.00)	(1,434,139.00)
291	26153000	NOTES PAYABLE-CURRENT		0.00	0.00	0.00
292	26161000	NOTES PAYABLE		0.00	0.00	0.00
293	26163000	NOTES PAYABLE		0.00	0.00	0.00
294	26171000	LINE OF CREDIT		0.00	0.00	0.00
295	26201000	JPA loan payable	Accrued expenses	14,355.08	6,193.02	0.00
296	26201040	JPA L/P-STR-MRF	Accrued expenses	0.00	0.00	0.00
297	26201099	JPA loan payable	Accrued expenses	0.00	0.00	(25,294.91)
298	26211000	JPA LOAN		0.00	0.00	0.00
299	26211040	JPA L/P-STR-MRF - CURRENT		0.00	0.00	0.00

	A	B	C	D	E	F
300	26501000	OFFICER LOANS		0.00	0.00	0.00
301	26501099	Officers loans payable	Notes payable to officers/sto	0.00	0.00	(992,613.16)
302	26502000	OFFICER LOANS		0.00	0.00	0.00
303	26503000	OFFICER LOANS		0.00	0.00	0.00
304	26601000	FUNDS ADVANCED BY STR TO REC		0.00	0.00	0.00
305	26602000	Funds advanced by STR		0.00	0.00	0.00
306	26603000	Funds advanced by STR		0.00	0.00	0.00
307	28001000	Deferred income	Deferred income	(683,087.32)	(713,850.87)	0.00
308	28001099	Deferred income	Deferred income	0.00	0.00	(739,407.51)
309	28002000	Deferred income	Deferred income	0.00	0.00	0.00
310	28003000	Deferred income	Deferred income	0.00	0.00	0.00
311	28003010	DEFERRED INCOME-SDS-COLLECTION		0.00	0.00	0.00
312	29001000	Deferred income taxes payable	DEFERRED STATE INCOM	(40,100.00)	(42,200.00)	0.00
313	29001099	Deferred income taxes payable	DEFERRED STATE INCOM	0.00	0.00	(45,400.00)
314	29002000	DEFERRED INCOME TAXES	DEFERRED STATE INCOM	0.00	0.00	0.00
315	30001000	Common stock	shares; 180 shares issued a	(18,000.00)	(18,000.00)	0.00
316	30001099	Common stock	shares; 180 shares issued a	0.00	0.00	(18,000.00)
317	30002000	COMMON STOCK		0.00	0.00	0.00
318	30003000	COMMON STOCK		0.00	0.00	0.00
319	30101000	TREASURY STOCK		0.00	0.00	0.00
320	31001000	Paid in surplus	Additional paid-in capital	(407,000.00)	(407,000.00)	0.00
321	31001099	Paid in surplus	Additional paid-in capital	0.00	0.00	(407,000.00)
322	31003000	Paid in surplus-SDS-G&A		0.00	0.00	0.00
323	32001000	Retained Earnings	RETAINED EARNINGS, BE	(9,979,778.09)	(10,231,977.41)	0.00
324	32001001	Retained Earnings - Prior period adjus	RETAINED EARNINGS, BE	0.00	0.00	0.00
325	32001099	Retained Earnings	RETAINED EARNINGS, BE	0.00	0.00	(11,025,935.70)
326	32002000	Retained Earnings	RETAINED EARNINGS, BE	0.00	0.00	0.00
327	32003000	Retained Earnings	RETAINED EARNINGS, BE	0.00	0.00	0.00
328	33001000	Dividends payable	DISTRIBUTIONS	1,365,000.00	1,100,000.00	0.00
329	33001099	Dividends payable	DISTRIBUTIONS	0.00	0.00	760,000.00
330	33002000	DIVIDENDS	DISTRIBUTIONS	0.00	0.00	0.00
331	33003000	DIVIDENDS	DISTRIBUTIONS	0.00	0.00	0.00
332	40011010	Residential-STR-Transfer	CA - City residential	0.00	0.00	21.14
333	40011011	Residential-STR-Transfer	CA - transfer fees	0.00	0.00	0.00
334	40011020	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00
335	40011099	Residential-STR-Transfer	CA - City residential	0.00	0.00	50.00
336	40011100	Residential-City-G & A	CA - City residential	42.82	0.00	0.00
337	40011110	Residential-STR-Transfer	CA - City residential	(4,669,807.25)	(4,997,517.51)	(5,145,114.50)
338	40011111	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00
339	40011112	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00
340	40011199	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00
341	40011120	Residential-City-Transfer		0.00	319.08	0.00
342	40011180	Residential-City-RRF		0.00	0.00	0.00
343	40011210	Residential-STR-Transfer	CA - El Dorado residential -	(2,398,374.05)	(2,558,953.00)	(2,682,104.93)
344	40011280	Residential-County-RRF		0.00	0.00	0.00
345	40011310	Residential-STR-Transfer	NV - residential	(529,957.79)	(578,340.34)	(617,813.89)
346	40011380	Residential-Neveda-RRF		0.00	0.00	0.00
347	40011510	Residential-STR-Transfer	CA - El Dorado residential -	(35,743.37)	(36,966.62)	(39,382.88)
348	40012010	RESIDENTIAL - ARDS - COLLECTION		0.00	0.00	0.00
349	40012210	Residential		0.00	0.00	0.00
350	40013010	RESIDENTIAL - SDS - COLLECTION		0.00	0.00	0.00
351	40013200	Residential-El Dorado - CA-G&A		0.00	0.00	0.00
352	40013210	Residential		0.00	0.00	0.00
353	40013250	Residential-El Dorado - CA-Recycle		0.00	0.00	0.00
354	40021150	Commercial-City	CA - City commercial	0.00	0.00	0.00
355	40021110	Commercial-City	CA - City commercial	(3,759,330.71)	(4,071,505.86)	(4,117,162.84)
356	40021113	Commercial-City		0.00	0.00	0.00
357	40021120	Commercial-City-Transfer		0.00	0.00	0.00
358	40021180	Commercial-City-RRF		0.00	0.00	0.00
359	40021210	Commercial-City	CA - El Dorado commercial	(238,014.46)	(297,225.71)	(221,697.46)
360	40021280	Commercial-County-RRF		0.00	0.00	0.00
361	40021310	Commercial-City	NV - commercial	(2,328,608.75)	(2,342,675.75)	(2,192,452.97)
362	40021380	Commercial-Neveda-RRF		0.00	0.00	0.00
363	40021410	Commercial		3,358.42	0.00	0.00
364	40021510	Commercial-City	CA - El Dorado commercial	(210,599.13)	(208,497.87)	(208,037.82)
365	40022010	COMMERCIAL - ARDS - COLLECTION		0.00	0.00	0.00
366	40022210	Commercial		0.00	0.00	0.00
367	40023010	COMMERCIAL - SDS - COLLECTION		0.00	0.00	0.00
368	40023210	Commercial		0.00	0.00	0.00
369	40051020	Transfer station	CA - transfer fees	0.00	0.00	0.00
370	40051110	Transfer station	CA - transfer fees	0.00	0.00	4,195.00
371	40051120	Transfer station	CA - transfer fees	(1,770,848.61)	(1,785,836.22)	(1,809,775.23)
372	40051160	Trnsfr Station-City-Dunlap		0.00	0.00	0.00
373	40051180	Trnsfr Station-City-RRF		0.00	0.00	0.00
374	40052210	TRANSFER STATION		0.00	0.00	0.00
375	40053210	TRANSFER STATION		0.00	0.00	0.00
376	40071110	HAZARDOUS MATERIALS		0.00	0.00	0.00
377	40071210	HAZARDOUS MATERIALS		0.00	0.00	0.00
378	40071310	HAZARDOUS MATERIALS		0.00	0.00	0.00
379	40071410	HAZARDOUS MATERIALS		0.00	0.00	0.00
380	40091099	Recycle collection	Recycling sales	0.00	0.00	0.00
381	40091110	Recycle collection	Recycling sales - City/Dougl	(152,635.05)	(186,229.95)	(265,473.44)
382	40091210	Recycle collection	Recycling sales - El Dorado	(760.56)	(2,712.16)	(3,023.23)
383	40091310	Recycle collection	Recycling sales - City/Dougl	(44,311.05)	(73,111.12)	(52,333.58)
384	40091510	Recycle collection	Recycling sales - El Dorado	(3,000.00)	(5,164.02)	(10,027.06)
385	40092210	Recycle Collection-El Dorado		0.00	0.00	0.00
386	40093210	Recycle. Coll.-El Dorado - CA-Collection		0.00	0.00	0.00
387	40101010	NEVADA MISCELLANEOUS		0.00	0.00	0.00
388	40101011	Rev- Container Rent	CA - miscellaneous	0.00	0.00	0.00
389	40101110	Rev- Container Rent	CA - miscellaneous	0.00	0.00	0.00
390	40101210	Rev- Container Rent	CA - miscellaneous	0.00	0.00	(20,972.04)
391	40103210	Container. Rent-SDS-Collection		0.00	0.00	0.00
392	40103250	Container. Rent-El Dorado - CA-Recycle		0.00	0.00	0.00
393	40111310	CONTAINER SALES-NEVEDA-COLLECTIOIN		0.00	0.00	0.00
394	40202210	Drop box rental-El Dorado - CA-Collecti		0.00	0.00	0.00
395	40211100	Drop box sales-City		(3,381.97)	0.00	0.00
396	41001110	CA - SALVAGE SALES		0.00	0.00	0.00
397	41001210	SALVAGE SALES		0.00	0.00	0.00
398	41001310	SALVAGE SALES		0.00	0.00	0.00
399	41001410	SALVAGE SALES		0.00	0.00	0.00

	A	B	C	D	E	F
400	41002210	SALVAGE SALES		0.00	0.00	0.00
401	41003210	SALVAGE SALES		0.00	0.00	0.00
402	42001040	MRF REVENUES	Material recovery facility	0.00	0.00	0.00
403	42501040	MRF Rev. Aluminum	Material recovery facility	(69,622.00)	(72,388.96)	(35,359.10)
404	42501050	MRF Rev. Aluminum	Material recovery facility	0.00	0.00	0.00
405	42511040	MRF Rev. Glass	Material recovery facility	(39,834.11)	(49,520.13)	(45,069.10)
406	42521040	MRF Rev. Plastic	Material recovery facility	(36,502.42)	(38,406.06)	(21,669.74)
407	42521050	MRF Rev. Plastic	Material recovery facility	0.00	0.00	0.00
408	42531040	MRF Rev. Cardboard	Material recovery facility	(97,995.44)	(27,928.32)	(4,830.37)
409	42531050	MRF Rev. Cardboard	Material recovery facility	0.00	0.00	0.00
410	42541000	MRF Rev. Newspr-STR-G & A	Material recovery facility	0.00	4,535.00	0.00
411	42541040	MRF Rev. Newspaper	Material recovery facility	1,386.78	(7,983.00)	(1,073.00)
412	42551040	MRF REVENUE - BI-METAL	Material recovery facility	0.00	0.00	0.00
413	42561040	MRF Rev. Steel	Material recovery facility	(108,193.10)	(68,736.80)	(69,178.66)
414	42581040	MRF REVENUE - TIN	Material recovery facility	0.00	0.00	0.00
415	42601040	MRF Rev. Wood & Chipper	Material recovery facility	0.00	0.00	0.00
416	42601050	RRF Sales-STR-Recycle		0.00	0.00	0.00
417	42601080	RRF Sales	CA - resource recovery fees	(48,464.64)	(36,182.00)	(40,975.42)
418	42611040	MRF REVENUE - NON-FERROUS	Material recovery facility	0.00	0.00	0.00
419	42621040	MRF REVENUE - PAPER	Material recovery facility	0.00	0.00	0.00
420	42631040	MRF Rev. Misc	Material recovery facility	(2,441.00)	(3,922.55)	(679.30)
421	42631050	MRF Rev. Misc	Material recovery facility			0.00
422	42631080	MRF Rev. Misc	Material recovery facility	0.00	0.00	0.00
423	42631099	MRF Rev. Misc	Material recovery facility	0.00	0.00	0.00
424	43001000	Recycle revenue-STR-G & A		0.00	0.00	0.00
425	43001050	RECYCLE REVENUES		0.00	0.00	0.00
426	43003000	RECYCLE REVENUE-SDS-G&A		0.00	0.00	0.00
427	43003050	RECYCLE REVENUE - NON-FERROUS		0.00	0.00	0.00
428	43003210	Recycle revenue-El Dorado - CA-Collectio		0.00	0.00	0.00
429	43003250	Recycle revenues		0.00	0.00	0.00
430	43501050	Recy. Rev. Aluminum	Recycling sales	(419,055.21)	(530,064.68)	(305,019.75)
431	43511040	Recy. Rev.Glass-STR-MRF	Recycling sales	0.00	0.00	0.00
432	43511050	Recy. Rev.Glass	Recycling sales	(88,713.40)	(74,932.62)	(51,324.17)
433	43511080	Recy. Rev.Glass-STR-RRF	Recycling sales	0.00	0.00	0.00
434	43521050	Recy.Rev.Plastic	Recycling sales	(277,274.40)	(341,499.18)	(215,372.50)
435	43531040	Recy.Rev.Crdbd-STR-MRF	Recycling sales	0.00	0.00	0.00
436	43531050	Recy.Rev.Cardboard	Recycling sales	(2,534.40)	0.00	0.00
437	43541040	Recy Rev. Paper	Recycling sales	0.00	0.00	(91.20)
438	43541050	Recy Rev. Paper	Recycling sales	0.00	(314.78)	0.00
439	43551050	RECYCLE REVENUE - BI-METAL	Recycling sales	0.00	0.00	0.00
440	43561050	Recy.Rev.Steel	Recycling sales	0.00	0.00	0.00
441	43581050	RECYCLE REVENUE - TIN	Recycling sales	0.00	0.00	0.00
442	43601040	Recy.Rev. Wood	Recycling sales	0.00	0.00	(301.70)
443	43601050	RECYCLE REVENUE - WOOD	Recycling sales	0.00	0.00	0.00
444	43601080	Recy.Rev. Wood-STR-RRF	Recycling sales	0.00	0.00	0.00
445	43611050	Recy.Rev.Miscellaneous	Recycling sales	(55.53)	(77.47)	89.13
446	43631050	Recy.Rev.Misc	Recycling sales	0.00	0.00	0.00
447	44001000	Contract labor-STR-G & A		0.00	0.00	0.00
448	47001065	PROPERTY RENTAL-STR-2121 ELOISE		0.00	0.00	0.00
449	47001092	Property rental	CA - rent income	0.00	0.00	(1,360.00)
450	47001099	Property rental	CA - rent income	0.00	0.00	1,943.22
451	47001110	PROPERTY RENTAL-CITY-COLLECT	CA - rent income	0.00	0.00	0.00
452	47001160	Property rental-City-Dunlap	CA - rent income	(38,720.00)	(35,200.00)	0.00
453	47001161	Property rental-City-Ruth	CA - rent income	0.00	0.00	0.00
454	47001162	Property rental-City-2085 Eloise	CA - rent income	(17,452.50)	(14,877.84)	0.00
455	47001163	Property rental-City-2133 Eloise	CA - rent income	0.00	0.00	0.00
456	47001165	Property rental-City-2121 Eloise	CA - rent income	0.00	0.00	0.00
457	47001192	Property rental	CA - rent income	0.00	0.00	(55,649.50)
458	47001260	PROPERTY RENTALS - DUNLAP	CA - rent income	0.00	0.00	0.00
459	47001265	Property rental-County-2121 Eloise	CA - rent income	0.00	0.00	0.00
460	48001014	Rev- Federal/State	Forestry, federal and state c	0.00	0.00	0.00
461	48001410	Rev- Federal/State	Forestry, federal and state c	(536,757.00)	(555,589.68)	(508,163.68)
462	48001500	Forest contract-American River-G & A	Forestry, federal and state c	0.00	0.00	0.00
463	48001510	Rev- Federal/State	Forestry, federal and state c	(155,548.52)	(122,617.78)	(154,239.18)
464	48002010	FOREST CONTRACT - ARDS - COLL	Forestry, federal and state c	0.00	0.00	0.00
465	48002210	Federal & state services	Forestry, federal and state c	0.00	0.00	0.00
466	48003010	FOREST CONTRACT - SDS - COLLE	Forestry, federal and state c	0.00	0.00	0.00
467	48003210	Federal & state services	Forestry, federal and state c	0.00	0.00	0.00
468	49001000	Miscellaneous-STR-G & A	Other income/(expense), ne	52.95	(19,922.98)	0.00
469	49001010	Miscellaneous	Other income/(expense), ne	0.00	0.00	1,185.25
470	49001099	Miscellaneous	Other income/(expense), ne	0.00	0.00	(15,399.64)
471	49001100	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00
472	49001110	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00
473	49001299	Miscellaneous	Other income/(expense), ne	0.00	0.00	(506,306.58)
474	49002000	MISCELLANEOUS - ARDS - G&A	Other income/(expense), ne	0.00	0.00	0.00
475	49002010	MISCELLANEOUS - ARDS - COLLEC	Other income/(expense), ne	0.00	0.00	0.00
476	49002200	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00
477	49002210	MISCELLANEOUS-ARDS-COLLECTI	Other income/(expense), ne	0.00	0.00	0.00
478	49003010	MISCELLANEOUS INC0ME	Other income/(expense), ne	0.00	0.00	0.00
479	49003210	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00
480	49021000	ARDS Rent-		0.00	0.00	0.00
481	49031000	SDS Rent		0.00	0.00	0.00
482	49041000	TBC Rent	CA - rent income	(11,124.00)	(11,124.00)	0.00
483	49041099	TBC Rent	CA - rent income	0.00	0.00	(11,124.00)
484	49041410	TBC Rent-Gov-Collectioin		0.00	0.00	0.00
485	49051000	DDI Rent	NV - miscellaneous	(22,248.00)	(22,248.00)	0.00
486	49051099	Vending Machine	NV - miscellaneous	0.00	0.00	(22,248.70)
487	49121000	ARDS Contract Labor		0.00	0.00	0.00
488	49141000	TBC Contract Labor		10,440.00	0.00	0.00
489	50001040	COGS recycle-STR-MRF	Cost of sales, recycling	10,590.29	10,458.11	8,359.28
490	50001050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	0.00	0.00
491	50003000	COGS RECYCLE - SDS - G&A	Cost of sales, recycling	0.00	0.00	0.00
492	50003050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	0.00	0.00
493	50101050	COGS Rec.Alum	Cost of sales, recycling	341,809.99	338,995.68	291,919.93
494	50111040	COGS Rec.Glass-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00
495	50111050	COGS Rec.Glass	Cost of sales, recycling	55,487.03	44,612.41	32,292.00
496	50121050	COGS Rec.Plastic	Cost of sales, recycling	262,702.41	269,832.35	209,481.97
497	50131040	COGS Rec.Crdbd-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00
498	50131050	COGS Rec.Crdbd-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00
499	50141050	COGS - RECYCLE NEWSPRINT	Cost of sales, recycling	0.00	0.00	0.00

	A	B	C	D	E	F
500	50151050	COGS Rec.BiMetal	Cost of sales, recycling	243.47	212.52	149.88
501	50161050	COGS - RECYCLE STEEL	Cost of sales, recycling	0.00	0.00	0.00
502	50171040	COGS Rec.OIL-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00
503	50171050	COGS Rec.Tin-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00
504	50191010	COGS Rec.Wood-STR-Collectioin	Cost of sales, recycling	(66.56)	0.00	0.00
505	50191040	COGS Rec.Wood-STR-MRF	Cost of sales, recycling	19,550.16	7,680.96	0.00
506	50191050	COGS Rec.Wood-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00
507	50191080	COGS Rec.Wood-STR-RRF	Cost of sales, recycling	0.00	0.00	0.00
508	50201040	COGS Rec.Misc.-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00
509	50201050	COGS - RECYCLE MISC	Cost of sales, recycling	0.00	0.00	0.00
510	50201080	COGS Rec.Misc.	Cost of sales, recycling	0.00	0.00	0.00
511	50501090	LANDFILL EXPENSES		0.00	0.00	0.00
512	51001010	Labor	Labor	1,071,113.04	1,224,678.71	1,399,710.35
513	51001020	Labor	Labor	699,107.04	755,842.78	736,488.95
514	51001030	Labor	Labor	660,852.00	825,647.94	783,000.98
515	51001040	Labor	Labor	832,114.32	965,251.31	1,038,109.76
516	51001050	Labor	Labor	321,796.94	317,042.84	295,062.30
517	51001080	Labor	Labor	97,958.48	112,516.10	139,741.53
518	51001099	Labor	Labor	0.00	0.00	0.00
519	51001300	Labor-Neveda-G & A	Labor	0.00	0.00	0.00
520	51002010	Labor	Labor	0.00	0.00	0.00
521	51002210	LABOR-EL DORADO-CA-COLLECTIC	Labor	0.00	0.00	0.00
522	51003010	Labor	Labor	0.00	0.00	0.00
523	51003030	LABOR	Labor	0.00	0.00	0.00
524	51003050	LABOR	Labor	0.00	0.00	0.00
525	51003210	LABOR-EL DORADO - CA-COLLECTI	Labor	0.00	0.00	0.00
526	51021010	Officer salaries	Officers' salaries	231,228.44	255,481.37	263,421.18
527	51021020	Officer salaries	Officers' salaries	224,898.22	205,113.37	196,780.08
528	51021030	Officer salaries	Officers' salaries	0.00	0.00	0.00
529	51021040	Officer salaries	Officers' salaries	257,220.51	268,380.03	252,732.44
530	51021050	OFFICER SALARIES	Officers' salaries	0.00	0.00	0.00
531	51021099	Officer salaries	Officers' salaries	0.00	0.00	15,112.60
532	51022010	OFFICER SALARIES	Officers' salaries	0.00	0.00	0.00
533	51051010	VACATION PAY		0.00	0.00	0.00
534	51051020	VACATION PAY		0.00	0.00	0.00
535	51051030	VACATION PAY		0.00	0.00	0.00
536	51051040	VACATION PAY		0.00	0.00	0.00
537	51051050	VACATION PAY		0.00	0.00	0.00
538	51052010	VACATION PAY		0.00	0.00	0.00
539	51101010	Payroll taxes	Payroll taxes	101,844.33	114,356.65	129,955.91
540	51101020	Payroll taxes	Payroll taxes	66,228.56	70,691.48	68,355.89
541	51101030	Payroll taxes	Payroll taxes	53,822.15	65,973.76	60,266.30
542	51101040	Payroll taxes	Payroll taxes	82,982.46	94,094.98	89,335.54
543	51101050	Payroll taxes	Payroll taxes	24,851.49	27,107.05	23,309.85
544	51101080	Payroll taxes	Payroll taxes	12,253.71	9,515.35	14,820.20
545	51101090	Payroll taxes	Payroll taxes	0.00	0.00	0.00
546	51101099	Payroll taxes	Payroll taxes	0.00	0.00	0.00
547	51101300	Payroll taxes-Neveda-G & A	Payroll taxes	0.00	0.00	0.00
548	51101310	Payroll taxes-Neveda-Collectioin	Payroll taxes	0.00	0.00	0.00
549	51102010	Payroll taxes	Payroll taxes	0.00	0.00	0.00
550	51103000	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00
551	51103010	Payroll taxes	Payroll taxes	0.00	0.00	0.00
552	51103030	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00
553	51103050	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00
554	51121010	Employee benefits	Employee benefits	1,865.39	1,413.05	4,618.06
555	51121020	Employee benefits	Employee benefits	434.72	1,242.00	1,205.58
556	51121030	Employee benefits	Employee benefits	2,969.02	1,605.00	1,091.14
557	51121040	Employee benefits	Employee benefits	465.97	1,187.50	798.65
558	51121050	Employee benefits	Employee benefits	351.60	387.67	344.41
559	51121060	Emp. Benefits-STR-Dunlap	Employee benefits	0.00	0.00	0.00
560	51121080	Employee benefits	Employee benefits	0.00	0.00	0.00
561	51121099	Employee benefits	Employee benefits	0.00	0.00	226.97
562	51122010	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00
563	51123000	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00
564	51123010	Employee benefits	Employee benefits	0.00	0.00	0.00
565	51123030	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00
566	51123050	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00
567	51141000	INSURANCE - HEALTH - STR - G&A		0.00	0.00	0.00
568	51141010	Insurance - health	Insurance	506,671.17	454,143.45	575,290.33
569	51141020	Insurance - health	Insurance	216,574.13	198,588.64	191,029.63
570	51141030	Insurance - health	Insurance	228,226.47	194,157.65	205,129.86
571	51141040	Insurance - health	Insurance	505,645.57	435,083.42	460,133.62
572	51141050	Insurance - health	Insurance	136,121.14	107,737.91	145,708.97
573	51141080	Insurance - health	Insurance	49,056.64	45,997.68	60,856.17
574	51141099	Insurance - health	Insurance	0.00	0.00	(1,350.46)
575	51141220	Ins. - Health-County-Transfer	Insurance	0.00	0.00	0.00
576	51141300	Ins. - Health-Neveda-G & A	Insurance	0.00	0.00	0.00
577	51142010	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00
578	51143010	Insurance - health	Insurance	0.00	0.00	0.00
579	51143030	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00
580	51143050	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00
581	51151010	Insurance - Workers' comp.	Insurance	87,958.16	133,828.89	148,047.93
582	51151020	Insurance - Workers' comp.	Insurance	90,064.25	86,845.95	84,990.40
583	51151030	Insurance - Workers' comp.	Insurance	65,976.51	75,252.91	69,352.67
584	51151040	Insurance - Workers' comp.	Insurance	109,118.13	111,578.42	116,770.01
585	51151050	Insurance - Workers' comp.	Insurance	32,294.80	28,881.20	27,002.28
586	51151080	Insurance - Workers' comp.	Insurance	9,737.32	10,206.00	19,514.42
587	51152010	Insurance - Workers' comp.	Insurance	0.00	0.00	0.00
588	51153010	Insurance - Workers' comp.	Insurance	0.00	0.00	0.00
589	51153030	INSURANCE - WORKERS' COMP	Insurance	0.00	0.00	0.00
590	51153050	INSURANCE - WORKERS' COMP	Insurance	0.00	0.00	0.00
591	51161010	Pension plan - qualified	Pension benefits	69,560.61	90,950.78	96,526.01
592	51161020	Pension plan - qualified	Pension benefits	49,118.99	66,949.10	65,422.38
593	51161030	Pension plan - qualified	Pension benefits	32,578.77	52,750.36	52,010.25
594	51161040	Pension plan - qualified	Pension benefits	65,564.11	72,803.32	77,038.16
595	51161050	Pension plan - qualified	Pension benefits	12,863.03	21,184.97	21,737.58
596	51161080	Pension plan - qualified	Pension benefits	4,512.96	7,107.93	8,142.85
597	51161090	Pension plan - qualified	Pension benefits	0.00	0.00	0.00
598	51162010	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00
599	51163000	PENSION PLAN - QUALIFIED-SDS-G	Pension benefits	0.00	0.00	0.00

	A	B	C	D	E	F
600	51163010	Pension plan - qualified	Pension benefits	0.00	0.00	0.00
601	51163030	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00
602	51163050	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00
603	52001010	Advertising	Advertising	3,467.38	1,275.00	7,124.61
604	52001020	Advertising	Advertising	294.41	0.00	0.00
605	52001030	Advertising	Advertising	559.57	0.00	0.00
606	52001040	Advertising	Advertising	258.83	0.00	0.00
607	52001050	Advertising	Advertising	1,295.16	568.05	125.00
608	52001080	Advertising-STR-RRF	Advertising	0.00	0.00	0.00
609	52002010	ADVERTISING	Advertising	0.00	0.00	0.00
610	52003010	Advertising	Advertising	0.00	0.00	0.00
611	52003030	Advertising	Advertising	0.00	0.00	0.00
612	52001099	ADVERTISING	Advertising	0.00	0.00	0.00
613	52203010	FUEL		0.00	0.00	0.00
614	52401010	Contract labor	Contract labor	245,910.50	243,650.00	247,585.50
615	52401020	Contract labor	Contract labor	191,064.81	142,140.94	111,535.00
616	52401030	Contract labor	Contract labor	0.00	0.00	0.00
617	52401040	Contract labor	Contract labor	74,155.00	226,065.95	129,218.75
618	52401050	Contract labor	Contract labor	100.00	782.55	0.00
619	52401080	Contract labor-STR-RRF	Contract labor	0.00	907.55	0.00
620	52402010	Contract labor	Contract labor	0.00	0.00	0.00
621	52403010	Contract labor	Contract labor	0.00	0.00	0.00
622	52403030	CONTRACT LABOR	Contract labor	0.00	0.00	0.00
623	52403050	CONTRACT LABOR	Contract labor	0.00	0.00	0.00
624	52801000	Depreciation-STR-G & A	Depreciation	0.00	0.00	0.00
625	52801010	Depreciation	Depreciation	371,488.40	380,027.85	376,362.69
626	52801020	Depreciation	Depreciation	262,213.41	211,829.97	305,881.80
627	52801030	Depreciation	Depreciation	40,973.15	43,344.92	52,039.72
628	52801040	Depreciation	Depreciation	119,762.36	130,880.01	133,854.93
629	52801050	Depreciation	Depreciation	22,553.97	25,330.45	25,362.86
630	52801080	Depreciation	Depreciation	303,705.27	297,672.29	214,919.13
631	52801095	Depreciation	Depreciation	111,783.60	109,208.54	113,457.33
632	52801195	Depreciation-City-Parking	Depreciation	0.00	0.00	0.00
633	52801300	Depreciation-Neveda-G & A	Depreciation	0.00	0.00	0.00
634	52802010	DEPRECIATION	Depreciation	0.00	0.00	0.00
635	52803000	Depreciation-SDS-G&A	Depreciation	0.00	0.00	0.00
636	52803010	Depreciation	Depreciation	0.00	0.00	0.00
637	52803030	Depreciation	Depreciation	0.00	0.00	0.00
638	52803050	DEPRECIATION	Depreciation	0.00	0.00	0.00
639	53201010	Dump fees	Dump fees	0.00	0.00	0.00
640	53201020	Dump fees	Dump fees	1,145,577.47	1,113,771.72	1,331,690.68
641	53201030	DUMP FEES	Dump fees	0.00	0.00	0.00
642	53201040	Dump fees	Dump fees	368,158.93	365,944.11	361,020.57
643	53201050	DUMP FEES	Dump fees	0.00	0.00	0.00
644	53201080	Dump fees-STR-RRF	Dump fees	0.00	0.00	0.00
645	53201099	Dump fees	Dump fees	0.00	0.00	0.00
646	53202010	Dump fees	Dump fees	0.00	0.00	0.00
647	53203010	Dump fees	Dump fees	0.00	0.00	0.00
648	53203030	DUMP FEES	Dump fees	0.00	0.00	0.00
649	53203050	DUMP FEES	Dump fees	0.00	0.00	0.00
650	53601010	Employee education	Education	0.00	0.00	0.00
651	53601020	Employee education	Education	18.30	859.67	311.75
652	53601030	Employee education	Education	0.00	1,424.25	0.00
653	53601040	Employee education	Education	616.64	0.00	673.00
654	53601050	Employee education	Education	0.00	0.00	0.00
655	53601080	Emp. Education-STR-RRF	Education	295.00	0.00	0.00
656	53602010	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00
657	53603010	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00
658	53603030	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00
659	53603050	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00
660	54001010	ENTERTAINMENT		0.00	0.00	0.00
661	54001030	ENTERTAINMENT		0.00	0.00	0.00
662	54002010	ENTERTAINMENT		0.00	0.00	0.00
663	54003010	ENTERTAINMENT		0.00	0.00	0.00
664	54003030	ENTERTAINMENT		0.00	0.00	0.00
665	54003050	ENTERTAINMENT		0.00	0.00	0.00
666	55201010	Fuel	Fuel	220,609.54	337,191.74	313,307.76
667	55201020	Fuel	Fuel	353,853.26	299,847.84	210,369.41
668	55201030	Fuel	Fuel	660.20	4,744.47	1,750.10
669	55201040	Fuel	Fuel	3,718.94	1,886.59	0.00
670	55201050	Fuel	Fuel	0.00	84.39	0.00
671	55201080	Fuel-STR-RRF	Fuel	0.00	0.00	0.00
672	55201099	Fuel	Fuel	0.00	0.00	0.00
673	55201100	Fuel-City-G & A	Fuel	221.99	0.00	0.00
674	55202010	FUEL	Fuel	0.00	0.00	0.00
675	55203010	Fuel	Fuel	0.00	0.00	0.00
676	55203030	Fuel	Fuel	0.00	0.00	0.00
677	55203050	FUEL	Fuel	0.00	0.00	0.00
678	55601000	Haz. Waste-STR-G & A	Hazardous waste	0.00	0.00	0.00
679	55601010	Hazardous Waste	Hazardous waste	0.00	0.00	872.00
680	55601020	Hazardous Waste	Hazardous waste	0.00	100.00	1,995.00
681	55601030	Hazardous Waste	Hazardous waste	100.00	0.00	0.00
682	55601040	Hazardous Waste	Hazardous waste	150,732.88	135,823.09	149,735.09
683	55601050	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00
684	55601080	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00
685	55602010	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00
686	55603010	Hazardous waste	Hazardous waste	0.00	0.00	0.00
687	55603030	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00
688	55603050	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00
689	56001010	Insurance - general	Insurance	55,588.11	59,748.85	66,680.75
690	56001020	Insurance - general	Insurance	37,855.40	38,254.08	44,589.68
691	56001030	Insurance - general	Insurance	6,125.16	5,578.30	8,279.28
692	56001040	Insurance - general	Insurance	24,701.41	23,228.39	24,837.75
693	56001050	Insurance - general	Insurance	9,037.12	9,260.61	11,709.27
694	56001080	Insurance - general	Insurance	4,317.64	4,086.77	4,021.26
695	56001095	Insurance - general	Insurance	7,832.16	10,917.55	12,300.62
696	56001099	Insurance - general	Insurance	0.00	0.00	7,115.13
697	56002010	Insurance - general	Insurance	0.00	0.00	0.00
698	56003010	Insurance - general	Insurance	0.00	0.00	0.00
699	56003030	INSURANCE - GENERAL	Insurance	0.00	0.00	0.00

	A	B	C	D	E	F
700	56003050	INSURANCE - GENERAL	Insurance	0.00	0.00	0.00
701	56401000	INTEREST - STR - G&A	Interest expense	0.00	0.00	0.00
702	56401010	Interest	Interest expense	41,800.42	48,136.47	53,943.63
703	56401020	Interest	Interest expense	9,865.77	6,494.09	18,953.74
704	56401030	Interest	Interest expense	230.83	1,661.73	2,254.11
705	56401040	Interest	Interest expense	3,096.46	1,354.80	519.42
706	56401050	Interest	Interest expense	2,720.88	3,832.67	50.65
707	56401080	Interest	Interest expense	3,777.10	(115.53)	(9,786.27)
708	56401099	Interest	Interest expense	0.00	0.00	4,827.23
709	56401200	Interest-County-G & A	Interest expense	0.00	0.00	0.00
710	56401300	Interest-Neveda-G & A	Interest expense	0.00	0.00	0.00
711	56402010	INTEREST	Interest expense	0.00	0.00	0.00
712	56403010	Interest	Interest expense	0.00	0.00	0.00
713	56403030	INTEREST	Interest expense	0.00	0.00	0.00
714	56403050	INTEREST	Interest expense	0.00	0.00	0.00
715	56801010	Licenses & fees	Other taxes and licenses	51,053.10	49,126.98	54,621.87
716	56801020	Licenses & fees	Other taxes and licenses	31,504.73	30,472.79	31,835.55
717	56801030	Licenses & fees	Other taxes and licenses	142.00	2,221.00	2,304.04
718	56801040	Licenses & fees	Other taxes and licenses	714.00	0.00	1,383.00
719	56801050	Licenses & fees	Other taxes and licenses	1,771.30	2,207.30	827.00
720	56801080	Licenses & fees-STR-RRF	Other taxes and licenses	0.00	0.00	0.00
721	56801095	Licenses & fees-STR-Parking	Other taxes and licenses	0.00	17.00	0.00
722	56801099	Licenses & fees	Other taxes and licenses	0.00	0.00	1,457.30
723	56801200	Licenses & fees-County-G & A	Other taxes and licenses	0.00	0.00	0.00
724	56801220	Licenses & fees-County-Transfer	Other taxes and licenses	0.00	0.00	0.00
725	56802010	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00
726	56803000	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00
727	56803010	Licenses & fees	Other taxes and licenses	0.00	0.00	0.00
728	56803030	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00
729	56803050	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00
730	57001000	Meals-STR-G & A	Miscellaneous	76.40	50.31	0.00
731	57001010	Meals	Miscellaneous	401.39	0.00	0.00
732	57001020	Meals	Miscellaneous	0.00	0.00	0.00
733	57001030	Meals	Miscellaneous	0.00	0.00	0.00
734	57001040	Meals	Miscellaneous	246.05	0.00	0.00
735	57001050	Meals	Miscellaneous	0.00	0.00	0.00
736	57002010	MEALS	Miscellaneous	0.00	0.00	0.00
737	57003010	Meals	Miscellaneous	0.00	0.00	0.00
738	57003030	MEALS	Miscellaneous	0.00	0.00	0.00
739	57003050	MEALS	Miscellaneous	0.00	0.00	0.00
740	57201000	Miscellaneous-STR-G & A	Miscellaneous	0.00	40.00	0.00
741	57201010	Miscellaneous	Miscellaneous	0.00	22.00	18,358.07
742	57201020	Miscellaneous	Miscellaneous	0.00	98.95	0.00
743	57201030	Miscellaneous	Miscellaneous	0.00	0.00	250.28
744	57201040	Miscellaneous	Miscellaneous	0.00	0.00	149.35
745	57201050	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00
746	57202010	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00
747	57203010	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00
748	57203030	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00
749	57203050	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00
750	57601000	Prof. Fees-STR-G & A	Miscellaneous	0.00	(1,799.76)	0.00
751	57601010	Professional Fees	Miscellaneous	0.00	3,080.00	12,236.00
752	57601020	Professional Fees	Miscellaneous	535.00	123.00	4,833.00
753	57601030	Professional Fees	Miscellaneous	0.00	0.00	0.00
754	57601040	Professional fees	Miscellaneous	0.00	0.00	0.00
755	57601050	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00
756	57601099	Professional Fees	Miscellaneous	0.00	0.00	92.00
757	57602010	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00
758	57603010	Professional fees	Miscellaneous	0.00	0.00	0.00
759	57603030	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00
760	57603050	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00
761	57701020	Property taxes	Other taxes and licenses	0.00	0.00	0.00
762	58001010	Rent - property		0.00	0.00	0.00
763	58001020	RENT - PROPERTY		0.00	0.00	0.00
764	58001030	Rent - property		0.00	0.00	0.00
765	58001040	Rent - property		0.00	0.00	0.00
766	58001050	Rent - property		0.00	0.00	0.00
767	58001080	Rent - property-STR-RRF		0.00	0.00	0.00
768	58001163	Rent - property-City-2133 Eloise		0.00	0.00	0.00
769	58002010	RENT - PROPERTY		0.00	0.00	0.00
770	58003010	Rent - property		0.00	0.00	0.00
771	58003030	RENT - PROPERTY		0.00	0.00	0.00
772	58003050	RENT - PROPERTY		0.00	0.00	0.00
773	58051010	Rent - equipment	Rent	67,164.00	67,164.00	65,776.50
774	58051020	Rent - equipment	Rent	0.00	0.00	0.00
775	58051030	Rent - equipment	Rent	1,782.00	0.00	0.00
776	58051040	Rent - equipment	Rent	0.00	0.00	0.00
777	58051050	RENT - EQUIPMENT		0.00	0.00	0.00
778	58051080	Rent - equip.-STR-RRF		0.00	0.00	0.00
779	58052000	RENT - EQUIP-ARDS-G&A		0.00	0.00	0.00
780	58052010	Rent - equipment		0.00	0.00	0.00
781	58053010	Rent - equipment		0.00	0.00	0.00
782	58053030	Rent - equipment		0.00	0.00	0.00
783	58053050	RENT - EQUIPMENT		0.00	0.00	0.00
784	58401000	REPAIRS & MAINTENANCE - STR - G&A		0.00	0.00	0.00
785	58401010	Repairs & maintenance	Repairs	288,766.81	106,491.02	222,106.51
786	58401011	Repairs & maintenance	Repairs	0.00	0.00	92.41
787	58401020	Repairs & maintenance	Repairs	137,136.84	147,485.85	193,812.34
788	58401030	Repairs & maintenance	Repairs	32,100.66	84,681.75	26,646.67
789	58401040	Repairs & maintenance	Repairs	83,732.04	173,862.95	83,945.20
790	58401050	Repairs & maintenance	Repairs	20,007.96	9,885.59	10,941.85
791	58401080	Repairs & maintenance	Repairs	23,640.91	15,322.27	8,330.11
792	58401095	Repairs & maintenance	Repairs	13,494.59	7,251.06	28,079.89
793	58401099	Repairs & maintenance	Repairs	0.00	0.00	0.00
794	58401162	Repairs & maint-City-2085 Eloise	Repairs	510.00	21,536.28	0.00
795	58401192	Repairs & maintenance	Repairs	0.00	0.00	107.42
796	58401200	Repairs & maint-County-G & A	Repairs	0.00	0.00	0.00
797	58401210	Repairs & maint-County-Collectioin	Repairs	0.00	0.00	0.00
798	58402010	Repairs & maintenance	Repairs	0.00	0.00	0.00
799	58403010	Repairs & maintenance	Repairs	0.00	0.00	0.00

	A	B	C	D	E	F
800	58403030	Repairs & maintenance	Repairs	0.00	0.00	0.00
801	58403050	REPAIRS & MAINTENANCE	Repairs	0.00	0.00	0.00
802	59201010	Supplies	Supplies	37,437.85	33,750.01	31,961.00
803	59201020	Supplies	Supplies	20,155.25	46,212.98	37,408.39
804	59201030	Supplies	Supplies	62,863.04	314,951.76	460,246.70
805	59201040	Supplies	Supplies	36,820.23	20,433.46	11,888.94
806	59201050	Supplies	Supplies	6,438.92	11,216.36	16,089.47
807	59201080	Supplies	Supplies	4,386.33	1,115.01	6,406.76
808	59201095	Supplies	Supplies	436.50	0.00	89.35
809	59201099	Supplies	Supplies	0.00	0.00	128.06
810	59202010	Supplies	Supplies	0.00	0.00	0.00
811	59203000	Supplies-SDS-G&A	Supplies	0.00	0.00	0.00
812	59203010	Supplies	Supplies	0.00	0.00	0.00
813	59203030	Supplies	Supplies	0.00	0.00	0.00
814	59203050	SUPPLIES	Supplies	0.00	0.00	0.00
815	59601010	Travel	Miscellaneous	57.00	0.00	227.94
816	59601020	Travel	Miscellaneous	125.82	0.00	0.00
817	59601030	Travel	Miscellaneous	0.00	0.00	0.00
818	59601040	Travel	Miscellaneous	0.00	0.00	358.18
819	59601050	Travel	Miscellaneous	0.00	0.00	0.00
820	59601099	Travel	Miscellaneous	0.00	0.00	67.00
821	59602010	TRAVEL	Miscellaneous	0.00	0.00	0.00
822	59603010	TRAVEL	Miscellaneous	0.00	0.00	0.00
823	59603030	TRAVEL	Miscellaneous	0.00	0.00	0.00
824	59603050	TRAVEL	Miscellaneous	0.00	0.00	0.00
825	59901010	Utilities	Utilities	492.11	535.93	281.31
826	59901020	Utilities	Utilities	10,610.63	10,799.67	8,939.07
827	59901030	Utilities	Utilities	36,081.82	34,073.15	34,768.47
828	59901040	Utilities	Utilities	46,991.23	44,166.09	49,851.03
829	59901050	Utilities	Utilities	18,430.00	21,938.63	25,682.37
830	59901060	Utilities-STR-Dunlap	Utilities	95.39	0.00	0.00
831	59901062	Utilities-STR-2085 Eloise	Utilities	13.70	0.00	0.00
832	59901063	Utilities-STR-2133 Eloise	Utilities	1,105.72	903.56	0.00
833	59901080	Utilities	Utilities	63,012.29	66,466.26	68,095.56
834	59901092	Utilities	Utilities	0.00	0.00	0.00
835	59901095	Utilities	Utilities	18,929.23	22,086.90	21,742.93
836	59901099	Utilities	Utilities	0.00	0.00	61.69
837	59901130	Utilities-City-Shop	Utilities	0.00	0.00	0.00
838	59901162	Utilities-City-2085 Eloise	Utilities	958.44	41.40	0.00
839	59901163	Utilities-City-2133 Eloise	Utilities	0.00	0.00	0.00
840	59901192	Utilities	Utilities	0.00	0.00	0.00
841	59902010	UTILITIES	Utilities	0.00	0.00	0.00
842	59903010	Utilities	Utilities	0.00	0.00	0.00
843	59903030	Utilities	Utilities	0.00	0.00	0.00
844	59903050	UTILITIES	Utilities	0.00	0.00	0.00
845	60101161	RENTAL - ADVERTISING-CITY-RUTH		0.00	0.00	0.00
846	60101162	Rental - Advert-City-2085 Eloise		0.00	0.00	0.00
847	60101165	RENTAL - ADVERT-CITY-2121 ELOISE		0.00	0.00	0.00
848	60101260	RENTAL - ADVERTISING		0.00	0.00	0.00
849	60101261	RENTAL - ADVERTISING		0.00	0.00	0.00
850	60151260	RENTAL - CONTRACT LABOR		0.00	0.00	0.00
851	60151261	RENTAL - CONTRACT LABOR		0.00	0.00	0.00
852	60201160	Rental - Deprec-City-Dunlap	Depreciation, admin	6,715.75	6,715.75	0.00
853	60201161	Rental - Deprec-City-Ruth	Depreciation, admin	0.00	0.00	0.00
854	60201162	Rental - Deprec-City-2085 Eloise	Depreciation, admin	14,512.50	14,420.75	0.00
855	60201163	Rental - Deprec-City-2135/2141 Ruth	Depreciation, admin	0.00	0.00	0.00
856	60201192	Rental - Depreciation	Depreciation, admin	0.00	0.00	21,065.21
857	60301092	RENTAL - INSURANCE	Insurance, admin	0.00	0.00	0.00
858	60201261	RENTAL - DEPRECIATION		0.00	0.00	0.00
859	60251160	Rental - Emp Ed-City-Dunlap		0.00	0.00	0.00
860	60251260	RENTAL - EMPLOYEE EDUCATION		0.00	0.00	0.00
861	60251261	RENTAL - EMPLOYEE EDUCATION		0.00	0.00	0.00
862	60301160	Rental - Insur.-City-Dunlap	Insurance, admin	803.31	839.83	0.00
863	60301162	Rental - Insur.-City-2085 Eloise	Insurance, admin	803.31	839.83	0.00
864	60301165	Rental - Insur.-City-2121 Eloise	Insurance, admin	0.00	0.00	0.00
865	60301192	Rental - Insurance	Insurance, admin	0.00	0.00	1,892.42
866	60301260	RENTAL - INSURANCE		0.00	0.00	0.00
867	60301261	RENTAL - INSURANCE		0.00	0.00	0.00
868	60351165	Rental - Intrst-City-2121 Eloise		0.00	0.00	0.00
869	60351260	RENTAL - INTEREST		0.00	0.00	0.00
870	60351261	RENTAL - INTEREST		0.00	0.00	0.00
871	60401260	RENTAL - LICENSES		0.00	0.00	0.00
872	60401261	RENTAL - LICENSES		0.00	0.00	0.00
873	60451260	RENTAL - MISCELLANEOUS		0.00	0.00	0.00
874	60451261	RENTAL - MISCELLANEOUS		0.00	0.00	0.00
875	60501260	RENTAL - PROFESSIONAL FEES		0.00	0.00	0.00
876	60501261	RENTAL - PROFESSIONAL FEES		0.00	0.00	0.00
877	60551060	Rental - Taxes-STR-Dunlap	Other taxes and licenses, ac	0.00	745.21	0.00
878	60551160	Rental - Taxes-City-Dunlap	Other taxes and licenses, ac	2,966.97	2,268.48	0.00
879	60551161	Rental - Taxes-City-Ruth		0.00	0.00	0.00
880	60551162	RENTAL - TAXES-CITY-2085 ELOISE		0.00	0.00	0.00
881	60551163	Rental - Taxes-City-2135/2141 Ruth		0.00	0.00	0.00
882	60551164	Rental - Taxes-City-2157 Ruth		0.00	0.00	0.00
883	60551165	Rental - Taxes-City-2121 Eloise		0.00	0.00	0.00
884	60551192	Rental - Taxes	Other taxes and licenses, ac	0.00	0.00	3,072.08
885	60551260	RENTAL - PROPERTY TAXES		0.00	0.00	0.00
886	60551261	RENTAL - PROPERTY TAXES		0.00	0.00	0.00
887	60601161	RENTAL - RENT-CITY-RUTH		0.00	0.00	0.00
888	60601162	Rental - Rent-City-2085 Eloise		0.00	0.00	0.00
889	60601164	Rental - Rent-City-2157 Ruth		0.00	0.00	0.00
890	60601192	Rental - Rent	Rent, admin	0.00	0.00	0.00
891	60601260	RENTAL - RENT		0.00	0.00	0.00
892	60601261	RENTAL - RENT		0.00	0.00	0.00
893	60651062	Rental - Repair-STR-2085 Eloise	Repairs, admin	0.00	12.90	0.00
894	60651065	RENTAL - REPAIR-STR-2121 ELOISE	Repairs, admin	0.00	0.00	0.00
895	60651092	Rental - Repair	Repairs, admin	0.00	0.00	934.29
896	60651099	Rental - Repair	Repairs, admin	0.00	0.00	0.00
897	60651160	Rental - Repair-City-Dunlap	Repairs, admin	0.00	0.00	0.00
898	60651161	Rental - Repair-City-Ruth	Repairs, admin	0.00	0.00	0.00
899	60651162	Rental - Repair-City-2085 Eloise	Repairs, admin	91.75	4,639.70	0.00

	A	B	C	D	E	F
900	60651163	Rental - Repair-City-2133 ELOISE	Repairs, admin	2,555.00	0.00	0.00
901	60651164	Rental - Repair-City-2157 Ruth	Repairs, admin	0.00	0.00	0.00
902	60651165	Rental - Repair-City-2121 Eloise	Repairs, admin	0.00	0.00	0.00
903	60651192	Rental - Repair	Repairs, admin	0.00	0.00	(278.35)
904	60651260	RENTAL - REPAIRS & MAINTENANCE		0.00	0.00	0.00
905	60651261	RENTAL - REPAIRS & MAINTENANCE		0.00	0.00	0.00
906	60701162	Rental - Supply-City-2085 Eloise		0.00	0.00	0.00
907	60701163	Rental - Supply-City-2135/2141 Ruth		0.00	0.00	0.00
908	60701165	Rental - Supply-City-2121 Eloise		0.00	0.00	0.00
909	60701260	RENTAL - SUPPLIES		0.00	0.00	0.00
910	60701261	RENTAL - SUPPLIES		0.00	0.00	0.00
911	60751092	Rental - Utilities	Utilities, admin	0.00	0.00	3,096.32
912	60751160	Rental - Utilit-City-Dunlap	Utilities, admin	0.00	0.00	0.00
913	60751161	Rental - Utilit-City-Ruth	Utilities, admin	0.00	0.00	0.00
914	60751162	Rental - Utilit-City-2085 Eloise	Utilities, admin	2,184.58	2,588.74	0.00
915	60751163	Rental - Utilit-City-2133 ELOISE	Utilities, admin	0.00	0.00	0.00
916	60751164	Rental - Utilit-City-2157 Ruth	Utilities, admin	0.00	0.00	0.00
917	60751165	Rental - Utilit-City-2121 Eloise	Utilities, admin	4,670.43	0.00	0.00
918	60751192	Rental - Utilities	Utilities, admin	0.00	0.00	0.00
919	60751260	RENTAL - UTILITIES	Utilities, admin	0.00	0.00	0.00
920	60751261	RENTAL - UTILITIES	Utilities, admin	0.00	0.00	0.00
921	61001000	Labor		0.00	0.00	0.00
922	61002000	LABOR		0.00	0.00	0.00
923	61003000	Labor		0.00	0.00	0.00
924	61021000	Officer salaries	Officers' salaries, admin	279,253.11	286,312.50	0.00
925	61021010	OFFICER SALARY - STR - COLLECT	Officers' salaries, admin	0.00	0.00	0.00
926	61021099	Officer salaries	Officers' salaries, admin	0.00	0.00	289,531.06
927	61022000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00
928	61022010	OFFICER SALARY-ARDS-COLLECTI	Officers' salaries, admin	0.00	0.00	0.00
929	61023000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00
930	61031000	Office salaries	Other salaries	569,415.74	553,883.59	0.00
931	61031050	Office salaries-STR-Recycle	Other salaries	0.00	0.00	0.00
932	61031099	Office salaries	Other salaries	0.00	0.00	651,397.12
933	61032000	Office salaries	Other salaries	0.00	0.00	0.00
934	61033000	Office salaries	Other salaries	0.00	0.00	0.00
935	61051000	Vacation pay	Other salaries	11,729.13	8,474.69	0.00
936	61051099	Vacation pay	Other salaries	0.00	0.00	29,464.24
937	61052000	VACATION PAY	Other salaries	0.00	0.00	0.00
938	61101000	Payroll taxes	Payroll taxes, admin	79,941.42	56,622.72	0.00
939	61101099	Payroll taxes	Payroll taxes, admin	0.00	0.00	61,226.70
940	61102000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00
941	61103000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00
942	61121000	Employee benefits	Employee benefits	11,089.30	9,029.13	0.00
943	61121010	Emp. Benefits-STR-Collectioin	Employee benefits	0.00	147.51	0.00
944	61121020	Employee benefits	Employee benefits	0.00	0.00	0.00
945	61121030	Employee benefits	Employee benefits	0.00	0.00	0.00
946	61121040	Employee benefits	Employee benefits	0.00	0.00	0.00
947	61121050	Employee benefits	Employee benefits	0.00	0.00	96.98
948	61121099	Employee benefits	Employee benefits	0.00	0.00	6,186.90
949	61122000	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00
950	61123000	Employee benefits	Employee benefits	0.00	0.00	0.00
951	61141000	Insurance - health	Insurance, admin	207,722.26	146,554.68	0.00
952	61141010	Ins. - Health-STR-Collectioin	Insurance, admin	0.00	0.00	0.00
953	61141020	Insurance - health	Insurance, admin	0.00	0.00	0.00
954	61141040	Ins. - Health-STR-MRF	Insurance, admin	0.00	0.00	0.00
955	61141050	Ins. - Health-STR-Recycle	Insurance, admin	0.00	0.00	0.00
956	61141099	Insurance - health	Insurance, admin	0.00	0.00	204,850.70
957	61142000	INSURANCE - HEALTH	Insurance, admin	0.00	0.00	0.00
958	61143000	Insurance - health	Insurance, admin	0.00	0.00	0.00
959	61151000	Insurance - Workers' comp.	Insurance, admin	84,625.90	72,404.39	0.00
960	61151099	Insurance - Workers' comp.	Insurance, admin	0.00	0.00	79,511.77
961	61152000	INSURANCE - WORKERS' COMP	Insurance, admin	0.00	0.00	0.00
962	61153000	Insurance - Workers' comp.	Insurance, admin	0.00	0.00	0.00
963	61161000	Pension plan - qualified	Pension benefits, admin	65,968.87	47,895.46	0.00
964	61161099	Pension plan - qualified	Pension benefits, admin	0.00	0.00	54,280.45
965	61162000	PENSION PLAN - QUALIFIED	Pension benefits, admin	0.00	0.00	0.00
966	61163000	Pension plan - qualified	Pension benefits, admin	0.00	0.00	0.00
967	61171000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00
968	61172000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00
969	61173000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00
970	62001000	Advertising	Advertising	33,546.93	31,079.65	0.00
971	62001010	Advertising	Advertising	0.00	0.00	0.00
972	62001020	Advertising	Advertising	0.00	0.00	357.00
973	62001050	Advertising-STR-Recycle	Advertising	0.00	0.00	0.00
974	62001099	Advertising	Advertising	0.00	0.00	32,929.04
975	62002000	ADVERTISING	Advertising	0.00	0.00	0.00
976	62003000	Advertising	Advertising	0.00	0.00	0.00
977	62101000	BAD DEBTS	Bad debt	13,975.28	19,660.45	9,469.13
978	62102000	BAD DEBTS	Bad debt	0.00	0.00	0.00
979	62103000	Bad debts	Bad debt	0.00	0.00	0.00
980	62201000	Collection fees	Miscellaneous, admin	27.00	0.00	0.00
981	62201010	Collection fees-STR-Collectioin	Miscellaneous, admin	6.75	0.00	0.00
982	62201110	Collection fees-City-Collectioin	Miscellaneous, admin	0.00	0.00	0.00
983	62201310	COLLECTION FEES-NEVEDA-COLLE	Miscellaneous, admin	0.00	0.00	0.00
984	62202000	Collection fees		0.00	0.00	0.00
985	62203000	Collection fees		0.00	0.00	0.00
986	62203010	Collection fees-SDS-Collection		0.00	0.00	0.00
987	62203200	COLLECTION FEES-EI DORADO-CA-G&A		0.00	0.00	0.00
988	62401000	Contract labor	Contract labor, admin	26,154.73	27,534.86	0.00
989	62401010	Contract labor-STR-Collectioin	Contract labor, admin	0.00	0.00	0.00
990	62401099	Contract labor	Contract labor, admin	0.00	0.00	26,647.20
991	62402000	Contract labor	Contract labor, admin	0.00	0.00	0.00
992	62403000	Contract labor	Contract labor, admin	0.00	0.00	0.00
993	62801000	Depreciation	Depreciation, admin	30,342.40	18,594.59	0.00
994	62801040	Depreciation-STR-MRF	Depreciation, admin	0.00	0.00	0.00
995	62801099	Depreciation	Depreciation, admin	0.00	0.00	18,924.74
996	62801100	Depreciation-City-G & A	Depreciation, admin	0.00	0.00	0.00
997	62802000	DEPRECIATION	Depreciation, admin	0.00	0.00	0.00
998	62803000	Depreciation	Depreciation, admin	0.00	0.00	0.00
999	62901000	Donations/ deductable-Nat'l	Donations	124.49	2,181.83	0.00

	A	B	C	D	E	F
1000	62902000	DONATIONS	Donations	0.00	0.00	0.00
1001	62903000	DONATIONS	Donations	0.00	0.00	0.00
1002	62911000	Donation/NonDed-Pol. & CRRC	Donations	6,282.92	4,098.00	0.00
1003	62911099	Donation/NonDed-Pol. & CRRC	Donations	0.00	0.00	3,900.00
1004	62912000	Donation/NonDed-CRRC/Pol	Donations	0.00	0.00	0.00
1005	62913000	Donation/NonDed-CRRC/POL	Donations	0.00	0.00	0.00
1006	62951000	Contributions-Local	Donations	26,028.89	38,149.30	0.00
1007	62951050	Contributions-Local	Donations	0.00	0.00	0.00
1008	62951099	Contributions-Local	Donations	0.00	0.00	26,671.76
1009	62952000	Contributions-Local	Donations	0.00	0.00	0.00
1010	62953000	Contribution-LOCAL	Donations	0.00	0.00	0.00
1011	63001000	Dues & subscriptions	Dues and subscriptions	18,029.53	27,714.54	0.00
1012	63001020	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00
1013	63001040	Dues & Subscriptions	Dues and subscriptions	0.00	0.00	120.00
1014	63001099	Dues & Subscriptions	Dues and subscriptions	0.00	0.00	20,173.57
1015	63002000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00
1016	63003000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00
1017	63601000	Employee education	Education	1,183.31	2,721.00	0.00
1018	63601010	Employee education	Education	0.00	0.00	0.00
1019	63601040	Employee education	Education	0.00	0.00	535.86
1020	63601099	Employee education	Education	0.00	0.00	1,018.00
1021	63602000	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00
1022	63603000	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00
1023	64001000	ENTERTAINMENT		0.00	0.00	0.00
1024	64002000	ENTERTAINMENT		0.00	0.00	0.00
1025	64003000	ENTERTAINMENT		0.00	0.00	0.00
1026	64201000	Franchise fees	Franchise fees	735,513.30	793,850.96	0.00
1027	64201010	Franchise fees	Franchise fees	0.00	0.00	0.00
1028	64201099	Franchise fees	Franchise fees	0.00	0.00	825,418.58
1029	64201180	Franchise fees-City-RRF	Franchise fees	0.00	0.00	0.00
1030	64202000	Franchise fees	Franchise fees	0.00	0.00	0.00
1031	64203000	Franchise fees	Franchise fees	0.00	0.00	0.00
1032	66001000	Insurance - general	Insurance, admin	75,341.43	68,420.80	0.00
1033	66001095	Insurance - general	Insurance, admin	0.00	0.00	0.00
1034	66001099	Insurance - general	Insurance, admin	0.00	0.00	84,930.75
1035	66002000	INSURANCE - GENERAL	Insurance, admin	0.00	0.00	0.00
1036	66003000	Insurance - general	Insurance, admin	0.00	0.00	0.00
1037	66001192	Insurance - general	Insurance, admin	0.00	0.00	0.00
1038	66401000	Interest	Interest expense	228,722.25	263,195.13	0.00
1039	66401099	Interest	Interest expense	0.00	0.00	194,704.72
1040	66402000	INTEREST	Interest expense	0.00	0.00	0.00
1041	66403000	Interest	Interest expense	0.00	0.00	0.00
1042	66801050	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00
1043	66801000	Licenses & fees	Other taxes and licenses, ad	23,779.88	25,438.41	0.00
1044	66801010	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00
1045	66801040	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00
1046	66801099	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	27,990.00
1047	66801100	LICENSES & FEES-CITY-G & A	Other taxes and licenses, ad	0.00	0.00	0.00
1048	66801400	Licenses & fees-Gov-G & A	Other taxes and licenses, ad	0.00	0.00	0.00
1049	66802000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00
1050	66803000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00
1051	66901000	Life insurance - officers		0.00	0.00	0.00
1052	66903000	LIFE INS - OFF.		0.00	0.00	0.00
1053	67001000	Meals	Travel and entertainment	2,335.46	3,799.88	0.00
1054	67001010	Meals-STR-Collectioin	Travel and entertainment	0.00	13.80	0.00
1055	67001095	Meals-STR-Parking	Travel and entertainment	0.00	0.00	0.00
1056	67001099	Meals	Travel and entertainment	0.00	0.00	4,370.85
1057	67002000	MEALS	Travel and entertainment	0.00	0.00	0.00
1058	67003000	Meals	Travel and entertainment	0.00	0.00	0.00
1059	67003010	MEALS - SDS - COLLECTION	Travel and entertainment	0.00	0.00	0.00
1060	67201000	Miscellaneous	Miscellaneous, admin	6,190.51	18,314.15	0.00
1061	67201090	Miscellaneous-STR-Landfill	Miscellaneous, admin	0.00	0.00	0.00
1062	67201099	Miscellaneous	Miscellaneous, admin	0.00	0.00	1,686.80
1063	67202000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00
1064	67203000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00
1065	67203090	Miscellaneous-SDS-Settlement	Miscellaneous, admin	0.00	0.00	0.00
1066	67301000	Office expense	Office	127,013.98	128,631.77	0.00
1067	67301040	Office expense-STR-MRF	Office	210.25	0.00	0.00
1068	67301050	Office expense	Office	0.00	0.00	163.96
1069	67301099	Office expense	Office	0.00	0.00	161,586.07
1070	67301020	Office expense	Office	0.00	0.00	0.00
1071	67303000	Office expense	Office	0.00	0.00	0.00
1072	67303010	OFFICE EXPENSE - SDS - COLLECT	Office	0.00	0.00	0.00
1073	67501000	Postage	Office	46,334.27	44,555.28	0.00
1074	67501010	Postage-STR-Collectioin	Office	0.00	147.26	0.00
1075	67501099	Postage	Office	0.00	0.00	54,062.44
1076	67502000	Postage	Office	0.00	0.00	0.00
1077	67503000	Postage	Office	0.00	0.00	0.00
1078	67601000	Professional fees	Professional fees	377,947.26	340,610.48	0.00
1079	67601010	Professional fees	Professional fees	0.00	0.00	0.00
1080	67601030	Professional fees	Professional fees	0.00	0.00	0.00
1081	67601040	Professional fees	Professional fees	0.00	0.00	0.00
1082	67601050	Professional fees	Professional fees	0.00	0.00	434.00
1083	67601080	Prof. Fees-STR-RRF	Professional fees	0.00	461.36	0.00
1084	67601099	Professional fees	Professional fees	0.00	0.00	432,019.73
1085	67601020	Professional fees	Professional fees	0.00	0.00	0.00
1086	67603000	Professional fees	Professional fees	0.00	0.00	0.00
1087	67701000	Property taxes	Other taxes and licenses, ad	98,528.47	98,962.72	0.00
1088	67701080	Property taxes	Other taxes and licenses, ad	79,476.21	80,852.69	82,576.93
1089	67701095	Property taxes	Other taxes and licenses, ad	41,569.24	42,285.77	43,183.27
1090	67701099	Property taxes	Other taxes and licenses, ad	0.00	0.00	103,689.00
1091	67702000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	0.00	0.00
1092	67703000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	0.00	0.00
1093	68002000	RENT - PROPERTY		0.00	0.00	0.00
1094	68003000	Rent - property		0.00	0.00	0.00
1095	68051000	Rent - equipment	Rent, admin	12,008.46	9,339.39	0.00
1096	68051099	Rent - equipment	Rent, admin	0.00	0.00	9,521.27
1097	68052000	Rent - equipment	Rent, admin	0.00	0.00	0.00
1098	68053000	Rent - equipment	Rent, admin	0.00	0.00	0.00
1099	68053010	RENT - EQUIPMENT - SDS - COLLECTION		0.00	0.00	0.00

	A	B	C	D	E	F
1100	68401000	Repairs & maintenance	Repairs, admin	30,044.53	14,161.65	0.00
1101	68401020	Repairs & maint-STR-Transfer	Repairs, admin	479.04	0.00	0.00
1102	68401040	Repairs & maint-STR-MRF	Repairs, admin	571.68	0.00	0.00
1103	68401080	Repairs & maint-STR-RRF	Repairs, admin	0.00	0.00	0.00
1104	68401095	Repairs & maint-STR-Parking	Repairs, admin	0.00	0.00	0.00
1105	68401099	Repairs & maintenance	Repairs, admin	0.00	0.00	146,491.12
1106	68402000	REPAIRS & MAINTENANCE		0.00	0.00	0.00
1107	68403000	Repairs & maintenance		0.00	0.00	0.00
1108	68403010	REPAIRS & MAINTENANCE-SDS-COLLECTION		0.00	0.00	0.00
1109	68403030	Repairs & maint-SDS-Shop		0.00	0.00	0.00
1110	69201000	Supplies	Miscellaneous, admin	35,517.09	33,309.12	0.00
1111	69201010	Supplies-STR-Collectioin	Miscellaneous, admin	0.00	144.07	0.00
1112	69201020	Supplies-STR-Transfer	Miscellaneous, admin	0.00	0.00	0.00
1113	69201030	Supplies-STR-Shop	Miscellaneous, admin	96.79	0.00	0.00
1114	69201040	Supplies-STR-MRF	Miscellaneous, admin	588.61	0.00	0.00
1115	69201099	Supplies	Miscellaneous, admin	0.00	0.00	25,415.00
1116	69201400	SUPPLIES-GOV-G&A	Miscellaneous, admin	0.00	0.00	0.00
1117	69202000	Supplies	Miscellaneous, admin	0.00	0.00	0.00
1118	69203000	Supplies	Miscellaneous, admin	0.00	0.00	0.00
1119	69203010	SUPPLIES - SDS - COLLECTION	Miscellaneous, admin	0.00	0.00	0.00
1120	69203030	Supplies-SDS-Shop	Miscellaneous, admin	0.00	0.00	0.00
1121	69501000	Surcharges		0.00	0.00	0.00
1122	69501099	Surcharges	Franchise fees	0.00	0.00	24.99
1123	69502000	SURCHARGES		0.00	0.00	0.00
1124	69503000	SURCHARGES		0.00	0.00	0.00
1125	69601000	Travel	Travel and entertainment	346.47	2,233.20	0.00
1126	69601010	Travel	Travel and entertainment	0.00	0.00	0.00
1127	69601099	Travel	Travel and entertainment	0.00	0.00	6,474.96
1128	69603000	Travel	Travel and entertainment	0.00	0.00	0.00
1129	69901000	Utilities	Utilities, admin	71,761.53	97,684.01	0.00
1130	69901010	Utilities	Utilities, admin	0.00	0.00	199.24
1131	69901080	Utilities-STR-RRF	Utilities, admin	6,815.99	0.00	0.00
1132	69901095	Utilities	Utilities, admin	0.00	0.00	0.00
1133	69901099	Utilities	Utilities, admin	0.00	0.00	99,555.85
1134	69902000	UTILITIES	Utilities, admin	0.00	0.00	0.00
1135	69903000	Utilities	Utilities, admin	0.00	0.00	0.00
1136	69903010	UTILITIES - SDS - COLLECTION	Utilities, admin	0.00	0.00	0.00
1137	71001000	Interest income	Interest income	(5,844.68)	(17,464.93)	0.00
1138	71001010	Interest income	Interest income	0.00	0.00	(270.34)
1139	71001099	Interest income	Interest income	0.00	0.00	(31,120.72)
1140	71001110	Interest income	Interest income	0.00	0.00	0.00
1141	71001120	Interest income	Interest income	0.00	0.00	0.00
1142	71001192	Interest income	Interest income	0.00	0.00	0.00
1143	71002000	Interest income	Interest income	0.00	0.00	0.00
1144	71003000	Interest income	Interest income	0.00	0.00	0.00
1145	72001000	Gain (loss) sale of equipment	Gain on sale of assets	(45,573.74)	0.00	0.00
1146	72001099	Gain (loss) sale of equipment	Gain on sale of assets	0.00	0.00	16,750.22
1147	72002000	GAIN (LOSS) SALE OF EQUIPMENT	Gain on sale of assets	0.00	0.00	0.00
1148	72003000	Gain (loss) sale of equipment	Gain on sale of assets	0.00	0.00	0.00
1149	73001000	Cash over (short)	Miscellaneous, admin	(15.36)	601.76	0.00
1150	73001050	CASH OVER/SHORT - STR - RECYC	Miscellaneous, admin	0.00	0.00	0.00
1151	73001099	Cash over (short)	Miscellaneous, admin	0.00	0.00	(569.14)
1152	73002000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00
1153	73003000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00
1154	75001000	Inven. Alloc.-STR-G & A		(34,105.00)	74,685.00	0.00
1155	75001040	Inventory Alloc.	Material recovery facility	0.00	0.00	(35,038.00)
1156	75001050	Inventory Alloc.	Recycling sales	19,153.00	(77,740.00)	(69,733.00)
1157	75001099	Inventory Alloc.	Material recovery facility	0.00	0.00	0.00
1158	76001010	ALLOC - DEFERRED CHGS OP		0.00	0.00	0.00
1159	76501010	ALLOC - DEFERRED CHGS ADM		0.00	0.00	0.00
1160	81001000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00
1161	81002000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00
1162	81003000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00
1163	82001000	Provision for state taxes		21,033.00	25,535.00	0.00
1164	82001099	Provision for state taxes	PROVISION FOR STATE IN	0.00	0.00	14,775.00
1165	82002000	PROVISION FOR STATE TAXES		0.00	0.00	0.00
1166	82003000	PROVISION FOR STATE TAXES		0.00	0.00	0.00
1167	83001000	Provision for deferred taxes		1,200.00	2,100.00	0.00
1168	83001099	Provision for deferred taxes	PROVISION FOR STATE IN	0.00	0.00	3,200.00
1169	83002000	PROVISION FOR DEFERRED TAXES		0.00	0.00	0.00
1170	83003000	PROVISION FOR DEFERRED TAXES		0.00	0.00	0.00
1171	84001000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00
1172	84002000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00
1173	84003000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00
1174	99991099	Suspense	Miscellaneous, admin	0.00	0.00	0.00
1175	**Total**			**0.00**	**(0.00)**	**0.00**
1176						
1177		**Net (Income) Loss**		**(1,617,199.32)**	**(1,893,958.29)**	**(1,331,741.38)**
1178						
1179		**Net Income excluding PPP funds**				
1180						

	A	B	C	D	E	F

	A	B	C	G	H
1	Client:	*South Tahoe Refuse, Inc 1022626*			
2					
3					
4					
5					
6					
7	**Account**	**Description**	**FS GROUPING**	**FINAL - ANNUAL 6/30/2021**	
8					
9	10011000	Petty cash	Cash and cash equivalents	0.00	
10	10011050	PETTY CASH	Cash and cash equivalents	0.00	
11	10011099	Petty cash	Cash and cash equivalents	1,400.00	
12	10011310	PETTY CASH-NEVEDA-COLLECTIOI	Cash and cash equivalents	0.00	
13	10012000	PETTY CASH	Cash and cash equivalents	0.00	
14	10013000	PETTY CASH	Cash and cash equivalents	0.00	
15	10101000	CASH ON HAND	Cash and cash equivalents	0.00	
16	10101050	Cash on hand	Cash and cash equivalents	0.00	
17	10101099	Restricted Cash	Cash and cash equivalents	25,446.00	
18	10103000	CASH ON HAND	Cash and cash equivalents	0.00	
19	10111000	Change fund	Cash and cash equivalents	0.00	
20	10111040	CPCFA Loan	Cash and cash equivalents	0.00	
21	10201000	Cash in bank - Self Insurance	Cash and cash equivalents	0.00	
22	10201099	Cash in bank - Self Insurance	Cash and cash equivalents	1,016.49	
23	10211000	Cash in bank - Checking	Cash and cash equivalents	0.00	
24	10211010	Checking-STR-Collectioin	Cash and cash equivalents	0.00	
25	10211040	Checking-STR-MRF	Cash and cash equivalents	0.00	
26	10211099	Cash in bank - Checking	Cash and cash equivalents	0.00	
27	10212000	Cash in bank - Checking	Cash and cash equivalents	0.00	
28	10213000	Cash in bank - Checking	Cash and cash equivalents	0.00	
29	10221000	Cash in bank - Savings	Cash and cash equivalents	0.00	
30	10221099	Cash in bank - Savings	Cash and cash equivalents	3,930,232.78	
31	10222000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00	
32	10223000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00	
33	10231099	Checking-STR-Collection	Cash and cash equivalents	0.00	
34	10233000	CASH IN BANK - CHECKING - RECY(	Cash and cash equivalents	0.00	
35	10241099	Cash in bank - Checking	Cash and cash equivalents	1,979,219.50	
36	10251099	Checking-STR-Collection	Cash and cash equivalents	8,305.30	
37	10901000	Payroll Advance	Cash and cash equivalents	0.00	
38	10901099	Payroll Advance	Cash and cash equivalents	309,744.81	
39	10903000	PAYROLL ADVANCE-SDS-G&A	Cash and cash equivalents	0.00	
40	10991099	Cash Clearing for Daily Deposits	Cash and cash equivalents	(3,133.70)	
41	11001000	Investments		0.00	
42	11002000	Investments		0.00	
43	11003000	Investments		0.00	
44	12001000	Accounts receivable - trade	Trade, net	0.00	
45	12001099	Accounts receivable - trade	Trade, net	1,601,995.21	
46	12001510	A/R-American River-Collectioin	Trade, net	0.00	
47	12002000	Accounts receivable - trade	Trade, net	0.00	
48	12003000	Accounts receivable - trade	Trade, net	0.00	
49	12011000	Allowance for bad debts	Trade, net	0.00	
50	12011099	Allowance for bad debts	Trade, net	(47,000.00)	
51	12012000	Allowance for bad debts	Trade, net	0.00	
52	12013000	Allowance for bad debts	Trade, net	0.00	
53	12501000	Accounts receivable - other	Other	0.00	
54	12501050	A/R - OTHER	Other	0.00	
55	12501099	Accounts receivable - other	Other	224,255.53	
56	12502000	A/R - OTHER	Other	0.00	
57	12503000	Accounts receivable - other	Other	0.00	
58	12551000	RELATED PARTY-RECEIVABLE	Other	0.00	
59	12601000	Accounts Receivable-Related Party	Other	0.00	
60	12601099	Accounts Receivable-Related Party	Other	167,077.29	
61	13001000	Employee advances	Due from officers/stockholde	0.00	
62	13001099	Employee advances	Due from officers/stockholde	6,782.98	
63	13002000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00	
64	13003000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00	
65	13101000	Officers' loans	Due from officers/stockholde	0.00	
66	13101099	Officers' loans	Due from officers/stockholde	21,157.13	
67	13102000	OFFICERS' LOANS	Due from officers/stockholde	0.00	
68	13103000	OFFICERS' LOANS	Due from officers/stockholde	0.00	
69	14001000	Notes receivable	Receivables from related pa	0.00	
70	14001099	Notes receivable	Receivables from related pa	45,914.02	
71	14002000	Notes receivable	Receivables from related pa	0.00	
72	14003000	NOTES RECEIVABLE	Receivables from related pa	0.00	
73	14011000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00	
74	14012000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00	
75	14051000	NOTE REC FOR COMMON STOCK	Receivables from related pa	0.00	
76	15001000	Inventory - MRF	Inventory	0.00	
77	15001099	Inventory - MRF	Inventory	74,522.00	
78	15051050	Inv. - Recycle-STR-Recycle	Inventory	0.00	
79	15051099	Inventory - Recycle	Inventory	50,095.00	
80	15053000	INVENTORY	Inventory	0.00	
81	16001000	Prepaid taxes	Prepaid expenses	0.00	
82	16001099	Prepaid taxes	Prepaid expenses	4,169.00	
83	16002000	PREPAID TAXES	Prepaid expenses	0.00	
84	16003000	PREPAID TAXES	Prepaid expenses	0.00	
85	16011000	Prepaid liability insurance	Prepaid expenses	0.00	
86	16011099	Prepaid liability insurance	Prepaid expenses	301,640.41	
87	16012000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00	
88	16013000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00	
89	16021000	Prepaid workers compensation	Prepaid expenses	0.00	
90	16021099	Prepaid workers compensation	Prepaid expenses	72,834.56	
91	16022000	PREPAID WORKERS COMPENSATI(	Prepaid expenses	0.00	
92	16023000	PREPAID WORKERS COMPENSATI(	Prepaid expenses	0.00	
93	16031000	Prepaid interest	Prepaid expenses	0.00	
94	16031040	Prepaid interest - Letter of Credit	Prepaid expenses	0.00	
95	16032000	PREPAID INTEREST	Prepaid expenses	0.00	
96	16033000	PREPAID INTEREST	Prepaid expenses	0.00	
97	16501000	Construction period interest	Equipment	0.00	
98	16501040	Const. Interest-STR-MRF		0.00	
99	16503000	CONSTRUCTION PERIOD INTEREST		0.00	

	A	B	C	G	H
100	16511000	Accumulated amortization - CPI		0.00	
101	16511040	A/A - CPI-STR-MRF		0.00	
102	16513000	A/A CONSTRUCTION PERIOD INTEREST		0.00	
103	16601040	Cap. Loan fees-STR-MRF	Less: unamortized loan fina	0.00	
104	16601099	Capital Loan fees	Less: unamortized loan fina	43,347.00	
105	16611000	A/A - Loan fees-STR-G & A	Less: unamortized loan fina	0.00	
106	16611099	Accum. Amort. - Covenant	Less: unamortized loan fina	(19,350.00)	
107	17001000	Land	Land	0.00	
108	17001099	Land	Land	1,208,473.70	
109	17002000	LAND	Land	0.00	
110	17003000	LAND	Land	0.00	
111	17021000	Mining claims	Buildings and improvements	0.00	
112	17021099	Mining claims	Buildings and improvements	18,620.17	
113	17041000	Buildings	Buildings and improvements	0.00	
114	17041099	Buildings	Buildings and improvements	5,654,297.72	
115	17042000	BUILDINGS	Buildings and improvements	0.00	
116	17043000	BUILDINGS	Buildings and improvements	0.00	
117	17061000	Construction in progress		0.00	
118	17071000	Recycling equipment	Equipment	0.00	
119	17071099	Recycling equipment	Equipment	211,841.66	
120	17073000	Recycle Equip.	Equipment	0.00	
121	17081000	Shop equipment	Equipment	0.00	
122	17081099	Shop equipment	Equipment	474,037.22	
123	17083000	Shop equipment	Equipment	0.00	
124	17101000	Leasehold improvements	Leasehold improvements	0.00	
125	17101099	Leasehold improvements	Leasehold improvements	31,326.79	
126	17103000	LEASEHOLD IMPROVEMENTS	Leasehold improvements	0.00	
127	17121000	Transfer equipment	Equipment	0.00	
128	17121099	Transfer equipment	Equipment	2,049,260.49	
129	17123000	TRANSFER EQUIPMENT	Equipment	0.00	
130	17131000	RRF Equip-STR-G & A	Resource recovery facility a	0.00	
131	17131095	RRF Equip-STR-Parking	Truck parking facilities	3,563,623.05	
132	17131099	RRF Equipment	Resource recovery facility a	9,264,181.40	
133	17141000	Office equipment	Equipment	0.00	
134	17141099	Office equipment	Equipment	227,106.54	
135	17143000	Office equipment	Equipment	0.00	
136	17161000	MRF/Landfill equipment	Material recovery facility and	0.00	
137	17161099	MRF/Landfill equipment	Material recovery facility and	4,662,560.61	
138	17181000	Transfer vehicles	Equipment	0.00	
139	17181099	Transfer vehicles	Equipment	1,855,942.53	
140	17201000	Collection equipment	Equipment	0.00	
141	17201099	Collection equipment	Equipment	5,319,937.05	
142	17202000	COLLECTION EQUIPMENT	Equipment	0.00	
143	17203000	Collection equipment	Equipment	0.00	
144	17221000	Other vehicles	Equipment	0.00	
145	17221099	Other vehicles	Equipment	29,986.00	
146	17222000	OTHER VEHICLES & EQUIPMENT		0.00	
147	17223000	OTHER VEHICLES & EQUIPMENT		0.00	
148	17251000	EQUIPMENT UNDER CAP LEASE		0.00	
149	17253000	EQUIPMENT UNDER CAP LEASE		0.00	
150	17301000	COVERAGE RIGHTS		0.00	
151	17541000	Accum. Dep. - Buildings	Less: accumulated depreciа	0.00	
152	17541099	Accum. Dep. - Buildings	Less: accumulated depreciа	(4,260,346.25)	
153	17542000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00	
154	17543000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00	
155	17571000	Accum. Dep. - Recycling	Less: accumulated depreciа	0.00	
156	17571099	Accum. Dep. - Recycling	Less: accumulated depreciа	(140,776.30)	
157	17573000	A/D - Recycling-Recycle Eq.	Less: accumulated depreciа	0.00	
158	17581000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00	
159	17581099	Accum. Dep. - Shop equipment	Less: accumulated depreciа	(333,345.69)	
160	17583000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00	
161	17601000	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	0.00	
162	17601099	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	(21,962.38)	
163	17603000	ACCUM. DEP. - LEASEHOLD IMP.	Less: accumulated depreciа	0.00	
164	17621000	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	0.00	
165	17621099	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	(1,431,123.40)	
166	17623000	ACCUM. DEP. - TRANSFER EQUIPM	Less: accumulated depreciа	0.00	
167	17631000	Acc Deprec - RR-STR-G & A	Less: accumulated depreciа	0.00	
168	17631095	Acc Deprec - RR-STR-Parking	Less: accumulated depreciа	(1,206,820.99)	
169	17631099	Acc Deprec - RRF	Less: accumulated depreciа	(3,878,682.69)	
170	17641000	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00	
171	17641099	Accum. Dep. - Office equipment	Less: accumulated depreciа	(156,504.28)	
172	17643000	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00	
173	17661000	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	0.00	
174	17661099	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	(3,571,864.99)	
175	17681000	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	0.00	
176	17681099	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	(1,497,213.13)	
177	17701000	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00	
178	17701099	Accum. Dep. - Collection equip	Less: accumulated depreciа	(3,170,561.23)	
179	17702000	ACCUM. DEP. - COLLECTION EQUIP	Less: accumulated depreciа	0.00	
180	17703000	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00	
181	17721000	Accum. Dep. - Other vehicles	Less: accumulated depreciа	0.00	
182	17721099	Accum. Dep. - Other vehicles	Less: accumulated depreciа	(1,874.03)	
183	17722000	ACCUM. DEP. - OTHER VEH. & EQ.	Less: accumulated depreciа	0.00	
184	17723000	A/D - OTHER VEHICLES & EQUIPME	Less: accumulated depreciа	0.00	
185	17751000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00	
186	17753000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00	
187	18001000	GOODWILL		0.00	
188	18101000	Deferred Costs		0.00	
189	18102000	COVENANT NOT TO COMPETE		0.00	
190	18103000	COVENANT NOT TO COMPETE		0.00	
191	18111000	A/A - COVENANT NOT TO COMPETE		0.00	
192	18112000	A/A - COVENANT NOT TO COMPETE		0.00	
193	18113000	A/A - COVENANT NOT TO COMPETE		0.00	
194	18201099	Franchise Cost		0.00	
195	18202000	FRANCHISE AGREEMENT		0.00	
196	18203000	FRANCHISE AGREEMENT		0.00	
197	18212000	A/A - FRANCHISE AGREEMENT		0.00	
198	18213000	A/A - FRANCHISE AGREEMENT		0.00	
199	18501000	DEFERRED CHARGES		0.00	

	A	B	C	G	H
200	18601000	DEFERRED TAX ASSET		0.00	
201	19001000	Deposits	Deposits	0.00	
202	19001050	DEPOSITS	Deposits	0.00	
203	19001099	Deposits	Deposits	23,790.70	
204	19002000	DEPOSITS	Deposits	0.00	
205	19003000	DEPOSITS	Deposits	0.00	
206	19011000	DEPOSITS - CURRENT	Deposits	0.00	
207	19201000	Advances to SDS		0.00	
208	19211000	Advances to ARDS		0.00	
209	19221000	ADVANCE TO RECYCLING		0.00	
210	20001000	Accounts payable	Accounts payable	0.00	
211	20001099	Accounts payable	Accounts payable	(464,452.78)	
212	20002000	Accounts payable	Accounts payable	0.00	
213	20003000	Accounts payable	Accounts payable	0.00	
214	20011099	Accounts Payable - Internal	Accounts payable	0.00	
215	20201000	RELATED PARTY PAYABLE		0.00	
216	20202000	RELATED PARTY PAYABLE		0.00	
217	20501000	Acc. Surcharge	Accrued expenses	0.00	
218	20501099	Acc. Surcharge	Accrued expenses	(134,398.51)	
219	20701000	Donations Payable	Accrued expenses	0.00	
220	20701050	Donations payable	Accrued expenses	0.00	
221	20701099	Donations Payable	Accrued expenses	(120.51)	
222	21001000	Accrued interest	Accrued expenses	0.00	
223	21001099	Accrued interest	Accrued expenses	(10,878.23)	
224	21002000	ACCRUED INTEREST	Accrued expenses	0.00	
225	21003000	Accrued interest	Accrued expenses	0.00	
226	21003010	Acc. Interest-SDS-Collection	Accrued expenses	0.00	
227	21021000	Accrued property taxes	Accrued expenses	0.00	
228	21021099	Accrued property taxes	Accrued expenses	0.00	
229	21022000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00	
230	21023000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00	
231	21041000	Accrued insurance	Accrued expenses	0.00	
232	21041099	Accrued insurance	Accrued expenses	(199,520.62)	
233	21042000	ACCRUED INSURANCE	Accrued expenses	0.00	
234	21043000	ACCRUED INSURANCE	Accrued expenses	0.00	
235	21061000	Accrued expenses - other	Accrued expenses	0.00	
236	21061099	Accrued expenses - other	Accrued expenses	(161,500.33)	
237	21062000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00	
238	21063000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00	
239	21201000	Accrued vacation	Accrued expenses	0.00	
240	21201099	Accrued vacation	Accrued expenses	(174,919.46)	
241	21203000	ACCRUED VACATION PAY	Accrued expenses	0.00	
242	21221000	Accrued salaries	Accrued expenses	0.00	
243	21221099	Accrued salaries	Accrued expenses	(193,343.00)	
244	21222000	ACCRUED SALARIES	Accrued expenses	0.00	
245	21223000	ACCRUED SALARIES	Accrued expenses	0.00	
246	21241000	Accrued pension	Accrued expenses	0.00	
247	21241099	Accrued pension	Accrued expenses	(107,590.21)	
248	22001000	Fed. withholding tax payable	Accrued expenses	0.00	
249	22001099	Fed. withholding tax payable	Accrued expenses	13,680.63	
250	22101000	FICA tax payable	Accrued expenses	0.00	
251	22101099	FICA tax payable	Accrued expenses	(5,752.33)	
252	22201000	State unemployment tax payable	Accrued expenses	0.00	
253	22201099	State unemployment tax payable	Accrued expenses	1,475.29	
254	22301000	Fed. unemployment tax payable	Accrued expenses	0.00	
255	22301099	Fed. unemployment tax payable	Accrued expenses	(266.50)	
256	22401000	State withholding tax	Accrued expenses	0.00	
257	22401099	State withholding tax	Accrued expenses	4,631.83	
258	22501000	Employee 401k payable	Accrued expenses	0.00	
259	22501010	401k Payable-STR-Collectioin	Accrued expenses	0.00	
260	22501099	Employee 401k payable	Accrued expenses	7,262.92	
261	23001000	Unearned Income	Accrued expenses	0.00	
262	23002000	SALES TAX PAYABLE	Accrued expenses	0.00	
263	23101000	STREET SWEEPING-STR-G&A	Accrued expenses	0.00	
264	23201000	NOISE ABATEMENT-STR-G&A	Accrued expenses	0.00	
265	23301000	CLEAN TAHOE-STR-G&A	Accrued expenses	0.00	
266	24001000	ACCRUED INCOME TAX	Accrued expenses	0.00	
267	24002000	ACCRUED INCOME TAX	Accrued expenses	0.00	
268	24011000	Accrued franchise fees payable	Accrued expenses	0.00	
269	24011099	Accrued franchise fees payable	Accrued expenses	(217,035.99)	
270	24012000	Accrued franchise fees payable	Accrued expenses	0.00	
271	24013000	Accrued franchise fees payable	Accrued expenses	0.00	
272	24013010	FRAN. TAX PAY-SDS-COLLECTION		0.00	
273	25001000	Customer deposits		0.00	
274	25002000	CUSTOMER DEPOSITS		0.00	
275	25003000	CUSTOMER DEPOSITS		0.00	
276	25501000	DEFERRED TAX LIABILITY		0.00	
277	26011000	Notes payable		0.00	
278	26012000	N/P - ARDS		0.00	
279	26013000	Notes payable		0.00	
280	26021000	Notes payable - related party	Notes payable to officers/st	0.00	
281	26021099	Notes payable - related party	Notes payable to officers/st	(28,951.30)	
282	26023000	NOTES PAYABLE - R/P		0.00	
283	26031000	NOTES PAYABLE -R/P - CURRENT	Current portion of notes pay	(55,834.00)	
284	26091000	CONTRACTS PAYABLE - CURRENT		0.00	
285	26101000	Contracts payable	Long-term debt	0.00	
286	26101099	Contracts payable	Long-term debt	(5,451,605.07)	
287	26102000	CONTRACTS PAYABLE		0.00	
288	26103000	Contracts payable		0.00	
289	26113000	CONTRACTS PAYABLE		0.00	
290	26151000	NOTES PAYABLE - CURRENT	Current portion of long-term	(1,498,588.00)	
291	26153000	NOTES PAYABLE-CURRENT		0.00	
292	26161000	NOTES PAYABLE		0.00	
293	26163000	NOTES PAYABLE		0.00	
294	26171000	LINE OF CREDIT		0.00	
295	26201000	JPA loan payable	Accrued expenses	0.00	
296	26201040	JPA L/P-STR-MRF	Accrued expenses	0.00	
297	26201099	JPA loan payable	Accrued expenses	0.00	
298	26211000	JPA LOAN		0.00	
299	26211040	JPA L/P-STR-MRF - CURRENT		0.00	

	A	B	C	G	H
300	26501000	OFFICER LOANS		0.00	
301	26501099	Officers loans payable	Notes payable to officers/sto	0.00	
302	26502000	OFFICER LOANS		0.00	
303	26503000	OFFICER LOANS		0.00	
304	26601000	FUNDS ADVANCED BY STR TO REC		0.00	
305	26602000	Funds advanced by STR		0.00	
306	26603000	Funds advanced by STR		0.00	
307	28001000	Deferred income	Deferred income	0.00	
308	28001099	Deferred income	Deferred income	(802,319.43)	
309	28002000	Deferred income	Deferred income	0.00	
310	28003000	Deferred income	Deferred income	0.00	
311	28003010	DEFERRED INCOME-SDS-COLLECTION		0.00	
312	29001000	Deferred income taxes payable	DEFERRED STATE INCOM	0.00	
313	29001099	Deferred income taxes payable	DEFERRED STATE INCOM	(48,600.00)	
314	29002000	DEFERRED INCOME TAXES	DEFERRED STATE INCOM	0.00	
315	30001000	Common stock	shares; 180 shares issued a	0.00	
316	30001099	Common stock	shares; 180 shares issued a	(18,000.00)	
317	30002000	COMMON STOCK		0.00	
318	30003000	COMMON STOCK		0.00	
319	30101000	TREASURY STOCK		0.00	
320	31001000	Paid in surplus	Additional paid-in capital	0.00	
321	31001099	Paid in surplus	Additional paid-in capital	(407,000.00)	
322	31003000	Paid in surplus-SDS-G&A		0.00	
323	32001000	Retained Earnings	RETAINED EARNINGS, BE	0.00	
324	32001001	Retained Earnings - Prior period adjus	RETAINED EARNINGS, BE	0.00	
325	32001099	Retained Earnings	RETAINED EARNINGS, BE	(11,597,677.08)	
326	32002000	Retained Earnings	RETAINED EARNINGS, BE	0.00	
327	32003000	Retained Earnings	RETAINED EARNINGS, BE	0.00	
328	33001000	Dividends payable	DISTRIBUTIONS	0.00	
329	33001099	Dividends payable	DISTRIBUTIONS	720,000.00	
330	33002000	DIVIDENDS	DISTRIBUTIONS	0.00	
331	33003000	DIVIDENDS	DISTRIBUTIONS	0.00	
332	40011010	Residential-STR-Transfer	CA - City residential	199.44	
333	40011011	Residential-STR-Transfer	CA - transfer fees	0.00	
334	40011020	Residential-STR-Transfer	CA - City residential	2.25	
335	40011099	Residential-STR-Transfer	CA - City residential	1,257.54	
336	40011100	Residential-City-G & A	CA - City residential	0.00	
337	40011110	Residential-STR-Transfer	CA - City residential	(5,522,783.36)	
338	40011111	Residential-STR-Transfer	CA - City residential	290.78	
339	40011112	Residential-STR-Transfer	CA - City residential	94.68	
340	40011199	Residential-STR-Transfer	CA - City residential	0.00	
341	40011120	Residential-City-Transfer		0.00	
342	40011180	Residential-City-RRF		0.00	
343	40011210	Residential-STR-Transfer	CA - El Dorado residential -	(2,848,399.08)	
344	40011280	Residential-County-RRF		0.00	
345	40011310	Residential-STR-Transfer	NV - residential	(696,416.19)	
346	40011380	Residential-Neveda-RRF		0.00	
347	40011510	Residential-STR-Transfer	CA - El Dorado residential -	(44,288.41)	
348	40012010	RESIDENTIAL - ARDS - COLLECTION		0.00	
349	40012210	Residential		0.00	
350	40013010	RESIDENTIAL - SDS - COLLECTION		0.00	
351	40013200	Residential-El Dorado - CA-G&A		0.00	
352	40013210	Residential		0.00	
353	40013250	Residential-El Dorado - CA-Recycle		0.00	
354	40021150	Commercial-City	CA - City commercial	0.00	
355	40021110	Commercial-City	CA - City commercial	(4,736,957.70)	
356	40021113	Commercial-City		0.00	
357	40021120	Commercial-City-Transfer		0.00	
358	40021180	Commercial-City-RRF		0.00	
359	40021210	Commercial-City	CA - El Dorado commercial	(263,720.64)	
360	40021280	Commercial-County-RRF		0.00	
361	40021310	Commercial-City	NV - commercial	(2,354,433.56)	
362	40021380	Commercial-Neveda-RRF		0.00	
363	40021410	Commercial		0.00	
364	40021510	Commercial-City	CA - El Dorado commercial	(203,395.94)	
365	40022010	COMMERCIAL - ARDS - COLLECTION		0.00	
366	40022210	Commercial		0.00	
367	40023010	COMMERCIAL - SDS - COLLECTION		0.00	
368	40023210	Commercial		0.00	
369	40051020	Transfer station	CA - transfer fees	144.20	
370	40051110	Transfer station	CA - transfer fees	32.00	
371	40051120	Transfer station	CA - transfer fees	(2,052,206.46)	
372	40051160	Trnsfr Station-City-Dunlap		0.00	
373	40051180	Trnsfr Station-City-RRF		0.00	
374	40052210	TRANSFER STATION		0.00	
375	40053210	TRANSFER STATION		0.00	
376	40071110	HAZARDOUS MATERIALS		0.00	
377	40071210	HAZARDOUS MATERIALS		0.00	
378	40071310	HAZARDOUS MATERIALS		0.00	
379	40071410	HAZARDOUS MATERIALS		0.00	
380	40091099	Recycle collection	Recycling sales	0.00	
381	40091110	Recycle collection	Recycling sales - City/Dougl	(312,836.73)	
382	40091210	Recycle collection	Recycling sales - El Dorado	(3,119.05)	
383	40091310	Recycle collection	Recycling sales - City/Dougl	(53,922.91)	
384	40091510	Recycle collection	Recycling sales - El Dorado	(8,295.00)	
385	40092210	Recycle Collection-El Dorado		0.00	
386	40093210	Recycle. Coll.-El Dorado - CA-Collection		0.00	
387	40101010	NEVADA MISCELLANEOUS		0.00	
388	40101011	Rev- Container Rent	CA - miscellaneous	(1,553.11)	
389	40101110	Rev- Container Rent	CA - miscellaneous	3,106.22	
390	40101210	Rev- Container Rent	CA - miscellaneous	0.00	
391	40103210	Container. Rent-SDS-Collection		0.00	
392	40103250	Container. Rent-El Dorado - CA-Recycle		0.00	
393	40111310	CONTAINER SALES-NEVEDA-COLLECTIOIN		0.00	
394	40202210	Drop box rental-El Dorado - CA-Collecti		0.00	
395	40211100	Drop box sales-City		0.00	
396	41001110	CA - SALVAGE SALES		0.00	
397	41001210	SALVAGE SALES		0.00	
398	41001310	SALVAGE SALES		0.00	
399	41001410	SALVAGE SALES		0.00	

	A	B	C	G	H
400	41002210	SALVAGE SALES		0.00	
401	41003210	SALVAGE SALES		0.00	
402	42001040	MRF REVENUES	Material recovery facility	0.00	
403	42501040	MRF Rev. Aluminum	Material recovery facility	(61,863.35)	
404	42501050	MRF Rev. Aluminum	Material recovery facility	0.00	
405	42511040	MRF Rev. Glass	Material recovery facility	(19,814.36)	
406	42521040	MRF Rev. Plastic	Material recovery facility	(35,015.66)	
407	42521050	MRF Rev. Plastic	Material recovery facility	0.00	
408	42531040	MRF Rev. Cardboard	Material recovery facility	(43,569.70)	
409	42531050	MRF Rev. Cardboard	Material recovery facility	(3,100.50)	
410	42541000	MRF Rev. Newspr-STR-G & A	Material recovery facility	0.00	
411	42541040	MRF Rev. Newspaper	Material recovery facility	0.00	
412	42551040	MRF REVENUE - BI-METAL	Material recovery facility	0.00	
413	42561040	MRF Rev. Steel	Material recovery facility	(82,654.09)	
414	42581040	MRF REVENUE - TIN	Material recovery facility	0.00	
415	42601040	MRF Rev. Wood & Chipper	Material recovery facility	0.00	
416	42601050	RRF Sales-STR-Recycle		0.00	
417	42601080	RRF Sales	CA - resource recovery fees	(67,859.42)	
418	42611040	MRF REVENUE - NON-FERROUS	Material recovery facility	0.00	
419	42621040	MRF REVENUE - PAPER	Material recovery facility	0.00	
420	42631040	MRF Rev. Misc	Material recovery facility	(3,165.10)	
421	42631050	MRF Rev. Misc	Material recovery facility	0.00	
422	42631080	MRF Rev. Misc	Material recovery facility	0.00	
423	42631099	MRF Rev. Misc	Material recovery facility	(1,425.60)	
424	43001000	Recycle revenue-STR-G & A		0.00	
425	43001050	RECYCLE REVENUES		0.00	
426	43003000	RECYCLE REVENUE-SDS-G&A		0.00	
427	43003050	RECYCLE REVENUE - NON-FERROUS		0.00	
428	43003210	Recycle revenue-El Dorado - CA-Collectio		0.00	
429	43003250	Recycle revenues		0.00	
430	43501050	Recy. Rev. Aluminum	Recycling sales	(459,476.21)	
431	43511040	Recy. Rev.Glass-STR-MRF	Recycling sales	0.00	
432	43511050	Recy. Rev.Glass	Recycling sales	(22,435.41)	
433	43511080	Recy. Rev.Glass-STR-RRF	Recycling sales	0.00	
434	43521050	Recy.Rev.Plastic	Recycling sales	(264,293.59)	
435	43531040	Recy.Rev.Crdbd-STR-MRF	Recycling sales	0.00	
436	43531050	Recy.Rev.Cardboard	Recycling sales	(871.20)	
437	43541040	Recy Rev. Paper	Recycling sales	0.00	
438	43541050	Recy Rev. Paper	Recycling sales	0.00	
439	43551050	RECYCLE REVENUE - BI-METAL	Recycling sales	0.00	
440	43561050	Recy.Rev.Steel	Recycling sales	0.00	
441	43581050	RECYCLE REVENUE - TIN	Recycling sales	0.00	
442	43601040	Recy.Rev. Wood	Recycling sales	0.00	
443	43601050	RECYCLE REVENUE - WOOD	Recycling sales	0.00	
444	43601080	Recy.Rev. Wood-STR-RRF	Recycling sales	0.00	
445	43611050	Recy.Rev.Miscellaneous	Recycling sales	(2,000.00)	
446	43631050	Recy.Rev.Misc	Recycling sales	(242.45)	
447	44001000	Contract labor-STR-G & A		0.00	
448	47001065	PROPERTY RENTAL-STR-2121 ELOISE		0.00	
449	47001092	Property rental	CA - rent income	(9,105.50)	
450	47001099	Property rental	CA - rent income	0.00	
451	47001110	PROPERTY RENTAL-CITY-COLLECT	CA - rent income	0.00	
452	47001160	Property rental-City-Dunlap	CA - rent income	0.00	
453	47001161	Property rental-City-Ruth	CA - rent income	0.00	
454	47001162	Property rental-City-2085 Eloise	CA - rent income	0.00	
455	47001163	Property rental-City-2133 Eloise	CA - rent income	0.00	
456	47001165	Property rental-City-2121 Eloise	CA - rent income	0.00	
457	47001192	Property rental	CA - rent income	(60,296.00)	
458	47001260	PROPERTY RENTALS - DUNLAP	CA - rent income	0.00	
459	47001265	Property rental-County-2121 Eloise	CA - rent income	0.00	
460	48001014	Rev- Federal/State	Forestry, federal and state c	0.00	
461	48001410	Rev- Federal/State	Forestry, federal and state c	(338,408.27)	
462	48001500	Forest contract-American River-G & A	Forestry, federal and state c	0.00	
463	48001510	Rev- Federal/State	Forestry, federal and state c	(192,779.03)	
464	48002010	FOREST CONTRACT - ARDS - COLL	Forestry, federal and state c	0.00	
465	48002210	Federal & state services	Forestry, federal and state c	0.00	
466	48003010	FOREST CONTRACT - SDS - COLLE	Forestry, federal and state c	0.00	
467	48003210	Federal & state services	Forestry, federal and state c	0.00	
468	49001000	Miscellaneous-STR-G & A	Other income/(expense), ne	0.00	
469	49001010	Miscellaneous	Other income/(expense), ne	1,286.00	
470	49001099	Miscellaneous	Other income/(expense), ne	(38,178.81)	
471	49001100	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	
472	49001110	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	
473	49001299	Miscellaneous	Other income/(expense), ne	(992,613.16)	
474	49002000	MISCELLANEOUS - ARDS - G&A	Other income/(expense), ne	0.00	
475	49002010	MISCELLANEOUS - ARDS - COLLEC	Other income/(expense), ne	0.00	
476	49002200	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	
477	49002210	MISCELLANEOUS-ARDS-COLLECTI	Other income/(expense), ne	0.00	
478	49003010	MISCELLANEOUS INC0ME	Other income/(expense), ne	0.00	
479	49003210	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	
480	49021000	ARDS Rent-		0.00	
481	49031000	SDS Rent		0.00	
482	49041000	TBC Rent	CA - rent income	0.00	
483	49041099	TBC Rent	CA - rent income	(11,124.00)	
484	49041410	TBC Rent-Gov-Collectioin		0.00	
485	49051000	DDI Rent	NV - miscellaneous	0.00	
486	49051099	Vending Machine	NV - miscellaneous	(22,248.00)	
487	49121000	ARDS Contract Labor		0.00	
488	49141000	TBC Contract Labor		0.00	
489	50001040	COGS recycle-STR-MRF	Cost of sales, recycling	6,531.20	
490	50001050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	
491	50003000	COGS RECYCLE - SDS - G&A	Cost of sales, recycling	0.00	
492	50003050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	
493	50101050	COGS Rec.Alum	Cost of sales, recycling	340,698.87	
494	50111040	COGS Rec.Glass-STR-MRF	Cost of sales, recycling	0.00	
495	50111050	COGS Rec.Glass	Cost of sales, recycling	26,488.99	
496	50121050	COGS Rec.Plastic	Cost of sales, recycling	208,866.82	
497	50131040	COGS Rec.Crdbd-STR-MRF	Cost of sales, recycling	0.00	
498	50131050	COGS Rec.Crdbd-STR-Recycle	Cost of sales, recycling	0.00	
499	50141050	COGS - RECYCLE NEWSPRINT	Cost of sales, recycling	0.00	

	A	B	C	G	H
500	50151050	COGS Rec.BiMetal	Cost of sales, recycling	148.39	
501	50161050	COGS - RECYCLE STEEL	Cost of sales, recycling	0.00	
502	50171040	COGS Rec.OIL-STR-MRF	Cost of sales, recycling	0.00	
503	50171050	COGS Rec.Tin-STR-Recycle	Cost of sales, recycling	0.00	
504	50191010	COGS Rec.Wood-STR-Collectioin	Cost of sales, recycling	0.00	
505	50191040	COGS Rec.Wood-STR-MRF	Cost of sales, recycling	0.00	
506	50191050	COGS Rec.Wood-STR-Recycle	Cost of sales, recycling	0.00	
507	50191080	COGS Rec.Wood-STR-RRF	Cost of sales, recycling	0.00	
508	50201040	COGS Rec.Misc.-STR-MRF	Cost of sales, recycling	0.00	
509	50201050	COGS - RECYCLE MISC	Cost of sales, recycling	0.00	
510	50201080	COGS Rec.Misc.	Cost of sales, recycling	0.00	
511	50501090	LANDFILL EXPENSES		0.00	
512	51001010	Labor	Labor	1,612,655.54	
513	51001020	Labor	Labor	768,244.76	
514	51001030	Labor	Labor	868,952.70	
515	51001040	Labor	Labor	1,165,693.22	
516	51001050	Labor	Labor	334,594.27	
517	51001080	Labor	Labor	151,836.95	
518	51001099	Labor	Labor	0.00	
519	51001300	Labor-Neveda-G & A	Labor	0.00	
520	51002010	Labor	Labor	0.00	
521	51002210	LABOR-EL DORADO-CA-COLLECTIO	Labor	0.00	
522	51003010	Labor	Labor	0.00	
523	51003030	LABOR	Labor	0.00	
524	51003050	LABOR	Labor	0.00	
525	51003210	LABOR-EL DORADO - CA-COLLECTI	Labor	0.00	
526	51021010	Officer salaries	Officers' salaries	243,114.49	
527	51021020	Officer salaries	Officers' salaries	214,704.03	
528	51021030	Officer salaries	Officers' salaries	0.00	
529	51021040	Officer salaries	Officers' salaries	279,588.23	
530	51021050	OFFICER SALARIES	Officers' salaries	0.00	
531	51021099	Officer salaries	Officers' salaries	0.00	
532	51022010	OFFICER SALARIES	Officers' salaries	0.00	
533	51051010	VACATION PAY		0.00	
534	51051020	VACATION PAY		0.00	
535	51051030	VACATION PAY		0.00	
536	51051040	VACATION PAY		0.00	
537	51051050	VACATION PAY		0.00	
538	51052010	VACATION PAY		0.00	
539	51101010	Payroll taxes	Payroll taxes	119,160.43	
540	51101020	Payroll taxes	Payroll taxes	69,668.52	
541	51101030	Payroll taxes	Payroll taxes	67,526.85	
542	51101040	Payroll taxes	Payroll taxes	107,220.70	
543	51101050	Payroll taxes	Payroll taxes	27,377.55	
544	51101080	Payroll taxes	Payroll taxes	11,210.90	
545	51101090	Payroll taxes	Payroll taxes	0.00	
546	51101099	Payroll taxes	Payroll taxes	(33,087.19)	
547	51101300	Payroll taxes-Neveda-G & A	Payroll taxes	0.00	
548	51101310	Payroll taxes-Neveda-Collectioin	Payroll taxes	0.00	
549	51102010	Payroll taxes	Payroll taxes	0.00	
550	51103000	PAYROLL TAXES	Payroll taxes	0.00	
551	51103010	Payroll taxes	Payroll taxes	0.00	
552	51103030	PAYROLL TAXES	Payroll taxes	0.00	
553	51103050	PAYROLL TAXES	Payroll taxes	0.00	
554	51121010	Employee benefits	Employee benefits	2,903.91	
555	51121020	Employee benefits	Employee benefits	976.05	
556	51121030	Employee benefits	Employee benefits	826.34	
557	51121040	Employee benefits	Employee benefits	1,442.45	
558	51121050	Employee benefits	Employee benefits	808.57	
559	51121060	Emp. Benefits-STR-Dunlap	Employee benefits	0.00	
560	51121080	Employee benefits	Employee benefits	133.80	
561	51121099	Employee benefits	Employee benefits	0.00	
562	51122010	EMPLOYEE BENEFITS	Employee benefits	0.00	
563	51123000	EMPLOYEE BENEFITS	Employee benefits	0.00	
564	51123010	Employee benefits	Employee benefits	0.00	
565	51123030	EMPLOYEE BENEFITS	Employee benefits	0.00	
566	51123050	EMPLOYEE BENEFITS	Employee benefits	0.00	
567	51141000	INSURANCE - HEALTH - STR - G&A		0.00	
568	51141010	Insurance - health	Insurance	500,589.16	
569	51141020	Insurance - health	Insurance	182,338.25	
570	51141030	Insurance - health	Insurance	198,941.12	
571	51141040	Insurance - health	Insurance	477,957.33	
572	51141050	Insurance - health	Insurance	155,027.77	
573	51141080	Insurance - health	Insurance	44,419.64	
574	51141099	Insurance - health	Insurance	83.95	
575	51141220	Ins. - Health-County-Transfer	Insurance	0.00	
576	51141300	Ins. - Health-Neveda-G & A	Insurance	0.00	
577	51142010	INSURANCE - HEALTH	Insurance	0.00	
578	51143010	Insurance - health	Insurance	0.00	
579	51143030	INSURANCE - HEALTH	Insurance	0.00	
580	51143050	INSURANCE - HEALTH	Insurance	0.00	
581	51151010	Insurance - Workers' comp.	Insurance	195,797.72	
582	51151020	Insurance - Workers' comp.	Insurance	81,161.54	
583	51151030	Insurance - Workers' comp.	Insurance	70,575.97	
584	51151040	Insurance - Workers' comp.	Insurance	118,814.90	
585	51151050	Insurance - Workers' comp.	Insurance	27,397.04	
586	51151080	Insurance - Workers' comp.	Insurance	12,525.74	
587	51152010	Insurance - Workers' comp.	Insurance	0.00	
588	51153010	Insurance - Workers' comp.	Insurance	0.00	
589	51153030	INSURANCE - WORKERS' COMP	Insurance	0.00	
590	51153050	INSURANCE - WORKERS' COMP	Insurance	0.00	
591	51161010	Pension plan - qualified	Pension benefits	117,949.26	
592	51161020	Pension plan - qualified	Pension benefits	81,888.46	
593	51161030	Pension plan - qualified	Pension benefits	65,070.41	
594	51161040	Pension plan - qualified	Pension benefits	100,984.88	
595	51161050	Pension plan - qualified	Pension benefits	23,681.63	
596	51161080	Pension plan - qualified	Pension benefits	10,595.67	
597	51161090	Pension plan - qualified	Pension benefits	0.00	
598	51162010	PENSION PLAN - QUALIFIED	Pension benefits	0.00	
599	51163000	PENSION PLAN - QUALIFIED-SDS-G	Pension benefits	0.00	

	A	B	C	G	H
600	51163010	Pension plan - qualified	Pension benefits	0.00	
601	51163030	PENSION PLAN - QUALIFIED	Pension benefits	0.00	
602	51163050	PENSION PLAN - QUALIFIED	Pension benefits	0.00	
603	52001010	Advertising	Advertising	7,052.35	
604	52001020	Advertising	Advertising	229.61	
605	52001030	Advertising	Advertising	136.68	
606	52001040	Advertising	Advertising	0.00	
607	52001050	Advertising	Advertising	125.00	
608	52001080	Advertising-STR-RRF	Advertising	0.00	
609	52002010	ADVERTISING	Advertising	0.00	
610	52003010	Advertising	Advertising	0.00	
611	52003030	Advertising	Advertising	0.00	
612	52001099	ADVERTISING	Advertising	0.00	
613	52203010	FUEL		0.00	
614	52401010	Contract labor	Contract labor	268,380.00	
615	52401020	Contract labor	Contract labor	27,557.50	
616	52401030	Contract labor	Contract labor	0.00	
617	52401040	Contract labor	Contract labor	221,468.68	
618	52401050	Contract labor	Contract labor	0.00	
619	52401080	Contract labor-STR-RRF	Contract labor	0.00	
620	52402010	Contract labor	Contract labor	0.00	
621	52403010	Contract labor	Contract labor	0.00	
622	52403030	CONTRACT LABOR	Contract labor	0.00	
623	52403050	CONTRACT LABOR	Contract labor	0.00	
624	52801000	Depreciation-STR-G & A	Depreciation	0.00	
625	52801010	Depreciation	Depreciation	414,157.76	
626	52801020	Depreciation	Depreciation	56,048.93	
627	52801030	Depreciation	Depreciation	51,508.04	
628	52801040	Depreciation	Depreciation	357,681.12	
629	52801050	Depreciation	Depreciation	21,931.59	
630	52801080	Depreciation	Depreciation	257,203.33	
631	52801095	Depreciation	Depreciation	109,208.54	
632	52801195	Depreciation-City-Parking	Depreciation	0.00	
633	52801300	Depreciation-Neveda-G & A	Depreciation	0.00	
634	52802010	DEPRECIATION	Depreciation	0.00	
635	52803000	Depreciation-SDS-G&A	Depreciation	0.00	
636	52803010	Depreciation	Depreciation	0.00	
637	52803030	Depreciation	Depreciation	0.00	
638	52803050	DEPRECIATION	Depreciation	0.00	
639	53201010	Dump fees	Dump fees	0.00	
640	53201020	Dump fees	Dump fees	1,442,003.46	
641	53201030	DUMP FEES	Dump fees	0.00	
642	53201040	Dump fees	Dump fees	162,453.91	
643	53201050	DUMP FEES	Dump fees	0.00	
644	53201080	Dump fees-STR-RRF	Dump fees	0.00	
645	53201099	Dump fees	Dump fees	0.00	
646	53202010	Dump fees	Dump fees	0.00	
647	53203010	Dump fees	Dump fees	0.00	
648	53203030	DUMP FEES	Dump fees	0.00	
649	53203050	DUMP FEES	Dump fees	0.00	
650	53601010	Employee education	Education	13,412.00	
651	53601020	Employee education	Education	0.00	
652	53601030	Employee education	Education	0.00	
653	53601040	Employee education	Education	375.00	
654	53601050	Employee education	Education	0.00	
655	53601080	Emp. Education-STR-RRF	Education	0.00	
656	53602010	EMPLOYEE EDUCATION	Education	0.00	
657	53603010	EMPLOYEE EDUCATION	Education	0.00	
658	53603030	EMPLOYEE EDUCATION	Education	0.00	
659	53603050	EMPLOYEE EDUCATION	Education	0.00	
660	54001010	ENTERTAINMENT		0.00	
661	54001030	ENTERTAINMENT		0.00	
662	54002010	ENTERTAINMENT		0.00	
663	54003010	ENTERTAINMENT		0.00	
664	54003030	ENTERTAINMENT		0.00	
665	54003050	ENTERTAINMENT		0.00	
666	55201010	Fuel	Fuel	310,912.74	
667	55201020	Fuel	Fuel	208,342.64	
668	55201030	Fuel	Fuel	0.00	
669	55201040	Fuel	Fuel	0.00	
670	55201050	Fuel	Fuel	0.00	
671	55201080	Fuel-STR-RRF	Fuel	0.00	
672	55201099	Fuel	Fuel	1,194.34	
673	55201100	Fuel-City-G & A	Fuel	0.00	
674	55202010	FUEL	Fuel	0.00	
675	55203010	Fuel	Fuel	0.00	
676	55203030	Fuel	Fuel	0.00	
677	55203050	FUEL	Fuel	0.00	
678	55601000	Haz. Waste-STR-G & A	Hazardous waste	0.00	
679	55601010	Hazardous Waste	Hazardous waste	0.00	
680	55601020	Hazardous Waste	Hazardous waste	0.00	
681	55601030	Hazardous Waste	Hazardous waste	40.00	
682	55601040	Hazardous Waste	Hazardous waste	163,399.67	
683	55601050	HAZARDOUS WASTE	Hazardous waste	0.00	
684	55601080	HAZARDOUS WASTE	Hazardous waste	0.00	
685	55602010	HAZARDOUS WASTE	Hazardous waste	0.00	
686	55603010	Hazardous waste	Hazardous waste	0.00	
687	55603030	HAZARDOUS WASTE	Hazardous waste	0.00	
688	55603050	HAZARDOUS WASTE	Hazardous waste	0.00	
689	56001010	Insurance - general	Insurance	92,890.55	
690	56001020	Insurance - general	Insurance	64,658.18	
691	56001030	Insurance - general	Insurance	12,199.97	
692	56001040	Insurance - general	Insurance	34,308.89	
693	56001050	Insurance - general	Insurance	16,468.77	
694	56001080	Insurance - general	Insurance	5,794.81	
695	56001095	Insurance - general	Insurance	16,849.24	
696	56001099	Insurance - general	Insurance	0.00	
697	56002010	Insurance - general	Insurance	0.00	
698	56003010	Insurance - general	Insurance	0.00	
699	56003030	INSURANCE - GENERAL	Insurance	0.00	

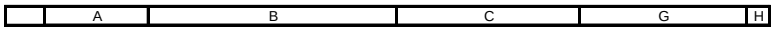
	A	B	C	G	H
700	56003050	INSURANCE - GENERAL	Insurance	0.00	
701	56401000	INTEREST - STR - G&A	Interest expense	0.00	
702	56401010	Interest	Interest expense	67,288.39	
703	56401020	Interest	Interest expense	25,216.88	
704	56401030	Interest	Interest expense	1,665.56	
705	56401040	Interest	Interest expense	2,771.10	
706	56401050	Interest	Interest expense	184.27	
707	56401080	Interest	Interest expense	(1,145.91)	
708	56401099	Interest	Interest expense	0.00	
709	56401200	Interest-County-G & A	Interest expense	0.00	
710	56401300	Interest-Neveda-G & A	Interest expense	0.00	
711	56402010	INTEREST	Interest expense	0.00	
712	56403010	Interest	Interest expense	0.00	
713	56403030	INTEREST	Interest expense	0.00	
714	56403050	INTEREST	Interest expense	0.00	
715	56801010	Licenses & fees	Other taxes and licenses	60,593.27	
716	56801020	Licenses & fees	Other taxes and licenses	30,690.03	
717	56801030	Licenses & fees	Other taxes and licenses	630.00	
718	56801040	Licenses & fees	Other taxes and licenses	(135.00)	
719	56801050	Licenses & fees	Other taxes and licenses	1,924.30	
720	56801080	Licenses & fees-STR-RRF	Other taxes and licenses	0.00	
721	56801095	Licenses & fees-STR-Parking	Other taxes and licenses	0.00	
722	56801099	Licenses & fees	Other taxes and licenses	0.00	
723	56801200	Licenses & fees-County-G & A	Other taxes and licenses	0.00	
724	56801220	Licenses & fees-County-Transfer	Other taxes and licenses	0.00	
725	56802010	LICENSES & FEES	Other taxes and licenses	0.00	
726	56803000	LICENSES & FEES	Other taxes and licenses	0.00	
727	56803010	Licenses & fees	Other taxes and licenses	0.00	
728	56803030	LICENSES & FEES	Other taxes and licenses	0.00	
729	56803050	LICENSES & FEES	Other taxes and licenses	0.00	
730	57001000	Meals-STR-G & A	Miscellaneous	0.00	
731	57001010	Meals	Miscellaneous	0.00	
732	57001020	Meals	Miscellaneous	0.00	
733	57001030	Meals	Miscellaneous	0.00	
734	57001040	Meals	Miscellaneous	0.00	
735	57001050	Meals	Miscellaneous	0.00	
736	57002010	MEALS	Miscellaneous	0.00	
737	57003010	Meals	Miscellaneous	0.00	
738	57003030	MEALS	Miscellaneous	0.00	
739	57003050	MEALS	Miscellaneous	0.00	
740	57201000	Miscellaneous-STR-G & A	Miscellaneous	0.00	
741	57201010	Miscellaneous	Miscellaneous	(218.00)	
742	57201020	Miscellaneous	Miscellaneous	0.00	
743	57201030	Miscellaneous	Miscellaneous	0.00	
744	57201040	Miscellaneous	Miscellaneous	0.00	
745	57201050	MISCELLANEOUS	Miscellaneous	0.00	
746	57202010	MISCELLANEOUS	Miscellaneous	0.00	
747	57203010	MISCELLANEOUS	Miscellaneous	0.00	
748	57203030	MISCELLANEOUS	Miscellaneous	0.00	
749	57203050	MISCELLANEOUS	Miscellaneous	0.00	
750	57601000	Prof. Fees-STR-G & A	Miscellaneous	0.00	
751	57601010	Professional Fees	Miscellaneous	14,194.00	
752	57601020	Professional Fees	Miscellaneous	54.00	
753	57601030	Professional Fees	Miscellaneous	1,490.00	
754	57601040	Professional fees	Miscellaneous	0.00	
755	57601050	PROFESSIONAL FEES	Miscellaneous	0.00	
756	57601099	Professional Fees	Miscellaneous	0.00	
757	57602010	PROFESSIONAL FEES	Miscellaneous	0.00	
758	57603010	Professional fees	Miscellaneous	0.00	
759	57603030	PROFESSIONAL FEES	Miscellaneous	0.00	
760	57603050	PROFESSIONAL FEES	Miscellaneous	0.00	
761	57701020	Property taxes	Other taxes and licenses	0.00	
762	58001010	Rent - property		0.00	
763	58001020	RENT - PROPERTY		0.00	
764	58001030	Rent - property		0.00	
765	58001040	Rent - property		0.00	
766	58001050	Rent - property		0.00	
767	58001080	Rent - property-STR-RRF		0.00	
768	58001163	Rent - property-City-2133 Eloise		0.00	
769	58002010	RENT - PROPERTY		0.00	
770	58003010	Rent - property		0.00	
771	58003030	RENT - PROPERTY		0.00	
772	58003050	RENT - PROPERTY		0.00	
773	58051010	Rent - equipment	Rent	68,551.50	
774	58051020	Rent - equipment	Rent	0.00	
775	58051030	Rent - equipment	Rent	0.00	
776	58051040	Rent - equipment	Rent	0.00	
777	58051050	RENT - EQUIPMENT		0.00	
778	58051080	Rent - equip.-STR-RRF		0.00	
779	58052000	RENT - EQUIP-ARDS-G&A		0.00	
780	58052010	Rent - equipment		0.00	
781	58053010	Rent - equipment		0.00	
782	58053030	Rent - equipment		0.00	
783	58053050	RENT - EQUIPMENT		0.00	
784	58401000	REPAIRS & MAINTENANCE - STR - G&A		0.00	
785	58401010	Repairs & maintenance	Repairs	200,146.55	
786	58401011	Repairs & maintenance	Repairs	0.00	
787	58401020	Repairs & maintenance	Repairs	292,825.61	
788	58401030	Repairs & maintenance	Repairs	34,028.82	
789	58401040	Repairs & maintenance	Repairs	150,145.03	
790	58401050	Repairs & maintenance	Repairs	20,087.36	
791	58401080	Repairs & maintenance	Repairs	25,192.38	
792	58401095	Repairs & maintenance	Repairs	8,342.36	
793	58401099	Repairs & maintenance	Repairs	0.00	
794	58401162	Repairs & maint-City-2085 Eloise	Repairs	0.00	
795	58401192	Repairs & maintenance	Repairs	0.00	
796	58401200	Repairs & maint-County-G & A	Repairs	0.00	
797	58401210	Repairs & maint-County-Collectioin	Repairs	0.00	
798	58402010	Repairs & maintenance	Repairs	0.00	
799	58403010	Repairs & maintenance	Repairs	0.00	

	A	B	C	G	H
800	58403030	Repairs & maintenance	Repairs	0.00	
801	58403050	REPAIRS & MAINTENANCE	Repairs	0.00	
802	59201010	Supplies	Supplies	26,603.80	
803	59201020	Supplies	Supplies	23,186.70	
804	59201030	Supplies	Supplies	453,222.30	
805	59201040	Supplies	Supplies	43,156.20	
806	59201050	Supplies	Supplies	18,513.53	
807	59201080	Supplies	Supplies	4,088.54	
808	59201095	Supplies	Supplies	0.00	
809	59201099	Supplies	Supplies	835.60	
810	59202010	Supplies	Supplies	0.00	
811	59203000	Supplies-SDS-G&A	Supplies	0.00	
812	59203010	Supplies	Supplies	0.00	
813	59203030	Supplies	Supplies	0.00	
814	59203050	SUPPLIES	Supplies	0.00	
815	59601010	Travel	Miscellaneous	1,566.15	
816	59601020	Travel	Miscellaneous	288.30	
817	59601030	Travel	Miscellaneous	0.00	
818	59601040	Travel	Miscellaneous	0.00	
819	59601050	Travel	Miscellaneous	0.00	
820	59601099	Travel	Miscellaneous	0.00	
821	59602010	TRAVEL	Miscellaneous	0.00	
822	59603010	TRAVEL	Miscellaneous	0.00	
823	59603030	TRAVEL	Miscellaneous	0.00	
824	59603050	TRAVEL	Miscellaneous	0.00	
825	59901010	Utilities	Utilities	0.00	
826	59901020	Utilities	Utilities	8,661.09	
827	59901030	Utilities	Utilities	34,183.74	
828	59901040	Utilities	Utilities	56,108.29	
829	59901050	Utilities	Utilities	18,629.61	
830	59901060	Utilities-STR-Dunlap	Utilities	0.00	
831	59901062	Utilities-STR-2085 Eloise	Utilities	0.00	
832	59901063	Utilities-STR-2133 Eloise	Utilities	0.00	
833	59901080	Utilities	Utilities	80,321.32	
834	59901092	Utilities	Utilities	40.66	
835	59901095	Utilities	Utilities	20,216.94	
836	59901099	Utilities	Utilities	164.60	
837	59901130	Utilities-City-Shop	Utilities	0.00	
838	59901162	Utilities-City-2085 Eloise	Utilities	0.00	
839	59901163	Utilities-City-2133 Eloise	Utilities	0.00	
840	59901192	Utilities	Utilities	0.00	
841	59902010	UTILITIES	Utilities	0.00	
842	59903010	Utilities	Utilities	0.00	
843	59903030	Utilities	Utilities	0.00	
844	59903050	UTILITIES	Utilities	0.00	
845	60101161	RENTAL - ADVERTISING-CITY-RUTH		0.00	
846	60101162	Rental - Advert-City-2085 Eloise		0.00	
847	60101165	RENTAL - ADVERT-CITY-2121 ELOISE		0.00	
848	60101260	RENTAL - ADVERTISING		0.00	
849	60101261	RENTAL - ADVERTISING		0.00	
850	60151260	RENTAL - CONTRACT LABOR		0.00	
851	60151261	RENTAL - CONTRACT LABOR		0.00	
852	60201160	Rental - Deprec-City-Dunlap	Depreciation, admin	0.00	
853	60201161	Rental - Deprec-City-Ruth	Depreciation, admin	0.00	
854	60201162	Rental - Deprec-City-2085 Eloise	Depreciation, admin	0.00	
855	60201163	Rental - Deprec-City-2135/2141 Ruth	Depreciation, admin	0.00	
856	60201192	Rental - Depreciation	Depreciation, admin	21,320.00	
857	60301092	RENTAL - INSURANCE	Insurance, admin	0.00	
858	60201261	RENTAL - DEPRECIATION		0.00	
859	60251160	Rental - Emp Ed-City-Dunlap		0.00	
860	60251260	RENTAL - EMPLOYEE EDUCATION		0.00	
861	60251261	RENTAL - EMPLOYEE EDUCATION		0.00	
862	60301160	Rental - Insur.-City-Dunlap	Insurance, admin	0.00	
863	60301162	Rental - Insur.-City-2085 Eloise	Insurance, admin	0.00	
864	60301165	Rental - Insur.-City-2121 Eloise	Insurance, admin	0.00	
865	60301192	Rental - Insurance	Insurance, admin	4,595.20	
866	60301260	RENTAL - INSURANCE		0.00	
867	60301261	RENTAL - INSURANCE		0.00	
868	60351165	Rental - Intrst-City-2121 Eloise		0.00	
869	60351260	RENTAL - INTEREST		0.00	
870	60351261	RENTAL - INTEREST		0.00	
871	60401260	RENTAL - LICENSES		0.00	
872	60401261	RENTAL - LICENSES		0.00	
873	60451260	RENTAL - MISCELLANEOUS		0.00	
874	60451261	RENTAL - MISCELLANEOUS		0.00	
875	60501260	RENTAL - PROFESSIONAL FEES		0.00	
876	60501261	RENTAL - PROFESSIONAL FEES		0.00	
877	60551060	Rental - Taxes-STR-Dunlap	Other taxes and licenses, ac	0.00	
878	60551160	Rental - Taxes-City-Dunlap	Other taxes and licenses, ac	0.00	
879	60551161	Rental - Taxes-City-Ruth		0.00	
880	60551162	RENTAL - TAXES-CITY-2085 ELOISE		0.00	
881	60551163	Rental - Taxes-City-2135/2141 Ruth		0.00	
882	60551164	Rental - Taxes-City-2157 Ruth		0.00	
883	60551165	Rental - Taxes-City-2121 Eloise		0.00	
884	60551192	Rental - Taxes	Other taxes and licenses, ac	3,098.35	
885	60551260	RENTAL - PROPERTY TAXES		0.00	
886	60551261	RENTAL - PROPERTY TAXES		0.00	
887	60601161	RENTAL - RENT-CITY-RUTH		0.00	
888	60601162	Rental - Rent-City-2085 Eloise		0.00	
889	60601164	Rental - Rent-City-2157 Ruth		0.00	
890	60601192	Rental - Rent	Rent, admin	0.00	
891	60601260	RENTAL - RENT		0.00	
892	60601261	RENTAL - RENT		0.00	
893	60651062	Rental - Repair-STR-2085 Eloise	Repairs, admin	0.00	
894	60651065	RENTAL - REPAIR-STR-2121 ELOISE	Repairs, admin	0.00	
895	60651092	Rental - Repair	Repairs, admin	1,246.23	
896	60651099	Rental - Repair	Repairs, admin	1,209.51	
897	60651160	Rental - Repair-City-Dunlap	Repairs, admin	0.00	
898	60651161	Rental - Repair-City-Ruth	Repairs, admin	0.00	
899	60651162	Rental - Repair-City-2085 Eloise	Repairs, admin	0.00	

	A	B	C	G	H
900	60651163	Rental - Repair-City-2133 ELOISE	Repairs, admin	0.00	
901	60651164	Rental - Repair-City-2157 Ruth	Repairs, admin	0.00	
902	60651165	Rental - Repair-City-2121 Eloise	Repairs, admin	0.00	
903	60651192	Rental - Repair	Repairs, admin	707.58	
904	60651260	RENTAL - REPAIRS & MAINTENANCE		0.00	
905	60651261	RENTAL - REPAIRS & MAINTENANCE		0.00	
906	60701162	Rental - Supply-City-2085 Eloise		0.00	
907	60701163	Rental - Supply-City-2135/2141 Ruth		0.00	
908	60701165	Rental - Supply-City-2121 Eloise		0.00	
909	60701260	RENTAL - SUPPLIES		0.00	
910	60701261	RENTAL - SUPPLIES		0.00	
911	60751092	Rental - Utilities	Utilities, admin	5,711.52	
912	60751160	Rental - Utilit-City-Dunlap	Utilities, admin	0.00	
913	60751161	Rental - Utilit-City-Ruth	Utilities, admin	0.00	
914	60751162	Rental - Utilit-City-2085 Eloise	Utilities, admin	0.00	
915	60751163	Rental - Utilit-City-2133 ELOISE	Utilities, admin	0.00	
916	60751164	Rental - Utilit-City-2157 Ruth	Utilities, admin	0.00	
917	60751165	Rental - Utilit-City-2121 Eloise	Utilities, admin	0.00	
918	60751192	Rental - Utilities	Utilities, admin	0.00	
919	60751260	RENTAL - UTILITIES	Utilities, admin	0.00	
920	60751261	RENTAL - UTILITIES	Utilities, admin	0.00	
921	61001000	Labor		0.00	
922	61002000	LABOR		0.00	
923	61003000	Labor		0.00	
924	61021000	Officer salaries	Officers' salaries, admin	0.00	
925	61021010	OFFICER SALARY - STR - COLLECT	Officers' salaries, admin	0.00	
926	61021099	Officer salaries	Officers' salaries, admin	292,381.51	
927	61022000	Officer salaries	Officers' salaries, admin	0.00	
928	61022010	OFFICER SALARY-ARDS-COLLECTI	Officers' salaries, admin	0.00	
929	61023000	Officer salaries	Officers' salaries, admin	0.00	
930	61031000	Office salaries	Other salaries	0.00	
931	61031050	Office salaries-STR-Recycle	Other salaries	0.00	
932	61031099	Office salaries	Other salaries	686,452.60	
933	61032000	Office salaries	Other salaries	0.00	
934	61033000	Office salaries	Other salaries	0.00	
935	61051000	Vacation pay	Other salaries	0.00	
936	61051099	Vacation pay	Other salaries	5,504.64	
937	61052000	VACATION PAY	Other salaries	0.00	
938	61101000	Payroll taxes	Payroll taxes, admin	0.00	
939	61101099	Payroll taxes	Payroll taxes, admin	73,357.63	
940	61102000	Payroll taxes	Payroll taxes, admin	0.00	
941	61103000	Payroll taxes	Payroll taxes, admin	0.00	
942	61121000	Employee benefits	Employee benefits	0.00	
943	61121010	Emp. Benefits-STR-Collectioin	Employee benefits	0.00	
944	61121020	Employee benefits	Employee benefits	0.00	
945	61121030	Employee benefits	Employee benefits	0.00	
946	61121040	Employee benefits	Employee benefits	0.00	
947	61121050	Employee benefits	Employee benefits	0.00	
948	61121099	Employee benefits	Employee benefits	6,765.03	
949	61122000	EMPLOYEE BENEFITS	Employee benefits	0.00	
950	61123000	Employee benefits	Employee benefits	0.00	
951	61141000	Insurance - health	Insurance, admin	0.00	
952	61141010	Ins. - Health-STR-Collectioin	Insurance, admin	0.00	
953	61141020	Insurance - health	Insurance, admin	0.00	
954	61141040	Ins. - Health-STR-MRF	Insurance, admin	0.00	
955	61141050	Ins. - Health-STR-Recycle	Insurance, admin	0.00	
956	61141099	Insurance - health	Insurance, admin	153,695.48	
957	61142000	INSURANCE - HEALTH	Insurance, admin	0.00	
958	61143000	Insurance - health	Insurance, admin	0.00	
959	61151000	Insurance - Workers' comp.	Insurance, admin	0.00	
960	61151099	Insurance - Workers' comp.	Insurance, admin	80,189.34	
961	61152000	INSURANCE - WORKERS' COMP	Insurance, admin	0.00	
962	61153000	Insurance - Workers' comp.	Insurance, admin	0.00	
963	61161000	Pension plan - qualified	Pension benefits, admin	0.00	
964	61161099	Pension plan - qualified	Pension benefits, admin	62,757.23	
965	61162000	PENSION PLAN - QUALIFIED	Pension benefits, admin	0.00	
966	61163000	Pension plan - qualified	Pension benefits, admin	0.00	
967	61171000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	
968	61172000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	
969	61173000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	
970	62001000	Advertising	Advertising	0.00	
971	62001010	Advertising	Advertising	0.00	
972	62001020	Advertising	Advertising	0.00	
973	62001050	Advertising-STR-Recycle	Advertising	0.00	
974	62001099	Advertising	Advertising	24,153.32	
975	62002000	ADVERTISING	Advertising	0.00	
976	62003000	Advertising	Advertising	0.00	
977	62101000	BAD DEBTS	Bad debt	87,818.51	
978	62102000	BAD DEBTS	Bad debt	0.00	
979	62103000	Bad debts	Bad debt	0.00	
980	62201000	Collection fees	Miscellaneous, admin	0.00	
981	62201010	Collection fees-STR-Collectioin	Miscellaneous, admin	0.00	
982	62201110	Collection fees-City-Collectioin	Miscellaneous, admin	0.00	
983	62201310	COLLECTION FEES-NEVEDA-COLLE	Miscellaneous, admin	0.00	
984	62202000	Collection fees		0.00	
985	62203000	Collection fees		0.00	
986	62203010	Collection fees-SDS-Collection		0.00	
987	62203200	COLLECTION FEES-EI DORADO-CA-G&A		0.00	
988	62401000	Contract labor	Contract labor, admin	0.00	
989	62401010	Contract labor-STR-Collectioin	Contract labor, admin	0.00	
990	62401099	Contract labor	Contract labor, admin	37,439.51	
991	62402000	Contract labor	Contract labor, admin	0.00	
992	62403000	Contract labor	Contract labor, admin	0.00	
993	62801000	Depreciation	Depreciation, admin	0.00	
994	62801040	Depreciation-STR-MRF	Depreciation, admin	0.00	
995	62801099	Depreciation	Depreciation, admin	26,220.12	
996	62801100	Depreciation-City-G & A	Depreciation, admin	0.00	
997	62802000	DEPRECIATION	Depreciation, admin	0.00	
998	62803000	Depreciation	Depreciation, admin	0.00	
999	62901000	Donations/ deductable-Nat'l	Donations	0.00	

	A	B	C	G	H
1000	62902000	DONATIONS	Donations	0.00	
1001	62903000	DONATIONS	Donations	0.00	
1002	62911000	Donation/NonDed-Pol. & CRRC	Donations	0.00	
1003	62911099	Donation/NonDed-Pol. & CRRC	Donations	17,601.00	
1004	62912000	Donation/NonDed-CRRC/Pol	Donations	0.00	
1005	62913000	Donation/NonDed-CRRC/POL	Donations	0.00	
1006	62951000	Contributions-Local	Donations	0.00	
1007	62951050	Contributions-Local	Donations	0.00	
1008	62951099	Contributions-Local	Donations	41,513.68	
1009	62952000	Contributions-Local	Donations	0.00	
1010	62953000	Contribution-LOCAL	Donations	0.00	
1011	63001000	Dues & subscriptions	Dues and subscriptions	0.00	
1012	63001020	Dues & subscriptions	Dues and subscriptions	0.00	
1013	63001040	Dues & Subscriptions	Dues and subscriptions	0.00	
1014	63001099	Dues & Subscriptions	Dues and subscriptions	4,473.07	
1015	63002000	Dues & subscriptions	Dues and subscriptions	0.00	
1016	63003000	Dues & subscriptions	Dues and subscriptions	0.00	
1017	63601000	Employee education	Education	0.00	
1018	63601010	Employee education	Education	0.00	
1019	63601040	Employee education	Education	0.00	
1020	63601099	Employee education	Education	405.00	
1021	63602000	EMPLOYEE EDUCATION	Education	0.00	
1022	63603000	EMPLOYEE EDUCATION	Education	0.00	
1023	64001000	ENTERTAINMENT		0.00	
1024	64002000	ENTERTAINMENT		0.00	
1025	64003000	ENTERTAINMENT		0.00	
1026	64201000	Franchise fees	Franchise fees	0.00	
1027	64201010	Franchise fees	Franchise fees	0.00	
1028	64201099	Franchise fees	Franchise fees	871,785.47	
1029	64201180	Franchise fees-City-RRF	Franchise fees	0.00	
1030	64202000	Franchise fees	Franchise fees	0.00	
1031	64203000	Franchise fees	Franchise fees	0.00	
1032	66001000	Insurance - general	Insurance, admin	0.00	
1033	66001095	Insurance - general	Insurance, admin	2,656.91	
1034	66001099	Insurance - general	Insurance, admin	94,628.35	
1035	66002000	INSURANCE - GENERAL	Insurance, admin	0.00	
1036	66003000	Insurance - general	Insurance, admin	0.00	
1037	66001192	Insurance - general	Insurance, admin	0.00	
1038	66401000	Interest	Interest expense	0.00	
1039	66401099	Interest	Interest expense	83,234.57	
1040	66402000	INTEREST	Interest expense	0.00	
1041	66403000	Interest	Interest expense	0.00	
1042	66801050	Licenses & fees	Other taxes and licenses, ad	0.00	
1043	66801000	Licenses & fees	Other taxes and licenses, ad	0.00	
1044	66801010	Licenses & fees	Other taxes and licenses, ad	30.00	
1045	66801040	Licenses & fees	Other taxes and licenses, ad	0.00	
1046	66801099	Licenses & fees	Other taxes and licenses, ad	17,767.20	
1047	66801100	LICENSES & FEES-CITY-G & A	Other taxes and licenses, ad	0.00	
1048	66801400	Licenses & fees-Gov-G & A	Other taxes and licenses, ad	0.00	
1049	66802000	Licenses & fees	Other taxes and licenses, ad	0.00	
1050	66803000	Licenses & fees	Other taxes and licenses, ad	0.00	
1051	66901000	Life insurance - officers		0.00	
1052	66903000	LIFE INS - OFF.		0.00	
1053	67001000	Meals	Travel and entertainment	0.00	
1054	67001010	Meals-STR-Collectioin	Travel and entertainment	0.00	
1055	67001095	Meals-STR-Parking	Travel and entertainment	0.00	
1056	67001099	Meals	Travel and entertainment	1,397.27	
1057	67002000	MEALS	Travel and entertainment	0.00	
1058	67003000	Meals	Travel and entertainment	0.00	
1059	67003010	MEALS - SDS - COLLECTION	Travel and entertainment	0.00	
1060	67201000	Miscellaneous	Miscellaneous, admin	0.00	
1061	67201090	Miscellaneous-STR-Landfill	Miscellaneous, admin	0.00	
1062	67201099	Miscellaneous	Miscellaneous, admin	54.00	
1063	67202000	Miscellaneous	Miscellaneous, admin	0.00	
1064	67203000	Miscellaneous	Miscellaneous, admin	0.00	
1065	67203090	Miscellaneous-SDS-Settlement	Miscellaneous, admin	0.00	
1066	67301000	Office expense	Office	0.00	
1067	67301040	Office expense-STR-MRF	Office	0.00	
1068	67301050	Office expense	Office	0.00	
1069	67301099	Office expense	Office	165,165.79	
1070	67301020	Office expense	Office	0.00	
1071	67303000	Office expense	Office	0.00	
1072	67303010	OFFICE EXPENSE - SDS - COLLECT	Office	0.00	
1073	67501000	Postage	Office	0.00	
1074	67501010	Postage-STR-Collectioin	Office	0.00	
1075	67501099	Postage	Office	49,667.55	
1076	67502000	Postage	Office	0.00	
1077	67503000	Postage	Office	0.00	
1078	67601000	Professional fees	Professional fees	0.00	
1079	67601010	Professional fees	Professional fees	0.00	
1080	67601030	Professional fees	Professional fees	1,839.00	
1081	67601040	Professional fees	Professional fees	0.00	
1082	67601050	Professional fees	Professional fees	0.00	
1083	67601080	Prof. Fees-STR-RRF	Professional fees	0.00	
1084	67601099	Professional fees	Professional fees	448,389.65	
1085	67601020	Professional fees	Professional fees	0.00	
1086	67603000	Professional fees	Professional fees	0.00	
1087	67701000	Property taxes	Other taxes and licenses, ad	0.00	
1088	67701080	Property taxes	Other taxes and licenses, ad	83,351.39	
1089	67701095	Property taxes	Other taxes and licenses, ad	43,586.40	
1090	67701099	Property taxes	Other taxes and licenses, ad	99,095.67	
1091	67702000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	
1092	67703000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	
1093	68002000	RENT - PROPERTY		0.00	
1094	68003000	Rent - property		0.00	
1095	68051000	Rent - equipment	Rent, admin	0.00	
1096	68051099	Rent - equipment	Rent, admin	9,262.48	
1097	68052000	Rent - equipment	Rent, admin	0.00	
1098	68053000	Rent - equipment	Rent, admin	0.00	
1099	68053010	RENT - EQUIPMENT - SDS - COLLECTION		0.00	

	A	B	C	G	H
1100	68401000	Repairs & maintenance	Repairs, admin	0.00	
1101	68401020	Repairs & maint-STR-Transfer	Repairs, admin	0.00	
1102	68401040	Repairs & maint-STR-MRF	Repairs, admin	0.00	
1103	68401080	Repairs & maint-STR-RRF	Repairs, admin	0.00	
1104	68401095	Repairs & maint-STR-Parking	Repairs, admin	0.00	
1105	68401099	Repairs & maintenance	Repairs, admin	21,061.78	
1106	68402000	REPAIRS & MAINTENANCE		0.00	
1107	68403000	Repairs & maintenance		0.00	
1108	68403010	REPAIRS & MAINTENANCE-SDS-COLLECTION		0.00	
1109	68403030	Repairs & maint-SDS-Shop		0.00	
1110	69201000	Supplies	Miscellaneous, admin	0.00	
1111	69201010	Supplies-STR-Collectioin	Miscellaneous, admin	0.00	
1112	69201020	Supplies-STR-Transfer	Miscellaneous, admin	0.00	
1113	69201030	Supplies-STR-Shop	Miscellaneous, admin	0.00	
1114	69201040	Supplies-STR-MRF	Miscellaneous, admin	0.00	
1115	69201099	Supplies	Miscellaneous, admin	25,188.77	
1116	69201400	SUPPLIES-GOV-G&A	Miscellaneous, admin	0.00	
1117	69202000	Supplies	Miscellaneous, admin	0.00	
1118	69203000	Supplies	Miscellaneous, admin	0.00	
1119	69203010	SUPPLIES - SDS - COLLECTION	Miscellaneous, admin	0.00	
1120	69203030	Supplies-SDS-Shop	Miscellaneous, admin	0.00	
1121	69501000	Surcharges		0.00	
1122	69501099	Surcharges	Franchise fees	13.38	
1123	69502000	SURCHARGES		0.00	
1124	69503000	SURCHARGES		0.00	
1125	69601000	Travel	Travel and entertainment	0.00	
1126	69601010	Travel	Travel and entertainment	0.00	
1127	69601099	Travel	Travel and entertainment	1,513.57	
1128	69603000	Travel	Travel and entertainment	0.00	
1129	69901000	Utilities	Utilities, admin	0.00	
1130	69901010	Utilities	Utilities, admin	127.20	
1131	69901080	Utilities-STR-RRF	Utilities, admin	0.00	
1132	69901095	Utilities	Utilities, admin	228.00	
1133	69901099	Utilities	Utilities, admin	94,996.10	
1134	69902000	UTILITIES	Utilities, admin	0.00	
1135	69903000	Utilities	Utilities, admin	0.00	
1136	69903010	UTILITIES - SDS - COLLECTION	Utilities, admin	0.00	
1137	71001000	Interest income	Interest income	0.00	
1138	71001010	Interest income	Interest income	0.00	
1139	71001099	Interest income	Interest income	(23,936.59)	
1140	71001110	Interest income	Interest income	(4,761.69)	
1141	71001120	Interest income	Interest income	(900.00)	
1142	71001192	Interest income	Interest income	(2,160.00)	
1143	71002000	Interest income	Interest income	0.00	
1144	71003000	Interest income	Interest income	0.00	
1145	72001000	Gain (loss) sale of equipment	Gain on sale of assets	0.00	
1146	72001099	Gain (loss) sale of equipment	Gain on sale of assets	(32,448.92)	
1147	72002000	GAIN (LOSS) SALE OF EQUIPMENT	Gain on sale of assets	0.00	
1148	72003000	Gain (loss) sale of equipment	Gain on sale of assets	0.00	
1149	73001000	Cash over (short)	Miscellaneous, admin	0.00	
1150	73001050	CASH OVER/SHORT - STR - RECYC	Miscellaneous, admin	0.00	
1151	73001099	Cash over (short)	Miscellaneous, admin	(840.90)	
1152	73002000	Cash over (short)	Miscellaneous, admin	0.00	
1153	73003000	Cash over (short)	Miscellaneous, admin	0.00	
1154	75001000	Inven. Alloc.-STR-G & A		0.00	
1155	75001040	Inventory Alloc.	Material recovery facility	(23,411.00)	
1156	75001050	Inventory Alloc.	Recycling sales	40,532.00	
1157	75001099	Inventory Alloc.	Material recovery facility	0.00	
1158	76001010	ALLOC - DEFERRED CHGS OP		0.00	
1159	76501010	ALLOC - DEFERRED CHGS ADM		0.00	
1160	81001000	PROVISION FOR FEDERAL TAXES		0.00	
1161	81002000	PROVISION FOR FEDERAL TAXES		0.00	
1162	81003000	PROVISION FOR FEDERAL TAXES		0.00	
1163	82001000	Provision for state taxes		0.00	
1164	82001099	Provision for state taxes	PROVISION FOR STATE IN	23,634.00	
1165	82002000	PROVISION FOR STATE TAXES		0.00	
1166	82003000	PROVISION FOR STATE TAXES		0.00	
1167	83001000	Provision for deferred taxes		0.00	
1168	83001099	Provision for deferred taxes	PROVISION FOR STATE IN	3,200.00	
1169	83002000	PROVISION FOR DEFERRED TAXES		0.00	
1170	83003000	PROVISION FOR DEFERRED TAXES		0.00	
1171	84001000	LOSS ON DEFERRED TAXES		0.00	
1172	84002000	LOSS ON DEFERRED TAXES		0.00	
1173	84003000	LOSS ON DEFERRED TAXES		0.00	
1174	99991099	Suspense	Miscellaneous, admin	7,221.13	
1175	**Total**			(0.00)	
1176					
1177		**Net (Income) Loss**		(2,892,278.90)	
1178					
1179		**Net Income excluding PPP funds**		(1,899,665.74)	
1180					


A
B
C
G
H

	A	B	C	I	J	K	L
1	Client:	*South Tahoe Refuse, Inc 1022626*					
2							
3							
4							
5							
6							
7	**Account**	**Description**	**FS**	**FINAL - QTR**	**FINAL - QTR**	**FINAL - QTR**	**FINAL - QTR**
8			**GROUPING**	**9/30/2021**	**12/31/2021**	**3/31/2022**	**6/30/2022**
9	10011000	Petty cash	Cash and cash equivalents	0.00	0.00	0.00	0.00
10	10011050	PETTY CASH	Cash and cash equivalents	0.00	0.00	0.00	0.00
11	10011099	Petty cash	Cash and cash equivalents	1,400.00	1,400.00	1,400.00	1,400.00
12	10011310	PETTY CASH-NEVEDA-COLLECTIOI	Cash and cash equivalents	0.00	0.00	0.00	0.00
13	10012000	PETTY CASH	Cash and cash equivalents	0.00	0.00	0.00	0.00
14	10013000	PETTY CASH	Cash and cash equivalents	0.00	0.00	0.00	0.00
15	10101000	CASH ON HAND	Cash and cash equivalents	0.00	0.00	0.00	0.00
16	10101050	Cash on hand	Cash and cash equivalents	0.00	0.00	0.00	0.00
17	10101099	Restricted Cash	Cash and cash equivalents	81,994.12	81,752.30	77,359.14	80,421.46
18	10103000	CASH ON HAND	Cash and cash equivalents	0.00	0.00	0.00	0.00
19	10111000	Change fund	Cash and cash equivalents	0.00	0.00	0.00	0.00
20	10111040	CPCFA Loan	Cash and cash equivalents	0.00	0.00	0.00	0.00
21	10201000	Cash in bank - Self Insurance	Cash and cash equivalents	0.00	0.00	0.00	0.00
22	10201099	Cash in bank - Self Insurance	Cash and cash equivalents	1,016.49	1,016.49	1,016.49	5,178.29
23	10211000	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	0.00	0.00
24	10211010	Checking-STR-Collectioin	Cash and cash equivalents	0.00	0.00	0.00	0.00
25	10211040	Checking-STR-MRF	Cash and cash equivalents	0.00	0.00	0.00	0.00
26	10211099	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	0.00	0.00
27	10212000	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	0.00	0.00
28	10213000	Cash in bank - Checking	Cash and cash equivalents	0.00	0.00	0.00	0.00
29	10221000	Cash in bank - Savings	Cash and cash equivalents	0.00	0.00	0.00	0.00
30	10221099	Cash in bank - Savings	Cash and cash equivalents	4,330,232.78	4,330,232.78	4,330,232.78	4,330,232.78
31	10222000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00	0.00	0.00	0.00
32	10223000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00	0.00	0.00	0.00
33	10231099	Checking-STR-Collection	Cash and cash equivalents	0.00	0.00	0.00	0.00
34	10233000	CASH IN BANK - CHECKING - RECY(	Cash and cash equivalents	0.00	0.00	0.00	0.00
35	10241099	Cash in bank - Checking	Cash and cash equivalents	1,809,815.24	1,435,067.34	2,200,057.09	1,465,325.44
36	10251099	Checking-STR-Collection	Cash and cash equivalents	8,713.44	7,333.42	5,940.32	17,741.17
37	10901000	Payroll Advance	Cash and cash equivalents	0.00	0.00	0.00	0.00
38	10901099	Payroll Advance	Cash and cash equivalents	315,795.87	228,426.06	350,751.62	409,824.95
39	10903000	PAYROLL ADVANCE-SDS-G&A	Cash and cash equivalents	0.00	0.00	0.00	0.00
40	10991099	Cash Clearing for Daily Deposits	Cash and cash equivalents	62,133.15	(0.40)	742.78	0.00
41	11001000	Investments		0.00	0.00	0.00	0.00
42	11002000	Investments		0.00	0.00	0.00	0.00
43	11003000	Investments		0.00	0.00	0.00	0.00
44	12001000	Accounts receivable - trade	Trade, net	0.00	0.00	0.00	0.00
45	12001099	Accounts receivable - trade	Trade, net	1,739,877.56	1,565,625.46	1,353,885.10	1,740,851.03
46	12001510	A/R-American River-Collectioin	Trade, net	0.00	0.00	0.00	0.00
47	12002000	Accounts receivable - trade	Trade, net	0.00	0.00	0.00	0.00
48	12003000	Accounts receivable - trade	Trade, net	0.00	0.00	0.00	0.00
49	12011000	Allowance for bad debts	Trade, net	0.00	0.00	0.00	0.00
50	12011099	Allowance for bad debts	Trade, net	(47,000.00)	(47,000.00)	(47,000.00)	(47,000.00)
51	12012000	Allowance for bad debts	Trade, net	0.00	0.00	0.00	0.00
52	12013000	Allowance for bad debts	Trade, net	0.00	0.00	0.00	0.00
53	12501000	Accounts receivable - other	Other	0.00	0.00	0.00	0.00
54	12501050	A/R - OTHER	Other	0.00	0.00	0.00	0.00
55	12501099	Accounts receivable - other	Other	4,192.00	8,388.00	8,186.93	375,274.86
56	12502000	A/R - OTHER	Other	0.00	0.00	0.00	0.00
57	12503000	Accounts receivable - other	Other	0.00	0.00	0.00	0.00
58	12551000	RELATED PARTY-RECEIVABLE	Other	0.00	0.00	0.00	0.00
59	12601000	Accounts Receivable-Related Party	Other	0.00	0.00	0.00	0.00
60	12601099	Accounts Receivable-Related Party	Other	100,819.29	0.00	0.00	31,828.00
61	13001000	Employee advances	Due from officers/stockholde	0.00	0.00	0.00	0.00
62	13001099	Employee advances	Due from officers/stockholde	2,065.13	12,375.23	(231.44)	(4,309.10)
63	13002000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00	0.00	0.00	0.00
64	13003000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00	0.00	0.00	0.00
65	13101000	Officers' loans	Due from officers/stockholde	0.00	0.00	0.00	0.00
66	13101099	Officers' loans	Due from officers/stockholde	21,375.13	(7,463.63)	(7,405.63)	27,380.67
67	13102000	OFFICERS' LOANS	Due from officers/stockholde	0.00	0.00	0.00	0.00
68	13103000	OFFICERS' LOANS	Due from officers/stockholde	0.00	0.00	0.00	0.00
69	14001000	Notes receivable	Receivables from related pa	0.00	0.00	0.00	0.00
70	14001099	Notes receivable	Receivables from related pa	18,187.98	15,860.04	16,614.41	24,685.11
71	14002000	Notes receivable	Receivables from related pa	0.00	0.00	0.00	0.00
72	14003000	NOTES RECEIVABLE	Receivables from related pa	0.00	0.00	0.00	0.00
73	14011000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	20,418.00	16,108.00	11,754.00	0.00
74	14012000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00	0.00	0.00	0.00
75	14051000	NOTE REC FOR COMMON STOCK	Receivables from related pa	0.00	0.00	0.00	0.00
76	15001000	Inventory - MRF	Inventory	0.00	0.00	0.00	0.00
77	15001099	Inventory - MRF	Inventory	74,522.00	102,787.00	102,787.00	21,546.00
78	15051050	Inv. - Recycle-STR-Recycle	Inventory	0.00	0.00	0.00	0.00
79	15051099	Inventory - Recycle	Inventory	50,095.00	123,509.00	123,509.00	15,929.00
80	15053000	INVENTORY	Inventory	0.00	0.00	0.00	0.00
81	16001000	Prepaid taxes	Prepaid expenses	0.00	0.00	0.00	0.00
82	16001099	Prepaid taxes	Prepaid expenses	19,169.00	131,300.00	13,695.00	14,726.00
83	16002000	PREPAID TAXES	Prepaid expenses	0.00	0.00	0.00	0.00
84	16003000	PREPAID TAXES	Prepaid expenses	0.00	0.00	0.00	0.00
85	16011000	Prepaid liability insurance	Prepaid expenses	0.00	0.00	0.00	0.00
86	16011099	Prepaid liability insurance	Prepaid expenses	200,783.76	106,369.54	11,493.06	333,755.76
87	16012000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00	0.00	0.00	0.00
88	16013000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00	0.00	0.00	0.00
89	16021000	Prepaid workers compensation	Prepaid expenses	0.00	0.00	0.00	0.00
90	16021099	Prepaid workers compensation	Prepaid expenses	72,834.56	72,834.56	72,834.56	91,816.31
91	16022000	PREPAID WORKERS COMPENSATI(	Prepaid expenses	0.00	0.00	0.00	0.00
92	16023000	PREPAID WORKERS COMPENSATI(	Prepaid expenses	0.00	0.00	0.00	0.00
93	16031000	Prepaid interest	Prepaid expenses	0.00	0.00	0.00	0.00
94	16031040	Prepaid interest - Letter of Credit	Prepaid expenses	0.00	0.00	0.00	0.00
95	16032000	PREPAID INTEREST	Prepaid expenses	0.00	0.00	0.00	0.00
96	16033000	PREPAID INTEREST	Prepaid expenses	0.00	0.00	0.00	0.00
97	16501000	Construction period interest	Equipment	0.00	0.00	0.00	0.00
98	16501040	Const. Interest-STR-MRF		0.00	0.00	0.00	0.00
99	16503000	CONSTRUCTION PERIOD INTEREST		0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
100	16511000	Accumulated amortization - CPI		0.00	0.00	0.00	0.00
101	16511040	A/A - CPI-STR-MRF		0.00	0.00	0.00	0.00
102	16513000	A/A CONSTRUCTION PERIOD INTEREST		0.00	0.00	0.00	0.00
103	16601040	Cap. Loan fees-STR-MRF	Less: unamortized loan fina	0.00	0.00	0.00	0.00
104	16601099	Capital Loan fees	Less: unamortized loan fina	43,347.00	43,347.00	43,347.00	43,347.00
105	16611000	A/A - Loan fees-STR-G & A	Less: unamortized loan fina	0.00	0.00	0.00	0.00
106	16611099	Accum. Amort. - Covenant	Less: unamortized loan fina	(20,124.00)	(20,898.00)	(21,672.00)	(22,446.00)
107	17001000	Land	Land	0.00	0.00	0.00	0.00
108	17001099	Land	Land	1,208,473.70	1,208,473.70	1,208,473.70	1,208,473.70
109	17002000	LAND	Land	0.00	0.00	0.00	0.00
110	17003000	LAND	Land	0.00	0.00	0.00	0.00
111	17021000	Mining claims	Buildings and improvements	0.00	0.00	0.00	0.00
112	17021099	Mining claims	Buildings and improvements	18,620.17	18,620.17	18,620.17	18,620.17
113	17041000	Buildings	Buildings and improvements	0.00	0.00	0.00	0.00
114	17041099	Buildings	Buildings and improvements	5,654,297.72	5,654,297.72	5,654,297.72	5,654,297.72
115	17042000	BUILDINGS	Buildings and improvements	0.00	0.00	0.00	0.00
116	17043000	BUILDINGS	Buildings and improvements	0.00	0.00	0.00	0.00
117	17061000	Construction in progress		0.00	0.00	0.00	0.00
118	17071000	Recycling equipment	Equipment	0.00	0.00	0.00	0.00
119	17071099	Recycling equipment	Equipment	211,841.66	211,841.66	211,841.66	211,841.66
120	17073000	Recycle Equip.	Equipment	0.00	0.00	0.00	0.00
121	17081000	Shop equipment	Equipment	0.00	0.00	0.00	0.00
122	17081099	Shop equipment	Equipment	506,031.22	506,031.22	506,031.22	506,031.22
123	17083000	Shop equipment	Equipment	0.00	0.00	0.00	0.00
124	17101000	Leasehold improvements	Leasehold improvements	0.00	0.00	0.00	0.00
125	17101099	Leasehold improvements	Leasehold improvements	31,326.79	31,326.79	31,326.79	31,326.79
126	17103000	LEASEHOLD IMPROVEMENTS	Leasehold improvements	0.00	0.00	0.00	0.00
127	17121000	Transfer equipment	Equipment	0.00	0.00	0.00	0.00
128	17121099	Transfer equipment	Equipment	2,055,060.49	2,055,567.99	2,055,567.99	2,055,567.99
129	17123000	TRANSFER EQUIPMENT	Equipment	0.00	0.00	0.00	0.00
130	17131000	RRF Equip-STR-G & A	Resource recovery facility a	0.00	0.00	0.00	0.00
131	17131095	RRF Equip-STR-Parking	Truck parking facilities	3,563,623.05	3,563,623.05	3,563,623.05	3,563,623.05
132	17131099	RRF Equipment	Resource recovery facility a	9,264,181.40	9,264,181.40	9,299,888.36	9,299,888.36
133	17141000	Office equipment	Equipment	0.00	0.00	0.00	0.00
134	17141099	Office equipment	Equipment	227,106.54	227,106.54	227,106.54	227,106.54
135	17143000	Office equipment	Equipment	0.00	0.00	0.00	0.00
136	17161000	MRF/Landfill equipment	Material recovery facility and	0.00	0.00	0.00	0.00
137	17161099	MRF/Landfill equipment	Material recovery facility and	4,709,560.61	4,709,560.61	4,709,560.61	4,709,560.61
138	17181000	Transfer vehicles	Equipment	0.00	0.00	0.00	0.00
139	17181099	Transfer vehicles	Equipment	1,855,942.53	1,897,464.84	1,897,464.84	1,897,464.84
140	17201000	Collection equipment	Equipment	0.00	0.00	0.00	0.00
141	17201099	Collection equipment	Equipment	5,319,937.05	5,712,814.05	5,750,636.05	5,750,636.05
142	17202000	COLLECTION EQUIPMENT	Equipment	0.00	0.00	0.00	0.00
143	17203000	Collection equipment	Equipment	0.00	0.00	0.00	0.00
144	17221000	Other vehicles	Equipment	0.00	0.00	0.00	0.00
145	17221099	Other vehicles	Equipment	29,986.00	29,986.00	29,986.00	29,986.00
146	17222000	OTHER VEHICLES & EQUIPMENT		0.00	0.00	0.00	0.00
147	17223000	OTHER VEHICLES & EQUIPMENT		0.00	0.00	0.00	0.00
148	17251000	EQUIPMENT UNDER CAP LEASE		0.00	0.00	0.00	0.00
149	17253000	EQUIPMENT UNDER CAP LEASE		0.00	0.00	0.00	0.00
150	17301000	COVERAGE RIGHTS		0.00	0.00	0.00	0.00
151	17541000	Accum. Dep. - Buildings	Less: accumulated depreciа	0.00	0.00	0.00	0.00
152	17541099	Accum. Dep. - Buildings	Less: accumulated depreciа	(4,287,774.30)	(4,315,118.53)	(4,342,118.80)	(4,368,545.37)
153	17542000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00	0.00	0.00	0.00
154	17543000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00	0.00	0.00	0.00
155	17571000	Accum. Dep. - Recycling	Less: accumulated depreciа	0.00	0.00	0.00	0.00
156	17571099	Accum. Dep. - Recycling	Less: accumulated depreciа	(144,879.51)	(148,982.74)	(153,085.95)	(157,189.18)
157	17573000	A/D - Recycling-Recycle Eq.	Less: accumulated depreciа	0.00	0.00	0.00	0.00
158	17581000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00	0.00	0.00	0.00
159	17581099	Accum. Dep. - Shop equipment	Less: accumulated depreciа	(341,788.40)	(350,897.72)	(360,006.99)	(369,116.39)
160	17583000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00	0.00	0.00	0.00
161	17601000	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	0.00	0.00	0.00	0.00
162	17601099	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	(22,099.04)	(22,235.72)	(22,372.39)	(22,509.07)
163	17603000	ACCUM. DEP. - LEASEHOLD IMP.	Less: accumulated depreciа	0.00	0.00	0.00	0.00
164	17621000	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	0.00	0.00	0.00	0.00
165	17621099	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	(1,461,809.25)	(1,492,495.20)	(1,523,181.11)	(1,553,867.08)
166	17623000	ACCUM. DEP. - TRANSFER EQUIPM	Less: accumulated depreciа	0.00	0.00	0.00	0.00
167	17631000	Acc Deprec - RR-STR-G & A	Less: accumulated depreciа	0.00	0.00	0.00	0.00
168	17631095	Acc Deprec - RR-STR-Parking	Less: accumulated depreciа	(1,234,123.06)	(1,261,425.21)	(1,289,322.45)	(1,318,409.99)
169	17631099	Acc Deprec - RRF	Less: accumulated depreciа	(3,930,595.25)	(3,982,507.85)	(4,034,248.45)	(4,085,903.15)
170	17641000	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00	0.00	0.00	0.00
171	17641099	Accum. Dep. - Office equipment	Less: accumulated depreciа	(161,771.22)	(167,038.17)	(172,305.11)	(177,572.07)
172	17643000	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00	0.00	0.00	0.00
173	17661000	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	0.00	0.00	0.00	0.00
174	17661099	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	(3,610,322.53)	(3,649,555.62)	(3,688,788.68)	(3,728,021.81)
175	17681000	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	0.00	0.00	0.00	0.00
176	17681099	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	(1,517,716.61)	(1,494,826.16)	(1,518,039.74)	(1,541,253.39)
177	17701000	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00	0.00	0.00	0.00
178	17701099	Accum. Dep. - Collection equip	Less: accumulated depreciа	(3,285,654.80)	(3,408,933.41)	(3,536,698.43)	(3,662,635.64)
179	17702000	ACCUM. DEP. - COLLECTION EQUIP	Less: accumulated depreciа	0.00	0.00	0.00	0.00
180	17703000	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00	0.00	0.00	0.00
181	17721000	Accum. Dep. - Other vehicles	Less: accumulated depreciа	0.00	0.00	0.00	0.00
182	17721099	Accum. Dep. - Other vehicles	Less: accumulated depreciа	(2,811.04)	(3,748.06)	(4,685.07)	(5,622.09)
183	17722000	ACCUM. DEP. - OTHER VEH. & EQ.	Less: accumulated depreciа	0.00	0.00	0.00	0.00
184	17723000	A/D - OTHER VEHICLES & EQUIPME	Less: accumulated depreciа	0.00	0.00	0.00	0.00
185	17751000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00	0.00	0.00	0.00
186	17753000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00	0.00	0.00	0.00
187	18001000	GOODWILL		0.00	0.00	0.00	0.00
188	18101000	Deferred Costs		0.00	0.00	0.00	0.00
189	18102000	COVENANT NOT TO COMPETE		0.00	0.00	0.00	0.00
190	18103000	COVENANT NOT TO COMPETE		0.00	0.00	0.00	0.00
191	18111000	A/A - COVENANT NOT TO COMPETE		0.00	0.00	0.00	0.00
192	18112000	A/A - COVENANT NOT TO COMPETE		0.00	0.00	0.00	0.00
193	18113000	A/A - COVENANT NOT TO COMPETE		0.00	0.00	0.00	0.00
194	18201099	Franchise Cost		0.00	0.00	0.00	0.00
195	18202000	FRANCHISE AGREEMENT		0.00	0.00	0.00	0.00
196	18203000	FRANCHISE AGREEMENT		0.00	0.00	0.00	0.00
197	18212000	A/A - FRANCHISE AGREEMENT		0.00	0.00	0.00	0.00
198	18213000	A/A - FRANCHISE AGREEMENT		0.00	0.00	0.00	0.00
199	18501000	DEFERRED CHARGES		0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
200	18601000	DEFERRED TAX ASSET		0.00	0.00	0.00	0.00
201	19001000	Deposits	Deposits	0.00	0.00	0.00	0.00
202	19001050	DEPOSITS	Deposits	0.00	0.00	0.00	0.00
203	19001099	Deposits	Deposits	23,790.70	23,790.70	23,790.70	29,591.63
204	19002000	DEPOSITS	Deposits	0.00	0.00	0.00	0.00
205	19003000	DEPOSITS	Deposits	0.00	0.00	0.00	0.00
206	19011000	DEPOSITS - CURRENT	Deposits	0.00	0.00	0.00	0.00
207	19201000	Advances to SDS		0.00	0.00	0.00	0.00
208	19211000	Advances to ARDS		0.00	0.00	0.00	0.00
209	19221000	ADVANCE TO RECYCLING		0.00	0.00	0.00	0.00
210	20001000	Accounts payable	Accounts payable	0.00	0.00	0.00	0.00
211	20001099	Accounts payable	Accounts payable	(406,104.67)	(438,012.34)	(345,580.95)	(582,117.37)
212	20002000	Accounts payable	Accounts payable	0.00	0.00	0.00	0.00
213	20003000	Accounts payable	Accounts payable	0.00	0.00	0.00	0.00
214	20011099	Accounts Payable - Internal	Accounts payable	0.00	0.00	0.00	0.00
215	20201000	RELATED PARTY PAYABLE		0.00	0.00	0.00	0.00
216	20202000	RELATED PARTY PAYABLE		0.00	0.00	0.00	0.00
217	20501000	Acc. Surcharge	Accrued expenses	0.00	0.00	0.00	0.00
218	20501099	Acc. Surcharge	Accrued expenses	(132,994.80)	(122,785.21)	(188,047.52)	(117,196.05)
219	20701000	Donations Payable	Accrued expenses	0.00	0.00	0.00	0.00
220	20701050	Donations payable	Accrued expenses	0.00	0.00	0.00	0.00
221	20701099	Donations Payable	Accrued expenses	(120.51)	341.35	(129.23)	(404.07)
222	21001000	Accrued interest	Accrued expenses	0.00	0.00	0.00	0.00
223	21001099	Accrued interest	Accrued expenses	(10,255.46)	(10,078.33)	(10,983.87)	(12,763.54)
224	21002000	ACCRUED INTEREST	Accrued expenses	0.00	0.00	0.00	0.00
225	21003000	Accrued interest	Accrued expenses	0.00	0.00	0.00	0.00
226	21003010	Acc. Interest-SDS-Collection	Accrued expenses	0.00	0.00	0.00	0.00
227	21021000	Accrued property taxes	Accrued expenses	0.00	0.00	0.00	0.00
228	21021099	Accrued property taxes	Accrued expenses	(57,272.47)	0.00	57,403.20	0.00
229	21022000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00	0.00	0.00	0.00
230	21023000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00	0.00	0.00	0.00
231	21041000	Accrued insurance	Accrued expenses	0.00	0.00	0.00	0.00
232	21041099	Accrued insurance	Accrued expenses	0.00	4,192.00	0.00	(232,721.00)
233	21042000	ACCRUED INSURANCE	Accrued expenses	0.00	0.00	0.00	0.00
234	21043000	ACCRUED INSURANCE	Accrued expenses	0.00	0.00	0.00	0.00
235	21061000	Accrued expenses - other	Accrued expenses	0.00	0.00	0.00	0.00
236	21061099	Accrued expenses - other	Accrued expenses	(161,500.33)	0.00	(300,000.00)	0.00
237	21062000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00	0.00	0.00	0.00
238	21063000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00	0.00	0.00	0.00
239	21201000	Accrued vacation	Accrued expenses	0.00	0.00	0.00	0.00
240	21201099	Accrued vacation	Accrued expenses	(84,919.46)	0.00	(90,000.00)	(183,672.81)
241	21203000	ACCRUED VACATION PAY	Accrued expenses	0.00	0.00	0.00	0.00
242	21221000	Accrued salaries	Accrued expenses	0.00	0.00	0.00	0.00
243	21221099	Accrued salaries	Accrued expenses	(133,459.22)	(138,327.31)	0.00	(285,687.99)
244	21222000	ACCRUED SALARIES	Accrued expenses	0.00	0.00	0.00	0.00
245	21223000	ACCRUED SALARIES	Accrued expenses	0.00	0.00	0.00	0.00
246	21241000	Accrued pension	Accrued expenses	0.00	0.00	0.00	0.00
247	21241099	Accrued pension	Accrued expenses	(23,590.21)	(100,697.63)	(130,000.00)	(118,409.77)
248	22001000	Fed. withholding tax payable	Accrued expenses	0.00	0.00	0.00	0.00
249	22001099	Fed. withholding tax payable	Accrued expenses	13,917.02	0.00	14,128.88	15,419.13
250	22101000	FICA tax payable	Accrued expenses	0.00	0.00	0.00	0.00
251	22101099	FICA tax payable	Accrued expenses	(24,916.78)	(10,529.66)	20,074.59	662.00
252	22201000	State unemployment tax payable	Accrued expenses	0.00	0.00	0.00	0.00
253	22201099	State unemployment tax payable	Accrued expenses	1,302.59	(18.41)	1,479.24	1,305.17
254	22301000	Fed. unemployment tax payable	Accrued expenses	0.00	0.00	0.00	0.00
255	22301099	Fed. unemployment tax payable	Accrued expenses	(41.09)	(41.09)	18.93	(31.79)
256	22401000	State withholding tax	Accrued expenses	0.00	0.00	0.00	0.00
257	22401099	State withholding tax	Accrued expenses	4,751.38	0.00	4,816.80	5,307.28
258	22501000	Employee 401k payable	Accrued expenses	0.00	0.00	0.00	0.00
259	22501010	401k Payable-STR-Collectioin	Accrued expenses	0.00	0.00	0.00	0.00
260	22501099	Employee 401k payable	Accrued expenses	4,367.30	(2,702.79)	0.00	0.00
261	23001000	Unearned Income	Accrued expenses	0.00	0.00	0.00	0.00
262	23002000	SALES TAX PAYABLE	Accrued expenses	0.00	0.00	0.00	0.00
263	23101000	STREET SWEEPING-STR-G&A	Accrued expenses	0.00	0.00	0.00	0.00
264	23201000	NOISE ABATEMENT-STR-G&A	Accrued expenses	0.00	0.00	0.00	0.00
265	23301000	CLEAN TAHOE-STR-G&A	Accrued expenses	0.00	0.00	0.00	0.00
266	24001000	ACCRUED INCOME TAX	Accrued expenses	0.00	0.00	0.00	0.00
267	24002000	ACCRUED INCOME TAX	Accrued expenses	0.00	0.00	0.00	0.00
268	24011000	Accrued franchise fees payable	Accrued expenses	0.00	0.00	0.00	0.00
269	24011099	Accrued franchise fees payable	Accrued expenses	(225,401.83)	(234,978.61)	(232,607.78)	(233,857.86)
270	24012000	Accrued franchise fees payable	Accrued expenses	0.00	0.00	0.00	0.00
271	24013000	Accrued franchise fees payable	Accrued expenses	0.00	0.00	0.00	0.00
272	24013010	FRAN. TAX PAY-SDS-COLLECTION		0.00	0.00	0.00	0.00
273	25001000	Customer deposits		0.00	0.00	0.00	0.00
274	25002000	CUSTOMER DEPOSITS		0.00	0.00	0.00	0.00
275	25003000	CUSTOMER DEPOSITS		0.00	0.00	0.00	0.00
276	25501000	DEFERRED TAX LIABILITY		0.00	0.00	0.00	0.00
277	26011000	Notes payable		0.00	0.00	0.00	0.00
278	26012000	N/P - ARDS		0.00	0.00	0.00	0.00
279	26013000	Notes payable		0.00	0.00	0.00	0.00
280	26021000	Notes payable - related party	Notes payable to officers/st	0.00	0.00	0.00	0.00
281	26021099	Notes payable - related party	Notes payable to officers/st	(14,373.06)	0.00	(0.42)	0.00
282	26023000	NOTES PAYABLE - R/P		0.00	0.00	0.00	0.00
283	26031000	NOTES PAYABLE -R/P - CURRENT	Current portion of notes pay	(56,817.00)	(57,355.50)	(43,277.00)	(28,951.54)
284	26091000	CONTRACTS PAYABLE - CURRENT		0.00	0.00	0.00	0.00
285	26101000	Contracts payable	Long-term debt	0.00	0.00	0.00	0.00
286	26101099	Contracts payable	Long-term debt	(5,103,117.75)	(4,946,428.30)	(4,912,508.66)	(4,533,775.21)
287	26102000	CONTRACTS PAYABLE		0.00	0.00	0.00	0.00
288	26103000	Contracts payable		0.00	0.00	0.00	0.00
289	26113000	CONTRACTS PAYABLE		0.00	0.00	0.00	0.00
290	26151000	NOTES PAYABLE - CURRENT	Current portion of long-term	(1,581,627.00)	(1,443,129.00)	(1,486,294.00)	(1,470,698.00)
291	26153000	NOTES PAYABLE-CURRENT		0.00	0.00	0.00	0.00
292	26161000	NOTES PAYABLE		0.00	0.00	0.00	0.00
293	26163000	NOTES PAYABLE		0.00	0.00	0.00	0.00
294	26171000	LINE OF CREDIT		0.00	0.00	0.00	0.00
295	26201000	JPA loan payable	Accrued expenses	0.00	0.00	0.00	0.00
296	26201040	JPA L/P-STR-MRF	Accrued expenses	0.00	0.00	0.00	0.00
297	26201099	JPA loan payable	Accrued expenses	(9,361.40)	(29,040.41)	(24,161.29)	(17,197.64)
298	26211000	JPA LOAN		0.00	0.00	0.00	0.00
299	26211040	JPA L/P-STR-MRF - CURRENT		0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
300	26501000	OFFICER LOANS		0.00	0.00	0.00	0.00
301	26501099	Officers loans payable	Notes payable to officers/sto	0.00	0.00	0.00	0.00
302	26502000	OFFICER LOANS		0.00	0.00	0.00	0.00
303	26503000	OFFICER LOANS		0.00	0.00	0.00	0.00
304	26601000	FUNDS ADVANCED BY STR TO REC		0.00	0.00	0.00	0.00
305	26602000	Funds advanced by STR		0.00	0.00	0.00	0.00
306	26603000	Funds advanced by STR		0.00	0.00	0.00	0.00
307	28001000	Deferred income	Deferred income	0.00	0.00	0.00	0.00
308	28001099	Deferred income	Deferred income	(806,439.32)	(787,532.44)	(816,471.14)	(835,111.03)
309	28002000	Deferred income	Deferred income	0.00	0.00	0.00	0.00
310	28003000	Deferred income	Deferred income	0.00	0.00	0.00	0.00
311	28003010	DEFERRED INCOME-SDS-COLLECTION		0.00	0.00	0.00	0.00
312	29001000	Deferred income taxes payable	DEFERRED STATE INCOM	0.00	0.00	0.00	0.00
313	29001099	Deferred income taxes payable	DEFERRED STATE INCOM	(48,600.00)	(48,600.00)	(48,600.00)	(52,400.00)
314	29002000	DEFERRED INCOME TAXES	DEFERRED STATE INCOM	0.00	0.00	0.00	0.00
315	30001000	Common stock	shares; 180 shares issued a	0.00	0.00	0.00	0.00
316	30001099	Common stock	shares; 180 shares issued a	(18,000.00)	(18,000.00)	(18,000.00)	(18,000.00)
317	30002000	COMMON STOCK		0.00	0.00	0.00	0.00
318	30003000	COMMON STOCK		0.00	0.00	0.00	0.00
319	30101000	TREASURY STOCK		0.00	0.00	0.00	0.00
320	31001000	Paid in surplus	Additional paid-in capital	0.00	0.00	0.00	0.00
321	31001099	Paid in surplus	Additional paid-in capital	(407,000.00)	(407,000.00)	(407,000.00)	(407,000.00)
322	31003000	Paid in surplus-SDS-G&A		0.00	0.00	0.00	0.00
323	32001000	Retained Earnings	RETAINED EARNINGS, BE	0.00	0.00	0.00	0.00
324	32001001	Retained Earnings - Prior period adjus	RETAINED EARNINGS, BE	0.00	0.00	0.00	0.00
325	32001099	Retained Earnings	RETAINED EARNINGS, BE	(13,769,955.98)	(14,308,524.05)	(14,234,568.56)	(14,236,919.22)
326	32002000	Retained Earnings	RETAINED EARNINGS, BE	0.00	0.00	0.00	0.00
327	32003000	Retained Earnings	RETAINED EARNINGS, BE	0.00	0.00	0.00	0.00
328	33001000	Dividends payable	DISTRIBUTIONS	0.00	0.00	0.00	0.00
329	33001099	Dividends payable	DISTRIBUTIONS	340,000.00	218,499.67	300,000.00	300,000.00
330	33002000	DIVIDENDS	DISTRIBUTIONS	0.00	0.00	0.00	0.00
331	33003000	DIVIDENDS	DISTRIBUTIONS	0.00	0.00	0.00	0.00
332	40011010	Residential-STR-Transfer	CA - City residential	(24.36)	0.00	524,833.06	4.50
333	40011011	Residential-STR-Transfer	CA - transfer fees	0.00	0.00	0.00	0.00
334	40011020	Residential-STR-Transfer	CA - City residential	0.00	0.00	2.25	0.00
335	40011099	Residential-STR-Transfer	CA - City residential	0.00	0.00	2.25	0.00
336	40011100	Residential-City-G & A	CA - City residential	0.00	0.00	0.00	0.00
337	40011110	Residential-STR-Transfer	CA - City residential	(1,433,987.97)	(1,495,313.59)	(1,961,172.74)	(1,571,066.75)
338	40011111	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00	0.00
339	40011112	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00	0.00
340	40011199	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00	0.00
341	40011120	Residential-City-Transfer		0.00	0.00	0.00	0.00
342	40011180	Residential-City-RRF		0.00	0.00	0.00	0.00
343	40011210	Residential-STR-Transfer	CA - El Dorado residential -	(757,590.71)	(718,177.24)	(692,946.60)	(735,456.59)
344	40011280	Residential-County-RRF		0.00	0.00	0.00	0.00
345	40011310	Residential-STR-Transfer	NV - residential	(184,990.32)	(175,228.41)	(184,416.21)	(192,589.73)
346	40011380	Residential-Neveda-RRF		0.00	0.00	0.00	0.00
347	40011510	Residential-STR-Transfer	CA - El Dorado residential -	(10,315.87)	(9,518.41)	(10,059.96)	(12,932.67)
348	40012010	RESIDENTIAL - ARDS - COLLECTION		0.00	0.00	0.00	0.00
349	40012210	Residential		0.00	0.00	0.00	0.00
350	40013010	RESIDENTIAL - SDS - COLLECTION		0.00	0.00	0.00	0.00
351	40013200	Residential-El Dorado - CA-G&A		0.00	0.00	0.00	0.00
352	40013210	Residential		0.00	0.00	0.00	0.00
353	40013250	Residential-El Dorado - CA-Recycle		0.00	0.00	0.00	0.00
354	40021150	Commercial-City	CA - City commercial	0.00	0.00	0.00	330.00
355	40021110	Commercial-City	CA - City commercial	(1,411,805.72)	(1,221,873.84)	(1,258,702.07)	(1,545,831.97)
356	40021113	Commercial-City		0.00	0.00	0.00	0.00
357	40021120	Commercial-City-Transfer		0.00	0.00	0.00	0.00
358	40021180	Commercial-City-RRF		0.00	0.00	0.00	0.00
359	40021210	Commercial-City	CA - El Dorado commercial	(96,910.59)	(77,352.93)	(35,082.91)	(46,635.28)
360	40021280	Commercial-County-RRF		0.00	0.00	0.00	0.00
361	40021310	Commercial-City	NV - commercial	(612,431.77)	(564,460.24)	(694,737.11)	(448,792.50)
362	40021380	Commercial-Neveda-RRF		0.00	0.00	0.00	0.00
363	40021410	Commercial		0.00	0.00	0.00	0.00
364	40021510	Commercial-City	CA - El Dorado commercial	(58,648.44)	(42,593.69)	(28,049.12)	(53,949.28)
365	40022010	COMMERCIAL - ARDS - COLLECTION		0.00	0.00	0.00	0.00
366	40022210	Commercial		0.00	0.00	0.00	0.00
367	40023010	COMMERCIAL - SDS - COLLECTION		0.00	0.00	0.00	0.00
368	40023210	Commercial		0.00	0.00	0.00	0.00
369	40051020	Transfer station	CA - transfer fees	(2,822.93)	0.00	0.00	0.00
370	40051110	Transfer station	CA - transfer fees	34,686.72	0.00	0.00	44,213.74
371	40051120	Transfer station	CA - transfer fees	(661,680.73)	(479,704.98)	(310,856.80)	(854,137.75)
372	40051160	Trnsfr Station-City-Dunlap		0.00	0.00	0.00	0.00
373	40051180	Trnsfr Station-City-RRF		0.00	0.00	0.00	0.00
374	40052210	TRANSFER STATION		0.00	0.00	0.00	0.00
375	40053210	TRANSFER STATION		0.00	0.00	0.00	0.00
376	40071110	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00
377	40071210	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00
378	40071310	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00
379	40071410	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00
380	40091099	Recycle collection	Recycling sales	0.00	1,300.00	0.00	0.00
381	40091110	Recycle collection	Recycling sales - City/Dougl	(106,806.21)	(108,315.97)	(116,353.48)	(110,675.49)
382	40091210	Recycle collection	Recycling sales - El Dorado	(3,487.66)	(2,398.33)	1,382.78	(801.86)
383	40091310	Recycle collection	Recycling sales - City/Dougl	(9,499.16)	(14,046.87)	(17,171.51)	(12,933.63)
384	40091510	Recycle collection	Recycling sales - El Dorado	(906.75)	0.00	0.00	(5,052.50)
385	40092210	Recycle Collection-El Dorado		0.00	0.00	0.00	0.00
386	40093210	Recycle. Coll.-El Dorado - CA-Collection		0.00	0.00	0.00	0.00
387	40101010	NEVADA MISCELLANEOUS		0.00	0.00	0.00	0.00
388	40101011	Rev- Container Rent	CA - miscellaneous	0.00	0.00	0.00	0.00
389	40101110	Rev- Container Rent	CA - miscellaneous	0.00	0.00	0.00	0.00
390	40101210	Rev- Container Rent	CA - miscellaneous	0.00	9.66	0.00	0.00
391	40103210	Container. Rent-SDS-Collection		0.00	0.00	0.00	0.00
392	40103250	Container. Rent-El Dorado - CA-Recycle		0.00	0.00	0.00	0.00
393	40111310	CONTAINER SALES-NEVEDA-COLLECTIOIN		0.00	0.00	0.00	0.00
394	40202210	Drop box rental-El Dorado - CA-Collecti		0.00	0.00	0.00	0.00
395	40211100	Drop box sales-City		0.00	0.00	0.00	0.00
396	41001110	CA - SALVAGE SALES		0.00	0.00	0.00	0.00
397	41001210	SALVAGE SALES		0.00	0.00	0.00	0.00
398	41001310	SALVAGE SALES		0.00	0.00	0.00	0.00
399	41001410	SALVAGE SALES		0.00	0.00	0.00	0.00

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400	41002210	SALVAGE SALES		0.00	0.00	0.00	0.00
401	41003210	SALVAGE SALES		0.00	0.00	0.00	0.00
402	42001040	MRF REVENUES	Material recovery facility	0.00	0.00	0.00	0.00
403	42501040	MRF Rev. Aluminum	Material recovery facility	(0.32)	(8,504.54)	(19,795.61)	(79,030.20)
404	42501050	MRF Rev. Aluminum	Material recovery facility	0.00	0.00	0.00	(4,423.22)
405	42511040	MRF Rev. Glass	Material recovery facility	(8,266.65)	(1,866.23)	(5,815.29)	(12,136.33)
406	42521040	MRF Rev. Plastic	Material recovery facility	(24,881.57)	(14.57)	(6,455.57)	(21,434.00)
407	42521050	MRF Rev. Plastic	Material recovery facility	0.00	0.00	0.00	0.00
408	42531040	MRF Rev. Cardboard	Material recovery facility	(33,745.50)	(19,569.70)	(29,304.70)	(12,184.32)
409	42531050	MRF Rev. Cardboard	Material recovery facility	0.00	0.00	0.00	0.00
410	42541000	MRF Rev. Newspr-STR-G & A	Material recovery facility	0.00	0.00	0.00	0.00
411	42541040	MRF Rev. Newspaper	Material recovery facility	0.00	0.00	0.00	0.00
412	42551040	MRF REVENUE - BI-METAL	Material recovery facility	0.00	0.00	0.00	0.00
413	42561040	MRF Rev. Steel	Material recovery facility	(33,857.55)	(72,997.26)	(18,332.13)	(42,808.15)
414	42581040	MRF REVENUE - TIN	Material recovery facility	0.00	0.00	0.00	0.00
415	42601040	MRF Rev. Wood & Chipper	Material recovery facility	0.00	0.00	0.00	0.00
416	42601050	RRF Sales-STR-Recycle		0.00	0.00	0.00	0.00
417	42601080	RRF Sales	CA - resource recovery fees	11,541.66	0.00	(112.15)	(54,165.45)
418	42611040	MRF REVENUE - NON-FERROUS	Material recovery facility	0.00	0.00	0.00	0.00
419	42621040	MRF REVENUE - PAPER	Material recovery facility	0.00	0.00	0.00	0.00
420	42631040	MRF Rev. Misc	Material recovery facility	(4,818.54)	(632.50)	(410.00)	0.00
421	42631050	MRF Rev. Misc	Material recovery facility	0.00	0.00	0.00	0.00
422	42631080	MRF Rev. Misc	Material recovery facility	0.00	38.50	0.00	0.00
423	42631099	MRF Rev. Misc	Material recovery facility	0.00	0.00	0.00	0.00
424	43001000	Recycle revenue-STR-G & A		0.00	0.00	0.00	0.00
425	43001050	RECYCLE REVENUES		0.00	0.00	0.00	0.00
426	43003000	RECYCLE REVENUE-SDS-G&A		0.00	0.00	0.00	0.00
427	43003050	RECYCLE REVENUE - NON-FERROUS		0.00	0.00	0.00	0.00
428	43003210	Recycle revenue-El Dorado - CA-Collectio		0.00	0.00	0.00	0.00
429	43003250	Recycle revenues		0.00	0.00	0.00	0.00
430	43501050	Recy. Rev. Aluminum	Recycling sales	(3,275.31)	(182,945.29)	(67,509.12)	(216,122.77)
431	43511040	Recy. Rev.Glass-STR-MRF	Recycling sales	0.00	0.00	0.00	0.00
432	43511050	Recy. Rev.Glass	Recycling sales	(12,956.80)	(14,283.37)	(6,940.16)	(7,164.72)
433	43511080	Recy. Rev.Glass-STR-RRF	Recycling sales	0.00	0.00	0.00	0.00
434	43521050	Recy.Rev.Plastic	Recycling sales	(23,737.97)	(74,941.48)	(51,977.87)	(36,256.46)
435	43531040	Recy.Rev.Crdbd-STR-MRF	Recycling sales	0.00	0.00	0.00	(2,366.40)
436	43531050	Recy.Rev.Cardboard	Recycling sales	0.00	0.00	0.00	0.00
437	43541040	Recy Rev. Paper	Recycling sales	0.00	0.00	0.00	0.00
438	43541050	Recy Rev. Paper	Recycling sales	0.00	0.00	0.00	0.00
439	43551050	RECYCLE REVENUE - BI-METAL	Recycling sales	0.00	0.00	0.00	0.00
440	43561050	Recy.Rev.Steel	Recycling sales	0.00	0.00	0.00	0.00
441	43581050	RECYCLE REVENUE - TIN	Recycling sales	0.00	0.00	0.00	0.00
442	43601040	Recy.Rev. Wood	Recycling sales	0.00	0.00	0.00	0.00
443	43601050	RECYCLE REVENUE - WOOD	Recycling sales	59.00	0.00	0.00	0.00
444	43601080	Recy.Rev. Wood-STR-RRF	Recycling sales	0.00	0.00	0.00	0.00
445	43611050	Recy.Rev.Miscellaneous	Recycling sales	(1,297.50)	0.00	0.00	0.00
446	43631050	Recy.Rev.Misc	Recycling sales	(45.07)	(884.51)	356.52	(132.74)
447	44001000	Contract labor-STR-G & A		0.00	0.00	0.00	0.00
448	47001065	PROPERTY RENTAL-STR-2121 ELOISE		0.00	0.00	0.00	0.00
449	47001092	Property rental	CA - rent income	(1,027.50)	(1,027.50)	(2,055.00)	(3,520.00)
450	47001099	Property rental	CA - rent income	0.00	0.00	0.00	0.00
451	47001110	PROPERTY RENTAL-CITY-COLLECT	CA - rent income	0.00	0.00	0.00	0.00
452	47001160	Property rental-City-Dunlap	CA - rent income	0.00	0.00	0.00	0.00
453	47001161	Property rental-City-Ruth	CA - rent income	0.00	0.00	0.00	0.00
454	47001162	Property rental-City-2085 Eloise	CA - rent income	0.00	0.00	0.00	0.00
455	47001163	Property rental-City-2133 Eloise	CA - rent income	0.00	0.00	0.00	0.00
456	47001165	Property rental-City-2121 Eloise	CA - rent income	0.00	0.00	0.00	0.00
457	47001192	Property rental	CA - rent income	(11,843.12)	(13,455.00)	(14,587.50)	(14,482.50)
458	47001260	PROPERTY RENTALS - DUNLAP	CA - rent income	0.00	0.00	0.00	0.00
459	47001265	Property rental-County-2121 Eloise	CA - rent income	0.00	0.00	0.00	0.00
460	48001014	Rev- Federal/State	Forestry, federal and state c	0.00	0.00	0.00	(52,368.40)
461	48001410	Rev- Federal/State	Forestry, federal and state c	(149,370.80)	(32,022.06)	(11,486.26)	(24,761.99)
462	48001500	Forest contract-American River-G & A	Forestry, federal and state c	0.00	0.00	0.00	0.00
463	48001510	Rev- Federal/State	Forestry, federal and state c	(97,030.56)	(4,599.62)	(3,226.77)	(34,342.48)
464	48002010	FOREST CONTRACT - ARDS - COLL	Forestry, federal and state c	0.00	0.00	0.00	0.00
465	48002210	Federal & state services	Forestry, federal and state c	0.00	0.00	0.00	0.00
466	48003010	FOREST CONTRACT - SDS - COLLE	Forestry, federal and state c	0.00	0.00	0.00	0.00
467	48003210	Federal & state services	Forestry, federal and state c	0.00	0.00	0.00	0.00
468	49001000	Miscellaneous-STR-G & A	Other income/(expense), ne	0.00	0.00	0.00	0.00
469	49001010	Miscellaneous	Other income/(expense), ne	0.00	0.00	0.00	0.00
470	49001099	Miscellaneous	Other income/(expense), ne	22,461.00	29,071.21	(2,560.12)	(9,370.70)
471	49001100	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00
472	49001110	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00
473	49001299	Miscellaneous	Other income/(expense), ne	0.00	0.00	0.00	0.00
474	49002000	MISCELLANEOUS - ARDS - G&A	Other income/(expense), ne	0.00	0.00	0.00	0.00
475	49002010	MISCELLANEOUS - ARDS - COLLEC	Other income/(expense), ne	0.00	0.00	0.00	0.00
476	49002200	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00
477	49002210	MISCELLANEOUS-ARDS-COLLECTI	Other income/(expense), ne	0.00	0.00	0.00	0.00
478	49003010	MISCELLANEOUS INC0ME	Other income/(expense), ne	0.00	0.00	0.00	0.00
479	49003210	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00
480	49021000	ARDS Rent-		0.00	0.00	0.00	0.00
481	49031000	SDS Rent		0.00	0.00	0.00	0.00
482	49041000	TBC Rent	CA - rent income	0.00	0.00	0.00	0.00
483	49041099	TBC Rent	CA - rent income	(2,781.00)	(2,781.00)	(2,781.00)	(2,781.00)
484	49041410	TBC Rent-Gov-Collectioin		0.00	0.00	0.00	0.00
485	49051000	DDI Rent	NV - miscellaneous	0.00	0.00	0.00	0.00
486	49051099	Vending Machine	NV - miscellaneous	(5,562.00)	(5,562.00)	(5,562.00)	(5,562.00)
487	49121000	ARDS Contract Labor		0.00	0.00	0.00	0.00
488	49141000	TBC Contract Labor		0.00	0.00	0.00	0.00
489	50001040	COGS recycle-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00
490	50001050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	0.00	0.00	0.00
491	50003000	COGS RECYCLE - SDS - G&A	Cost of sales, recycling	0.00	0.00	0.00	0.00
492	50003050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	0.00	0.00	0.00
493	50101050	COGS Rec.Alum	Cost of sales, recycling	91,041.73	64,002.21	63,458.42	79,987.54
494	50111040	COGS Rec.Glass-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00
495	50111050	COGS Rec.Glass	Cost of sales, recycling	7,099.81	4,417.30	4,574.66	5,366.19
496	50121050	COGS Rec.Plastic	Cost of sales, recycling	61,461.16	39,083.97	40,115.78	50,928.19
497	50131040	COGS Rec.Crdbd-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00
498	50131050	COGS Rec.Crdbd-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00	0.00
499	50141050	COGS - RECYCLE NEWSPRINT	Cost of sales, recycling	0.00	0.00	0.00	0.00

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500	50151050	COGS Rec.BiMetal	Cost of sales, recycling	69.14	38.30	28.60	38.70
501	50161050	COGS - RECYCLE STEEL	Cost of sales, recycling	0.00	0.00	0.00	0.00
502	50171040	COGS Rec.OIL-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00
503	50171050	COGS Rec.Tin-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00	0.00
504	50191010	COGS Rec.Wood-STR-Collectioin	Cost of sales, recycling	0.00	0.00	0.00	0.00
505	50191040	COGS Rec.Wood-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00
506	50191050	COGS Rec.Wood-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00	0.00
507	50191080	COGS Rec.Wood-STR-RRF	Cost of sales, recycling	0.00	0.00	0.00	0.00
508	50201040	COGS Rec.Misc.-STR-MRF	Cost of sales, recycling	0.00	53.46	0.00	0.00
509	50201050	COGS - RECYCLE MISC	Cost of sales, recycling	0.00	0.00	0.00	0.00
510	50201080	COGS Rec.Misc.	Cost of sales, recycling	0.00	427.46	0.00	0.00
511	50501090	LANDFILL EXPENSES		0.00	0.00	0.00	0.00
512	51001010	Labor	Labor	358,744.89	525,741.23	348,176.05	491,160.60
513	51001020	Labor	Labor	264,367.01	246,601.93	161,820.62	289,739.99
514	51001030	Labor	Labor	268,911.32	283,485.18	161,851.78	346,548.07
515	51001040	Labor	Labor	351,226.61	402,924.81	282,269.87	360,160.04
516	51001050	Labor	Labor	100,361.59	98,348.21	73,954.82	95,980.40
517	51001080	Labor	Labor	46,926.09	48,895.35	32,953.73	52,304.79
518	51001099	Labor	Labor	0.00	0.00	0.00	25,677.25
519	51001300	Labor-Neveda-G & A	Labor	0.00	0.00	0.00	0.00
520	51002010	Labor	Labor	0.00	0.00	0.00	0.00
521	51002210	LABOR-EL DORADO-CA-COLLECTIO	Labor	0.00	0.00	0.00	0.00
522	51003010	Labor	Labor	0.00	0.00	0.00	0.00
523	51003030	LABOR	Labor	0.00	0.00	0.00	0.00
524	51003050	LABOR	Labor	0.00	0.00	0.00	0.00
525	51003210	LABOR-EL DORADO - CA-COLLECTI	Labor	0.00	0.00	0.00	0.00
526	51021010	Officer salaries	Officers' salaries	66,433.78	92,449.40	53,765.47	74,311.06
527	51021020	Officer salaries	Officers' salaries	56,820.26	63,734.69	50,165.76	63,652.25
528	51021030	Officer salaries	Officers' salaries	0.00	4,180.48	(4,180.48)	0.00
529	51021040	Officer salaries	Officers' salaries	70,224.98	102,146.67	108,909.87	25,735.25
530	51021050	OFFICER SALARIES	Officers' salaries	0.00	0.00	0.00	0.00
531	51021099	Officer salaries	Officers' salaries	0.00	0.00	0.00	0.00
532	51022010	OFFICER SALARIES	Officers' salaries	0.00	0.00	0.00	0.00
533	51051010	VACATION PAY		0.00	0.00	0.00	0.00
534	51051020	VACATION PAY		0.00	0.00	0.00	0.00
535	51051030	VACATION PAY		0.00	0.00	0.00	0.00
536	51051040	VACATION PAY		0.00	0.00	0.00	0.00
537	51051050	VACATION PAY		0.00	0.00	0.00	0.00
538	51052010	VACATION PAY		0.00	0.00	0.00	0.00
539	51101010	Payroll taxes	Payroll taxes	41,949.42	42,426.59	35,247.32	43,241.52
540	51101020	Payroll taxes	Payroll taxes	21,386.36	20,248.36	17,614.27	26,999.99
541	51101030	Payroll taxes	Payroll taxes	20,633.07	21,225.62	18,158.46	22,578.42
542	51101040	Payroll taxes	Payroll taxes	28,083.43	33,386.28	30,095.75	35,003.03
543	51101050	Payroll taxes	Payroll taxes	7,526.61	8,085.53	6,929.43	7,360.88
544	51101080	Payroll taxes	Payroll taxes	3,589.84	2,936.04	2,943.49	4,001.33
545	51101090	Payroll taxes	Payroll taxes	0.00	882.61	0.00	0.00
546	51101099	Payroll taxes	Payroll taxes	0.00	(39,295.82)	0.00	0.00
547	51101300	Payroll taxes-Neveda-G & A	Payroll taxes	0.00	0.00	0.00	0.00
548	51101310	Payroll taxes-Neveda-Collectioin	Payroll taxes	0.00	0.00	0.00	0.00
549	51102010	Payroll taxes	Payroll taxes	0.00	0.00	0.00	0.00
550	51103000	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00	0.00
551	51103010	Payroll taxes	Payroll taxes	0.00	0.00	0.00	0.00
552	51103030	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00	0.00
553	51103050	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00	0.00
554	51121010	Employee benefits	Employee benefits	420.18	1,315.60	1,972.28	1,713.92
555	51121020	Employee benefits	Employee benefits	44.34	371.62	128.48	4,564.42
556	51121030	Employee benefits	Employee benefits	116.04	141.36	195.85	83.48
557	51121040	Employee benefits	Employee benefits	826.86	224.34	373.90	200.98
558	51121050	Employee benefits	Employee benefits	180.00	86.89	273.52	50.00
559	51121060	Emp. Benefits-STR-Dunlap	Employee benefits	0.00	0.00	0.00	0.00
560	51121080	Employee benefits	Employee benefits	60.00	0.00	0.00	60.00
561	51121099	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
562	51122010	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00
563	51123000	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00
564	51123010	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
565	51123030	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00
566	51123050	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00
567	51141000	INSURANCE - HEALTH - STR - G&A		0.00	0.00	0.00	0.00
568	51141010	Insurance - health	Insurance	55,080.13	105,413.92	105,956.29	197,655.80
569	51141020	Insurance - health	Insurance	18,822.36	41,135.26	41,541.71	85,808.02
570	51141030	Insurance - health	Insurance	24,194.94	40,402.10	40,824.99	76,828.32
571	51141040	Insurance - health	Insurance	50,545.65	99,465.55	102,277.44	183,943.25
572	51141050	Insurance - health	Insurance	16,735.21	36,576.22	36,673.13	58,752.53
573	51141080	Insurance - health	Insurance	4,528.24	8,424.24	9,426.68	25,217.74
574	51141099	Insurance - health	Insurance	0.00	93.15	98.90	96.60
575	51141220	Ins. - Health-County-Transfer	Insurance	0.00	0.00	0.00	0.00
576	51141300	Ins. - Health-Neveda-G & A	Insurance	0.00	0.00	0.00	0.00
577	51142010	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00	0.00
578	51143010	Insurance - health	Insurance	0.00	0.00	0.00	0.00
579	51143030	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00	0.00
580	51143050	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00	0.00
581	51151010	Insurance - Workers' comp.	Insurance	50,715.35	46,598.48	36,289.51	(12,104.43)
582	51151020	Insurance - Workers' comp.	Insurance	27,217.24	24,276.83	18,209.33	20,827.36
583	51151030	Insurance - Workers' comp.	Insurance	22,652.86	21,669.92	18,725.90	11,661.86
584	51151040	Insurance - Workers' comp.	Insurance	35,500.75	38,126.03	30,348.88	977.64
585	51151050	Insurance - Workers' comp.	Insurance	8,452.56	7,494.86	2,970.32	20,616.95
586	51151080	Insurance - Workers' comp.	Insurance	4,057.23	3,747.43	16,143.02	2,616.50
587	51152010	Insurance - Workers' comp.	Insurance	0.00	0.00	0.00	0.00
588	51153010	Insurance - Workers' comp.	Insurance	0.00	0.00	0.00	0.00
589	51153030	INSURANCE - WORKERS' COMP	Insurance	0.00	0.00	0.00	0.00
590	51153050	INSURANCE - WORKERS' COMP	Insurance	0.00	0.00	0.00	0.00
591	51161010	Pension plan - qualified	Pension benefits	20,000.00	46,075.62	39,000.00	41,563.00
592	51161020	Pension plan - qualified	Pension benefits	15,000.00	35,194.09	19,500.00	28,392.67
593	51161030	Pension plan - qualified	Pension benefits	7,500.00	32,354.14	13,000.00	27,785.41
594	51161040	Pension plan - qualified	Pension benefits	15,000.00	34,929.43	26,000.00	44,751.16
595	51161050	Pension plan - qualified	Pension benefits	5,500.00	9,898.69	6,500.00	6,977.31
596	51161080	Pension plan - qualified	Pension benefits	3,000.00	2,467.69	19,500.00	(12,285.85)
597	51161090	Pension plan - qualified	Pension benefits	0.00	0.00	0.00	0.00
598	51162010	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00	0.00
599	51163000	PENSION PLAN - QUALIFIED-SDS-G	Pension benefits	0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
600	51163010	Pension plan - qualified	Pension benefits	0.00	0.00	0.00	0.00
601	51163030	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00	0.00
602	51163050	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00	0.00
603	52001010	Advertising	Advertising	1,092.64	1,399.36	877.49	1,485.10
604	52001020	Advertising	Advertising	446.31	0.00	0.00	0.00
605	52001030	Advertising	Advertising	0.00	0.00	0.00	0.00
606	52001040	Advertising	Advertising	0.00	0.00	0.00	0.00
607	52001050	Advertising	Advertising	25.00	50.00	50.00	0.00
608	52001080	Advertising-STR-RRF	Advertising	0.00	0.00	0.00	0.00
609	52002010	ADVERTISING	Advertising	0.00	0.00	0.00	0.00
610	52003010	Advertising	Advertising	0.00	0.00	0.00	0.00
611	52003030	Advertising	Advertising	0.00	0.00	0.00	0.00
612	52001099	ADVERTISING	Advertising	0.00	0.00	0.00	250.00
613	52203010	FUEL		0.00	0.00	0.00	0.00
614	52401010	Contract labor	Contract labor	81,315.00	75,690.00	83,393.10	83,002.50
615	52401020	Contract labor	Contract labor	16,933.80	13,512.50	0.00	154,649.86
616	52401030	Contract labor	Contract labor	0.00	0.00	0.00	0.00
617	52401040	Contract labor	Contract labor	86,103.65	85,153.66	0.00	83,156.59
618	52401050	Contract labor	Contract labor	0.00	0.00	0.00	0.00
619	52401080	Contract labor-STR-RRF	Contract labor	0.00	0.00	0.00	0.00
620	52402010	Contract labor	Contract labor	0.00	0.00	0.00	0.00
621	52403010	Contract labor	Contract labor	0.00	0.00	0.00	0.00
622	52403030	CONTRACT LABOR	Contract labor	0.00	0.00	0.00	0.00
623	52403050	CONTRACT LABOR	Contract labor	0.00	0.00	0.00	0.00
624	52801000	Depreciation-STR-G & A	Depreciation	0.00	0.00	0.00	0.00
625	52801010	Depreciation	Depreciation	115,348.27	123,533.31	128,019.72	126,191.91
626	52801020	Depreciation	Depreciation	59,563.18	64,609.33	101,506.45	65,512.80
627	52801030	Depreciation	Depreciation	13,244.37	13,911.03	13,910.94	13,911.13
628	52801040	Depreciation	Depreciation	41,763.51	39,299.88	3,305.99	39,299.93
629	52801050	Depreciation	Depreciation	5,461.58	5,377.49	5,171.66	5,148.67
630	52801080	Depreciation	Depreciation	51,995.37	51,995.42	52,418.53	53,522.87
631	52801095	Depreciation	Depreciation	27,302.07	27,302.15	27,302.13	27,302.19
632	52801195	Depreciation-City-Parking	Depreciation	0.00	0.00	0.00	0.00
633	52801300	Depreciation-Neveda-G & A	Depreciation	0.00	0.00	0.00	0.00
634	52802010	DEPRECIATION	Depreciation	0.00	0.00	0.00	0.00
635	52803000	Depreciation-SDS-G&A	Depreciation	0.00	0.00	0.00	0.00
636	52803010	Depreciation	Depreciation	0.00	0.00	0.00	0.00
637	52803030	Depreciation	Depreciation	0.00	0.00	0.00	0.00
638	52803050	DEPRECIATION	Depreciation	0.00	0.00	0.00	0.00
639	53201010	Dump fees	Dump fees	0.00	0.00	0.00	0.00
640	53201020	Dump fees	Dump fees	359,226.21	296,147.38	273,100.37	331,540.05
641	53201030	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00
642	53201040	Dump fees	Dump fees	112,610.19	57,108.78	17,607.00	76,975.77
643	53201050	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00
644	53201080	Dump fees-STR-RRF	Dump fees	0.00	1,351.25	0.00	0.00
645	53201099	Dump fees	Dump fees	0.00	0.00	435.00	0.00
646	53202010	Dump fees	Dump fees	0.00	0.00	0.00	0.00
647	53203010	Dump fees	Dump fees	0.00	0.00	0.00	0.00
648	53203030	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00
649	53203050	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00
650	53601010	Employee education	Education	0.00	487.15	0.00	0.00
651	53601020	Employee education	Education	0.00	4,715.32	0.00	0.00
652	53601030	Employee education	Education	1,295.00	487.15	0.00	0.00
653	53601040	Employee education	Education	0.00	1,672.15	0.00	0.00
654	53601050	Employee education	Education	0.00	487.15	0.00	0.00
655	53601080	Emp. Education-STR-RRF	Education	0.00	487.15	0.00	0.00
656	53602010	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00
657	53603010	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00
658	53603030	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00
659	53603050	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00
660	54001010	ENTERTAINMENT		0.00	0.00	0.00	0.00
661	54001030	ENTERTAINMENT		0.00	0.00	0.00	0.00
662	54002010	ENTERTAINMENT		0.00	0.00	0.00	0.00
663	54003010	ENTERTAINMENT		0.00	0.00	0.00	0.00
664	54003030	ENTERTAINMENT		0.00	0.00	0.00	0.00
665	54003050	ENTERTAINMENT		0.00	0.00	0.00	0.00
666	55201010	Fuel	Fuel	99,301.30	98,527.88	103,721.88	155,347.28
667	55201020	Fuel	Fuel	74,674.53	65,693.89	71,406.29	126,015.50
668	55201030	Fuel	Fuel	0.00	0.00	0.00	0.00
669	55201040	Fuel	Fuel	0.00	0.00	0.00	0.00
670	55201050	Fuel	Fuel	0.00	0.00	0.00	0.00
671	55201080	Fuel-STR-RRF	Fuel	0.00	0.00	0.00	0.00
672	55201099	Fuel	Fuel	0.00	0.00	0.00	460.78
673	55201100	Fuel-City-G & A	Fuel	0.00	0.00	0.00	0.00
674	55202010	FUEL	Fuel	0.00	0.00	0.00	0.00
675	55203010	Fuel	Fuel	0.00	0.00	0.00	0.00
676	55203030	Fuel	Fuel	0.00	0.00	0.00	0.00
677	55203050	FUEL	Fuel	0.00	0.00	0.00	0.00
678	55601000	Haz. Waste-STR-G & A	Hazardous waste	0.00	0.00	0.00	0.00
679	55601010	Hazardous Waste	Hazardous waste	0.00	0.00	0.00	0.00
680	55601020	Hazardous Waste	Hazardous waste	2,090.00	0.00	0.00	1,995.00
681	55601030	Hazardous Waste	Hazardous waste	0.00	0.00	0.00	0.00
682	55601040	Hazardous Waste	Hazardous waste	53,091.04	47,044.68	31,982.13	43,641.88
683	55601050	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00
684	55601080	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00
685	55602010	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00
686	55603010	Hazardous waste	Hazardous waste	0.00	0.00	0.00	0.00
687	55603030	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00
688	55603050	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00
689	56001010	Insurance - general	Insurance	24,835.29	22,794.04	22,348.53	27,295.51
690	56001020	Insurance - general	Insurance	18,251.28	18,251.28	16,656.09	20,159.45
691	56001030	Insurance - general	Insurance	3,388.83	3,388.83	3,074.01	3,724.55
692	56001040	Insurance - general	Insurance	10,166.49	10,166.49	9,441.93	11,173.82
693	56001050	Insurance - general	Insurance	4,792.78	4,792.78	4,422.90	5,267.64
694	56001080	Insurance - general	Insurance	1,646.00	1,646.00	1,505.64	1,809.08
695	56001095	Insurance - general	Insurance	5,034.84	5,034.84	4,689.63	5,533.71
696	56001099	Insurance - general	Insurance	975.00	0.00	0.00	0.00
697	56002010	Insurance - general	Insurance	0.00	0.00	0.00	0.00
698	56003010	Insurance - general	Insurance	0.00	0.00	0.00	0.00
699	56003030	INSURANCE - GENERAL	Insurance	0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
700	56003050	INSURANCE - GENERAL	Insurance	0.00	0.00	0.00	0.00
701	56401000	INTEREST - STR - G&A	Interest expense	0.00	0.00	0.00	0.00
702	56401010	Interest	Interest expense	15,603.92	13,614.35	14,644.39	16,528.92
703	56401020	Interest	Interest expense	6,912.24	8,370.47	6,486.37	5,692.19
704	56401030	Interest	Interest expense	331.66	297.16	247.31	242.07
705	56401040	Interest	Interest expense	946.37	558.39	548.69	512.08
706	56401050	Interest	Interest expense	0.00	0.00	0.00	0.00
707	56401080	Interest	Interest expense	(224.34)	(16.79)	201.39	2,028.59
708	56401099	Interest	Interest expense	0.00	0.00	0.00	0.00
709	56401200	Interest-County-G & A	Interest expense	0.00	0.00	0.00	0.00
710	56401300	Interest-Neveda-G & A	Interest expense	0.00	0.00	0.00	0.00
711	56402010	INTEREST	Interest expense	0.00	0.00	0.00	0.00
712	56403010	Interest	Interest expense	0.00	0.00	0.00	0.00
713	56403030	INTEREST	Interest expense	0.00	0.00	0.00	0.00
714	56403050	INTEREST	Interest expense	0.00	0.00	0.00	0.00
715	56801010	Licenses & fees	Other taxes and licenses	10,151.00	1,968.00	2,947.70	484.50
716	56801020	Licenses & fees	Other taxes and licenses	732.00	2,877.09	94.00	2,103.00
717	56801030	Licenses & fees	Other taxes and licenses	0.00	1,525.00	0.00	0.00
718	56801040	Licenses & fees	Other taxes and licenses	(507.25)	0.00	1,099.00	0.00
719	56801050	Licenses & fees	Other taxes and licenses	0.00	0.00	1,477.30	0.00
720	56801080	Licenses & fees-STR-RRF	Other taxes and licenses	911.85	0.00	0.00	0.00
721	56801095	Licenses & fees-STR-Parking	Other taxes and licenses	0.00	17.00	0.00	0.00
722	56801099	Licenses & fees	Other taxes and licenses	0.00	62,065.00	0.00	0.00
723	56801200	Licenses & fees-County-G & A	Other taxes and licenses	0.00	0.00	0.00	0.00
724	56801220	Licenses & fees-County-Transfer	Other taxes and licenses	0.00	0.00	0.00	0.00
725	56802010	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00
726	56803000	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00
727	56803010	Licenses & fees	Other taxes and licenses	0.00	0.00	0.00	0.00
728	56803030	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00
729	56803050	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00
730	57001000	Meals-STR-G & A	Miscellaneous	0.00	0.00	0.00	0.00
731	57001010	Meals	Miscellaneous	11.79	0.00	0.00	0.00
732	57001020	Meals	Miscellaneous	0.00	0.00	0.00	0.00
733	57001030	Meals	Miscellaneous	0.00	0.00	0.00	0.00
734	57001040	Meals	Miscellaneous	0.00	0.00	0.00	0.00
735	57001050	Meals	Miscellaneous	0.00	0.00	0.00	0.00
736	57002010	MEALS	Miscellaneous	0.00	0.00	0.00	0.00
737	57003010	Meals	Miscellaneous	0.00	0.00	0.00	0.00
738	57003030	MEALS	Miscellaneous	0.00	0.00	0.00	0.00
739	57003050	MEALS	Miscellaneous	0.00	0.00	0.00	0.00
740	57201000	Miscellaneous-STR-G & A	Miscellaneous	0.00	0.00	0.00	0.00
741	57201010	Miscellaneous	Miscellaneous	0.00	0.00	0.00	0.00
742	57201020	Miscellaneous	Miscellaneous	0.00	0.00	0.00	0.00
743	57201030	Miscellaneous	Miscellaneous	0.00	0.00	0.00	0.00
744	57201040	Miscellaneous	Miscellaneous	0.00	0.00	0.00	0.00
745	57201050	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00
746	57202010	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00
747	57203010	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00
748	57203030	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00
749	57203050	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00
750	57601000	Prof. Fees-STR-G & A	Miscellaneous	0.00	0.00	0.00	0.00
751	57601010	Professional Fees	Miscellaneous	3,000.00	1,760.00	2,300.00	11,705.49
752	57601020	Professional Fees	Miscellaneous	0.00	0.00	14.95	336.00
753	57601030	Professional Fees	Miscellaneous	1,451.62	2,160.00	2,160.00	1,440.00
754	57601040	Professional fees	Miscellaneous	0.00	0.00	0.00	0.00
755	57601050	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00
756	57601099	Professional Fees	Miscellaneous	0.00	0.00	0.00	0.00
757	57602010	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00
758	57603010	Professional fees	Miscellaneous	0.00	0.00	0.00	0.00
759	57603030	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00
760	57603050	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00
761	57701020	Property taxes	Other taxes and licenses	0.00	0.00	0.00	0.00
762	58001010	Rent - property		0.00	0.00	0.00	0.00
763	58001020	RENT - PROPERTY		0.00	0.00	0.00	0.00
764	58001030	Rent - property		0.00	0.00	0.00	0.00
765	58001040	Rent - property		0.00	0.00	0.00	0.00
766	58001050	Rent - property		0.00	0.00	0.00	0.00
767	58001080	Rent - property-STR-RRF		0.00	0.00	0.00	0.00
768	58001163	Rent - property-City-2133 Eloise		0.00	0.00	0.00	0.00
769	58002010	RENT - PROPERTY		0.00	0.00	0.00	0.00
770	58003010	Rent - property		0.00	0.00	0.00	0.00
771	58003030	RENT - PROPERTY		0.00	0.00	0.00	0.00
772	58003050	RENT - PROPERTY		0.00	0.00	0.00	0.00
773	58051010	Rent - equipment	Rent	15,558.00	18,024.00	16,791.00	16,791.00
774	58051020	Rent - equipment	Rent	0.00	0.00	0.00	0.00
775	58051030	Rent - equipment	Rent	0.00	0.00	0.00	0.00
776	58051040	Rent - equipment	Rent	0.00	0.00	0.00	0.00
777	58051050	RENT - EQUIPMENT		0.00	0.00	0.00	0.00
778	58051080	Rent - equip.-STR-RRF		0.00	0.00	0.00	0.00
779	58052000	RENT - EQUIP-ARDS-G&A		0.00	0.00	0.00	0.00
780	58052010	Rent - equipment		0.00	0.00	0.00	0.00
781	58053010	Rent - equipment		0.00	0.00	0.00	0.00
782	58053030	Rent - equipment		0.00	0.00	0.00	0.00
783	58053050	RENT - EQUIPMENT		0.00	0.00	0.00	0.00
784	58401000	REPAIRS & MAINTENANCE - STR - G&A		0.00	0.00	0.00	0.00
785	58401010	Repairs & maintenance	Repairs	27,729.73	39,505.73	43,081.55	47,603.51
786	58401011	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00
787	58401020	Repairs & maintenance	Repairs	66,972.06	90,669.22	91,689.43	84,982.68
788	58401030	Repairs & maintenance	Repairs	10,561.97	10,258.97	4,857.30	8,303.41
789	58401040	Repairs & maintenance	Repairs	16,921.17	14,480.02	50,649.13	7,386.09
790	58401050	Repairs & maintenance	Repairs	1,344.83	500.00	3,985.43	2,140.57
791	58401080	Repairs & maintenance	Repairs	1,828.15	4,961.52	2,621.41	4,828.35
792	58401095	Repairs & maintenance	Repairs	13,656.20	3,290.22	6,200.17	3,920.78
793	58401099	Repairs & maintenance	Repairs	600.00	0.00	0.00	1,022.56
794	58401162	Repairs & maint-City-2085 Eloise	Repairs	0.00	0.00	0.00	0.00
795	58401192	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00
796	58401200	Repairs & maint-County-G & A	Repairs	0.00	0.00	0.00	0.00
797	58401210	Repairs & maint-County-Collectioin	Repairs	0.00	0.00	0.00	0.00
798	58402010	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00
799	58403010	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
800	58403030	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00
801	58403050	REPAIRS & MAINTENANCE	Repairs	0.00	0.00	0.00	0.00
802	59201010	Supplies	Supplies	22,387.03	29,876.79	45,709.56	3,262.87
803	59201020	Supplies	Supplies	242.74	3,939.31	5,073.12	12,934.47
804	59201030	Supplies	Supplies	121,926.73	121,647.71	134,541.51	110,288.23
805	59201040	Supplies	Supplies	5,273.13	5,836.17	4,731.60	4,551.09
806	59201050	Supplies	Supplies	2,260.45	2,031.13	1,956.94	3,980.34
807	59201080	Supplies	Supplies	0.00	653.98	167.57	844.92
808	59201095	Supplies	Supplies	0.00	0.00	1,215.90	0.00
809	59201099	Supplies	Supplies	0.00	0.00	0.00	0.00
810	59202010	Supplies	Supplies	0.00	0.00	0.00	0.00
811	59203000	Supplies-SDS-G&A	Supplies	0.00	0.00	0.00	0.00
812	59203010	Supplies	Supplies	0.00	0.00	0.00	0.00
813	59203030	Supplies	Supplies	0.00	0.00	0.00	0.00
814	59203050	SUPPLIES	Supplies	0.00	0.00	0.00	0.00
815	59601010	Travel	Miscellaneous	0.00	0.00	0.00	0.00
816	59601020	Travel	Miscellaneous	0.00	0.00	0.00	0.00
817	59601030	Travel	Miscellaneous	525.04	0.00	0.00	0.00
818	59601040	Travel	Miscellaneous	0.00	0.00	0.00	0.00
819	59601050	Travel	Miscellaneous	0.00	0.00	0.00	0.00
820	59601099	Travel	Miscellaneous	0.00	36.40	0.00	0.00
821	59602010	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00
822	59603010	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00
823	59603030	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00
824	59603050	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00
825	59901010	Utilities	Utilities	0.00	0.00	0.00	0.00
826	59901020	Utilities	Utilities	1,904.47	3,825.13	3,499.51	1,936.03
827	59901030	Utilities	Utilities	5,725.68	16,528.99	18,075.57	10,851.52
828	59901040	Utilities	Utilities	11,455.02	22,646.64	25,434.13	11,645.99
829	59901050	Utilities	Utilities	4,287.16	6,785.11	5,887.82	3,945.76
830	59901060	Utilities-STR-Dunlap	Utilities	0.00	0.00	0.00	0.00
831	59901062	Utilities-STR-2085 Eloise	Utilities	0.00	0.00	0.00	0.00
832	59901063	Utilities-STR-2133 Eloise	Utilities	0.00	0.00	0.00	0.00
833	59901080	Utilities	Utilities	27,967.14	19,742.15	16,695.50	14,288.55
834	59901092	Utilities	Utilities	0.00	0.00	51.86	54.43
835	59901095	Utilities	Utilities	3,563.35	7,098.93	10,636.79	6,459.84
836	59901099	Utilities	Utilities	0.00	0.00	0.00	0.00
837	59901130	Utilities-City-Shop	Utilities	0.00	0.00	0.00	0.00
838	59901162	Utilities-City-2085 Eloise	Utilities	0.00	0.00	0.00	0.00
839	59901163	Utilities-City-2133 Eloise	Utilities	0.00	0.00	0.00	0.00
840	59901192	Utilities	Utilities	0.00	0.00	0.00	0.00
841	59902010	UTILITIES	Utilities	0.00	0.00	0.00	0.00
842	59903010	Utilities	Utilities	0.00	0.00	0.00	0.00
843	59903030	Utilities	Utilities	0.00	0.00	0.00	0.00
844	59903050	UTILITIES	Utilities	0.00	0.00	0.00	0.00
845	60101161	RENTAL - ADVERTISING-CITY-RUTH		0.00	0.00	0.00	0.00
846	60101162	Rental - Advert-City-2085 Eloise		0.00	0.00	0.00	0.00
847	60101165	RENTAL - ADVERT-CITY-2121 ELOISE		0.00	0.00	0.00	0.00
848	60101260	RENTAL - ADVERTISING		0.00	0.00	0.00	0.00
849	60101261	RENTAL - ADVERTISING		0.00	0.00	0.00	0.00
850	60151260	RENTAL - CONTRACT LABOR		0.00	0.00	0.00	0.00
851	60151261	RENTAL - CONTRACT LABOR		0.00	0.00	0.00	0.00
852	60201160	Rental - Deprec-City-Dunlap	Depreciation, admin	0.00	0.00	0.00	0.00
853	60201161	Rental - Deprec-City-Ruth	Depreciation, admin	0.00	0.00	0.00	0.00
854	60201162	Rental - Deprec-City-2085 Eloise	Depreciation, admin	0.00	0.00	0.00	0.00
855	60201163	Rental - Deprec-City-2135/2141 Ruth	Depreciation, admin	0.00	0.00	0.00	0.00
856	60201192	Rental - Depreciation	Depreciation, admin	5,352.89	5,261.20	5,352.92	5,207.26
857	60301092	RENTAL - INSURANCE	Insurance, admin	0.00	0.00	0.00	0.00
858	60201261	RENTAL - DEPRECIATION		0.00	0.00	0.00	0.00
859	60251160	Rental - Emp Ed-City-Dunlap		0.00	0.00	0.00	0.00
860	60251260	RENTAL - EMPLOYEE EDUCATION		0.00	0.00	0.00	0.00
861	60251261	RENTAL - EMPLOYEE EDUCATION		0.00	0.00	0.00	0.00
862	60301160	Rental - Insur.-City-Dunlap	Insurance, admin	0.00	0.00	0.00	0.00
863	60301162	Rental - Insur.-City-2085 Eloise	Insurance, admin	0.00	0.00	0.00	0.00
864	60301165	Rental - Insur.-City-2121 Eloise	Insurance, admin	0.00	0.00	0.00	0.00
865	60301192	Rental - Insurance	Insurance, admin	2,150.59	1,562.99	2,096.75	3,418.55
866	60301260	RENTAL - INSURANCE		0.00	0.00	0.00	0.00
867	60301261	RENTAL - INSURANCE		0.00	0.00	0.00	0.00
868	60351165	Rental - Intrst-City-2121 Eloise		0.00	0.00	0.00	0.00
869	60351260	RENTAL - INTEREST		0.00	0.00	0.00	0.00
870	60351261	RENTAL - INTEREST		0.00	0.00	0.00	0.00
871	60401260	RENTAL - LICENSES		0.00	0.00	0.00	0.00
872	60401261	RENTAL - LICENSES		0.00	0.00	0.00	0.00
873	60451260	RENTAL - MISCELLANEOUS		0.00	0.00	0.00	0.00
874	60451261	RENTAL - MISCELLANEOUS		0.00	0.00	0.00	0.00
875	60501260	RENTAL - PROFESSIONAL FEES		0.00	0.00	0.00	0.00
876	60501261	RENTAL - PROFESSIONAL FEES		0.00	0.00	0.00	0.00
877	60551060	Rental - Taxes-STR-Dunlap	Other taxes and licenses, ac	0.00	0.00	0.00	0.00
878	60551160	Rental - Taxes-City-Dunlap	Other taxes and licenses, ac	0.00	0.00	0.00	0.00
879	60551161	Rental - Taxes-City-Ruth		0.00	0.00	0.00	0.00
880	60551162	RENTAL - TAXES-CITY-2085 ELOISE		0.00	0.00	0.00	0.00
881	60551163	Rental - Taxes-City-2135/2141 Ruth		0.00	0.00	0.00	0.00
882	60551164	Rental - Taxes-City-2157 Ruth		0.00	0.00	0.00	0.00
883	60551165	Rental - Taxes-City-2121 Eloise		0.00	0.00	0.00	0.00
884	60551192	Rental - Taxes	Other taxes and licenses, ac	775.46	785.95	785.95	(485.61)
885	60551260	RENTAL - PROPERTY TAXES		0.00	0.00	0.00	0.00
886	60551261	RENTAL - PROPERTY TAXES		0.00	0.00	0.00	0.00
887	60601161	RENTAL - RENT-CITY-RUTH		0.00	0.00	0.00	0.00
888	60601162	Rental - Rent-City-2085 Eloise		0.00	0.00	0.00	0.00
889	60601164	Rental - Rent-City-2157 Ruth		0.00	0.00	0.00	0.00
890	60601192	Rental - Rent	Rent, admin	0.00	91.75	0.00	0.00
891	60601260	RENTAL - RENT		0.00	0.00	0.00	0.00
892	60601261	RENTAL - RENT		0.00	0.00	0.00	0.00
893	60651062	Rental - Repair-STR-2085 Eloise	Repairs, admin	0.00	0.00	0.00	0.00
894	60651065	RENTAL - REPAIR-STR-2121 ELOISE	Repairs, admin	0.00	0.00	0.00	0.00
895	60651092	Rental - Repair	Repairs, admin	0.00	93.24	0.00	0.00
896	60651099	Rental - Repair	Repairs, admin	0.00	0.00	0.00	0.00
897	60651160	Rental - Repair-City-Dunlap	Repairs, admin	0.00	0.00	0.00	0.00
898	60651161	Rental - Repair-City-Ruth	Repairs, admin	0.00	0.00	0.00	0.00
899	60651162	Rental - Repair-City-2085 Eloise	Repairs, admin	0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
900	60651163	Rental - Repair-City-2133 ELOISE	Repairs, admin	0.00	0.00	0.00	0.00
901	60651164	Rental - Repair-City-2157 Ruth	Repairs, admin	0.00	0.00	0.00	0.00
902	60651165	Rental - Repair-City-2121 Eloise	Repairs, admin	0.00	0.00	0.00	0.00
903	60651192	Rental - Repair	Repairs, admin	466.19	0.00	172.19	880.00
904	60651260	RENTAL - REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00
905	60651261	RENTAL - REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00
906	60701162	Rental - Supply-City-2085 Eloise		0.00	0.00	0.00	0.00
907	60701163	Rental - Supply-City-2135/2141 Ruth		0.00	0.00	0.00	0.00
908	60701165	Rental - Supply-City-2121 Eloise		0.00	0.00	0.00	0.00
909	60701260	RENTAL - SUPPLIES		0.00	0.00	0.00	0.00
910	60701261	RENTAL - SUPPLIES		0.00	0.00	0.00	0.00
911	60751092	Rental - Utilities	Utilities, admin	1,427.88	1,427.88	1,312.38	1,342.79
912	60751160	Rental - Utilit-City-Dunlap	Utilities, admin	0.00	0.00	0.00	0.00
913	60751161	Rental - Utilit-City-Ruth	Utilities, admin	0.00	0.00	0.00	0.00
914	60751162	Rental - Utilit-City-2085 Eloise	Utilities, admin	0.00	0.00	0.00	0.00
915	60751163	Rental - Utilit-City-2133 ELOISE	Utilities, admin	0.00	0.00	0.00	0.00
916	60751164	Rental - Utilit-City-2157 Ruth	Utilities, admin	0.00	0.00	0.00	0.00
917	60751165	Rental - Utilit-City-2121 Eloise	Utilities, admin	0.00	0.00	0.00	0.00
918	60751192	Rental - Utilities	Utilities, admin	0.00	0.00	0.00	0.00
919	60751260	RENTAL - UTILITIES	Utilities, admin	0.00	0.00	0.00	0.00
920	60751261	RENTAL - UTILITIES	Utilities, admin	0.00	0.00	0.00	0.00
921	61001000	Labor		0.00	0.00	0.00	0.00
922	61002000	LABOR		0.00	0.00	0.00	0.00
923	61003000	Labor		0.00	0.00	0.00	0.00
924	61021000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00	0.00
925	61021010	OFFICER SALARY - STR - COLLECT	Officers' salaries, admin	0.00	0.00	0.00	0.00
926	61021099	Officer salaries	Officers' salaries, admin	75,431.72	103,279.70	55,793.36	84,263.64
927	61022000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00	0.00
928	61022010	OFFICER SALARY-ARDS-COLLECTI	Officers' salaries, admin	0.00	0.00	0.00	0.00
929	61023000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00	0.00
930	61031000	Office salaries	Other salaries	0.00	0.00	0.00	0.00
931	61031050	Office salaries-STR-Recycle	Other salaries	0.00	0.00	0.00	0.00
932	61031099	Office salaries	Other salaries	142,926.39	170,993.28	125,920.72	174,082.48
933	61032000	Office salaries	Other salaries	0.00	0.00	0.00	0.00
934	61033000	Office salaries	Other salaries	0.00	0.00	0.00	0.00
935	61051000	Vacation pay	Other salaries	0.00	0.00	0.00	0.00
936	61051099	Vacation pay	Other salaries	(90,000.00)	(84,919.46)	90,000.00	93,672.81
937	61052000	VACATION PAY	Other salaries	0.00	0.00	0.00	0.00
938	61101000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00	0.00
939	61101099	Payroll taxes	Payroll taxes, admin	10,542.99	13,559.98	23,083.10	19,855.67
940	61102000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00	0.00
941	61103000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00	0.00
942	61121000	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
943	61121010	Emp. Benefits-STR-Collectioin	Employee benefits	0.00	0.00	0.00	0.00
944	61121020	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
945	61121030	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
946	61121040	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
947	61121050	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
948	61121099	Employee benefits	Employee benefits	1,477.78	8,302.72	415.11	1,792.23
949	61122000	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00
950	61123000	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00
951	61141000	Insurance - health	Insurance, admin	0.00	0.00	0.00	0.00
952	61141010	Ins. - Health-STR-Collectioin	Insurance, admin	0.00	0.00	0.00	0.00
953	61141020	Insurance - health	Insurance, admin	0.00	0.00	0.00	98.00
954	61141040	Ins. - Health-STR-MRF	Insurance, admin	0.00	0.00	0.00	98.00
955	61141050	Ins. - Health-STR-Recycle	Insurance, admin	0.00	0.00	0.00	0.00
956	61141099	Insurance - health	Insurance, admin	171,037.43	35,828.89	35,836.69	(104,699.75)
957	61142000	INSURANCE - HEALTH	Insurance, admin	0.00	0.00	0.00	0.00
958	61143000	Insurance - health	Insurance, admin	0.00	0.00	0.00	0.00
959	61151000	Insurance - Workers' comp.	Insurance, admin	0.00	0.00	0.00	0.00
960	61151099	Insurance - Workers' comp.	Insurance, admin	20,455.18	21,018.21	6,457.21	14,421.47
961	61152000	INSURANCE - WORKERS' COMP	Insurance, admin	0.00	0.00	0.00	0.00
962	61153000	Insurance - Workers' comp.	Insurance, admin	0.00	0.00	0.00	0.00
963	61161000	Pension plan - qualified	Pension benefits, admin	0.00	0.00	0.00	0.00
964	61161099	Pension plan - qualified	Pension benefits, admin	9,000.00	22,187.76	6,500.00	31,226.07
965	61162000	PENSION PLAN - QUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00
966	61163000	Pension plan - qualified	Pension benefits, admin	0.00	0.00	0.00	0.00
967	61171000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00
968	61172000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00
969	61173000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00
970	62001000	Advertising	Advertising	0.00	0.00	0.00	0.00
971	62001010	Advertising	Advertising	0.00	0.00	0.00	0.00
972	62001020	Advertising	Advertising	0.00	0.00	0.00	0.00
973	62001050	Advertising-STR-Recycle	Advertising	0.00	0.00	0.00	0.00
974	62001099	Advertising	Advertising	6,443.93	5,217.10	7,823.24	3,970.50
975	62002000	ADVERTISING	Advertising	0.00	0.00	0.00	0.00
976	62003000	Advertising	Advertising	0.00	0.00	0.00	0.00
977	62101000	BAD DEBTS	Bad debt	0.00	0.00	0.00	4,470.00
978	62102000	BAD DEBTS	Bad debt	0.00	0.00	0.00	0.00
979	62103000	Bad debts	Bad debt	0.00	0.00	0.00	0.00
980	62201000	Collection fees	Miscellaneous, admin	0.00	0.00	0.00	0.00
981	62201010	Collection fees-STR-Collectioin	Miscellaneous, admin	0.00	0.00	24.62	0.00
982	62201110	Collection fees-City-Collectioin	Miscellaneous, admin	0.00	0.00	0.00	0.00
983	62201310	COLLECTION FEES-NEVEDA-COLLE	Miscellaneous, admin	0.00	0.00	0.00	0.00
984	62202000	Collection fees		0.00	0.00	0.00	0.00
985	62203000	Collection fees		0.00	0.00	0.00	0.00
986	62203010	Collection fees-SDS-Collection		0.00	0.00	0.00	0.00
987	62203200	COLLECTION FEES-EI DORADO-CA-G&A		0.00	0.00	0.00	0.00
988	62401000	Contract labor	Contract labor, admin	0.00	0.00	0.00	0.00
989	62401010	Contract labor-STR-Collectioin	Contract labor, admin	0.00	0.00	0.00	0.00
990	62401099	Contract labor	Contract labor, admin	9,169.93	13,881.09	10,949.60	13,213.60
991	62402000	Contract labor	Contract labor, admin	0.00	0.00	0.00	0.00
992	62403000	Contract labor	Contract labor, admin	0.00	0.00	0.00	0.00
993	62801000	Depreciation	Depreciation, admin	0.00	0.00	0.00	0.00
994	62801040	Depreciation-STR-MRF	Depreciation, admin	0.00	0.00	0.00	0.00
995	62801099	Depreciation	Depreciation, admin	10,238.41	10,238.50	10,100.44	9,695.30
996	62801100	Depreciation-City-G & A	Depreciation, admin	0.00	0.00	0.00	0.00
997	62802000	DEPRECIATION	Depreciation, admin	0.00	0.00	0.00	0.00
998	62803000	Depreciation	Depreciation, admin	0.00	0.00	0.00	0.00
999	62901000	Donations/ deductable-Nat'l	Donations	0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
1000	62902000	DONATIONS	Donations	0.00	0.00	0.00	0.00
1001	62903000	DONATIONS	Donations	0.00	0.00	0.00	0.00
1002	62911000	Donation/NonDed-Pol. & CRRC	Donations	0.00	0.00	0.00	0.00
1003	62911099	Donation/NonDed-Pol. & CRRC	Donations	975.00	15,087.00	1,141.00	1,176.00
1004	62912000	Donation/NonDed-CRRC/Pol	Donations	0.00	0.00	0.00	0.00
1005	62913000	Donation/NonDed-CRRC/POL	Donations	0.00	0.00	0.00	0.00
1006	62951000	Contributions-Local	Donations	0.00	0.00	0.00	0.00
1007	62951050	Contributions-Local	Donations	7.20	0.00	0.00	0.00
1008	62951099	Contributions-Local	Donations	8,664.25	3,272.91	8,237.88	7,199.02
1009	62952000	Contributions-Local	Donations	0.00	0.00	0.00	0.00
1010	62953000	Contribution-LOCAL	Donations	0.00	0.00	0.00	0.00
1011	63001000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00
1012	63001020	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00
1013	63001040	Dues & Subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00
1014	63001099	Dues & Subscriptions	Dues and subscriptions	132.00	72.00	1,879.85	106.99
1015	63002000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00
1016	63003000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00
1017	63601000	Employee education	Education	0.00	0.00	0.00	0.00
1018	63601010	Employee education	Education	0.00	0.00	0.00	0.00
1019	63601040	Employee education	Education	0.00	0.00	0.00	0.00
1020	63601099	Employee education	Education	2,110.00	0.00	2,070.00	0.00
1021	63602000	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00
1022	63603000	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00
1023	64001000	ENTERTAINMENT		0.00	0.00	0.00	0.00
1024	64002000	ENTERTAINMENT		0.00	0.00	0.00	0.00
1025	64003000	ENTERTAINMENT		0.00	0.00	0.00	0.00
1026	64201000	Franchise fees	Franchise fees	0.00	0.00	0.00	0.00
1027	64201010	Franchise fees	Franchise fees	0.00	0.00	0.00	0.00
1028	64201099	Franchise fees	Franchise fees	225,401.83	245,647.21	232,212.78	242,806.05
1029	64201180	Franchise fees-City-RRF	Franchise fees	0.00	0.00	0.00	0.00
1030	64202000	Franchise fees	Franchise fees	0.00	0.00	0.00	0.00
1031	64203000	Franchise fees	Franchise fees	0.00	0.00	0.00	0.00
1032	66001000	Insurance - general	Insurance, admin	0.00	0.00	0.00	0.00
1033	66001095	Insurance - general	Insurance, admin	0.00	0.00	0.00	0.00
1034	66001099	Insurance - general	Insurance, admin	30,591.55	33,593.64	31,724.00	36,953.96
1035	66002000	INSURANCE - GENERAL	Insurance, admin	0.00	0.00	0.00	0.00
1036	66003000	Insurance - general	Insurance, admin	0.00	0.00	0.00	0.00
1037	66001192	Insurance - general	Insurance, admin	0.00	0.00	0.00	(4.82)
1038	66401000	Interest	Interest expense	0.00	0.00	0.00	0.00
1039	66401099	Interest	Interest expense	18,025.97	17,046.43	15,898.80	26,193.75
1040	66402000	INTEREST	Interest expense	0.00	0.00	0.00	0.00
1041	66403000	Interest	Interest expense	0.00	0.00	0.00	0.00
1042	66801050	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	18.00
1043	66801000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1044	66801010	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1045	66801040	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	18.00	0.00
1046	66801099	Licenses & fees	Other taxes and licenses, ad	8,762.95	742.00	6,219.24	21,119.00
1047	66801100	LICENSES & FEES-CITY-G & A	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1048	66801400	Licenses & fees-Gov-G & A	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1049	66802000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1050	66803000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1051	66901000	Life insurance - officers		0.00	0.00	0.00	0.00
1052	66903000	LIFE INS - OFF.		0.00	0.00	0.00	0.00
1053	67001000	Meals	Travel and entertainment	0.00	0.00	0.00	0.00
1054	67001010	Meals-STR-Collectioin	Travel and entertainment	0.00	0.00	0.00	0.00
1055	67001095	Meals-STR-Parking	Travel and entertainment	0.00	0.00	0.00	0.00
1056	67001099	Meals	Travel and entertainment	839.80	647.81	511.72	756.88
1057	67002000	MEALS	Travel and entertainment	0.00	0.00	0.00	0.00
1058	67003000	Meals	Travel and entertainment	0.00	0.00	0.00	0.00
1059	67003010	MEALS - SDS - COLLECTION	Travel and entertainment	0.00	0.00	0.00	0.00
1060	67201000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00	0.00
1061	67201090	Miscellaneous-STR-Landfill	Miscellaneous, admin	0.00	0.00	0.00	0.00
1062	67201099	Miscellaneous	Miscellaneous, admin	0.00	(11,850.77)	0.00	0.00
1063	67202000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00	0.00
1064	67203000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00	0.00
1065	67203090	Miscellaneous-SDS-Settlement	Miscellaneous, admin	0.00	0.00	0.00	0.00
1066	67301000	Office expense	Office	0.00	0.00	0.00	0.00
1067	67301040	Office expense-STR-MRF	Office	0.00	0.00	0.00	0.00
1068	67301050	Office expense	Office	0.00	0.00	0.00	0.00
1069	67301099	Office expense	Office	47,588.58	44,315.65	52,701.31	47,667.11
1070	67301020	Office expense	Office	0.00	0.00	0.00	533.09
1071	67303000	Office expense	Office	0.00	0.00	0.00	0.00
1072	67303010	OFFICE EXPENSE - SDS - COLLECT	Office	0.00	0.00	0.00	0.00
1073	67501000	Postage	Office	0.00	0.00	0.00	0.00
1074	67501010	Postage-STR-Collectioin	Office	0.00	0.00	0.00	0.00
1075	67501099	Postage	Office	13,160.85	14,473.25	8,586.17	11,866.45
1076	67502000	Postage	Office	0.00	0.00	0.00	0.00
1077	67503000	Postage	Office	0.00	0.00	0.00	0.00
1078	67601000	Professional fees	Professional fees	0.00	0.00	0.00	0.00
1079	67601010	Professional fees	Professional fees	0.00	900.00	0.00	1,600.00
1080	67601030	Professional fees	Professional fees	720.00	0.00	0.00	720.00
1081	67601040	Professional fees	Professional fees	0.00	0.00	0.00	0.00
1082	67601050	Professional fees	Professional fees	0.00	0.00	0.00	0.00
1083	67601080	Prof. Fees-STR-RRF	Professional fees	0.00	0.00	0.00	0.00
1084	67601099	Professional fees	Professional fees	124,265.33	108,524.60	128,376.82	117,328.67
1085	67601020	Professional fees	Professional fees	0.00	0.00	0.00	0.00
1086	67603000	Professional fees	Professional fees	0.00	0.00	0.00	0.00
1087	67701000	Property taxes	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1088	67701080	Property taxes	Other taxes and licenses, ad	20,863.43	20,873.70	20,873.70	20,873.70
1089	67701095	Property taxes	Other taxes and licenses, ad	10,909.92	11,070.51	11,070.52	11,070.52
1090	67701099	Property taxes	Other taxes and licenses, ad	24,723.66	26,116.94	25,944.59	25,944.59
1091	67702000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1092	67703000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	0.00	0.00	0.00
1093	68002000	RENT - PROPERTY		0.00	0.00	0.00	0.00
1094	68003000	Rent - property		0.00	0.00	0.00	0.00
1095	68051000	Rent - equipment	Rent, admin	0.00	0.00	0.00	0.00
1096	68051099	Rent - equipment	Rent, admin	1,699.39	2,621.87	3,154.27	2,034.53
1097	68052000	Rent - equipment	Rent, admin	0.00	0.00	0.00	0.00
1098	68053000	Rent - equipment	Rent, admin	0.00	0.00	0.00	0.00
1099	68053010	RENT - EQUIPMENT - SDS - COLLECTION		0.00	0.00	0.00	0.00

	A	B	C	I	J	K	L
1100	68401000	Repairs & maintenance	Repairs, admin	0.00	0.00	0.00	0.00
1101	68401020	Repairs & maint-STR-Transfer	Repairs, admin	0.00	0.00	0.00	0.00
1102	68401040	Repairs & maint-STR-MRF	Repairs, admin	0.00	0.00	0.00	0.00
1103	68401080	Repairs & maint-STR-RRF	Repairs, admin	0.00	0.00	0.00	0.00
1104	68401095	Repairs & maint-STR-Parking	Repairs, admin	0.00	0.00	0.00	0.00
1105	68401099	Repairs & maintenance	Repairs, admin	4,018.72	875.99	7,553.89	4,135.29
1106	68402000	REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00
1107	68403000	Repairs & maintenance		0.00	0.00	0.00	0.00
1108	68403010	REPAIRS & MAINTENANCE-SDS-COLLECTION		0.00	0.00	0.00	0.00
1109	68403030	Repairs & maint-SDS-Shop		0.00	0.00	0.00	0.00
1110	69201000	Supplies	Miscellaneous, admin	0.00	0.00	0.00	0.00
1111	69201010	Supplies-STR-Collectioin	Miscellaneous, admin	0.00	0.00	0.00	0.00
1112	69201020	Supplies-STR-Transfer	Miscellaneous, admin	0.00	0.00	0.00	0.00
1113	69201030	Supplies-STR-Shop	Miscellaneous, admin	0.00	0.00	0.00	0.00
1114	69201040	Supplies-STR-MRF	Miscellaneous, admin	0.00	0.00	0.00	0.00
1115	69201099	Supplies	Miscellaneous, admin	5,437.65	6,303.11	9,369.12	9,753.15
1116	69201400	SUPPLIES-GOV-G&A	Miscellaneous, admin	0.00	0.00	0.00	0.00
1117	69202000	Supplies	Miscellaneous, admin	0.00	0.00	0.00	0.00
1118	69203000	Supplies	Miscellaneous, admin	0.00	0.00	0.00	0.00
1119	69203010	SUPPLIES - SDS - COLLECTION	Miscellaneous, admin	0.00	0.00	0.00	0.00
1120	69203030	Supplies-SDS-Shop	Miscellaneous, admin	0.00	0.00	0.00	0.00
1121	69501000	Surcharges		0.00	0.00	0.00	0.00
1122	69501099	Surcharges	Franchise fees	0.00	0.00	0.00	0.00
1123	69502000	SURCHARGES		0.00	0.00	0.00	0.00
1124	69503000	SURCHARGES		0.00	0.00	0.00	0.00
1125	69601000	Travel	Travel and entertainment	0.00	0.00	0.00	0.00
1126	69601010	Travel	Travel and entertainment	0.00	0.00	0.00	0.00
1127	69601099	Travel	Travel and entertainment	11,237.83	0.00	1,526.15	1,339.07
1128	69603000	Travel	Travel and entertainment	0.00	0.00	0.00	0.00
1129	69901000	Utilities	Utilities, admin	0.00	0.00	0.00	0.00
1130	69901010	Utilities	Utilities, admin	0.00	0.00	0.00	0.00
1131	69901080	Utilities-STR-RRF	Utilities, admin	0.00	0.00	0.00	0.00
1132	69901095	Utilities	Utilities, admin	0.00	0.00	0.00	0.00
1133	69901099	Utilities	Utilities, admin	20,238.84	26,968.63	31,992.46	26,510.06
1134	69902000	UTILITIES	Utilities, admin	0.00	0.00	0.00	0.00
1135	69903000	Utilities	Utilities, admin	0.00	0.00	0.00	0.00
1136	69903010	UTILITIES - SDS - COLLECTION	Utilities, admin	0.00	0.00	0.00	0.00
1137	71001000	Interest income	Interest income	0.00	0.00	0.00	0.00
1138	71001010	Interest income	Interest income	0.00	0.00	0.00	0.00
1139	71001099	Interest income	Interest income	(64,736.48)	37,031.20	(3,669.63)	3,053.18
1140	71001110	Interest income	Interest income	0.00	(7,363.72)	0.00	0.00
1141	71001120	Interest income	Interest income	0.00	0.00	0.00	0.00
1142	71001192	Interest income	Interest income	0.00	0.00	0.00	0.00
1143	71002000	Interest income	Interest income	0.00	0.00	0.00	0.00
1144	71003000	Interest income	Interest income	0.00	0.00	0.00	0.00
1145	72001000	Gain (loss) sale of equipment	Gain on sale of assets	0.00	0.00	0.00	0.00
1146	72001099	Gain (loss) sale of equipment	Gain on sale of assets	0.00	(31,878.75)	0.00	0.00
1147	72002000	GAIN (LOSS) SALE OF EQUIPMENT	Gain on sale of assets	0.00	0.00	0.00	0.00
1148	72003000	Gain (loss) sale of equipment	Gain on sale of assets	0.00	0.00	0.00	0.00
1149	73001000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00	0.00
1150	73001050	CASH OVER/SHORT - STR - RECYC	Miscellaneous, admin	0.00	0.00	25.76	0.00
1151	73001099	Cash over (short)	Miscellaneous, admin	(436.02)	(5.84)	(20.55)	196.29
1152	73002000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00	0.00
1153	73003000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00	0.00
1154	75001000	Inven. Alloc.-STR-G & A		0.00	0.00	0.00	0.00
1155	75001040	Inventory Alloc.	Material recovery facility	0.00	0.00	0.00	0.00
1156	75001050	Inventory Alloc.	Recycling sales	0.00	(73,414.00)	0.00	107,580.00
1157	75001099	Inventory Alloc.	Material recovery facility	0.00	(28,265.00)	0.00	81,241.00
1158	76001010	ALLOC - DEFERRED CHGS OP		0.00	0.00	0.00	0.00
1159	76501010	ALLOC - DEFERRED CHGS ADM		0.00	0.00	0.00	0.00
1160	81001000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00	0.00
1161	81002000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00	0.00
1162	81003000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00	0.00
1163	82001000	Provision for state taxes		0.00	0.00	0.00	0.00
1164	82001099	Provision for state taxes	PROVISION FOR STATE IN	0.00	15,329.00	172,605.00	109,969.00
1165	82002000	PROVISION FOR STATE TAXES		0.00	0.00	0.00	0.00
1166	82003000	PROVISION FOR STATE TAXES		0.00	0.00	0.00	0.00
1167	83001000	Provision for deferred taxes		0.00	0.00	0.00	0.00
1168	83001099	Provision for deferred taxes	PROVISION FOR STATE IN	0.00	0.00	0.00	3,800.00
1169	83002000	PROVISION FOR DEFERRED TAXES		0.00	0.00	0.00	0.00
1170	83003000	PROVISION FOR DEFERRED TAXES		0.00	0.00	0.00	0.00
1171	84001000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00	0.00
1172	84002000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00	0.00
1173	84003000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00	0.00
1174	99991099	Suspense	Miscellaneous, admin	0.00	0.00	0.00	0.00
1175	**Total**			**0.00**	**(0.00)**	**(0.00)**	**0.00**
1176							
1177		**Net (Income) Loss**		**(878,568.07)**	**(144,544.18)**	**(302,350.66)**	**(116,658.52)**
1178							
1179		**Net Income excluding PPP funds**					
1180							

	A	B	C	I	J	K	L

	A	B	C	M	N	O	P	Q
1	Client:	*South Tahoe Refuse, Inc 1022626*						
2								
3								
4								
5								
6				**FY2022**				
7	**Account**	**Description**	**FS**	**FINAL - ANNUAL**	**3 YEAR AVG**	**FINAL - QTR**	**FINAL - QTR**	**FINAL - QTR**
8			**GROUPING**	**6/30/2022**	**FY20, FY21, FY22**	**9/30/2022**	**12/31/2022**	**3/31/2023**
9	10011000	Petty cash	Cash and cash equivalents	0.00		0.00	0.00	0.00
10	10011050	PETTY CASH	Cash and cash equivalents	0.00		0.00	0.00	0.00
11	10011099	Petty cash	Cash and cash equivalents	1,400.00		1,400.00	1,400.00	1,400.00
12	10011310	PETTY CASH-NEVEDA-COLLECTIOI	Cash and cash equivalents	0.00		0.00	0.00	0.00
13	10012000	PETTY CASH	Cash and cash equivalents	0.00		0.00	0.00	0.00
14	10013000	PETTY CASH	Cash and cash equivalents	0.00		0.00	0.00	0.00
15	10101000	CASH ON HAND	Cash and cash equivalents	0.00		0.00	0.00	0.00
16	10101050	Cash on hand	Cash and cash equivalents	0.00		0.00	0.00	0.00
17	10101099	Restricted Cash	Cash and cash equivalents	80,421.46		78,138.36	80,847.72	81,993.77
18	10103000	CASH ON HAND	Cash and cash equivalents	0.00		0.00	0.00	0.00
19	10111000	Change fund	Cash and cash equivalents	0.00		0.00	0.00	0.00
20	10111040	CPCFA Loan	Cash and cash equivalents	0.00		0.00	0.00	0.00
21	10201000	Cash in bank - Self Insurance	Cash and cash equivalents	0.00		0.00	0.00	0.00
22	10201099	Cash in bank - Self Insurance	Cash and cash equivalents	5,178.29		5,178.29	5,178.29	5,178.29
23	10211000	Cash in bank - Checking	Cash and cash equivalents	0.00		0.00	0.00	0.00
24	10211010	Checking-STR-Collectioin	Cash and cash equivalents	0.00		0.00	0.00	0.00
25	10211040	Checking-STR-MRF	Cash and cash equivalents	0.00		0.00	0.00	0.00
26	10211099	Cash in bank - Checking	Cash and cash equivalents	0.00		0.00	0.00	0.00
27	10212000	Cash in bank - Checking	Cash and cash equivalents	0.00		0.00	0.00	0.00
28	10213000	Cash in bank - Checking	Cash and cash equivalents	0.00		0.00	0.00	0.00
29	10221000	Cash in bank - Savings	Cash and cash equivalents	0.00		0.00	0.00	0.00
30	10221099	Cash in bank - Savings	Cash and cash equivalents	4,330,232.78		4,330,232.78	4,330,232.78	4,130,232.78
31	10222000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00		0.00	0.00	0.00
32	10223000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00		0.00	0.00	0.00
33	10231099	Checking-STR-Collection	Cash and cash equivalents	0.00		0.00	0.00	0.00
34	10233000	CASH IN BANK - CHECKING - RECY	Cash and cash equivalents	0.00		0.00	0.00	0.00
35	10241099	Cash in bank - Checking	Cash and cash equivalents	1,465,325.44		2,185,306.15	2,207,905.81	1,216,644.58
36	10251099	Checking-STR-Collection	Cash and cash equivalents	17,741.17		5,208.76	8,627.15	8,703.54
37	10901000	Payroll Advance	Cash and cash equivalents	0.00		0.00	0.00	0.00
38	10901099	Payroll Advance	Cash and cash equivalents	409,824.95		312,364.11	357,073.34	353,237.13
39	10903000	PAYROLL ADVANCE-SDS-G&A	Cash and cash equivalents	0.00		0.00	0.00	0.00
40	10991099	Cash Clearing for Daily Deposits	Cash and cash equivalents	0.00		0.00	0.00	0.00
41	11001000	Investments		0.00		0.00	0.00	0.00
42	11002000	Investments		0.00		0.00	0.00	0.00
43	11003000	Investments		0.00		0.00	0.00	0.00
44	12001000	Accounts receivable - trade	Trade, net	0.00		0.00	0.00	0.00
45	12001099	Accounts receivable - trade	Trade, net	1,740,851.03		1,817,287.83	1,440,793.97	1,436,731.46
46	12001510	A/R-American River-Collectioin	Trade, net	0.00		0.00	0.00	0.00
47	12002000	Accounts receivable - trade	Trade, net	0.00		0.00	0.00	0.00
48	12003000	Accounts receivable - trade	Trade, net	0.00		0.00	0.00	0.00
49	12011000	Allowance for bad debts	Trade, net	0.00		0.00	0.00	0.00
50	12011099	Allowance for bad debts	Trade, net	(47,000.00)		(47,000.00)	(47,000.00)	(47,000.00)
51	12012000	Allowance for bad debts	Trade, net	0.00		0.00	0.00	0.00
52	12013000	Allowance for bad debts	Trade, net	0.00		0.00	0.00	0.00
53	12501000	Accounts receivable - other	Other	0.00		0.00	0.00	0.00
54	12501050	A/R - OTHER	Other	0.00		0.00	0.00	0.00
55	12501099	Accounts receivable - other	Other	375,274.86		16,525.65	80,728.48	40,520.78
56	12502000	A/R - OTHER	Other	0.00		0.00	0.00	0.00
57	12503000	Accounts receivable - other	Other	0.00		0.00	0.00	0.00
58	12551000	RELATED PARTY-RECEIVABLE	Other	0.00		0.00	0.00	0.00
59	12601000	Accounts Receivable-Related Party	Other	0.00		0.00	0.00	0.00
60	12601099	Accounts Receivable-Related Party	Other	31,828.00		0.00	0.00	0.00
61	13001000	Employee advances	Due from officers/stockholde	0.00		0.00	0.00	0.00
62	13001099	Employee advances	Due from officers/stockholde	(4,309.10)		(4,882.26)	11,437.23	(7,324.81)
63	13002000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00		0.00	0.00	0.00
64	13003000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00		0.00	0.00	0.00
65	13101000	Officers' loans	Due from officers/stockholde	0.00		0.00	0.00	0.00
66	13101099	Officers' loans	Due from officers/stockholde	27,380.67		27,945.87	(4,804.35)	(4,602.35)
67	13102000	OFFICERS' LOANS	Due from officers/stockholde	0.00		0.00	0.00	0.00
68	13103000	OFFICERS' LOANS	Due from officers/stockholde	0.00		0.00	0.00	0.00
69	14001000	Notes receivable	Receivables from related pa	0.00		0.00	0.00	0.00
70	14001099	Notes receivable	Receivables from related pa	24,685.11		17,501.77	26,356.62	23,336.63
71	14002000	Notes receivable	Receivables from related pa	0.00		0.00	0.00	0.00
72	14003000	NOTES RECEIVABLE	Receivables from related pa	0.00		0.00	0.00	0.00
73	14011000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00		2,916.00	134,751.00	131,801.00
74	14012000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00		0.00	0.00	0.00
75	14051000	NOTE REC FOR COMMON STOCK	Receivables from related pa	0.00		0.00	0.00	0.00
76	15001000	Inventory - MRF	Inventory	0.00		0.00	0.00	0.00
77	15001099	Inventory - MRF	Inventory	21,546.00		21,546.00	53,472.00	53,472.00
78	15051050	Inv. - Recycle-STR-Recycle	Inventory	0.00		0.00	0.00	0.00
79	15051099	Inventory - Recycle	Inventory	15,929.00		15,929.00	63,531.00	63,531.00
80	15053000	INVENTORY	Inventory	0.00		0.00	0.00	0.00
81	16001000	Prepaid taxes	Prepaid expenses	0.00		0.00	0.00	0.00
82	16001099	Prepaid taxes	Prepaid expenses	14,726.00		14,726.00	78,094.00	19,250.00
83	16002000	PREPAID TAXES	Prepaid expenses	0.00		0.00	0.00	0.00
84	16003000	PREPAID TAXES	Prepaid expenses	0.00		0.00	0.00	0.00
85	16011000	Prepaid liability insurance	Prepaid expenses	0.00		0.00	0.00	0.00
86	16011099	Prepaid liability insurance	Prepaid expenses	333,755.76		220,079.71	178,293.42	605,112.20
87	16012000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00		0.00	0.00	0.00
88	16013000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00		0.00	0.00	0.00
89	16021000	Prepaid workers compensation	Prepaid expenses	0.00		0.00	0.00	0.00
90	16021099	Prepaid workers compensation	Prepaid expenses	91,816.31		85,489.06	79,161.81	72,834.56
91	16022000	PREPAID WORKERS COMPENSATI	Prepaid expenses	0.00		0.00	0.00	0.00
92	16023000	PREPAID WORKERS COMPENSATI	Prepaid expenses	0.00		0.00	0.00	0.00
93	16031000	Prepaid interest	Prepaid expenses	0.00		0.00	0.00	0.00
94	16031040	Prepaid interest - Letter of Credit	Prepaid expenses	0.00		0.00	0.00	0.00
95	16032000	PREPAID INTEREST	Prepaid expenses	0.00		0.00	0.00	0.00
96	16033000	PREPAID INTEREST	Prepaid expenses	0.00		0.00	0.00	0.00
97	16501000	Construction period interest	Equipment	0.00		0.00	0.00	0.00
98	16501040	Const. Interest-STR-MRF		0.00		0.00	0.00	0.00
99	16503000	CONSTRUCTION PERIOD INTEREST		0.00		0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
100	16511000	Accumulated amortization - CPI		0.00		0.00	0.00	0.00
101	16511040	A/A - CPI-STR-MRF		0.00		0.00	0.00	0.00
102	16513000	A/A CONSTRUCTION PERIOD INTEREST		0.00		0.00	0.00	0.00
103	16601040	Cap. Loan fees-STR-MRF	Less: unamortized loan fina	0.00		0.00	0.00	0.00
104	16601099	Capital Loan fees	Less: unamortized loan fina	43,347.00		43,347.00	43,347.00	43,347.00
105	16611000	A/A - Loan fees-STR-G & A	Less: unamortized loan fina	0.00		0.00	0.00	0.00
106	16611099	Accum. Amort. - Covenant	Less: unamortized loan fina	(22,446.00)		(23,220.00)	(23,994.00)	(24,768.00)
107	17001000	Land	Land	0.00		0.00	0.00	0.00
108	17001099	Land	Land	1,208,473.70		1,208,473.70	1,208,473.70	1,208,473.70
109	17002000	LAND	Land	0.00		0.00	0.00	0.00
110	17003000	LAND	Land	0.00		0.00	0.00	0.00
111	17021000	Mining claims	Buildings and improvements	0.00		0.00	0.00	0.00
112	17021099	Mining claims	Buildings and improvements	18,620.17		18,620.17	18,620.17	18,620.17
113	17041000	Buildings	Buildings and improvements	0.00		0.00	0.00	0.00
114	17041099	Buildings	Buildings and improvements	5,654,297.72		5,654,297.72	5,654,297.72	5,654,297.72
115	17042000	BUILDINGS	Buildings and improvements	0.00		0.00	0.00	0.00
116	17043000	BUILDINGS	Buildings and improvements	0.00		0.00	0.00	0.00
117	17061000	Construction in progress		0.00		0.00	0.00	0.00
118	17071000	Recycling equipment	Equipment	0.00		0.00	0.00	0.00
119	17071099	Recycling equipment	Equipment	211,841.66		211,841.66	211,841.66	211,841.66
120	17073000	Recycle Equip.	Equipment	0.00		0.00	0.00	0.00
121	17081000	Shop equipment	Equipment	0.00		0.00	0.00	0.00
122	17081099	Shop equipment	Equipment	506,031.22		506,031.22	506,031.22	506,031.22
123	17083000	Shop equipment	Equipment	0.00		0.00	0.00	0.00
124	17101000	Leasehold improvements	Leasehold improvements	0.00		0.00	0.00	0.00
125	17101099	Leasehold improvements	Leasehold improvements	31,326.79		31,326.79	31,326.79	31,326.79
126	17103000	LEASEHOLD IMPROVEMENTS	Leasehold improvements	0.00		0.00	0.00	0.00
127	17121000	Transfer equipment	Equipment	0.00		0.00	0.00	0.00
128	17121099	Transfer equipment	Equipment	2,055,567.99		2,368,767.99	2,495,425.49	2,495,425.49
129	17123000	TRANSFER EQUIPMENT	Equipment	0.00		0.00	0.00	0.00
130	17131000	RRF Equip-STR-G & A	Resource recovery facility a	0.00		0.00	0.00	0.00
131	17131095	RRF Equip-STR-Parking	Truck parking facilities	3,563,623.05		3,563,623.05	3,563,623.05	3,563,623.05
132	17131099	RRF Equipment	Resource recovery facility a	9,299,888.36		9,299,888.36	9,299,888.36	9,299,888.36
133	17141000	Office equipment	Equipment	0.00		0.00	0.00	0.00
134	17141099	Office equipment	Equipment	227,106.54		227,106.54	227,106.54	227,106.54
135	17143000	Office equipment	Equipment	0.00		0.00	0.00	0.00
136	17161000	MRF/Landfill equipment	Material recovery facility and	0.00		0.00	0.00	0.00
137	17161099	MRF/Landfill equipment	Material recovery facility and	4,709,560.61		4,709,560.61	4,709,560.61	4,644,759.61
138	17181000	Transfer vehicles	Equipment	0.00		0.00	0.00	0.00
139	17181099	Transfer vehicles	Equipment	1,897,464.84		1,990,325.26	1,990,325.26	2,181,280.20
140	17201000	Collection equipment	Equipment	0.00		0.00	0.00	0.00
141	17201099	Collection equipment	Equipment	5,750,636.05		5,750,636.05	5,750,636.05	6,199,055.10
142	17202000	COLLECTION EQUIPMENT	Equipment	0.00		0.00	0.00	0.00
143	17203000	Collection equipment	Equipment	0.00		0.00	0.00	0.00
144	17221000	Other vehicles	Equipment	0.00		0.00	0.00	0.00
145	17221099	Other vehicles	Equipment	29,986.00		29,986.00	0.00	0.00
146	17222000	OTHER VEHICLES & EQUIPMENT		0.00		0.00	0.00	0.00
147	17223000	OTHER VEHICLES & EQUIPMENT		0.00		0.00	0.00	0.00
148	17251000	EQUIPMENT UNDER CAP LEASE		0.00		0.00	0.00	0.00
149	17253000	EQUIPMENT UNDER CAP LEASE		0.00		0.00	0.00	0.00
150	17301000	COVERAGE RIGHTS		0.00		0.00	0.00	0.00
151	17541000	Accum. Dep. - Buildings	Less: accumulated depreciа	0.00		0.00	0.00	0.00
152	17541099	Accum. Dep. - Buildings	Less: accumulated depreciа	(4,368,545.37)		(4,394,882.47)	(4,420,913.26)	(4,446,586.17)
153	17542000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00		0.00	0.00	0.00
154	17543000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа	0.00		0.00	0.00	0.00
155	17571000	Accum. Dep. - Recycling	Less: accumulated depreciа	0.00		0.00	0.00	0.00
156	17571099	Accum. Dep. - Recycling	Less: accumulated depreciа	(157,189.18)		(161,292.39)	(165,395.62)	(169,498.83)
157	17573000	A/D - Recycling-Recycle Eq.	Less: accumulated depreciа	0.00		0.00	0.00	0.00
158	17581000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00		0.00	0.00	0.00
159	17581099	Accum. Dep. - Shop equipment	Less: accumulated depreciа	(369,116.39)		(378,067.64)	(386,148.20)	(394,228.72)
160	17583000	Accum. Dep. - Shop equipment	Less: accumulated depreciа	0.00		0.00	0.00	0.00
161	17601000	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	0.00		0.00	0.00	0.00
162	17601099	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа	(22,509.07)		(22,645.73)	(22,782.41)	(22,919.08)
163	17603000	ACCUM. DEP. - LEASEHOLD IMP.	Less: accumulated depreciа	0.00		0.00	0.00	0.00
164	17621000	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	0.00		0.00	0.00	0.00
165	17621099	Accum. Dep. - Transfer equip.	Less: accumulated depreciа	(1,553,867.08)		(1,587,815.43)	(1,481,566.63)	(1,527,878.58)
166	17623000	ACCUM. DEP. - TRANSFER EQUIPM	Less: accumulated depreciа	0.00		0.00	0.00	0.00
167	17631000	Acc Deprec - RR-STR-G & A	Less: accumulated depreciа	0.00		0.00	0.00	0.00
168	17631095	Acc Deprec - RR-STR-Parking	Less: accumulated depreciа	(1,318,409.99)		(1,347,497.40)	(1,376,584.90)	(1,405,672.38)
169	17631099	Acc Deprec - RRF	Less: accumulated depreciа	(4,085,903.15)		(4,137,557.76)	(4,189,212.42)	(4,240,867.04)
170	17641000	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00		0.00	0.00	0.00
171	17641099	Accum. Dep. - Office equipment	Less: accumulated depreciа	(177,572.07)		(182,839.01)	(188,105.96)	(193,372.90)
172	17643000	Accum. Dep. - Office equipment	Less: accumulated depreciа	0.00		0.00	0.00	0.00
173	17661000	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	0.00		0.00	0.00	0.00
174	17661099	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа	(3,728,021.81)		(3,767,254.83)	(3,806,487.92)	(3,780,919.98)
175	17681000	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	0.00		0.00	0.00	0.00
176	17681099	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	(1,541,253.39)		(1,565,434.25)	(1,587,299.92)	(1,606,706.06)
177	17701000	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00		0.00	0.00	0.00
178	17701099	Accum. Dep. - Collection equip	Less: accumulated depreciа	(3,662,635.64)		(3,782,672.28)	(3,900,429.61)	(4,016,297.69)
179	17702000	ACCUM. DEP. - COLLECTION EQUIP	Less: accumulated depreciа	0.00		0.00	0.00	0.00
180	17703000	Accum. Dep. - Collection equip	Less: accumulated depreciа	0.00		0.00	0.00	0.00
181	17721000	Accum. Dep. - Other vehicles	Less: accumulated depreciа	0.00		0.00	0.00	0.00
182	17721099	Accum. Dep. - Other vehicles	Less: accumulated depreciа	(5,622.09)		(6,559.10)	0.00	0.00
183	17722000	ACCUM. DEP. - OTHER VEH. & EQ.	Less: accumulated depreciа	0.00		0.00	0.00	0.00
184	17723000	A/D - OTHER VEHICLES & EQUIPME	Less: accumulated depreciа	0.00		0.00	0.00	0.00
185	17751000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00		0.00	0.00	0.00
186	17753000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа	0.00		0.00	0.00	0.00
187	18001000	GOODWILL		0.00		0.00	0.00	0.00
188	18101000	Deferred Costs		0.00		0.00	0.00	0.00
189	18102000	COVENANT NOT TO COMPETE		0.00		0.00	0.00	0.00
190	18103000	COVENANT NOT TO COMPETE		0.00		0.00	0.00	0.00
191	18111000	A/A - COVENANT NOT TO COMPETE		0.00		0.00	0.00	0.00
192	18112000	A/A - COVENANT NOT TO COMPETE		0.00		0.00	0.00	0.00
193	18113000	A/A - COVENANT NOT TO COMPETE		0.00		0.00	0.00	0.00
194	18201099	Franchise Cost		0.00		0.00	0.00	93,927.00
195	18202000	FRANCHISE AGREEMENT		0.00		0.00	0.00	0.00
196	18203000	FRANCHISE AGREEMENT		0.00		0.00	0.00	0.00
197	18212000	A/A - FRANCHISE AGREEMENT		0.00		0.00	0.00	0.00
198	18213000	A/A - FRANCHISE AGREEMENT		0.00		0.00	0.00	0.00
199	18501000	DEFERRED CHARGES		0.00		0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
200	18601000	DEFERRED TAX ASSET		0.00		0.00	0.00	0.00
201	19001000	Deposits	Deposits	0.00		0.00	0.00	0.00
202	19001050	DEPOSITS	Deposits	0.00		0.00	0.00	0.00
203	19001099	Deposits	Deposits	29,591.63		29,591.63	38,476.63	18,476.63
204	19002000	DEPOSITS	Deposits	0.00		0.00	0.00	0.00
205	19003000	DEPOSITS	Deposits	0.00		0.00	0.00	0.00
206	19011000	DEPOSITS - CURRENT	Deposits	0.00		0.00	0.00	0.00
207	19201000	Advances to SDS		0.00		0.00	0.00	0.00
208	19211000	Advances to ARDS		0.00		0.00	0.00	0.00
209	19221000	ADVANCE TO RECYCLING		0.00		0.00	0.00	0.00
210	20001000	Accounts payable	Accounts payable	0.00		0.00	0.00	0.00
211	20001099	Accounts payable	Accounts payable	(582,117.37)		(491,987.09)	(413,415.55)	(445,734.06)
212	20002000	Accounts payable	Accounts payable	0.00		0.00	0.00	0.00
213	20003000	Accounts payable	Accounts payable	0.00		0.00	0.00	0.00
214	20011099	Accounts Payable - Internal	Accounts payable	0.00		0.00	0.00	0.00
215	20201000	RELATED PARTY PAYABLE		0.00		0.00	0.00	0.00
216	20202000	RELATED PARTY PAYABLE		0.00		0.00	0.00	0.00
217	20501000	Acc. Surcharge	Accrued expenses	0.00		0.00	0.00	0.00
218	20501099	Acc. Surcharge	Accrued expenses	(117,196.05)		(134,494.24)	(149,388.40)	(119,131.21)
219	20701000	Donations Payable	Accrued expenses	0.00		0.00	0.00	0.00
220	20701050	Donations payable	Accrued expenses	0.00		0.00	0.00	0.00
221	20701099	Donations Payable	Accrued expenses	(404.07)		(129.73)	(488.90)	(201.29)
222	21001000	Accrued interest	Accrued expenses	0.00		0.00	0.00	0.00
223	21001099	Accrued interest	Accrued expenses	(12,763.54)		(18,051.99)	(23,733.43)	(23,661.32)
224	21002000	ACCRUED INTEREST	Accrued expenses	0.00		0.00	0.00	0.00
225	21003000	Accrued interest	Accrued expenses	0.00		0.00	0.00	0.00
226	21003010	Acc. Interest-SDS-Collection	Accrued expenses	0.00		0.00	0.00	0.00
227	21021000	Accrued property taxes	Accrued expenses	0.00		0.00	0.00	0.00
228	21021099	Accrued property taxes	Accrued expenses	0.00		(58,674.76)	0.00	58,789.55
229	21022000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00		0.00	0.00	0.00
230	21023000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00		0.00	0.00	0.00
231	21041000	Accrued insurance	Accrued expenses	0.00		0.00	0.00	0.00
232	21041099	Accrued insurance	Accrued expenses	(232,721.00)		0.00	0.00	0.00
233	21042000	ACCRUED INSURANCE	Accrued expenses	0.00		0.00	0.00	0.00
234	21043000	ACCRUED INSURANCE	Accrued expenses	0.00		0.00	0.00	0.00
235	21061000	Accrued expenses - other	Accrued expenses	0.00		0.00	0.00	0.00
236	21061099	Accrued expenses - other	Accrued expenses	0.00		0.00	(200,000.00)	0.00
237	21062000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00		0.00	0.00	0.00
238	21063000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00		0.00	0.00	0.00
239	21201000	Accrued vacation	Accrued expenses	0.00		0.00	0.00	0.00
240	21201099	Accrued vacation	Accrued expenses	(183,672.81)		(93,672.81)	0.00	(90,000.00)
241	21203000	ACCRUED VACATION PAY	Accrued expenses	0.00		0.00	0.00	0.00
242	21221000	Accrued salaries	Accrued expenses	0.00		0.00	0.00	0.00
243	21221099	Accrued salaries	Accrued expenses	(285,687.99)		(143,781.20)	(149,097.26)	(144,053.76)
244	21222000	ACCRUED SALARIES	Accrued expenses	0.00		0.00	0.00	0.00
245	21223000	ACCRUED SALARIES	Accrued expenses	0.00		0.00	0.00	0.00
246	21241000	Accrued pension	Accrued expenses	0.00		0.00	0.00	0.00
247	21241099	Accrued pension	Accrued expenses	(118,409.77)		(88,409.77)	(105,276.84)	(150,000.00)
248	22001000	Fed. withholding tax payable	Accrued expenses	0.00		0.00	0.00	0.00
249	22001099	Fed. withholding tax payable	Accrued expenses	15,419.13		0.00	0.00	0.00
250	22101000	FICA tax payable	Accrued expenses	0.00		0.00	0.00	0.00
251	22101099	FICA tax payable	Accrued expenses	662.00		(9,685.10)	(11,375.57)	(10,957.80)
252	22201000	State unemployment tax payable	Accrued expenses	0.00		0.00	0.00	0.00
253	22201099	State unemployment tax payable	Accrued expenses	1,305.17		(29.95)	(2,660.51)	(96.85)
254	22301000	Fed. unemployment tax payable	Accrued expenses	0.00		0.00	0.00	0.00
255	22301099	Fed. unemployment tax payable	Accrued expenses	(31.79)		(9.98)	(892.20)	(29.74)
256	22401000	State withholding tax	Accrued expenses	0.00		0.00	0.00	0.00
257	22401099	State withholding tax	Accrued expenses	5,307.28		0.00	0.00	0.00
258	22501000	Employee 401k payable	Accrued expenses	0.00		0.00	0.00	0.00
259	22501010	401k Payable-STR-Collectioin	Accrued expenses	0.00		0.00	0.00	0.00
260	22501099	Employee 401k payable	Accrued expenses	0.00		0.00	0.00	0.00
261	23001000	Unearned Income	Accrued expenses	0.00		0.00	0.00	0.00
262	23002000	SALES TAX PAYABLE	Accrued expenses	0.00		0.00	0.00	0.00
263	23101000	STREET SWEEPING-STR-G&A	Accrued expenses	0.00		0.00	0.00	0.00
264	23201000	NOISE ABATEMENT-STR-G&A	Accrued expenses	0.00		0.00	0.00	0.00
265	23301000	CLEAN TAHOE-STR-G&A	Accrued expenses	0.00		0.00	0.00	0.00
266	24001000	ACCRUED INCOME TAX	Accrued expenses	0.00		0.00	0.00	0.00
267	24002000	ACCRUED INCOME TAX	Accrued expenses	0.00		0.00	0.00	0.00
268	24011000	Accrued franchise fees payable	Accrued expenses	0.00		0.00	0.00	0.00
269	24011099	Accrued franchise fees payable	Accrued expenses	(233,857.86)		(275,972.18)	(239,900.12)	(231,754.80)
270	24012000	Accrued franchise fees payable	Accrued expenses	0.00		0.00	0.00	0.00
271	24013000	Accrued franchise fees payable	Accrued expenses	0.00		0.00	0.00	0.00
272	24013010	FRAN. TAX PAY-SDS-COLLECTION		0.00		0.00	0.00	0.00
273	25001000	Customer deposits		0.00		0.00	0.00	0.00
274	25002000	CUSTOMER DEPOSITS		0.00		0.00	0.00	0.00
275	25003000	CUSTOMER DEPOSITS		0.00		0.00	0.00	0.00
276	25501000	DEFERRED TAX LIABILITY		0.00		0.00	0.00	0.00
277	26011000	Notes payable		0.00		0.00	0.00	0.00
278	26012000	N/P - ARDS		0.00		0.00	0.00	0.00
279	26013000	Notes payable		0.00		0.00	0.00	0.00
280	26021000	Notes payable - related party	Notes payable to officers/st	0.00		0.00	0.00	0.00
281	26021099	Notes payable - related party	Notes payable to officers/st	0.00		0.00	0.00	0.00
282	26023000	NOTES PAYABLE - R/P		0.00		0.00	0.00	0.00
283	26031000	NOTES PAYABLE -R/P - CURRENT	Current portion of notes pay	(28,951.54)		(14,373.49)	0.00	0.00
284	26091000	CONTRACTS PAYABLE - CURRENT		0.00		0.00	0.00	0.00
285	26101000	Contracts payable	Long-term debt	0.00		0.00	0.00	0.00
286	26101099	Contracts payable	Long-term debt	(4,533,775.21)		(4,492,859.72)	(4,443,560.95)	(3,882,476.48)
287	26102000	CONTRACTS PAYABLE		0.00		0.00	0.00	0.00
288	26103000	Contracts payable		0.00		0.00	0.00	0.00
289	26113000	CONTRACTS PAYABLE		0.00		0.00	0.00	0.00
290	26151000	NOTES PAYABLE - CURRENT	Current portion of long-term	(1,470,698.00)		(1,552,192.00)	(1,613,636.00)	(1,776,817.00)
291	26153000	NOTES PAYABLE-CURRENT		0.00		0.00	0.00	0.00
292	26161000	NOTES PAYABLE		0.00		0.00	0.00	0.00
293	26163000	NOTES PAYABLE		0.00		0.00	0.00	0.00
294	26171000	LINE OF CREDIT		0.00		0.00	0.00	0.00
295	26201000	JPA loan payable	Accrued expenses	0.00		0.00	0.00	0.00
296	26201040	JPA L/P-STR-MRF	Accrued expenses	0.00		0.00	0.00	0.00
297	26201099	JPA loan payable	Accrued expenses	(17,197.64)		(13,000.00)	(3,233.04)	(6,578.89)
298	26211000	JPA LOAN		0.00		0.00	0.00	0.00
299	26211040	JPA L/P-STR-MRF - CURRENT		0.00		0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
300	26501000	OFFICER LOANS		0.00		0.00	0.00	0.00
301	26501099	Officers loans payable	Notes payable to officers/sto	0.00		0.00	0.00	0.00
302	26502000	OFFICER LOANS		0.00		0.00	0.00	0.00
303	26503000	OFFICER LOANS		0.00		0.00	0.00	0.00
304	26601000	FUNDS ADVANCED BY STR TO REC		0.00		0.00	0.00	0.00
305	26602000	Funds advanced by STR		0.00		0.00	0.00	0.00
306	26603000	Funds advanced by STR		0.00		0.00	0.00	0.00
307	28001000	Deferred income	Deferred income	0.00		0.00	0.00	0.00
308	28001099	Deferred income	Deferred income	(835,111.03)		(817,659.23)	(817,852.47)	(857,199.80)
309	28002000	Deferred income	Deferred income	0.00		0.00	0.00	0.00
310	28003000	Deferred income	Deferred income	0.00		0.00	0.00	0.00
311	28003010	DEFERRED INCOME-SDS-COLLECTION		0.00		0.00	0.00	0.00
312	29001000	Deferred income taxes payable	DEFERRED STATE INCOM	0.00		0.00	0.00	0.00
313	29001099	Deferred income taxes payable	DEFERRED STATE INCOM	(52,400.00)		(52,400.00)	(52,400.00)	(52,400.00)
314	29002000	DEFERRED INCOME TAXES	DEFERRED STATE INCOM	0.00		0.00	0.00	0.00
315	30001000	Common stock	shares; 180 shares issued a	0.00		0.00	0.00	0.00
316	30001099	Common stock	shares; 180 shares issued a	(18,000.00)		(18,000.00)	(18,000.00)	(18,000.00)
317	30002000	COMMON STOCK		0.00		0.00	0.00	0.00
318	30003000	COMMON STOCK		0.00		0.00	0.00	0.00
319	30101000	TREASURY STOCK		0.00		0.00	0.00	0.00
320	31001000	Paid in surplus	Additional paid-in capital	0.00		0.00	0.00	0.00
321	31001099	Paid in surplus	Additional paid-in capital	(407,000.00)		(407,000.00)	(407,000.00)	(407,000.00)
322	31003000	Paid in surplus-SDS-G&A		0.00		0.00	0.00	0.00
323	32001000	Retained Earnings	RETAINED EARNINGS, BE	0.00		0.00	0.00	0.00
324	32001001	Retained Earnings - Prior period adjus	RETAINED EARNINGS, BE	0.00		0.00	0.00	0.00
325	32001099	Retained Earnings	RETAINED EARNINGS, BE	(13,769,955.98)		(14,053,577.74)	(14,709,195.30)	(14,634,228.43)
326	32002000	Retained Earnings	RETAINED EARNINGS, BE	0.00		0.00	0.00	0.00
327	32003000	Retained Earnings	RETAINED EARNINGS, BE	0.00		0.00	0.00	0.00
328	33001000	Dividends payable	DISTRIBUTIONS	0.00		0.00	0.00	0.00
329	33001099	Dividends payable	DISTRIBUTIONS	1,158,499.67		250,000.00	200,000.00	0.00
330	33002000	DIVIDENDS	DISTRIBUTIONS	0.00		0.00	0.00	0.00
331	33003000	DIVIDENDS	DISTRIBUTIONS	0.00		0.00	0.00	0.00
332	40011010	Residential-STR-Transfer	CA - City residential	524,813.20	175,011.26	273.97	0.00	260.81
333	40011011	Residential-STR-Transfer	CA - transfer fees	0.00	0.00	112.29	0.00	0.00
334	40011020	Residential-STR-Transfer	CA - City residential	2.25	1.50	0.00	0.00	0.00
335	40011099	Residential-STR-Transfer	CA - City residential	2.25	436.60	0.00	217.28	(212.78)
336	40011100	Residential-City-G & A	CA - City residential	0.00	0.00	0.00	0.00	0.00
337	40011110	Residential-STR-Transfer	CA - City residential	(6,461,541.05)	(5,709,812.97)	(1,494,788.23)	(926,487.13)	(1,541,295.39)
338	40011111	Residential-STR-Transfer	CA - City residential	0.00	96.93	0.00	0.00	0.00
339	40011112	Residential-STR-Transfer	CA - City residential	0.00	31.56	0.00	0.00	0.00
340	40011199	Residential-STR-Transfer	CA - City residential	0.00	0.00	0.00	(561,933.25)	0.00
341	40011120	Residential-City-Transfer		0.00	0.00	0.00	0.00	0.00
342	40011180	Residential-City-RRF		0.00	0.00	0.00	0.00	0.00
343	40011210	Residential-STR-Transfer	CA - El Dorado residential -	(2,904,171.14)	(2,811,558.38)	(798,032.65)	(728,092.57)	(755,275.79)
344	40011280	Residential-County-RRF		0.00	0.00	0.00	0.00	0.00
345	40011310	Residential-STR-Transfer	NV - residential	(737,224.67)	(683,818.25)	(200,308.69)	(188,780.52)	(189,524.58)
346	40011380	Residential-Neveda-RRF		0.00	0.00	0.00	0.00	0.00
347	40011510	Residential-STR-Transfer	CA - El Dorado residential -	(42,826.91)	(42,166.07)	(20,713.59)	(10,024.50)	(10,804.13)
348	40012010	RESIDENTIAL - ARDS - COLLECTION		0.00	0.00	0.00	0.00	0.00
349	40012210	Residential		0.00	0.00	0.00	0.00	0.00
350	40013010	RESIDENTIAL - SDS - COLLECTION		0.00	0.00	0.00	0.00	0.00
351	40013200	Residential-El Dorado - CA-G&A		0.00	0.00	0.00	0.00	0.00
352	40013210	Residential		0.00	0.00	0.00	0.00	0.00
353	40013250	Residential-El Dorado - CA-Recycle		0.00	0.00	0.00	0.00	0.00
354	40021150	Commercial-City	CA - City commercial	330.00	110.00	0.00	0.00	0.00
355	40021110	Commercial-City	CA - City commercial	(5,438,213.60)	(4,764,111.38)	(1,499,637.66)	(1,297,486.52)	(1,339,252.92)
356	40021113	Commercial-City		0.00	0.00	0.00	0.00	0.00
357	40021120	Commercial-City-Transfer		0.00	0.00	0.00	0.00	0.00
358	40021180	Commercial-City-RRF		0.00	0.00	0.00	0.00	0.00
359	40021210	Commercial-City	CA - El Dorado commercial	(255,981.71)	(247,133.27)	(102,221.42)	(79,626.32)	(69,374.24)
360	40021280	Commercial-County-RRF		0.00	0.00	0.00	0.00	0.00
361	40021310	Commercial-City	NV - commercial	(2,320,421.62)	(2,289,102.72)	(822,642.11)	(618,041.30)	(673,525.39)
362	40021380	Commercial-Neveda-RRF		0.00	0.00	0.00	0.00	0.00
363	40021410	Commercial		0.00	0.00	0.00	0.00	0.00
364	40021510	Commercial-City	CA - El Dorado commercial	(183,240.53)	(198,224.76)	(91,538.44)	(58,640.67)	(36,246.99)
365	40022010	COMMERCIAL - ARDS - COLLECTION		0.00	0.00	0.00	0.00	0.00
366	40022210	Commercial		0.00	0.00	0.00	0.00	0.00
367	40023010	COMMERCIAL - SDS - COLLECTION		0.00	0.00	0.00	0.00	0.00
368	40023210	Commercial		0.00	0.00	0.00	0.00	0.00
369	40051020	Transfer station	CA - transfer fees	(2,822.93)	(892.91)	0.00	0.00	0.00
370	40051110	Transfer station	CA - transfer fees	78,900.46	27,709.15	0.00	0.00	0.00
371	40051120	Transfer station	CA - transfer fees	(2,306,380.26)	(2,056,120.65)	(804,086.54)	(439,396.06)	(185,655.07)
372	40051160	Trnsfr Station-City-Dunlap		0.00	0.00	0.00	0.00	0.00
373	40051180	Trnsfr Station-City-RRF		0.00	0.00	0.00	0.00	0.00
374	40052210	TRANSFER STATION		0.00	0.00	0.00	0.00	0.00
375	40053210	TRANSFER STATION		0.00	0.00	0.00	0.00	0.00
376	40071110	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00	0.00
377	40071210	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00	0.00
378	40071310	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00	0.00
379	40071410	HAZARDOUS MATERIALS		0.00	0.00	0.00	0.00	0.00
380	40091099	Recycle collection	Recycling sales	1,300.00	433.33	0.00	0.00	0.00
381	40091110	Recycle collection	Recycling sales - City/Dougl	(442,151.15)	(340,153.77)	(113,827.90)	(115,704.62)	(137,853.95)
382	40091210	Recycle collection	Recycling sales - El Dorado	(5,305.07)	(3,815.78)	(691.05)	(216.42)	(366.42)
383	40091310	Recycle collection	Recycling sales - City/Dougl	(53,651.17)	(53,302.55)	(10,569.44)	(16,980.46)	(47,536.36)
384	40091510	Recycle collection	Recycling sales - El Dorado	(5,959.25)	(8,093.77)	(3,521.31)	(1,177.01)	(427.34)
385	40092210	Recycle Collection-El Dorado		0.00	0.00	0.00	0.00	0.00
386	40093210	Recycle. Coll.-El Dorado - CA-Collection		0.00	0.00	0.00	0.00	0.00
387	40101010	NEVADA MISCELLANEOUS		0.00	0.00	0.00	0.00	0.00
388	40101011	Rev- Container Rent	CA - miscellaneous	0.00	(517.70)	0.00	0.00	0.00
389	40101110	Rev- Container Rent	CA - miscellaneous	0.00	1,035.41	0.00	0.00	0.00
390	40101210	Rev- Container Rent	CA - miscellaneous	9.66	(6,987.46)	0.00	0.00	0.00
391	40103210	Container. Rent-SDS-Collection		0.00	0.00	0.00	0.00	0.00
392	40103250	Container. Rent-El Dorado - CA-Recycle		0.00	0.00	0.00	0.00	0.00
393	40111310	CONTAINER SALES-NEVEDA-COLLECTIOIN		0.00	0.00	0.00	0.00	0.00
394	40202210	Drop box rental-El Dorado - CA-Collecti		0.00	0.00	0.00	0.00	0.00
395	40211100	Drop box sales-City		0.00	0.00	0.00	0.00	0.00
396	41001110	CA - SALVAGE SALES		0.00	0.00	0.00	0.00	0.00
397	41001210	SALVAGE SALES		0.00	0.00	0.00	0.00	0.00
398	41001310	SALVAGE SALES		0.00	0.00	0.00	0.00	0.00
399	41001410	SALVAGE SALES		0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
400	41002210	SALVAGE SALES		0.00	0.00	0.00	0.00	0.00
401	41003210	SALVAGE SALES		0.00	0.00	0.00	0.00	0.00
402	42001040	MRF REVENUES	Material recovery facility	0.00	0.00	0.00	0.00	0.00
403	42501040	MRF Rev. Aluminum	Material recovery facility	(107,330.67)	(68,184.37)	12,547.55	(40,925.82)	(27,990.86)
404	42501050	MRF Rev. Aluminum	Material recovery facility	(4,423.22)	(1,474.41)	0.00	0.00	0.00
405	42511040	MRF Rev. Glass	Material recovery facility	(28,084.50)	(30,989.32)	(8,080.95)	(14,519.20)	(11,363.47)
406	42521040	MRF Rev. Plastic	Material recovery facility	(52,785.71)	(36,490.37)	(6,240.70)	(13,084.79)	(334.85)
407	42521050	MRF Rev. Plastic	Material recovery facility	0.00	0.00	0.00	0.00	0.00
408	42531040	MRF Rev. Cardboard	Material recovery facility	(94,804.22)	(47,734.76)	(4,869.48)	5,828.28	(6,234.60)
409	42531050	MRF Rev. Cardboard	Material recovery facility	0.00	(1,033.50)	0.00	0.00	0.00
410	42541000	MRF Rev. Newspr-STR-G & A	Material recovery facility	0.00	0.00	0.00	0.00	0.00
411	42541040	MRF Rev. Newspaper	Material recovery facility	0.00	(357.67)	0.00	0.00	0.00
412	42551040	MRF REVENUE - BI-METAL	Material recovery facility	0.00	0.00	0.00	0.00	0.00
413	42561040	MRF Rev. Steel	Material recovery facility	(167,995.09)	(106,609.28)	(20,153.44)	(13,851.96)	(14,084.60)
414	42581040	MRF REVENUE - TIN	Material recovery facility	0.00	0.00	0.00	0.00	0.00
415	42601040	MRF Rev. Wood & Chipper	Material recovery facility	0.00	0.00	0.00	0.00	0.00
416	42601050	RRF Sales-STR-Recycle		0.00	0.00	0.00	0.00	0.00
417	42601080	RRF Sales	CA - resource recovery fees	(42,735.94)	(50,523.59)	17,380.90	340.00	14.00
418	42611040	MRF REVENUE - NON-FERROUS	Material recovery facility	0.00	0.00	0.00	0.00	0.00
419	42621040	MRF REVENUE - PAPER	Material recovery facility	0.00	0.00	0.00	0.00	0.00
420	42631040	MRF Rev. Misc	Material recovery facility	(5,861.04)	(3,235.15)	(549.08)	(1,655.01)	(238.28)
421	42631050	MRF Rev. Misc	Material recovery facility	0.00	0.00	(367.78)	0.00	0.00
422	42631080	MRF Rev. Misc	Material recovery facility	38.50	12.83	0.00	0.00	0.00
423	42631099	MRF Rev. Misc	Material recovery facility	0.00	(475.20)	0.00	0.00	0.00
424	43001000	Recycle revenue-STR-G & A		0.00	0.00	0.00	0.00	0.00
425	43001050	RECYCLE REVENUES		0.00	0.00	0.00	0.00	0.00
426	43003000	RECYCLE REVENUE-SDS-G&A		0.00	0.00	0.00	0.00	0.00
427	43003050	RECYCLE REVENUE - NON-FERROUS		0.00	0.00	0.00	0.00	0.00
428	43003210	Recycle revenue-El Dorado - CA-Collectio		0.00	0.00	0.00	0.00	0.00
429	43003250	Recycle revenues		0.00	0.00	0.00	0.00	0.00
430	43501050	Recy. Rev. Aluminum	Recycling sales	(469,852.49)	(411,449.48)	148.32	(149,186.30)	(75,362.09)
431	43511040	Recy. Rev.Glass-STR-MRF	Recycling sales	0.00	0.00	0.00	0.00	0.00
432	43511050	Recy. Rev.Glass	Recycling sales	(41,345.05)	(38,368.21)	(10,782.56)	(11,517.07)	(3,140.68)
433	43511080	Recy. Rev.Glass-STR-RRF	Recycling sales	0.00	0.00	0.00	0.00	0.00
434	43521050	Recy.Rev.Plastic	Recycling sales	(186,913.78)	(222,193.29)	(66,400.90)	(132,136.78)	4,995.52
435	43531040	Recy.Rev.Crdbd-STR-MRF	Recycling sales	(2,366.40)	(788.80)	0.00	0.00	0.00
436	43531050	Recy.Rev.Cardboard	Recycling sales	0.00	(290.40)	0.00	0.00	0.00
437	43541040	Recy Rev. Paper	Recycling sales	0.00	(30.40)	0.00	0.00	0.00
438	43541050	Recy Rev. Paper	Recycling sales	0.00	0.00	0.00	0.00	0.00
439	43551050	RECYCLE REVENUE - BI-METAL	Recycling sales	0.00	0.00	0.00	0.00	0.00
440	43561050	Recy.Rev.Steel	Recycling sales	0.00	0.00	0.00	0.00	0.00
441	43581050	RECYCLE REVENUE - TIN	Recycling sales	0.00	0.00	0.00	0.00	0.00
442	43601040	Recy.Rev. Wood	Recycling sales	0.00	(100.57)	0.00	0.00	0.00
443	43601050	RECYCLE REVENUE - WOOD	Recycling sales	59.00	19.67	0.00	0.00	0.00
444	43601080	Recy.Rev. Wood-STR-RRF	Recycling sales	0.00	0.00	0.00	0.00	3.50
445	43611050	Recy.Rev.Miscellaneous	Recycling sales	(1,297.50)	(1,069.46)	0.00	0.00	0.00
446	43631050	Recy.Rev.Misc	Recycling sales	(705.80)	(316.08)	247.05	47.03	(364.73)
447	44001000	Contract labor-STR-G & A		0.00	0.00	0.00	0.00	0.00
448	47001065	PROPERTY RENTAL-STR-2121 ELOISE		0.00	0.00	0.00	0.00	0.00
449	47001092	Property rental	CA - rent income	(7,630.00)	(6,031.83)	(7,735.00)	0.00	(3,520.00)
450	47001099	Property rental	CA - rent income	0.00	647.74	0.00	0.00	0.00
451	47001110	PROPERTY RENTAL-CITY-COLLECT	CA - rent income	0.00	0.00	0.00	0.00	0.00
452	47001160	Property rental-City-Dunlap	CA - rent income	0.00	0.00	0.00	0.00	0.00
453	47001161	Property rental-City-Ruth	CA - rent income	0.00	0.00	0.00	0.00	0.00
454	47001162	Property rental-City-2085 Eloise	CA - rent income	0.00	0.00	0.00	0.00	0.00
455	47001163	Property rental-City-2133 Eloise	CA - rent income	0.00	0.00	0.00	0.00	0.00
456	47001165	Property rental-City-2121 Eloise	CA - rent income	0.00	0.00	0.00	0.00	0.00
457	47001192	Property rental	CA - rent income	(54,368.12)	(56,771.21)	(6,187.50)	(16,642.50)	(10,962.50)
458	47001260	PROPERTY RENTALS - DUNLAP	CA - rent income	0.00	0.00	0.00	0.00	0.00
459	47001265	Property rental-County-2121 Eloise	CA - rent income	0.00	0.00	0.00	0.00	0.00
460	48001014	Rev- Federal/State	Forestry, federal and state c	(52,368.40)	(17,456.13)	0.00	0.00	0.00
461	48001410	Rev- Federal/State	Forestry, federal and state c	(217,641.11)	(354,737.69)	(205,402.41)	(44,209.40)	(12,550.96)
462	48001500	Forest contract-American River-G & A	Forestry, federal and state c	0.00	0.00	0.00	0.00	0.00
463	48001510	Rev- Federal/State	Forestry, federal and state c	(139,199.43)	(162,072.55)	(143,048.76)	(7,484.28)	(3,362.52)
464	48002010	FOREST CONTRACT - ARDS - COLL	Forestry, federal and state c	0.00	0.00	0.00	0.00	0.00
465	48002210	Federal & state services	Forestry, federal and state c	0.00	0.00	0.00	0.00	0.00
466	48003010	FOREST CONTRACT - SDS - COLLE	Forestry, federal and state c	0.00	0.00	0.00	0.00	0.00
467	48003210	Federal & state services	Forestry, federal and state c	0.00	0.00	0.00	0.00	0.00
468	49001000	Miscellaneous-STR-G & A	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
469	49001010	Miscellaneous	Other income/(expense), ne	0.00	823.75	0.00	1,300.00	0.00
470	49001099	Miscellaneous	Other income/(expense), ne	39,601.39	(4,659.02)	(1,757.36)	10,951.51	(4,223.97)
471	49001100	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
472	49001110	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
473	49001299	Miscellaneous	Other income/(expense), ne	0.00	(499,639.91)	0.00	0.00	0.00
474	49002000	MISCELLANEOUS - ARDS - G&A	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
475	49002010	MISCELLANEOUS - ARDS - COLLEC	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
476	49002200	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
477	49002210	MISCELLANEOUS-ARDS-COLLECTI	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
478	49003010	MISCELLANEOUS INC0ME	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
479	49003210	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00	0.00	0.00	0.00	0.00
480	49021000	ARDS Rent-		0.00	0.00	0.00	0.00	0.00
481	49031000	SDS Rent		0.00	0.00	0.00	0.00	0.00
482	49041000	TBC Rent	CA - rent income	0.00	0.00	0.00	0.00	0.00
483	49041099	TBC Rent	CA - rent income	(11,124.00)	(11,124.00)	(2,781.00)	(2,781.00)	(2,781.00)
484	49041410	TBC Rent-Gov-Collectioin		0.00	0.00	0.00	0.00	0.00
485	49051000	DDI Rent	NV - miscellaneous	0.00	0.00	0.00	0.00	0.00
486	49051099	Vending Machine	NV - miscellaneous	(22,248.00)	(22,248.23)	(5,562.00)	(5,562.00)	(5,562.00)
487	49121000	ARDS Contract Labor		0.00	0.00	0.00	0.00	0.00
488	49141000	TBC Contract Labor		0.00	0.00	0.00	0.00	0.00
489	50001040	COGS recycle-STR-MRF	Cost of sales, recycling	0.00	4,963.49	0.00	0.00	0.00
490	50001050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
491	50003000	COGS RECYCLE - SDS - G&A	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
492	50003050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
493	50101050	COGS Rec.Alum	Cost of sales, recycling	298,489.90	310,369.57	94,553.78	59,201.08	40,604.57
494	50111040	COGS Rec.Glass-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
495	50111050	COGS Rec.Glass	Cost of sales, recycling	21,457.96	26,746.32	6,333.57	3,647.79	2,885.23
496	50121050	COGS Rec.Plastic	Cost of sales, recycling	191,589.10	203,312.63	67,374.19	37,058.84	24,385.61
497	50131040	COGS Rec.Crdbd-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	2,460.80	118.10
498	50131050	COGS Rec.Crdbd-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
499	50141050	COGS - RECYCLE NEWSPRINT	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
500	50151050	COGS Rec.BiMetal	Cost of sales, recycling	174.74	157.67	41.76	21.07	15.95
501	50161050	COGS - RECYCLE STEEL	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
502	50171040	COGS Rec.OIL-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
503	50171050	COGS Rec.Tin-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
504	50191010	COGS Rec.Wood-STR-Collectioin	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
505	50191040	COGS Rec.Wood-STR-MRF	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
506	50191050	COGS Rec.Wood-STR-Recycle	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
507	50191080	COGS Rec.Wood-STR-RRF	Cost of sales, recycling	0.00	0.00	0.00	31,034.71	0.00
508	50201040	COGS Rec.Misc.-STR-MRF	Cost of sales, recycling	53.46	17.82	0.00	0.00	0.00
509	50201050	COGS - RECYCLE MISC	Cost of sales, recycling	0.00	0.00	0.00	0.00	0.00
510	50201080	COGS Rec.Misc.	Cost of sales, recycling	427.46	142.49	0.00	0.00	7,290.48
511	50501090	LANDFILL EXPENSES		0.00	0.00	0.00	0.00	0.00
512	51001010	Labor	Labor	1,723,822.77	1,578,729.55	434,287.70	511,542.87	470,943.88
513	51001020	Labor	Labor	962,529.55	822,421.09	253,377.12	243,181.26	198,631.34
514	51001030	Labor	Labor	1,060,796.35	904,250.01	257,368.96	301,761.96	271,383.90
515	51001040	Labor	Labor	1,396,581.33	1,200,128.10	380,234.89	392,013.64	388,952.62
516	51001050	Labor	Labor	368,645.02	332,767.20	89,276.09	86,118.09	82,767.57
517	51001080	Labor	Labor	181,079.96	157,552.81	44,872.71	51,988.39	42,734.61
518	51001099	Labor	Labor	25,677.25	8,559.08	(25,677.25)	0.00	0.00
519	51001300	Labor-Neveda-G & A	Labor	0.00	0.00	0.00	0.00	0.00
520	51002010	Labor	Labor	0.00	0.00	0.00	0.00	0.00
521	51002210	LABOR-EL DORADO-CA-COLLECTIO	Labor	0.00	0.00	0.00	0.00	0.00
522	51003010	Labor	Labor	0.00	0.00	0.00	0.00	0.00
523	51003030	LABOR	Labor	0.00	0.00	0.00	0.00	0.00
524	51003050	LABOR	Labor	0.00	0.00	0.00	0.00	0.00
525	51003210	LABOR-EL DORADO - CA-COLLECTI	Labor	0.00	0.00	0.00	0.00	0.00
526	51021010	Officer salaries	Officers' salaries	286,959.71	264,498.46	67,271.62	86,807.03	68,901.43
527	51021020	Officer salaries	Officers' salaries	234,372.96	215,285.69	55,978.13	74,799.40	57,372.12
528	51021030	Officer salaries	Officers' salaries	0.00	0.00	0.00	0.00	0.00
529	51021040	Officer salaries	Officers' salaries	307,016.77	279,779.15	69,184.18	102,110.51	70,895.11
530	51021050	OFFICER SALARIES	Officers' salaries	0.00	0.00	0.00	0.00	0.00
531	51021099	Officer salaries	Officers' salaries	0.00	5,037.53	0.00	0.00	0.00
532	51022010	OFFICER SALARIES	Officers' salaries	0.00	0.00	0.00	0.00	0.00
533	51051010	VACATION PAY		0.00	0.00	0.00	0.00	0.00
534	51051020	VACATION PAY		0.00	0.00	0.00	0.00	0.00
535	51051030	VACATION PAY		0.00	0.00	0.00	0.00	0.00
536	51051040	VACATION PAY		0.00	0.00	0.00	0.00	0.00
537	51051050	VACATION PAY		0.00	0.00	0.00	0.00	0.00
538	51052010	VACATION PAY		0.00	0.00	0.00	0.00	0.00
539	51101010	Payroll taxes	Payroll taxes	162,864.85	137,327.06	69,101.38	41,108.45	46,516.41
540	51101020	Payroll taxes	Payroll taxes	86,248.98	74,757.80	20,067.97	20,161.73	21,356.49
541	51101030	Payroll taxes	Payroll taxes	82,595.57	70,129.57	19,661.39	22,124.68	22,428.94
542	51101040	Payroll taxes	Payroll taxes	126,568.49	107,708.24	28,147.91	32,263.85	39,397.87
543	51101050	Payroll taxes	Payroll taxes	29,902.45	26,863.28	7,070.01	6,370.81	7,064.77
544	51101080	Payroll taxes	Payroll taxes	13,470.70	13,167.27	3,432.75	4,066.03	3,684.50
545	51101090	Payroll taxes	Payroll taxes	882.61	294.20	0.00	0.00	0.00
546	51101099	Payroll taxes	Payroll taxes	(39,295.82)	(24,127.67)	0.00	0.00	0.00
547	51101300	Payroll taxes-Neveda-G & A	Payroll taxes	0.00	0.00	0.00	0.00	0.00
548	51101310	Payroll taxes-Neveda-Collectioin	Payroll taxes	0.00	0.00	0.00	0.00	0.00
549	51102010	Payroll taxes	Payroll taxes	0.00	0.00	0.00	0.00	0.00
550	51103000	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00	0.00	0.00
551	51103010	Payroll taxes	Payroll taxes	0.00	0.00	0.00	0.00	0.00
552	51103030	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00	0.00	0.00
553	51103050	PAYROLL TAXES	Payroll taxes	0.00	0.00	0.00	0.00	0.00
554	51121010	Employee benefits	Employee benefits	5,421.98	4,314.65	812.10	1,335.76	1,267.96
555	51121020	Employee benefits	Employee benefits	5,108.86	2,430.16	160.00	57.00	336.40
556	51121030	Employee benefits	Employee benefits	536.73	818.07	0.00	43.66	181.06
557	51121040	Employee benefits	Employee benefits	1,626.08	1,289.06	50.64	293.82	1,516.35
558	51121050	Employee benefits	Employee benefits	590.41	581.13	158.35	339.99	306.72
559	51121060	Emp. Benefits-STR-Dunlap	Employee benefits	0.00	0.00	0.00	0.00	0.00
560	51121080	Employee benefits	Employee benefits	120.00	84.60	0.00	48.95	42.68
561	51121099	Employee benefits	Employee benefits	0.00	75.66	0.00	60.44	314.78
562	51122010	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00	0.00
563	51123000	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00	0.00
564	51123010	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00	0.00
565	51123030	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00	0.00
566	51123050	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00	0.00
567	51141000	INSURANCE - HEALTH - STR - G&A		0.00	0.00	0.00	0.00	0.00
568	51141010	Insurance - health	Insurance	464,106.14	513,328.54	48,535.56	72,519.70	(2,490.23)
569	51141020	Insurance - health	Insurance	187,307.35	186,891.74	22,599.55	32,969.59	(1,841.19)
570	51141030	Insurance - health	Insurance	182,250.35	195,440.44	17,800.05	24,248.92	(849.00)
571	51141040	Insurance - health	Insurance	436,231.89	458,107.61	48,773.24	67,800.35	(1,800.29)
572	51141050	Insurance - health	Insurance	148,737.09	149,824.61	14,008.75	21,836.14	(2,107.93)
573	51141080	Insurance - health	Insurance	47,596.90	50,957.57	4,879.34	6,826.56	0.00
574	51141099	Insurance - health	Insurance	288.65	(325.95)	198.95	135,120.89	389,993.89
575	51141220	Ins. - Health-County-Transfer	Insurance	0.00	0.00	0.00	0.00	0.00
576	51141300	Ins. - Health-Neveda-G & A	Insurance	0.00	0.00	0.00	0.00	0.00
577	51142010	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00	0.00	0.00
578	51143010	Insurance - health	Insurance	0.00	0.00	0.00	0.00	0.00
579	51143030	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00	0.00	0.00
580	51143050	INSURANCE - HEALTH	Insurance	0.00	0.00	0.00	0.00	0.00
581	51151010	Insurance - Workers' comp.	Insurance	121,498.91	155,114.85	30,936.05	30,111.50	17,017.56
582	51151020	Insurance - Workers' comp.	Insurance	90,530.76	85,560.90	17,864.48	16,544.78	9,350.31
583	51151030	Insurance - Workers' comp.	Insurance	74,710.54	71,546.39	14,705.52	15,441.80	8,726.95
584	51151040	Insurance - Workers' comp.	Insurance	104,953.30	113,512.74	24,182.41	25,037.77	14,150.13
585	51151050	Insurance - Workers' comp.	Insurance	39,534.69	31,311.34	5,119.70	4,301.64	2,431.08
586	51151080	Insurance - Workers' comp.	Insurance	26,564.18	19,534.78	2,505.38	2,647.15	1,496.05
587	51152010	Insurance - Workers' comp.	Insurance	0.00	0.00	0.00	0.00	0.00
588	51153010	Insurance - Workers' comp.	Insurance	0.00	0.00	0.00	0.00	0.00
589	51153030	INSURANCE - WORKERS' COMP	Insurance	0.00	0.00	0.00	0.00	0.00
590	51153050	INSURANCE - WORKERS' COMP	Insurance	0.00	0.00	0.00	0.00	0.00
591	51161010	Pension plan - qualified	Pension benefits	146,638.62	120,371.30	39,000.00	34,653.60	39,000.00
592	51161020	Pension plan - qualified	Pension benefits	98,086.76	81,799.20	24,000.00	31,263.01	24,000.00
593	51161030	Pension plan - qualified	Pension benefits	80,639.55	65,906.74	21,000.00	23,021.42	21,000.00
594	51161040	Pension plan - qualified	Pension benefits	120,680.59	99,567.88	36,000.00	20,165.95	36,000.00
595	51161050	Pension plan - qualified	Pension benefits	28,876.00	24,765.07	7,500.00	9,390.94	7,500.00
596	51161080	Pension plan - qualified	Pension benefits	12,681.84	10,473.45	3,000.00	3,123.06	(123.06)
597	51161090	Pension plan - qualified	Pension benefits	0.00	0.00	0.00	0.00	3,123.06
598	51162010	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00	0.00	0.00
599	51163000	PENSION PLAN - QUALIFIED-SDS-G	Pension benefits	0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
600	51163010	Pension plan - qualified	Pension benefits	0.00	0.00	0.00	0.00	0.00
601	51163030	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00	0.00	0.00
602	51163050	PENSION PLAN - QUALIFIED	Pension benefits	0.00	0.00	0.00	0.00	0.00
603	52001010	Advertising	Advertising	4,854.59	6,343.85	319.58	0.00	0.00
604	52001020	Advertising	Advertising	446.31	225.31	0.00	0.00	0.00
605	52001030	Advertising	Advertising	0.00	45.56	0.00	0.00	0.00
606	52001040	Advertising	Advertising	0.00	0.00	0.00	0.00	0.00
607	52001050	Advertising	Advertising	125.00	125.00	0.00	0.00	0.00
608	52001080	Advertising-STR-RRF	Advertising	0.00	0.00	0.00	0.00	0.00
609	52002010	ADVERTISING	Advertising	0.00	0.00	0.00	0.00	0.00
610	52003010	Advertising	Advertising	0.00	0.00	0.00	0.00	0.00
611	52003030	Advertising	Advertising	0.00	0.00	0.00	0.00	0.00
612	52001099	ADVERTISING	Advertising	250.00	83.33	500.00	750.00	750.00
613	52203010	FUEL		0.00	0.00	0.00	0.00	0.00
614	52401010	Contract labor	Contract labor	323,400.60	279,788.70	102,510.00	77,625.00	74,520.00
615	52401020	Contract labor	Contract labor	185,096.16	108,062.89	31,269.30	8,836.03	0.00
616	52401030	Contract labor	Contract labor	0.00	0.00	0.00	0.00	0.00
617	52401040	Contract labor	Contract labor	254,413.90	201,700.44	219,228.53	54,377.38	173.73
618	52401050	Contract labor	Contract labor	0.00	0.00	0.00	0.00	0.00
619	52401080	Contract labor-STR-RRF	Contract labor	0.00	0.00	0.00	0.00	0.00
620	52402010	Contract labor	Contract labor	0.00	0.00	0.00	0.00	0.00
621	52403010	Contract labor	Contract labor	0.00	0.00	0.00	0.00	0.00
622	52403030	CONTRACT LABOR	Contract labor	0.00	0.00	0.00	0.00	0.00
623	52403050	CONTRACT LABOR	Contract labor	0.00	0.00	0.00	0.00	0.00
624	52801000	Depreciation-STR-G & A	Depreciation	0.00	0.00	0.00	0.00	0.00
625	52801010	Depreciation	Depreciation	493,093.21	427,871.22	120,291.34	118,012.03	116,122.78
626	52801020	Depreciation	Depreciation	291,191.76	217,707.50	105,736.08	74,847.80	77,331.26
627	52801030	Depreciation	Depreciation	54,977.47	52,841.74	13,752.91	12,882.27	12,882.19
628	52801040	Depreciation	Depreciation	123,669.31	205,068.45	3,305.97	42,539.10	39,299.83
629	52801050	Depreciation	Depreciation	21,159.40	22,817.95	5,059.56	4,842.46	4,842.41
630	52801080	Depreciation	Depreciation	209,932.19	227,351.55	53,522.76	51,737.48	53,522.79
631	52801095	Depreciation	Depreciation	109,208.54	110,624.80	27,302.07	29,087.50	27,302.13
632	52801195	Depreciation-City-Parking	Depreciation	0.00	0.00	0.00	0.00	0.00
633	52801300	Depreciation-Neveda-G & A	Depreciation	0.00	0.00	0.00	0.00	0.00
634	52802010	DEPRECIATION	Depreciation	0.00	0.00	0.00	0.00	0.00
635	52803000	Depreciation-SDS-G&A	Depreciation	0.00	0.00	0.00	0.00	0.00
636	52803010	Depreciation	Depreciation	0.00	0.00	0.00	0.00	0.00
637	52803030	Depreciation	Depreciation	0.00	0.00	0.00	0.00	0.00
638	52803050	DEPRECIATION	Depreciation	0.00	0.00	0.00	0.00	0.00
639	53201010	Dump fees	Dump fees	0.00	0.00	0.00	0.00	0.00
640	53201020	Dump fees	Dump fees	1,260,014.01	1,344,569.38	391,508.13	325,491.88	246,674.23
641	53201030	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00	0.00
642	53201040	Dump fees	Dump fees	264,301.74	262,592.07	120,165.30	40,498.71	11,750.00
643	53201050	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00	0.00
644	53201080	Dump fees-STR-RRF	Dump fees	1,351.25	450.42	0.00	0.00	0.00
645	53201099	Dump fees	Dump fees	435.00	145.00	10,467.52	0.00	0.00
646	53202010	Dump fees	Dump fees	0.00	0.00	0.00	0.00	0.00
647	53203010	Dump fees	Dump fees	0.00	0.00	0.00	0.00	0.00
648	53203030	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00	0.00
649	53203050	DUMP FEES	Dump fees	0.00	0.00	0.00	0.00	0.00
650	53601010	Employee education	Education	487.15	4,633.05	0.00	0.00	0.00
651	53601020	Employee education	Education	4,715.32	1,675.69	0.00	0.00	0.00
652	53601030	Employee education	Education	1,782.15	594.05	1,335.00	0.00	0.00
653	53601040	Employee education	Education	1,672.15	906.72	0.00	0.00	0.00
654	53601050	Employee education	Education	487.15	162.38	0.00	0.00	0.00
655	53601080	Emp. Education-STR-RRF	Education	487.15	162.38	0.00	0.00	0.00
656	53602010	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00	0.00
657	53603010	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00	0.00
658	53603030	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00	0.00
659	53603050	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00	0.00
660	54001010	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
661	54001030	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
662	54002010	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
663	54003010	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
664	54003030	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
665	54003050	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
666	55201010	Fuel	Fuel	456,898.34	360,372.95	141,015.47	116,060.94	101,193.21
667	55201020	Fuel	Fuel	337,790.21	252,167.42	96,756.04	73,768.73	45,912.69
668	55201030	Fuel	Fuel	0.00	583.37	0.00	51.09	0.00
669	55201040	Fuel	Fuel	0.00	0.00	0.00	0.00	0.00
670	55201050	Fuel	Fuel	0.00	0.00	0.00	0.00	0.00
671	55201080	Fuel-STR-RRF	Fuel	0.00	0.00	0.00	0.00	0.00
672	55201099	Fuel	Fuel	460.78	551.71	17,771.07	1,546.46	1,662.56
673	55201100	Fuel-City-G & A	Fuel	0.00	0.00	0.00	0.00	0.00
674	55202010	FUEL	Fuel	0.00	0.00	0.00	0.00	0.00
675	55203010	Fuel	Fuel	0.00	0.00	0.00	0.00	0.00
676	55203030	Fuel	Fuel	0.00	0.00	0.00	0.00	0.00
677	55203050	FUEL	Fuel	0.00	0.00	0.00	0.00	0.00
678	55601000	Haz. Waste-STR-G & A	Hazardous waste	0.00	0.00	0.00	0.00	0.00
679	55601010	Hazardous Waste	Hazardous waste	0.00	290.67	0.00	0.00	0.00
680	55601020	Hazardous Waste	Hazardous waste	4,085.00	2,026.67	0.00	3,990.00	1,995.00
681	55601030	Hazardous Waste	Hazardous waste	0.00	13.33	0.00	2,090.00	0.00
682	55601040	Hazardous Waste	Hazardous waste	175,759.73	162,964.83	49,312.17	32,965.33	22,990.99
683	55601050	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00	0.00
684	55601080	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00	0.00
685	55602010	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00	0.00
686	55603010	Hazardous waste	Hazardous waste	0.00	0.00	0.00	0.00	0.00
687	55603030	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00	0.00
688	55603050	HAZARDOUS WASTE	Hazardous waste	0.00	0.00	0.00	0.00	0.00
689	56001010	Insurance - general	Insurance	97,273.37	85,614.89	27,295.51	27,295.51	27,295.51
690	56001020	Insurance - general	Insurance	73,318.10	60,855.32	20,835.89	20,059.45	20,835.69
691	56001030	Insurance - general	Insurance	13,576.22	11,351.82	3,724.55	3,724.55	3,724.55
692	56001040	Insurance - general	Insurance	40,948.73	33,365.12	11,173.82	11,173.82	11,173.82
693	56001050	Insurance - general	Insurance	19,276.10	15,818.05	5,267.64	5,267.64	5,267.64
694	56001080	Insurance - general	Insurance	6,606.72	5,474.26	1,809.08	1,809.08	1,809.08
695	56001095	Insurance - general	Insurance	20,293.02	16,480.96	5,533.71	5,533.71	5,533.71
696	56001099	Insurance - general	Insurance	975.00	2,696.71	0.00	0.00	0.00
697	56002010	Insurance - general	Insurance	0.00	0.00	0.00	0.00	0.00
698	56003010	Insurance - general	Insurance	0.00	0.00	0.00	0.00	0.00
699	56003030	INSURANCE - GENERAL	Insurance	0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
700	56003050	INSURANCE - GENERAL	Insurance	0.00	0.00	0.00	0.00	0.00
701	56401000	INTEREST - STR - G&A	Interest expense	0.00	0.00	0.00	0.00	0.00
702	56401010	Interest	Interest expense	60,391.58	60,541.20	15,057.96	13,717.53	13,834.04
703	56401020	Interest	Interest expense	27,461.27	23,877.30	6,975.10	12,983.01	15,377.00
704	56401030	Interest	Interest expense	1,118.20	1,679.29	710.88	155.43	119.50
705	56401040	Interest	Interest expense	2,565.53	1,952.02	463.44	424.34	385.10
706	56401050	Interest	Interest expense	0.00	78.31	0.00	0.00	0.00
707	56401080	Interest	Interest expense	1,988.85	(2,981.11)	3,766.60	3,912.73	521.79
708	56401099	Interest	Interest expense	0.00	1,609.08	0.00	967.73	0.00
709	56401200	Interest-County-G & A	Interest expense	0.00	0.00	0.00	0.00	0.00
710	56401300	Interest-Neveda-G & A	Interest expense	0.00	0.00	0.00	0.00	0.00
711	56402010	INTEREST	Interest expense	0.00	0.00	0.00	0.00	0.00
712	56403010	Interest	Interest expense	0.00	0.00	0.00	0.00	0.00
713	56403030	INTEREST	Interest expense	0.00	0.00	0.00	0.00	0.00
714	56403050	INTEREST	Interest expense	0.00	0.00	0.00	0.00	0.00
715	56801010	Licenses & fees	Other taxes and licenses	15,551.20	43,588.78	8,998.14	42,367.14	1,748.00
716	56801020	Licenses & fees	Other taxes and licenses	5,806.09	22,777.22	1,808.00	25,477.70	10.00
717	56801030	Licenses & fees	Other taxes and licenses	1,525.00	1,486.35	327.00	0.00	0.00
718	56801040	Licenses & fees	Other taxes and licenses	591.75	613.25	0.00	0.00	0.00
719	56801050	Licenses & fees	Other taxes and licenses	1,477.30	1,409.53	0.00	0.00	1,931.30
720	56801080	Licenses & fees-STR-RRF	Other taxes and licenses	911.85	303.95	0.00	0.00	0.00
721	56801095	Licenses & fees-STR-Parking	Other taxes and licenses	17.00	5.67	0.00	0.00	0.00
722	56801099	Licenses & fees	Other taxes and licenses	62,065.00	21,174.10	62.39	307.00	0.00
723	56801200	Licenses & fees-County-G & A	Other taxes and licenses	0.00	0.00	0.00	0.00	0.00
724	56801220	Licenses & fees-County-Transfer	Other taxes and licenses	0.00	0.00	0.00	0.00	0.00
725	56802010	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00	0.00
726	56803000	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00	0.00
727	56803010	Licenses & fees	Other taxes and licenses	0.00	0.00	0.00	0.00	0.00
728	56803030	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00	0.00
729	56803050	LICENSES & FEES	Other taxes and licenses	0.00	0.00	0.00	0.00	0.00
730	57001000	Meals-STR-G & A	Miscellaneous	0.00	0.00	0.00	0.00	0.00
731	57001010	Meals	Miscellaneous	11.79	3.93	0.00	0.00	0.00
732	57001020	Meals	Miscellaneous	0.00	0.00	0.00	0.00	0.00
733	57001030	Meals	Miscellaneous	0.00	0.00	720.00	0.00	0.00
734	57001040	Meals	Miscellaneous	0.00	0.00	0.00	0.00	0.00
735	57001050	Meals	Miscellaneous	0.00	0.00	0.00	0.00	0.00
736	57002010	MEALS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
737	57003010	Meals	Miscellaneous	0.00	0.00	0.00	0.00	0.00
738	57003030	MEALS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
739	57003050	MEALS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
740	57201000	Miscellaneous-STR-G & A	Miscellaneous	0.00	0.00	0.00	0.00	0.00
741	57201010	Miscellaneous	Miscellaneous	0.00	6,046.69	0.00	0.00	0.00
742	57201020	Miscellaneous	Miscellaneous	0.00	0.00	0.00	0.00	0.00
743	57201030	Miscellaneous	Miscellaneous	0.00	83.43	0.00	0.00	0.00
744	57201040	Miscellaneous	Miscellaneous	0.00	49.78	0.00	0.00	0.00
745	57201050	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
746	57202010	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
747	57203010	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
748	57203030	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
749	57203050	MISCELLANEOUS	Miscellaneous	0.00	0.00	0.00	0.00	0.00
750	57601000	Prof. Fees-STR-G & A	Miscellaneous	0.00	0.00	0.00	0.00	0.00
751	57601010	Professional Fees	Miscellaneous	18,765.49	15,065.16	224.00	1,840.00	0.00
752	57601020	Professional Fees	Miscellaneous	350.95	1,745.98	75.00	0.00	0.00
753	57601030	Professional Fees	Miscellaneous	7,211.62	2,900.54	1,790.00	2,160.00	2,160.00
754	57601040	Professional fees	Miscellaneous	0.00	0.00	0.00	0.00	0.00
755	57601050	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00	0.00
756	57601099	Professional Fees	Miscellaneous	0.00	30.67	2,720.00	1,670.00	2,760.00
757	57602010	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00	0.00
758	57603010	Professional fees	Miscellaneous	0.00	0.00	0.00	0.00	0.00
759	57603030	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00	0.00
760	57603050	PROFESSIONAL FEES	Miscellaneous	0.00	0.00	0.00	0.00	0.00
761	57701020	Property taxes	Other taxes and licenses	0.00	0.00	0.00	41.07	0.00
762	58001010	Rent - property		0.00	0.00	0.00	0.00	0.00
763	58001020	RENT - PROPERTY		0.00	0.00	0.00	0.00	0.00
764	58001030	Rent - property		0.00	0.00	0.00	0.00	0.00
765	58001040	Rent - property		0.00	0.00	0.00	0.00	0.00
766	58001050	Rent - property		0.00	0.00	0.00	0.00	0.00
767	58001080	Rent - property-STR-RRF		0.00	0.00	0.00	0.00	0.00
768	58001163	Rent - property-City-2133 Eloise		0.00	0.00	0.00	0.00	0.00
769	58002010	RENT - PROPERTY		0.00	0.00	0.00	0.00	0.00
770	58003010	Rent - property		0.00	0.00	0.00	0.00	0.00
771	58003030	RENT - PROPERTY		0.00	0.00	0.00	0.00	0.00
772	58003050	RENT - PROPERTY		0.00	0.00	0.00	0.00	0.00
773	58051010	Rent - equipment	Rent	67,164.00	67,164.00	16,791.00	16,791.00	16,791.00
774	58051020	Rent - equipment	Rent	0.00	0.00	20,179.50	0.00	0.00
775	58051030	Rent - equipment	Rent	0.00	0.00	0.00	0.00	0.00
776	58051040	Rent - equipment	Rent	0.00	0.00	0.00	0.00	0.00
777	58051050	RENT - EQUIPMENT		0.00	0.00	0.00	0.00	0.00
778	58051080	Rent - equip.-STR-RRF		0.00	0.00	0.00	0.00	0.00
779	58052000	RENT - EQUIP-ARDS-G&A		0.00	0.00	0.00	0.00	0.00
780	58052010	Rent - equipment		0.00	0.00	0.00	0.00	0.00
781	58053010	Rent - equipment		0.00	0.00	0.00	0.00	0.00
782	58053030	Rent - equipment		0.00	0.00	0.00	0.00	0.00
783	58053050	RENT - EQUIPMENT		0.00	0.00	0.00	0.00	0.00
784	58401000	REPAIRS & MAINTENANCE - STR - G&A		0.00	0.00	0.00	0.00	0.00
785	58401010	Repairs & maintenance	Repairs	157,920.52	193,391.19	29,923.84	55,533.12	27,702.50
786	58401011	Repairs & maintenance	Repairs	0.00	30.80	0.00	0.00	0.00
787	58401020	Repairs & maintenance	Repairs	334,313.39	273,650.45	106,109.58	31,498.62	108,318.31
788	58401030	Repairs & maintenance	Repairs	33,981.65	31,552.38	5,222.08	3,817.79	28,007.66
789	58401040	Repairs & maintenance	Repairs	89,436.41	107,842.21	31,542.64	35,222.23	16,011.58
790	58401050	Repairs & maintenance	Repairs	7,970.83	13,000.01	11,845.13	1,511.10	4,101.60
791	58401080	Repairs & maintenance	Repairs	14,239.43	15,920.64	1,344.02	7,030.90	7,420.25
792	58401095	Repairs & maintenance	Repairs	27,067.37	21,163.21	2,756.17	5,419.00	13,725.53
793	58401099	Repairs & maintenance	Repairs	1,622.56	540.85	246.79	3,531.08	5,587.13
794	58401162	Repairs & maint-City-2085 Eloise	Repairs	0.00	0.00	0.00	0.00	0.00
795	58401192	Repairs & maintenance	Repairs	0.00	35.81	0.00	0.00	0.00
796	58401200	Repairs & maint-County-G & A	Repairs	0.00	0.00	0.00	0.00	0.00
797	58401210	Repairs & maint-County-Collectioin	Repairs	0.00	0.00	0.00	0.00	0.00
798	58402010	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00	0.00
799	58403010	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
800	58403030	Repairs & maintenance	Repairs	0.00	0.00	0.00	0.00	0.00
801	58403050	REPAIRS & MAINTENANCE	Repairs	0.00	0.00	0.00	0.00	0.00
802	59201010	Supplies	Supplies	101,236.25	53,267.02	13,809.97	29,341.20	62,333.06
803	59201020	Supplies	Supplies	22,189.64	27,594.91	4,703.52	24,704.56	74,226.96
804	59201030	Supplies	Supplies	488,404.18	467,291.06	103,673.53	91,875.40	117,430.67
805	59201040	Supplies	Supplies	20,391.99	25,145.71	3,330.55	33,017.28	12,184.72
806	59201050	Supplies	Supplies	10,228.86	14,943.95	2,007.12	2,527.93	1,953.67
807	59201080	Supplies	Supplies	1,666.47	4,053.92	7,247.75	1,433.70	0.00
808	59201095	Supplies	Supplies	1,215.90	435.08	0.00	2,405.56	2,020.50
809	59201099	Supplies	Supplies	0.00	321.22	72.19	3,027.56	1,402.96
810	59202010	Supplies	Supplies	0.00	0.00	0.00	0.00	0.00
811	59203000	Supplies-SDS-G&A	Supplies	0.00	0.00	0.00	0.00	0.00
812	59203010	Supplies	Supplies	0.00	0.00	0.00	0.00	0.00
813	59203030	Supplies	Supplies	0.00	0.00	0.00	0.00	0.00
814	59203050	SUPPLIES	Supplies	0.00	0.00	0.00	0.00	0.00
815	59601010	Travel	Miscellaneous	0.00	598.03	0.00	0.00	0.00
816	59601020	Travel	Miscellaneous	0.00	96.10	0.00	0.00	0.00
817	59601030	Travel	Miscellaneous	525.04	175.01	0.00	0.00	0.00
818	59601040	Travel	Miscellaneous	0.00	119.39	0.00	0.00	0.00
819	59601050	Travel	Miscellaneous	0.00	0.00	0.00	0.00	0.00
820	59601099	Travel	Miscellaneous	36.40	34.47	29.84	30.42	0.00
821	59602010	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00	0.00
822	59603010	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00	0.00
823	59603030	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00	0.00
824	59603050	TRAVEL	Miscellaneous	0.00	0.00	0.00	0.00	0.00
825	59901010	Utilities	Utilities	0.00	93.77	0.00	0.00	0.00
826	59901020	Utilities	Utilities	11,165.14	9,588.43	1,869.83	4,025.19	4,060.34
827	59901030	Utilities	Utilities	51,181.76	40,044.66	8,377.97	18,396.16	24,749.12
828	59901040	Utilities	Utilities	71,181.78	59,047.03	15,779.09	24,555.42	27,208.05
829	59901050	Utilities	Utilities	20,905.85	21,739.28	3,628.26	5,705.35	6,446.24
830	59901060	Utilities-STR-Dunlap	Utilities	0.00	0.00	0.00	0.00	0.00
831	59901062	Utilities-STR-2085 Eloise	Utilities	0.00	0.00	0.00	0.00	0.00
832	59901063	Utilities-STR-2133 Eloise	Utilities	0.00	0.00	0.00	0.00	0.00
833	59901080	Utilities	Utilities	78,693.34	75,703.41	31,231.08	18,002.67	15,388.60
834	59901092	Utilities	Utilities	106.29	48.98	0.00	11.47	17.38
835	59901095	Utilities	Utilities	27,758.91	23,239.59	3,238.48	6,754.15	11,255.99
836	59901099	Utilities	Utilities	0.00	75.43	242.60	0.00	0.00
837	59901130	Utilities-City-Shop	Utilities	0.00	0.00	0.00	0.00	0.00
838	59901162	Utilities-City-2085 Eloise	Utilities	0.00	0.00	0.00	0.00	0.00
839	59901163	Utilities-City-2133 Eloise	Utilities	0.00	0.00	0.00	0.00	0.00
840	59901192	Utilities	Utilities	0.00	0.00	0.00	0.00	0.00
841	59902010	UTILITIES	Utilities	0.00	0.00	0.00	0.00	0.00
842	59903010	Utilities	Utilities	0.00	0.00	0.00	0.00	0.00
843	59903030	Utilities	Utilities	0.00	0.00	0.00	0.00	0.00
844	59903050	UTILITIES	Utilities	0.00	0.00	0.00	0.00	0.00
845	60101161	RENTAL - ADVERTISING-CITY-RUTH		0.00	0.00	0.00	0.00	0.00
846	60101162	Rental - Advert-City-2085 Eloise		0.00	0.00	0.00	0.00	0.00
847	60101165	RENTAL - ADVERT-CITY-2121 ELOISE		0.00	0.00	0.00	0.00	0.00
848	60101260	RENTAL - ADVERTISING		0.00	0.00	0.00	0.00	0.00
849	60101261	RENTAL - ADVERTISING		0.00	0.00	0.00	0.00	0.00
850	60151260	RENTAL - CONTRACT LABOR		0.00	0.00	0.00	0.00	0.00
851	60151261	RENTAL - CONTRACT LABOR		0.00	0.00	0.00	0.00	0.00
852	60201160	Rental - Deprec-City-Dunlap	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
853	60201161	Rental - Deprec-City-Ruth	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
854	60201162	Rental - Deprec-City-2085 Eloise	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
855	60201163	Rental - Deprec-City-2135/2141 Ruth	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
856	60201192	Rental - Depreciation	Depreciation, admin	21,174.27	21,186.49	5,115.44	5,299.00	5,207.23
857	60301092	RENTAL - INSURANCE	Insurance, admin	0.00	0.00	(408.07)	0.00	0.00
858	60201261	RENTAL - DEPRECIATION		0.00	0.00	0.00	0.00	0.00
859	60251160	Rental - Emp Ed-City-Dunlap		0.00	0.00	0.00	0.00	0.00
860	60251260	RENTAL - EMPLOYEE EDUCATION		0.00	0.00	0.00	0.00	0.00
861	60251261	RENTAL - EMPLOYEE EDUCATION		0.00	0.00	0.00	0.00	0.00
862	60301160	Rental - Insur.-City-Dunlap	Insurance, admin	0.00	0.00	0.00	0.00	0.00
863	60301162	Rental - Insur.-City-2085 Eloise	Insurance, admin	0.00	0.00	0.00	0.00	0.00
864	60301165	Rental - Insur.-City-2121 Eloise	Insurance, admin	0.00	0.00	0.00	0.00	0.00
865	60301192	Rental - Insurance	Insurance, admin	9,228.88	5,238.83	2,415.30	2,415.30	1,162.06
866	60301260	RENTAL - INSURANCE		0.00	0.00	0.00	0.00	0.00
867	60301261	RENTAL - INSURANCE		0.00	0.00	0.00	0.00	0.00
868	60351165	Rental - Intrst-City-2121 Eloise		0.00	0.00	0.00	0.00	0.00
869	60351260	RENTAL - INTEREST		0.00	0.00	0.00	0.00	0.00
870	60351261	RENTAL - INTEREST		0.00	0.00	0.00	0.00	0.00
871	60401260	RENTAL - LICENSES		0.00	0.00	0.00	0.00	0.00
872	60401261	RENTAL - LICENSES		0.00	0.00	0.00	0.00	0.00
873	60451260	RENTAL - MISCELLANEOUS		0.00	0.00	0.00	0.00	0.00
874	60451261	RENTAL - MISCELLANEOUS		0.00	0.00	0.00	0.00	0.00
875	60501260	RENTAL - PROFESSIONAL FEES		0.00	0.00	0.00	0.00	0.00
876	60501261	RENTAL - PROFESSIONAL FEES		0.00	0.00	0.00	0.00	0.00
877	60551060	Rental - Taxes-STR-Dunlap	Other taxes and licenses, ac	0.00	0.00	0.00	0.00	0.00
878	60551160	Rental - Taxes-City-Dunlap	Other taxes and licenses, ac	0.00	0.00	0.00	0.00	0.00
879	60551161	Rental - Taxes-City-Ruth		0.00	0.00	0.00	0.00	0.00
880	60551162	RENTAL - TAXES-CITY-2085 ELOISE		0.00	0.00	0.00	0.00	0.00
881	60551163	Rental - Taxes-City-2135/2141 Ruth		0.00	0.00	0.00	0.00	0.00
882	60551164	Rental - Taxes-City-2157 Ruth		0.00	0.00	0.00	0.00	0.00
883	60551165	Rental - Taxes-City-2121 Eloise		0.00	0.00	0.00	0.00	0.00
884	60551192	Rental - Taxes	Other taxes and licenses, ac	1,861.75	2,677.39	785.96	797.34	797.34
885	60551260	RENTAL - PROPERTY TAXES		0.00	0.00	0.00	0.00	0.00
886	60551261	RENTAL - PROPERTY TAXES		0.00	0.00	0.00	0.00	0.00
887	60601161	RENTAL - RENT-CITY-RUTH		0.00	0.00	0.00	0.00	0.00
888	60601162	Rental - Rent-City-2085 Eloise		0.00	0.00	0.00	0.00	0.00
889	60601164	Rental - Rent-City-2157 Ruth		0.00	0.00	0.00	0.00	0.00
890	60601192	Rental - Rent	Rent, admin	91.75	30.58	0.00	0.00	0.00
891	60601260	RENTAL - RENT		0.00	0.00	0.00	0.00	0.00
892	60601261	RENTAL - RENT		0.00	0.00	0.00	0.00	0.00
893	60651062	Rental - Repair-STR-2085 Eloise	Repairs, admin	0.00	0.00	0.00	0.00	0.00
894	60651065	RENTAL - REPAIR-STR-2121 ELOISE	Repairs, admin	0.00	0.00	0.00	0.00	0.00
895	60651092	Rental - Repair	Repairs, admin	93.24	757.92	0.00	4,883.28	0.00
896	60651099	Rental - Repair	Repairs, admin	0.00	403.17	0.00	0.00	0.00
897	60651160	Rental - Repair-City-Dunlap	Repairs, admin	0.00	0.00	0.00	0.00	0.00
898	60651161	Rental - Repair-City-Ruth	Repairs, admin	0.00	0.00	0.00	0.00	0.00
899	60651162	Rental - Repair-City-2085 Eloise	Repairs, admin	0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
900	60651163	Rental - Repair-City-2133 ELOISE	Repairs, admin	0.00	0.00	0.00	0.00	0.00
901	60651164	Rental - Repair-City-2157 Ruth	Repairs, admin	0.00	0.00	0.00	0.00	0.00
902	60651165	Rental - Repair-City-2121 Eloise	Repairs, admin	0.00	0.00	0.00	0.00	0.00
903	60651192	Rental - Repair	Repairs, admin	1,518.38	649.20	1,337.69	70.75	0.00
904	60651260	RENTAL - REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00	0.00
905	60651261	RENTAL - REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00	0.00
906	60701162	Rental - Supply-City-2085 Eloise		0.00	0.00	0.00	0.00	0.00
907	60701163	Rental - Supply-City-2135/2141 Ruth		0.00	0.00	0.00	0.00	0.00
908	60701165	Rental - Supply-City-2121 Eloise		0.00	0.00	0.00	0.00	0.00
909	60701260	RENTAL - SUPPLIES		0.00	0.00	0.00	0.00	0.00
910	60701261	RENTAL - SUPPLIES		0.00	0.00	0.00	0.00	0.00
911	60751092	Rental - Utilities	Utilities, admin	5,510.93	4,772.92	1,447.50	1,455.39	3,973.28
912	60751160	Rental - Utilit-City-Dunlap	Utilities, admin	0.00	0.00	0.00	0.00	0.00
913	60751161	Rental - Utilit-City-Ruth	Utilities, admin	0.00	0.00	0.00	0.00	0.00
914	60751162	Rental - Utilit-City-2085 Eloise	Utilities, admin	0.00	0.00	0.00	0.00	0.00
915	60751163	Rental - Utilit-City-2133 ELOISE	Utilities, admin	0.00	0.00	0.00	0.00	0.00
916	60751164	Rental - Utilit-City-2157 Ruth	Utilities, admin	0.00	0.00	0.00	0.00	0.00
917	60751165	Rental - Utilit-City-2121 Eloise	Utilities, admin	0.00	0.00	0.00	0.00	0.00
918	60751192	Rental - Utilities	Utilities, admin	0.00	0.00	0.00	0.00	0.00
919	60751260	RENTAL - UTILITIES	Utilities, admin	0.00	0.00	0.00	0.00	0.00
920	60751261	RENTAL - UTILITIES	Utilities, admin	0.00	0.00	0.00	0.00	0.00
921	61001000	Labor		0.00	0.00	0.00	0.00	0.00
922	61002000	LABOR		0.00	0.00	0.00	0.00	0.00
923	61003000	Labor		0.00	0.00	0.00	0.00	0.00
924	61021000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00	0.00	0.00
925	61021010	OFFICER SALARY - STR - COLLECT	Officers' salaries, admin	0.00	0.00	0.00	0.00	0.00
926	61021099	Officer salaries	Officers' salaries, admin	318,768.42	300,227.00	76,199.76	99,520.75	77,845.43
927	61022000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00	0.00	0.00
928	61022010	OFFICER SALARY-ARDS-COLLECTI	Officers' salaries, admin	0.00	0.00	0.00	0.00	0.00
929	61023000	Officer salaries	Officers' salaries, admin	0.00	0.00	0.00	0.00	0.00
930	61031000	Office salaries	Other salaries	0.00	0.00	0.00	0.00	0.00
931	61031050	Office salaries-STR-Recycle	Other salaries	0.00	0.00	0.00	0.00	0.00
932	61031099	Office salaries	Other salaries	613,922.87	650,590.86	160,375.09	214,723.85	181,650.08
933	61032000	Office salaries	Other salaries	0.00	0.00	0.00	0.00	0.00
934	61033000	Office salaries	Other salaries	0.00	0.00	0.00	0.00	0.00
935	61051000	Vacation pay	Other salaries	0.00	0.00	0.00	0.00	0.00
936	61051099	Vacation pay	Other salaries	8,753.35	14,574.08	(90,000.00)	(93,672.81)	90,000.00
937	61052000	VACATION PAY	Other salaries	0.00	0.00	0.00	0.00	0.00
938	61101000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00	0.00	0.00
939	61101099	Payroll taxes	Payroll taxes, admin	67,041.74	67,208.69	6,328.74	24,402.51	23,687.71
940	61102000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00	0.00	0.00
941	61103000	Payroll taxes	Payroll taxes, admin	0.00	0.00	0.00	0.00	0.00
942	61121000	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00	0.00
943	61121010	Emp. Benefits-STR-Collectioin	Employee benefits	0.00	0.00	0.00	80.88	297.09
944	61121020	Employee benefits	Employee benefits	0.00	0.00	0.00	152.41	0.00
945	61121030	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00	43.86
946	61121040	Employee benefits	Employee benefits	0.00	0.00	0.00	52.18	140.93
947	61121050	Employee benefits	Employee benefits	0.00	32.33	0.00	0.00	0.00
948	61121099	Employee benefits	Employee benefits	11,987.84	8,313.26	679.27	9,368.81	661.95
949	61122000	EMPLOYEE BENEFITS	Employee benefits	0.00	0.00	0.00	0.00	0.00
950	61123000	Employee benefits	Employee benefits	0.00	0.00	0.00	0.00	0.00
951	61141000	Insurance - health	Insurance, admin	0.00	0.00	0.00	0.00	0.00
952	61141010	Ins. - Health-STR-Collectioin	Insurance, admin	0.00	0.00	0.00	0.00	0.00
953	61141020	Insurance - health	Insurance, admin	98.00	32.67	0.00	0.00	0.00
954	61141040	Ins. - Health-STR-MRF	Insurance, admin	98.00	32.67	0.00	0.00	0.00
955	61141050	Ins. - Health-STR-Recycle	Insurance, admin	0.00	0.00	0.00	0.00	0.00
956	61141099	Insurance - health	Insurance, admin	138,003.26	165,516.48	274,018.95	15,312.81	151,694.25
957	61142000	INSURANCE - HEALTH	Insurance, admin	0.00	0.00	0.00	0.00	0.00
958	61143000	Insurance - health	Insurance, admin	0.00	0.00	0.00	0.00	0.00
959	61151000	Insurance - Workers' comp.	Insurance, admin	0.00	0.00	0.00	0.00	0.00
960	61151099	Insurance - Workers' comp.	Insurance, admin	62,352.07	74,017.73	19,943.47	22,541.15	15,490.54
961	61152000	INSURANCE - WORKERS' COMP	Insurance, admin	0.00	0.00	0.00	0.00	0.00
962	61153000	Insurance - Workers' comp.	Insurance, admin	0.00	0.00	0.00	0.00	0.00
963	61161000	Pension plan - qualified	Pension benefits, admin	0.00	0.00	0.00	0.00	0.00
964	61161099	Pension plan - qualified	Pension benefits, admin	68,913.83	61,983.84	19,500.00	15,249.09	19,500.00
965	61162000	PENSION PLAN - QUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00	0.00
966	61163000	Pension plan - qualified	Pension benefits, admin	0.00	0.00	0.00	0.00	0.00
967	61171000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00	0.00
968	61172000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00	0.00
969	61173000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00	0.00	0.00	0.00	0.00
970	62001000	Advertising	Advertising	0.00	0.00	0.00	0.00	0.00
971	62001010	Advertising	Advertising	0.00	0.00	0.00	535.50	0.00
972	62001020	Advertising	Advertising	0.00	119.00	0.00	0.00	0.00
973	62001050	Advertising-STR-Recycle	Advertising	0.00	0.00	0.00	0.00	0.00
974	62001099	Advertising	Advertising	23,454.77	26,845.71	6,185.85	6,185.85	7,834.85
975	62002000	ADVERTISING	Advertising	0.00	0.00	0.00	0.00	0.00
976	62003000	Advertising	Advertising	0.00	0.00	0.00	0.00	0.00
977	62101000	BAD DEBTS	Bad debt	4,470.00	33,919.21	0.00	0.00	0.00
978	62102000	BAD DEBTS	Bad debt	0.00	0.00	0.00	0.00	0.00
979	62103000	Bad debts	Bad debt	0.00	0.00	0.00	0.00	0.00
980	62201000	Collection fees	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
981	62201010	Collection fees-STR-Collectioin	Miscellaneous, admin	24.62	8.21	0.00	0.00	0.00
982	62201110	Collection fees-City-Collectioin	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
983	62201310	COLLECTION FEES-NEVEDA-COLLE	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
984	62202000	Collection fees		0.00	0.00	0.00	0.00	0.00
985	62203000	Collection fees		0.00	0.00	0.00	0.00	0.00
986	62203010	Collection fees-SDS-Collection		0.00	0.00	0.00	0.00	0.00
987	62203200	COLLECTION FEES-El DORADO-CA-G&A		0.00	0.00	0.00	0.00	0.00
988	62401000	Contract labor	Contract labor, admin	0.00	0.00	0.00	0.00	0.00
989	62401010	Contract labor-STR-Collectioin	Contract labor, admin	0.00	0.00	0.00	0.00	0.00
990	62401099	Contract labor	Contract labor, admin	47,214.22	37,100.31	14,368.42	18,819.91	33,728.44
991	62402000	Contract labor	Contract labor, admin	0.00	0.00	0.00	0.00	0.00
992	62403000	Contract labor	Contract labor, admin	0.00	0.00	0.00	0.00	0.00
993	62801000	Depreciation	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
994	62801040	Depreciation-STR-MRF	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
995	62801099	Depreciation	Depreciation, admin	40,272.65	28,472.50	9,695.18	9,605.79	8,310.96
996	62801100	Depreciation-City-G & A	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
997	62802000	DEPRECIATION	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
998	62803000	Depreciation	Depreciation, admin	0.00	0.00	0.00	0.00	0.00
999	62901000	Donations/ deductable-Nat'l	Donations	0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
1000	62902000	DONATIONS	Donations	0.00	0.00	0.00	0.00	0.00
1001	62903000	DONATIONS	Donations	0.00	0.00	0.00	0.00	0.00
1002	62911000	Donation/NonDed-Pol. & CRRC	Donations	0.00	0.00	0.00	0.00	0.00
1003	62911099	Donation/NonDed-Pol. & CRRC	Donations	18,379.00	13,293.33	1,176.00	16,276.00	1,176.00
1004	62912000	Donation/NonDed-CRRC/Pol	Donations	0.00	0.00	0.00	0.00	0.00
1005	62913000	Donation/NonDed-CRRC/POL	Donations	0.00	0.00	0.00	0.00	0.00
1006	62951000	Contributions-Local	Donations	0.00	0.00	0.00	0.00	0.00
1007	62951050	Contributions-Local	Donations	7.20	2.40	0.00	0.00	0.00
1008	62951099	Contributions-Local	Donations	27,374.06	31,853.17	23,185.19	1,887.03	6,850.00
1009	62952000	Contributions-Local	Donations	0.00	0.00	0.00	0.00	0.00
1010	62953000	Contribution-LOCAL	Donations	0.00	0.00	0.00	0.00	0.00
1011	63001000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00	0.00
1012	63001020	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00	39.99
1013	63001040	Dues & Subscriptions	Dues and subscriptions	0.00	40.00	0.00	0.00	0.00
1014	63001099	Dues & Subscriptions	Dues and subscriptions	2,190.84	8,945.83	790.98	269.82	1,067.98
1015	63002000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00	0.00
1016	63003000	Dues & subscriptions	Dues and subscriptions	0.00	0.00	0.00	0.00	0.00
1017	63601000	Employee education	Education	0.00	0.00	0.00	0.00	0.00
1018	63601010	Employee education	Education	0.00	0.00	0.00	0.00	4,250.00
1019	63601040	Employee education	Education	0.00	178.62	0.00	0.00	0.00
1020	63601099	Employee education	Education	4,180.00	1,867.67	200.00	0.00	160.82
1021	63602000	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00	0.00
1022	63603000	EMPLOYEE EDUCATION	Education	0.00	0.00	0.00	0.00	0.00
1023	64001000	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
1024	64002000	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
1025	64003000	ENTERTAINMENT		0.00	0.00	0.00	0.00	0.00
1026	64201000	Franchise fees	Franchise fees	0.00	0.00	0.00	0.00	0.00
1027	64201010	Franchise fees	Franchise fees	0.00	0.00	107.61	0.00	0.00
1028	64201099	Franchise fees	Franchise fees	946,067.87	881,090.64	275,972.18	250,112.72	231,754.80
1029	64201180	Franchise fees-City-RRF	Franchise fees	0.00	0.00	0.00	0.00	0.00
1030	64202000	Franchise fees	Franchise fees	0.00	0.00	0.00	0.00	0.00
1031	64203000	Franchise fees	Franchise fees	0.00	0.00	0.00	0.00	0.00
1032	66001000	Insurance - general	Insurance, admin	0.00	0.00	0.00	0.00	0.00
1033	66001095	Insurance - general	Insurance, admin	0.00	885.64	0.00	0.00	0.00
1034	66001099	Insurance - general	Insurance, admin	132,863.15	104,140.75	34,592.76	38,247.07	39,953.56
1035	66002000	INSURANCE - GENERAL	Insurance, admin	0.00	0.00	0.00	0.00	0.00
1036	66003000	Insurance - general	Insurance, admin	0.00	0.00	0.00	0.00	0.00
1037	66001192	Insurance - general	Insurance, admin	(4.82)	(1.61)	0.00	0.00	0.00
1038	66401000	Interest	Interest expense	0.00	0.00	0.00	0.00	0.00
1039	66401099	Interest	Interest expense	77,164.95	118,368.08	30,087.00	41,262.50	47,612.56
1040	66402000	INTEREST	Interest expense	0.00	0.00	0.00	0.00	0.00
1041	66403000	Interest	Interest expense	0.00	0.00	0.00	0.00	0.00
1042	66801050	Licenses & fees	Other taxes and licenses, ad	18.00	6.00	0.00	0.00	0.00
1043	66801000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1044	66801010	Licenses & fees	Other taxes and licenses, ad	0.00	10.00	0.00	0.00	570.00
1045	66801040	Licenses & fees	Other taxes and licenses, ad	18.00	6.00	0.00	0.00	162.89
1046	66801099	Licenses & fees	Other taxes and licenses, ad	36,843.19	27,533.46	2,857.80	58.00	1,776.00
1047	66801100	LICENSES & FEES-CITY-G & A	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1048	66801400	Licenses & fees-Gov-G & A	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1049	66802000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1050	66803000	Licenses & fees	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1051	66901000	Life insurance - officers		0.00	0.00	0.00	0.00	0.00
1052	66903000	LIFE INS - OFF.		0.00	0.00	0.00	0.00	0.00
1053	67001000	Meals	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1054	67001010	Meals-STR-Collectioin	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1055	67001095	Meals-STR-Parking	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1056	67001099	Meals	Travel and entertainment	2,756.21	2,841.44	624.81	0.00	919.31
1057	67002000	MEALS	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1058	67003000	Meals	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1059	67003010	MEALS - SDS - COLLECTION	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1060	67201000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1061	67201090	Miscellaneous-STR-Landfill	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1062	67201099	Miscellaneous	Miscellaneous, admin	(11,850.77)	(3,369.99)	(16.64)	435.00	0.00
1063	67202000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1064	67203000	Miscellaneous	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1065	67203090	Miscellaneous-SDS-Settlement	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1066	67301000	Office expense	Office	0.00	0.00	0.00	0.00	0.00
1067	67301040	Office expense-STR-MRF	Office	0.00	0.00	0.00	0.00	0.00
1068	67301050	Office expense	Office	0.00	54.65	0.00	0.00	0.00
1069	67301099	Office expense	Office	192,272.65	173,008.17	45,217.17	43,920.78	30,601.03
1070	67301020	Office expense	Office	533.09	177.70	0.00	0.00	0.00
1071	67303000	Office expense	Office	0.00	0.00	0.00	0.00	0.00
1072	67303010	OFFICE EXPENSE - SDS - COLLECT	Office	0.00	0.00	0.00	0.00	0.00
1073	67501000	Postage	Office	0.00	0.00	0.00	0.00	0.00
1074	67501010	Postage-STR-Collectioin	Office	0.00	0.00	0.00	4.30	0.00
1075	67501099	Postage	Office	48,086.72	50,605.57	12,828.97	14,194.42	12,981.27
1076	67502000	Postage	Office	0.00	0.00	0.00	0.00	0.00
1077	67503000	Postage	Office	0.00	0.00	0.00	0.00	0.00
1078	67601000	Professional fees	Professional fees	0.00	0.00	0.00	0.00	0.00
1079	67601010	Professional fees	Professional fees	2,500.00	833.33	0.00	1,900.00	0.00
1080	67601030	Professional fees	Professional fees	1,440.00	1,093.00	0.00	818.00	1,227.00
1081	67601040	Professional fees	Professional fees	0.00	0.00	0.00	0.00	200.00
1082	67601050	Professional fees	Professional fees	0.00	144.67	0.00	0.00	0.00
1083	67601080	Prof. Fees-STR-RRF	Professional fees	0.00	0.00	0.00	0.00	0.00
1084	67601099	Professional fees	Professional fees	478,495.42	452,968.27	92,520.65	200,116.57	62,636.44
1085	67601020	Professional fees	Professional fees	0.00	0.00	14,234.49	0.00	2,558.21
1086	67603000	Professional fees	Professional fees	0.00	0.00	0.00	0.00	0.00
1087	67701000	Property taxes	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1088	67701080	Property taxes	Other taxes and licenses, ad	83,484.53	83,137.62	20,873.70	21,506.99	21,507.00
1089	67701095	Property taxes	Other taxes and licenses, ad	44,121.47	43,630.38	11,070.51	11,244.95	11,244.95
1090	67701099	Property taxes	Other taxes and licenses, ad	102,729.78	101,838.15	25,944.59	25,355.06	25,240.26
1091	67702000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1092	67703000	PROPERTY TAXES	Other taxes and licenses, ad	0.00	0.00	0.00	0.00	0.00
1093	68002000	RENT - PROPERTY		0.00	0.00	0.00	0.00	0.00
1094	68003000	Rent - property		0.00	0.00	0.00	0.00	0.00
1095	68051000	Rent - equipment	Rent, admin	0.00	0.00	0.00	0.00	0.00
1096	68051099	Rent - equipment	Rent, admin	9,510.06	9,431.27	3,352.23	3,161.74	3,346.35
1097	68052000	Rent - equipment	Rent, admin	0.00	0.00	0.00	0.00	0.00
1098	68053000	Rent - equipment	Rent, admin	0.00	0.00	0.00	0.00	0.00
1099	68053010	RENT - EQUIPMENT - SDS - COLLECTION		0.00	0.00	0.00	0.00	0.00

	A	B	C	M	N	O	P	Q
1100	68401000	Repairs & maintenance	Repairs, admin	0.00	0.00	0.00	0.00	0.00
1101	68401020	Repairs & maint-STR-Transfer	Repairs, admin	0.00	0.00	0.00	0.00	0.00
1102	68401040	Repairs & maint-STR-MRF	Repairs, admin	0.00	0.00	0.00	0.00	0.00
1103	68401080	Repairs & maint-STR-RRF	Repairs, admin	0.00	0.00	0.00	0.00	0.00
1104	68401095	Repairs & maint-STR-Parking	Repairs, admin	0.00	0.00	0.00	0.00	0.00
1105	68401099	Repairs & maintenance	Repairs, admin	16,583.89	61,378.93	848.19	15,000.00	6,395.05
1106	68402000	REPAIRS & MAINTENANCE		0.00	0.00	0.00	0.00	0.00
1107	68403000	Repairs & maintenance		0.00	0.00	0.00	0.00	0.00
1108	68403010	REPAIRS & MAINTENANCE-SDS-COLLECTION		0.00	0.00	0.00	0.00	0.00
1109	68403030	Repairs & maint-SDS-Shop		0.00	0.00	0.00	0.00	0.00
1110	69201000	Supplies	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1111	69201010	Supplies-STR-Collectioin	Miscellaneous, admin	0.00	0.00	40.01	27.91	358.86
1112	69201020	Supplies-STR-Transfer	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1113	69201030	Supplies-STR-Shop	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1114	69201040	Supplies-STR-MRF	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1115	69201099	Supplies	Miscellaneous, admin	30,863.03	27,155.60	6,172.17	7,676.85	5,883.05
1116	69201400	SUPPLIES-GOV-G&A	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1117	69202000	Supplies	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1118	69203000	Supplies	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1119	69203010	SUPPLIES - SDS - COLLECTION	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1120	69203030	Supplies-SDS-Shop	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1121	69501000	Surcharges		0.00	0.00	0.00	0.00	0.00
1122	69501099	Surcharges	Franchise fees	0.00	12.79	0.00	0.00	0.00
1123	69502000	SURCHARGES		0.00	0.00	0.00	0.00	0.00
1124	69503000	SURCHARGES		0.00	0.00	0.00	0.00	0.00
1125	69601000	Travel	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1126	69601010	Travel	Travel and entertainment	0.00	0.00	0.00	0.00	1,460.44
1127	69601099	Travel	Travel and entertainment	14,103.05	7,363.86	42.50	0.00	1,366.90
1128	69603000	Travel	Travel and entertainment	0.00	0.00	0.00	0.00	0.00
1129	69901000	Utilities	Utilities, admin	0.00	0.00	0.00	0.00	0.00
1130	69901010	Utilities	Utilities, admin	0.00	108.81	0.00	1,363.73	129.81
1131	69901080	Utilities-STR-RRF	Utilities, admin	0.00	0.00	0.00	0.00	0.00
1132	69901095	Utilities	Utilities, admin	0.00	76.00	0.00	0.00	0.00
1133	69901099	Utilities	Utilities, admin	105,709.99	100,087.31	24,401.87	27,693.70	30,542.94
1134	69902000	UTILITIES	Utilities, admin	0.00	0.00	0.00	0.00	0.00
1135	69903000	Utilities	Utilities, admin	0.00	0.00	0.00	0.00	0.00
1136	69903010	UTILITIES - SDS - COLLECTION	Utilities, admin	0.00	0.00	0.00	0.00	0.00
1137	71001000	Interest income	Interest income	0.00	0.00	0.00	0.00	0.00
1138	71001010	Interest income	Interest income	0.00	(90.11)	0.00	0.00	0.00
1139	71001099	Interest income	Interest income	(28,321.73)	(27,793.01)	(233.92)	738.29	(10,057.52)
1140	71001110	Interest income	Interest income	(7,363.72)	(4,041.80)	0.00	0.00	(247.73)
1141	71001120	Interest income	Interest income	0.00	(300.00)	0.00	(699.10)	0.00
1142	71001192	Interest income	Interest income	0.00	(720.00)	0.00	0.00	0.00
1143	71002000	Interest income	Interest income	0.00	0.00	0.00	0.00	0.00
1144	71003000	Interest income	Interest income	0.00	0.00	0.00	0.00	0.00
1145	72001000	Gain (loss) sale of equipment	Gain on sale of assets	0.00	0.00	0.00	0.00	0.00
1146	72001099	Gain (loss) sale of equipment	Gain on sale of assets	(31,878.75)	(15,859.15)	0.00	(28,088.12)	(1.00)
1147	72002000	GAIN (LOSS) SALE OF EQUIPMENT	Gain on sale of assets	0.00	0.00	0.00	0.00	0.00
1148	72003000	Gain (loss) sale of equipment	Gain on sale of assets	0.00	0.00	0.00	0.00	0.00
1149	73001000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1150	73001050	CASH OVER/SHORT - STR - RECYC	Miscellaneous, admin	25.76	8.59	0.00	(13.23)	(4.40)
1151	73001099	Cash over (short)	Miscellaneous, admin	(266.12)	(558.72)	(128.03)	(52.36)	(294.81)
1152	73002000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1153	73003000	Cash over (short)	Miscellaneous, admin	0.00	0.00	0.00	0.00	0.00
1154	75001000	Inven. Alloc.-STR-G & A		0.00	0.00	0.00	0.00	0.00
1155	75001040	Inventory Alloc.	Material recovery facility	0.00	(19,483.00)	0.00	0.00	0.00
1156	75001050	Inventory Alloc.	Recycling sales	34,166.00	1,655.00	0.00	(47,602.00)	0.00
1157	75001099	Inventory Alloc.	Material recovery facility	52,976.00	17,658.67	0.00	(31,926.00)	0.00
1158	76001010	ALLOC - DEFERRED CHGS OP		0.00	0.00	0.00	0.00	0.00
1159	76501010	ALLOC - DEFERRED CHGS ADM		0.00	0.00	0.00	0.00	0.00
1160	81001000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00	0.00	0.00
1161	81002000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00	0.00	0.00
1162	81003000	PROVISION FOR FEDERAL TAXES		0.00	0.00	0.00	0.00	0.00
1163	82001000	Provision for state taxes		0.00	0.00	0.00	0.00	0.00
1164	82001099	Provision for state taxes	PROVISION FOR STATE IN	297,903.00	112,104.00	0.00	11,632.00	58,844.00
1165	82002000	PROVISION FOR STATE TAXES		0.00	0.00	0.00	0.00	0.00
1166	82003000	PROVISION FOR STATE TAXES		0.00	0.00	0.00	0.00	0.00
1167	83001000	Provision for deferred taxes		0.00	0.00	0.00	0.00	0.00
1168	83001099	Provision for deferred taxes	PROVISION FOR STATE IN	3,800.00	3,400.00	0.00	0.00	0.00
1169	83002000	PROVISION FOR DEFERRED TAXES		0.00	0.00	0.00	0.00	0.00
1170	83003000	PROVISION FOR DEFERRED TAXES		0.00	0.00	0.00	0.00	0.00
1171	84001000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00	0.00	0.00
1172	84002000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00	0.00	0.00
1173	84003000	LOSS ON DEFERRED TAXES		0.00	0.00	0.00	0.00	0.00
1174	99991099	Suspense	Miscellaneous, admin	0.00	2,407.04	0.00	0.00	0.00
1175	**Total**			**0.00**		**(0.00)**	**(0.00)**	**0.00**
1176								
1177		**Net (Income) Loss**		**(1,442,121.43)**	**(1,888,713.90)**	**(905,617.56)**	**(125,033.13)**	**38,714.51**
1178								
1179		**Net Income excluding PPP funds**						
1180								

	A	B	C	M	N	O	P	Q

	A	B	C	R	S	T
1	Client:	*South Tahoe Refuse, Inc 1022626*		CPI Index (garbage & trash)	6.67%	wp 205
2						
3						
4						
5						
6				**FY2023**		
7	**Account**	**Description**	**FS**		**AJE - Qtr 4**	**FORECAST - QTR 4**
8			**GROUPING**	**Adjustment Methodology - Qtr 4 2023**	**DR/(CR)**	**6/30/2023**
9	10011000	Petty cash	Cash and cash equivalents			0.00
10	10011050	PETTY CASH	Cash and cash equivalents			0.00
11	10011099	Petty cash	Cash and cash equivalents			1,400.00
12	10011310	PETTY CASH-NEVEDA-COLLECTIOI	Cash and cash equivalents			0.00
13	10012000	PETTY CASH	Cash and cash equivalents			0.00
14	10013000	PETTY CASH	Cash and cash equivalents			0.00
15	10101000	CASH ON HAND	Cash and cash equivalents			0.00
16	10101050	Cash on hand	Cash and cash equivalents			0.00
17	10101099	Restricted Cash	Cash and cash equivalents			81,993.77
18	10103000	CASH ON HAND	Cash and cash equivalents			0.00
19	10111000	Change fund	Cash and cash equivalents			0.00
20	10111040	CPCFA Loan	Cash and cash equivalents			0.00
21	10201000	Cash in bank - Self Insurance	Cash and cash equivalents			0.00
22	10201099	Cash in bank - Self Insurance	Cash and cash equivalents			5,178.29
23	10211000	Cash in bank - Checking	Cash and cash equivalents			0.00
24	10211010	Checking-STR-Collectioin	Cash and cash equivalents			0.00
25	10211040	Checking-STR-MRF	Cash and cash equivalents			0.00
26	10211099	Cash in bank - Checking	Cash and cash equivalents			0.00
27	10212000	Cash in bank - Checking	Cash and cash equivalents			0.00
28	10213000	Cash in bank - Checking	Cash and cash equivalents			0.00
29	10221000	Cash in bank - Savings	Cash and cash equivalents			0.00
30	10221099	Cash in bank - Savings	Cash and cash equivalents	To Roll: Add Qtr NI excl. non-cash depr/amort	(160,720.15)	3,969,512.63
31	10222000	CASH IN BANK - SAVINGS	Cash and cash equivalents			0.00
32	10223000	CASH IN BANK - SAVINGS	Cash and cash equivalents			0.00
33	10231099	Checking-STR-Collection	Cash and cash equivalents			0.00
34	10233000	CASH IN BANK - CHECKING - RECY	Cash and cash equivalents			0.00
35	10241099	Cash in bank - Checking	Cash and cash equivalents	Principal Pymts made in FY23	(399,912.00)	816,732.58
36	10251099	Checking-STR-Collection	Cash and cash equivalents			8,703.54
37	10901000	Payroll Advance	Cash and cash equivalents			0.00
38	10901099	Payroll Advance	Cash and cash equivalents			353,237.13
39	10903000	PAYROLL ADVANCE-SDS-G&A	Cash and cash equivalents			0.00
40	10991099	Cash Clearing for Daily Deposits	Cash and cash equivalents			0.00
41	11001000	Investments				0.00
42	11002000	Investments				0.00
43	11003000	Investments				0.00
44	12001000	Accounts receivable - trade	Trade, net			0.00
45	12001099	Accounts receivable - trade	Trade, net			1,436,731.46
46	12001510	A/R-American River-Collectioin	Trade, net			0.00
47	12002000	Accounts receivable - trade	Trade, net			0.00
48	12003000	Accounts receivable - trade	Trade, net			0.00
49	12011000	Allowance for bad debts	Trade, net			0.00
50	12011099	Allowance for bad debts	Trade, net			(47,000.00)
51	12012000	Allowance for bad debts	Trade, net			0.00
52	12013000	Allowance for bad debts	Trade, net			0.00
53	12501000	Accounts receivable - other	Other			0.00
54	12501050	A/R - OTHER	Other			0.00
55	12501099	Accounts receivable - other	Other			40,520.78
56	12502000	A/R - OTHER	Other			0.00
57	12503000	Accounts receivable - other	Other			0.00
58	12551000	RELATED PARTY-RECEIVABLE	Other			0.00
59	12601000	Accounts Receivable-Related Party	Other			0.00
60	12601099	Accounts Receivable-Related Party	Other			0.00
61	13001000	Employee advances	Due from officers/stockholde			0.00
62	13001099	Employee advances	Due from officers/stockholde			(7,324.81)
63	13002000	EMPLOYEE ADVANCES	Due from officers/stockholde			0.00
64	13003000	EMPLOYEE ADVANCES	Due from officers/stockholde			0.00
65	13101000	Officers' loans	Due from officers/stockholde			0.00
66	13101099	Officers' loans	Due from officers/stockholde			(4,602.35)
67	13102000	OFFICERS' LOANS	Due from officers/stockholde			0.00
68	13103000	OFFICERS' LOANS	Due from officers/stockholde			0.00
69	14001000	Notes receivable	Receivables from related pa			0.00
70	14001099	Notes receivable	Receivables from related pa			23,336.63
71	14002000	Notes receivable	Receivables from related pa			0.00
72	14003000	NOTES RECEIVABLE	Receivables from related pa			0.00
73	14011000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa			131,801.00
74	14012000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa			0.00
75	14051000	NOTE REC FOR COMMON STOCK	Receivables from related pa			0.00
76	15001000	Inventory - MRF	Inventory			0.00
77	15001099	Inventory - MRF	Inventory			53,472.00
78	15051050	Inv. - Recycle-STR-Recycle	Inventory			0.00
79	15051099	Inventory - Recycle	Inventory			63,531.00
80	15053000	INVENTORY	Inventory			0.00
81	16001000	Prepaid taxes	Prepaid expenses			0.00
82	16001099	Prepaid taxes	Prepaid expenses			19,250.00
83	16002000	PREPAID TAXES	Prepaid expenses			0.00
84	16003000	PREPAID TAXES	Prepaid expenses			0.00
85	16011000	Prepaid liability insurance	Prepaid expenses			0.00
86	16011099	Prepaid liability insurance	Prepaid expenses			605,112.20
87	16012000	PREPAID LIABILITY INSURANCE	Prepaid expenses			0.00
88	16013000	PREPAID LIABILITY INSURANCE	Prepaid expenses			0.00
89	16021000	Prepaid workers compensation	Prepaid expenses			0.00
90	16021099	Prepaid workers compensation	Prepaid expenses			72,834.56
91	16022000	PREPAID WORKERS COMPENSATI	Prepaid expenses			0.00
92	16023000	PREPAID WORKERS COMPENSATI	Prepaid expenses			0.00
93	16031000	Prepaid interest	Prepaid expenses			0.00
94	16031040	Prepaid interest - Letter of Credit	Prepaid expenses			0.00
95	16032000	PREPAID INTEREST	Prepaid expenses			0.00
96	16033000	PREPAID INTEREST	Prepaid expenses			0.00
97	16501000	Construction period interest	Equipment			0.00
98	16501040	Const. Interest-STR-MRF				0.00
99	16503000	CONSTRUCTION PERIOD INTEREST				0.00

	A	B	C	R	S	T
100	16511000	Accumulated amortization - CPI				0.00
101	16511040	A/A - CPI-STR-MRF				0.00
102	16513000	A/A CONSTRUCTION PERIOD INTEREST				0.00
103	16601040	Cap. Loan fees-STR-MRF	Less: unamortized loan fina			0.00
104	16601099	Capital Loan fees	Less: unamortized loan fina			43,347.00
105	16611000	A/A - Loan fees-STR-G & A	Less: unamortized loan fina			0.00
106	16611099	Accum. Amort. - Covenant	Less: unamortized loan fina	Quarterly Amortization of loan fees	(774.05)	(25,542.05)
107	17001000	Land	Land			0.00
108	17001099	Land	Land			1,208,473.70
109	17002000	LAND	Land			0.00
110	17003000	LAND	Land			0.00
111	17021000	Mining claims	Buildings and improvements			0.00
112	17021099	Mining claims	Buildings and improvements			18,620.17
113	17041000	Buildings	Buildings and improvements			0.00
114	17041099	Buildings	Buildings and improvements			5,654,297.72
115	17042000	BUILDINGS	Buildings and improvements			0.00
116	17043000	BUILDINGS	Buildings and improvements			0.00
117	17061000	Construction in progress				0.00
118	17071000	Recycling equipment	Equipment	No capital expenditures anticipated between 4/1/23 - 6/30/23		0.00
119	17071099	Recycling equipment	Equipment			211,841.66
120	17073000	Recycle Equip.	Equipment			0.00
121	17081000	Shop equipment	Equipment			0.00
122	17081099	Shop equipment	Equipment			506,031.22
123	17083000	Shop equipment	Equipment			0.00
124	17101000	Leasehold improvements	Leasehold improvements			0.00
125	17101099	Leasehold improvements	Leasehold improvements			31,326.79
126	17103000	LEASEHOLD IMPROVEMENTS	Leasehold improvements			0.00
127	17121000	Transfer equipment	Equipment			0.00
128	17121099	Transfer equipment	Equipment			2,495,425.49
129	17123000	TRANSFER EQUIPMENT	Equipment			0.00
130	17131000	RRF Equip-STR-G & A	Resource recovery facility a			0.00
131	17131095	RRF Equip-STR-Parking	Truck parking facilities			3,563,623.05
132	17131099	RRF Equipment	Resource recovery facility a			9,299,888.36
133	17141000	Office equipment	Equipment			0.00
134	17141099	Office equipment	Equipment			227,106.54
135	17143000	Office equipment	Equipment			0.00
136	17161000	MRF/Landfill equipment	Material recovery facility and			0.00
137	17161099	MRF/Landfill equipment	Material recovery facility and			4,644,759.61
138	17181000	Transfer vehicles	Equipment			0.00
139	17181099	Transfer vehicles	Equipment			2,181,280.20
140	17201000	Collection equipment	Equipment			0.00
141	17201099	Collection equipment	Equipment			6,199,055.10
142	17202000	COLLECTION EQUIPMENT	Equipment			0.00
143	17203000	Collection equipment	Equipment			0.00
144	17221000	Other vehicles	Equipment			0.00
145	17221099	Other vehicles	Equipment			0.00
146	17222000	OTHER VEHICLES & EQUIPMENT				0.00
147	17223000	OTHER VEHICLES & EQUIPMENT				0.00
148	17251000	EQUIPMENT UNDER CAP LEASE				0.00
149	17253000	EQUIPMENT UNDER CAP LEASE				0.00
150	17301000	COVERAGE RIGHTS				0.00
151	17541000	Accum. Dep. - Buildings	Less: accumulated depreciа			0.00
152	17541099	Accum. Dep. - Buildings	Less: accumulated depreciа			(4,446,586.17)
153	17542000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа			0.00
154	17543000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа			0.00
155	17571000	Accum. Dep. - Recycling	Less: accumulated depreciа			0.00
156	17571099	Accum. Dep. - Recycling	Less: accumulated depreciа			(169,498.83)
157	17573000	A/D - Recycling-Recycle Eq.	Less: accumulated depreciа			0.00
158	17581000	Accum. Dep. - Shop equipment	Less: accumulated depreciа			0.00
159	17581099	Accum. Dep. - Shop equipment	Less: accumulated depreciа			(394,228.72)
160	17583000	Accum. Dep. - Shop equipment	Less: accumulated depreciа			0.00
161	17601000	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа			0.00
162	17601099	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа			(22,919.08)
163	17603000	ACCUM. DEP. - LEASEHOLD IMP.	Less: accumulated depreciа			0.00
164	17621000	Accum. Dep. - Transfer equip.	Less: accumulated depreciа			0.00
165	17621099	Accum. Dep. - Transfer equip.	Less: accumulated depreciа			(1,527,878.58)
166	17623000	ACCUM. DEP. - TRANSFER EQUIPM	Less: accumulated depreciа			0.00
167	17631000	Acc Deprec - RR-STR-G & A	Less: accumulated depreciа			0.00
168	17631095	Acc Deprec - RR-STR-Parking	Less: accumulated depreciа			(1,405,672.38)
169	17631099	Acc Deprec - RRF	Less: accumulated depreciа			(4,240,867.04)
170	17641000	Accum. Dep. - Office equipment	Less: accumulated depreciа			0.00
171	17641099	Accum. Dep. - Office equipment	Less: accumulated depreciа			(193,372.90)
172	17643000	Accum. Dep. - Office equipment	Less: accumulated depreciа			0.00
173	17661000	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа			0.00
174	17661099	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа			(3,780,919.98)
175	17681000	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа			0.00
176	17681099	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа			(1,606,706.06)
177	17701000	Accum. Dep. - Collection equip	Less: accumulated depreciа			0.00
178	17701099	Accum. Dep. - Collection equip	Less: accumulated depreciа	Accum Depr Adj	(359,507.29)	(4,375,804.98)
179	17702000	ACCUM. DEP. - COLLECTION EQUIP	Less: accumulated depreciа	Total depreciation exp thru 3/31/23		0.00
180	17703000	Accum. Dep. - Collection equip	Less: accumulated depreciа	1,037,456.32		0.00
181	17721000	Accum. Dep. - Other vehicles	Less: accumulated depreciа	Per Client Annual Projection 6/30/23 Depr (wp 212)		0.00
182	17721099	Accum. Dep. - Other vehicles	Less: accumulated depreciа	1,396,963.61		0.00
183	17722000	ACCUM. DEP. - OTHER VEH. & EQ.	Less: accumulated depreciа	Difference = Qtr 4 2023 Depreciation		0.00
184	17723000	A/D - OTHER VEHICLES & EQUIPME	Less: accumulated depreciа			0.00
185	17751000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа			0.00
186	17753000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа			0.00
187	18001000	GOODWILL				0.00
188	18101000	Deferred Costs				0.00
189	18102000	COVENANT NOT TO COMPETE				0.00
190	18103000	COVENANT NOT TO COMPETE				0.00
191	18111000	A/A - COVENANT NOT TO COMPETE				0.00
192	18112000	A/A - COVENANT NOT TO COMPETE				0.00
193	18113000	A/A - COVENANT NOT TO COMPETE				0.00
194	18201099	Franchise Cost				93,927.00
195	18202000	FRANCHISE AGREEMENT				0.00
196	18203000	FRANCHISE AGREEMENT				0.00
197	18212000	A/A - FRANCHISE AGREEMENT				0.00
198	18213000	A/A - FRANCHISE AGREEMENT				0.00
199	18501000	DEFERRED CHARGES				0.00

	A	B	C	R	S	T
200	18601000	DEFERRED TAX ASSET				0.00
201	19001000	Deposits	Deposits			0.00
202	19001050	DEPOSITS	Deposits			0.00
203	19001099	Deposits	Deposits			18,476.63
204	19002000	DEPOSITS	Deposits			0.00
205	19003000	DEPOSITS	Deposits			0.00
206	19011000	DEPOSITS - CURRENT	Deposits			0.00
207	19201000	Advances to SDS				0.00
208	19211000	Advances to ARDS				0.00
209	19221000	ADVANCE TO RECYCLING				0.00
210	20001000	Accounts payable	Accounts payable			0.00
211	20001099	Accounts payable	Accounts payable			(445,734.06)
212	20002000	Accounts payable	Accounts payable			0.00
213	20003000	Accounts payable	Accounts payable			0.00
214	20011099	Accounts Payable - Internal	Accounts payable			0.00
215	20201000	RELATED PARTY PAYABLE				0.00
216	20202000	RELATED PARTY PAYABLE				0.00
217	20501000	Acc. Surcharge	Accrued expenses			0.00
218	20501099	Acc. Surcharge	Accrued expenses			(119,131.21)
219	20701000	Donations Payable	Accrued expenses			0.00
220	20701050	Donations payable	Accrued expenses			0.00
221	20701099	Donations Payable	Accrued expenses			(201.29)
222	21001000	Accrued interest	Accrued expenses			0.00
223	21001099	Accrued interest	Accrued expenses			(23,661.32)
224	21002000	ACCRUED INTEREST	Accrued expenses			0.00
225	21003000	Accrued interest	Accrued expenses			0.00
226	21003010	Acc. Interest-SDS-Collection	Accrued expenses			0.00
227	21021000	Accrued property taxes	Accrued expenses			0.00
228	21021099	Accrued property taxes	Accrued expenses			58,789.55
229	21022000	ACCRUED PROPERTY TAXES	Accrued expenses			0.00
230	21023000	ACCRUED PROPERTY TAXES	Accrued expenses			0.00
231	21041000	Accrued insurance	Accrued expenses			0.00
232	21041099	Accrued insurance	Accrued expenses			0.00
233	21042000	ACCRUED INSURANCE	Accrued expenses			0.00
234	21043000	ACCRUED INSURANCE	Accrued expenses			0.00
235	21061000	Accrued expenses - other	Accrued expenses			0.00
236	21061099	Accrued expenses - other	Accrued expenses			0.00
237	21062000	ACCRUED EXPENSES - OTHER	Accrued expenses			0.00
238	21063000	ACCRUED EXPENSES - OTHER	Accrued expenses			0.00
239	21201000	Accrued vacation	Accrued expenses			0.00
240	21201099	Accrued vacation	Accrued expenses			(90,000.00)
241	21203000	ACCRUED VACATION PAY	Accrued expenses			0.00
242	21221000	Accrued salaries	Accrued expenses			0.00
243	21221099	Accrued salaries	Accrued expenses			(144,053.76)
244	21222000	ACCRUED SALARIES	Accrued expenses			0.00
245	21223000	ACCRUED SALARIES	Accrued expenses			0.00
246	21241000	Accrued pension	Accrued expenses			0.00
247	21241099	Accrued pension	Accrued expenses			(150,000.00)
248	22001000	Fed. withholding tax payable	Accrued expenses			0.00
249	22001099	Fed. withholding tax payable	Accrued expenses			0.00
250	22101000	FICA tax payable	Accrued expenses			0.00
251	22101099	FICA tax payable	Accrued expenses			(10,957.80)
252	22201000	State unemployment tax payable	Accrued expenses			0.00
253	22201099	State unemployment tax payable	Accrued expenses			(96.85)
254	22301000	Fed. unemployment tax payable	Accrued expenses			0.00
255	22301099	Fed. unemployment tax payable	Accrued expenses			(29.74)
256	22401000	State withholding tax	Accrued expenses			0.00
257	22401099	State withholding tax	Accrued expenses			0.00
258	22501000	Employee 401k payable	Accrued expenses			0.00
259	22501010	401k Payable-STR-Collectioin	Accrued expenses			0.00
260	22501099	Employee 401k payable	Accrued expenses			0.00
261	23001000	Unearned Income	Accrued expenses			0.00
262	23002000	SALES TAX PAYABLE	Accrued expenses			0.00
263	23101000	STREET SWEEPING-STR-G&A	Accrued expenses			0.00
264	23201000	NOISE ABATEMENT-STR-G&A	Accrued expenses			0.00
265	23301000	CLEAN TAHOE-STR-G&A	Accrued expenses			0.00
266	24001000	ACCRUED INCOME TAX	Accrued expenses			0.00
267	24002000	ACCRUED INCOME TAX	Accrued expenses			0.00
268	24011000	Accrued franchise fees payable	Accrued expenses			0.00
269	24011099	Accrued franchise fees payable	Accrued expenses			(231,754.80)
270	24012000	Accrued franchise fees payable	Accrued expenses			0.00
271	24013000	Accrued franchise fees payable	Accrued expenses			0.00
272	24013010	FRAN. TAX PAY-SDS-COLLECTION				0.00
273	25001000	Customer deposits				0.00
274	25002000	CUSTOMER DEPOSITS				0.00
275	25003000	CUSTOMER DEPOSITS				0.00
276	25501000	DEFERRED TAX LIABILITY				0.00
277	26011000	Notes payable				0.00
278	26012000	N/P - ARDS				0.00
279	26013000	Notes payable				0.00
280	26021000	Notes payable - related party	Notes payable to officers/st			0.00
281	26021099	Notes payable - related party	Notes payable to officers/st			0.00
282	26023000	NOTES PAYABLE - R/P				0.00
283	26031000	NOTES PAYABLE -R/P - CURRENT	Current portion of notes pay			0.00
284	26091000	CONTRACTS PAYABLE - CURRENT				0.00
285	26101000	Contracts payable	Long-term debt			0.00
286	26101099	Contracts payable	Long-term debt	Principal Pymts made in FY23	399,912.00	(3,482,564.48)
287	26102000	CONTRACTS PAYABLE				0.00
288	26103000	Contracts payable				0.00
289	26113000	CONTRACTS PAYABLE				0.00
290	26151000	NOTES PAYABLE - CURRENT	Current portion of long-term			(1,776,817.00)
291	26153000	NOTES PAYABLE-CURRENT				0.00
292	26161000	NOTES PAYABLE				0.00
293	26163000	NOTES PAYABLE				0.00
294	26171000	LINE OF CREDIT				0.00
295	26201000	JPA loan payable	Accrued expenses			0.00
296	26201040	JPA L/P-STR-MRF	Accrued expenses			0.00
297	26201099	JPA loan payable	Accrued expenses			(6,578.89)
298	26211000	JPA LOAN				0.00
299	26211040	JPA L/P-STR-MRF - CURRENT				0.00

	A	B	C	R	S	T
300	26501000	OFFICER LOANS				0.00
301	26501099	Officers loans payable	Notes payable to officers/sto			0.00
302	26502000	OFFICER LOANS				0.00
303	26503000	OFFICER LOANS				0.00
304	26601000	FUNDS ADVANCED BY STR TO REC				0.00
305	26602000	Funds advanced by STR				0.00
306	26603000	Funds advanced by STR				0.00
307	28001000	Deferred income	Deferred income			0.00
308	28001099	Deferred income	Deferred income			(857,199.80)
309	28002000	Deferred income	Deferred income			0.00
310	28003000	Deferred income	Deferred income			0.00
311	28003010	DEFERRED INCOME-SDS-COLLECTION				0.00
312	29001000	Deferred income taxes payable	DEFERRED STATE INCOM			0.00
313	29001099	Deferred income taxes payable	DEFERRED STATE INCOM			(52,400.00)
314	29002000	DEFERRED INCOME TAXES	DEFERRED STATE INCOM			0.00
315	30001000	Common stock	shares; 180 shares issued a			0.00
316	30001099	Common stock	shares; 180 shares issued a			(18,000.00)
317	30002000	COMMON STOCK				0.00
318	30003000	COMMON STOCK				0.00
319	30101000	TREASURY STOCK				0.00
320	31001000	Paid in surplus	Additional paid-in capital			0.00
321	31001099	Paid in surplus	Additional paid-in capital			(407,000.00)
322	31003000	Paid in surplus-SDS-G&A				0.00
323	32001000	Retained Earnings	RETAINED EARNINGS, BE			0.00
324	32001001	Retained Earnings - Prior period adjus	RETAINED EARNINGS, BE			0.00
325	32001099	Retained Earnings	RETAINED EARNINGS, BE			(14,595,513.92)
326	32002000	Retained Earnings	RETAINED EARNINGS, BE			0.00
327	32003000	Retained Earnings	RETAINED EARNINGS, BE			0.00
328	33001000	Dividends payable	DISTRIBUTIONS			0.00
329	33001099	Dividends payable	DISTRIBUTIONS			300,000.00
330	33002000	DIVIDENDS	DISTRIBUTIONS			0.00
331	33003000	DIVIDENDS	DISTRIBUTIONS			0.00
332	40011010	Residential-STR-Transfer	CA - City residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	4.72
333	40011011	Residential-STR-Transfer	CA - transfer fees	TS - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	0.00
334	40011020	Residential-STR-Transfer	CA - City residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	0.00
335	40011099	Residential-STR-Transfer	CA - City residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	0.00
336	40011100	Residential-City-G & A	CA - City residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%		0.00
337	40011110	Residential-STR-Transfer	CA - City residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	(1,648,991.66)
338	40011111	Residential-STR-Transfer	CA - City residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	0.00
339	40011112	Residential-STR-Transfer	CA - City residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	0.00
340	40011199	Residential-STR-Transfer	CA - City residential			0.00
341	40011120	Residential-City-Transfer				0.00
342	40011180	Residential-City-RRF				0.00
343	40011210	Residential-STR-Transfer	CA - El Dorado residential -	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	(771,935.24)
344	40011280	Residential-County-RRF				0.00
345	40011310	Residential-STR-Transfer	NV - residential	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.86%	(201,949.59)
346	40011380	Residential-Neveda-RRF				0.00
347	40011510	Residential-STR-Transfer	CA - El Dorado residential -	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	(13,574.13)
348	40012010	RESIDENTIAL - ARDS - COLLECTION				0.00
349	40012210	Residential				0.00
350	40013010	RESIDENTIAL - SDS - COLLECTION				0.00
351	40013200	Residential-El Dorado - CA-G&A				0.00
352	40013210	Residential				0.00
353	40013250	Residential-El Dorado - CA-Recycle				0.00
354	40021150	Commercial-City	CA - City commercial	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	346.37
355	40021110	Commercial-City	CA - City commercial	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	(1,622,505.24)
356	40021113	Commercial-City				0.00
357	40021120	Commercial-City-Transfer				0.00
358	40021180	Commercial-City-RRF				0.00
359	40021210	Commercial-City	CA - El Dorado commercial	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	(48,948.39)
360	40021280	Commercial-County-RRF				0.00
361	40021310	Commercial-City	NV - commercial	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.86%	(470,603.82)
362	40021380	Commercial-Neveda-RRF				0.00
363	40021410	Commercial				0.00
364	40021510	Commercial-City	CA - El Dorado commercial	Interim rate inc 1/1/23: City & El Do 4.96% and Douglas 4.86%	4.96%	(56,625.16)
365	40022010	COMMERCIAL - ARDS - COLLECTION				0.00
366	40022210	Commercial				0.00
367	40023010	COMMERCIAL - SDS - COLLECTION				0.00
368	40023210	Commercial				0.00
369	40051020	Transfer station	CA - transfer fees	TS - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	0.00
370	40051110	Transfer station	CA - transfer fees	TS - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	46,406.74
371	40051120	Transfer station	CA - transfer fees	TS - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	(896,502.98)
372	40051160	Trnsfr Station-City-Dunlap				0.00
373	40051180	Trnsfr Station-City-RRF				0.00
374	40052210	TRANSFER STATION				0.00
375	40053210	TRANSFER STATION				0.00
376	40071110	HAZARDOUS MATERIALS				0.00
377	40071210	HAZARDOUS MATERIALS				0.00
378	40071310	HAZARDOUS MATERIALS				0.00
379	40071410	HAZARDOUS MATERIALS				0.00
380	40091099	Recycle collection	Recycling sales	Same as Prior Year Qtr 4		0.00
381	40091110	Recycle collection	Recycling sales - City/Dougl	Same as Prior Year Qtr 4		(110,675.49)
382	40091210	Recycle collection	Recycling sales - El Dorado	Same as Prior Year Qtr 4		(801.86)
383	40091310	Recycle collection	Recycling sales - City/Dougl	Same as Prior Year Qtr 4		(12,933.63)
384	40091510	Recycle collection	Recycling sales - El Dorado	Same as Prior Year Qtr 4		(5,052.50)
385	40092210	Recycle Collection-El Dorado				0.00
386	40093210	Recycle. Coll.-El Dorado - CA-Collection				0.00
387	40101010	NEVADA MISCELLANEOUS				0.00
388	40101011	Rev- Container Rent	CA - miscellaneous			0.00
389	40101110	Rev- Container Rent	CA - miscellaneous			0.00
390	40101210	Rev- Container Rent	CA - miscellaneous			0.00
391	40103210	Container. Rent-SDS-Collection				0.00
392	40103250	Container. Rent-El Dorado - CA-Recycle				0.00
393	40111310	CONTAINER SALES-NEVEDA-COLLECTIOIN				0.00
394	40202210	Drop box rental-El Dorado - CA-Collecti				0.00
395	40211100	Drop box sales-City				0.00
396	41001110	CA - SALVAGE SALES				0.00
397	41001210	SALVAGE SALES				0.00
398	41001310	SALVAGE SALES				0.00
399	41001410	SALVAGE SALES				0.00

	A	B	C	R	S	T
400	41002210	SALVAGE SALES				0.00
401	41003210	SALVAGE SALES				0.00
402	42001040	MRF REVENUES	Material recovery facility	Same as Prior Year Qtr 4		0.00
403	42501040	MRF Rev. Aluminum	Material recovery facility	Same as Prior Year Qtr 4		(79,030.20)
404	42501050	MRF Rev. Aluminum	Material recovery facility	Same as Prior Year Qtr 4		(4,423.22)
405	42511040	MRF Rev. Glass	Material recovery facility	Same as Prior Year Qtr 4		(12,136.33)
406	42521040	MRF Rev. Plastic	Material recovery facility	Same as Prior Year Qtr 4		(21,434.00)
407	42521050	MRF Rev. Plastic	Material recovery facility	Same as Prior Year Qtr 4		0.00
408	42531040	MRF Rev. Cardboard	Material recovery facility	Same as Prior Year Qtr 4		(12,184.32)
409	42531050	MRF Rev. Cardboard	Material recovery facility	Same as Prior Year Qtr 4		0.00
410	42541000	MRF Rev. Newspr-STR-G & A	Material recovery facility	Same as Prior Year Qtr 4		0.00
411	42541040	MRF Rev. Newspaper	Material recovery facility	Same as Prior Year Qtr 4		0.00
412	42551040	MRF REVENUE - BI-METAL	Material recovery facility	Same as Prior Year Qtr 4		0.00
413	42561040	MRF Rev. Steel	Material recovery facility	Same as Prior Year Qtr 4		(42,808.15)
414	42581040	MRF REVENUE - TIN	Material recovery facility	Same as Prior Year Qtr 4		0.00
415	42601040	MRF Rev. Wood & Chipper	Material recovery facility	Same as Prior Year Qtr 4		0.00
416	42601050	RRF Sales-STR-Recycle		Same as Prior Year Qtr 4		0.00
417	42601080	RRF Sales	CA - resource recovery fees	Same as Prior Year Qtr 4		(54,165.45)
418	42611040	MRF REVENUE - NON-FERROUS	Material recovery facility	Same as Prior Year Qtr 4		0.00
419	42621040	MRF REVENUE - PAPER	Material recovery facility	Same as Prior Year Qtr 4		0.00
420	42631040	MRF Rev. Misc	Material recovery facility	Same as Prior Year Qtr 4		0.00
421	42631050	MRF Rev. Misc	Material recovery facility	Same as Prior Year Qtr 4		0.00
422	42631080	MRF Rev. Misc	Material recovery facility	Same as Prior Year Qtr 4		0.00
423	42631099	MRF Rev. Misc	Material recovery facility	Same as Prior Year Qtr 4		0.00
424	43001000	Recycle revenue-STR-G & A				0.00
425	43001050	RECYCLE REVENUES				0.00
426	43003000	RECYCLE REVENUE-SDS-G&A				0.00
427	43003050	RECYCLE REVENUE - NON-FERROUS				0.00
428	43003210	Recycle revenue-El Dorado - CA-Collectio				0.00
429	43003250	Recycle revenues				0.00
430	43501050	Recy. Rev. Aluminum	Recycling sales	Same as Prior Year Qtr 4		(216,122.77)
431	43511040	Recy. Rev.Glass-STR-MRF	Recycling sales	Same as Prior Year Qtr 4		0.00
432	43511050	Recy. Rev.Glass	Recycling sales	Same as Prior Year Qtr 4		(7,164.72)
433	43511080	Recy. Rev.Glass-STR-RRF	Recycling sales	Same as Prior Year Qtr 4		0.00
434	43521050	Recy.Rev.Plastic	Recycling sales	Same as Prior Year Qtr 4		(36,256.46)
435	43531040	Recy.Rev.Crdbd-STR-MRF	Recycling sales	Same as Prior Year Qtr 4		(2,366.40)
436	43531050	Recy.Rev.Cardboard	Recycling sales	Same as Prior Year Qtr 4		0.00
437	43541040	Recy Rev. Paper	Recycling sales	Same as Prior Year Qtr 4		0.00
438	43541050	Recy Rev. Paper	Recycling sales	Same as Prior Year Qtr 4		0.00
439	43551050	RECYCLE REVENUE - BI-METAL	Recycling sales	Same as Prior Year Qtr 4		0.00
440	43561050	Recy.Rev.Steel	Recycling sales	Same as Prior Year Qtr 4		0.00
441	43581050	RECYCLE REVENUE - TIN	Recycling sales	Same as Prior Year Qtr 4		0.00
442	43601040	Recy.Rev. Wood	Recycling sales	Same as Prior Year Qtr 4		0.00
443	43601050	RECYCLE REVENUE - WOOD	Recycling sales	Same as Prior Year Qtr 4		0.00
444	43601080	Recy.Rev. Wood-STR-RRF	Recycling sales	Same as Prior Year Qtr 4		0.00
445	43611050	Recy.Rev.Miscellaneous	Recycling sales	Same as Prior Year Qtr 4		0.00
446	43631050	Recy.Rev.Misc	Recycling sales	Same as Prior Year Qtr 4		(132.74)
447	44001000	Contract labor-STR-G & A				0.00
448	47001065	PROPERTY RENTAL-STR-2121 ELOISE				0.00
449	47001092	Property rental	CA - rent income	Same as Prior Year Qtr 4		(3,520.00)
450	47001099	Property rental	CA - rent income	Same as Prior Year Qtr 4		0.00
451	47001110	PROPERTY RENTAL-CITY-COLLECT	CA - rent income	Same as Prior Year Qtr 4		0.00
452	47001160	Property rental-City-Dunlap	CA - rent income	Same as Prior Year Qtr 4		0.00
453	47001161	Property rental-City-Ruth	CA - rent income	Same as Prior Year Qtr 4		0.00
454	47001162	Property rental-City-2085 Eloise	CA - rent income	Same as Prior Year Qtr 4		0.00
455	47001163	Property rental-City-2133 Eloise	CA - rent income	Same as Prior Year Qtr 4		0.00
456	47001165	Property rental-City-2121 Eloise	CA - rent income	Same as Prior Year Qtr 4		0.00
457	47001192	Property rental	CA - rent income	Same as Prior Year Qtr 4		(14,482.50)
458	47001260	PROPERTY RENTALS - DUNLAP	CA - rent income	Same as Prior Year Qtr 4		0.00
459	47001265	Property rental-County-2121 Eloise	CA - rent income	Same as Prior Year Qtr 4		0.00
460	48001014	Rev- Federal/State	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	(54,965.87)
461	48001410	Rev- Federal/State	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	(25,990.18)
462	48001500	Forest contract-American River-G & A	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	0.00
463	48001510	Rev- Federal/State	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	(36,045.87)
464	48002010	FOREST CONTRACT - ARDS - COLL	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	0.00
465	48002210	Federal & state services	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	0.00
466	48003010	FOREST CONTRACT - SDS - COLLE	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	0.00
467	48003210	Federal & state services	Forestry, federal and state c	For/Fed/St - Same rate increase as City interim 1/1/23 at 4.96%	4.96%	0.00
468	49001000	Miscellaneous-STR-G & A	Other income/(expense), ne			0.00
469	49001010	Miscellaneous	Other income/(expense), ne	Same as Prior Year Qtr 4		0.00
470	49001099	Miscellaneous	Other income/(expense), ne	Same as Prior Year Qtr 4		(9,370.70)
471	49001100	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
472	49001110	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
473	49001299	Miscellaneous	Other income/(expense), ne			0.00
474	49002000	MISCELLANEOUS - ARDS - G&A	Other income/(expense), ne			0.00
475	49002010	MISCELLANEOUS - ARDS - COLLEC	Other income/(expense), ne			0.00
476	49002200	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
477	49002210	MISCELLANEOUS-ARDS-COLLECTI	Other income/(expense), ne			0.00
478	49003010	MISCELLANEOUS INC0ME	Other income/(expense), ne			0.00
479	49003210	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
480	49021000	ARDS Rent-				0.00
481	49031000	SDS Rent				0.00
482	49041000	TBC Rent	CA - rent income	Same as Prior Year Qtr 4		0.00
483	49041099	TBC Rent	CA - rent income	Same as Prior Year Qtr 4		(2,781.00)
484	49041410	TBC Rent-Gov-Collectioin				0.00
485	49051000	DDI Rent	NV - miscellaneous	Same as Prior Year Qtr 4		0.00
486	49051099	Vending Machine	NV - miscellaneous	Same as Prior Year Qtr 4		(5,562.00)
487	49121000	ARDS Contract Labor				0.00
488	49141000	TBC Contract Labor				0.00
489	50001040	COGS recycle-STR-MRF	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
490	50001050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
491	50003000	COGS RECYCLE - SDS - G&A	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
492	50003050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
493	50101050	COGS Rec.Alum	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		79,987.54
494	50111040	COGS Rec.Glass-STR-MRF	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
495	50111050	COGS Rec.Glass	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		5,366.19
496	50121050	COGS Rec.Plastic	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		50,928.19
497	50131040	COGS Rec.Crdbd-STR-MRF	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
498	50131050	COGS Rec.Crdbd-STR-Recycle	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
499	50141050	COGS - RECYCLE NEWSPRINT	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00

	A	B	C	R	S	T
500	50151050	COGS Rec.BiMetal	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		38.70
501	50161050	COGS - RECYCLE STEEL	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
502	50171040	COGS Rec.OIL-STR-MRF	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
503	50171050	COGS Rec.Tin-STR-Recycle	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
504	50191010	COGS Rec.Wood-STR-Collectioin	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
505	50191040	COGS Rec.Wood-STR-MRF	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
506	50191050	COGS Rec.Wood-STR-Recycle	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
507	50191080	COGS Rec.Wood-STR-RRF	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
508	50201040	COGS Rec.Misc.-STR-MRF	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
509	50201050	COGS - RECYCLE MISC	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
510	50201080	COGS Rec.Misc.	Cost of sales, recycling	Same as Prior Year Qtr 4 consistent w Recycle Rev		0.00
511	50501090	LANDFILL EXPENSES				0.00
512	51001010	Labor	Labor	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	540,276.66
513	51001020	Labor	Labor	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	318,713.99
514	51001030	Labor	Labor	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	381,202.88
515	51001040	Labor	Labor	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	396,176.04
516	51001050	Labor	Labor	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	105,578.44
517	51001080	Labor	Labor	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	57,535.27
518	51001099	Labor	Labor	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	28,244.98
519	51001300	Labor-Neveda-G & A	Labor			0.00
520	51002010	Labor	Labor			0.00
521	51002210	LABOR-EL DORADO-CA-COLLECTIC	Labor			0.00
522	51003010	Labor	Labor			0.00
523	51003030	LABOR	Labor			0.00
524	51003050	LABOR	Labor			0.00
525	51003210	LABOR-EL DORADO - CA-COLLECTI	Labor			0.00
526	51021010	Officer salaries	Officers' salaries	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		126,887.74
527	51021020	Officer salaries	Officers' salaries	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		97,603.21
528	51021030	Officer salaries	Officers' salaries	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
529	51021040	Officer salaries	Officers' salaries	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		132,132.05
530	51021050	OFFICER SALARIES	Officers' salaries	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
531	51021099	Officer salaries	Officers' salaries	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
532	51022010	OFFICER SALARIES	Officers' salaries	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
533	51051010	VACATION PAY				0.00
534	51051020	VACATION PAY				0.00
535	51051030	VACATION PAY				0.00
536	51051040	VACATION PAY				0.00
537	51051050	VACATION PAY				0.00
538	51052010	VACATION PAY				0.00
539	51101010	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	61,991.75
540	51101020	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	32,829.22
541	51101030	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	31,438.61
542	51101040	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	48,176.16
543	51101050	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	11,381.86
544	51101080	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	5,127.39
545	51101090	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	335.95
546	51101099	Payroll taxes	Payroll taxes	Same % of wages as of 3/31/23	8.07%	(14,957.29)
547	51101300	Payroll taxes-Neveda-G & A	Payroll taxes			0.00
548	51101310	Payroll taxes-Neveda-Collectioin	Payroll taxes			0.00
549	51102010	Payroll taxes	Payroll taxes			0.00
550	51103000	PAYROLL TAXES	Payroll taxes			0.00
551	51103010	Payroll taxes	Payroll taxes			0.00
552	51103030	PAYROLL TAXES	Payroll taxes			0.00
553	51103050	PAYROLL TAXES	Payroll taxes			0.00
554	51121010	Employee benefits	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	1,828.24
555	51121020	Employee benefits	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	4,868.87
556	51121030	Employee benefits	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	89.05
557	51121040	Employee benefits	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	214.39
558	51121050	Employee benefits	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	53.34
559	51121060	Emp. Benefits-STR-Dunlap	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
560	51121080	Employee benefits	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	64.00
561	51121099	Employee benefits	Employee benefits	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
562	51122010	EMPLOYEE BENEFITS	Employee benefits			0.00
563	51123000	EMPLOYEE BENEFITS	Employee benefits			0.00
564	51123010	Employee benefits	Employee benefits			0.00
565	51123030	EMPLOYEE BENEFITS	Employee benefits			0.00
566	51123050	EMPLOYEE BENEFITS	Employee benefits			0.00
567	51141000	INSURANCE - HEALTH - STR - G&A				0.00
568	51141010	Insurance - health	Insurance	Per Terry, use 3 year avg	394,763.51	394,763.51
569	51141020	Insurance - health	Insurance	Per Terry, use 3 year avg	133,163.79	133,163.79
570	51141030	Insurance - health	Insurance	Per Terry, use 3 year avg	154,240.47	154,240.47
571	51141040	Insurance - health	Insurance	Per Terry, use 3 year avg	343,334.31	343,334.31
572	51141050	Insurance - health	Insurance	Per Terry, use 3 year avg	116,087.65	116,087.65
573	51141080	Insurance - health	Insurance	Per Terry, use 3 year avg	39,251.67	39,251.67
574	51141099	Insurance - health	Insurance	Per Terry, use 3 year avg	(525,639.68)	(525,639.68)
575	51141220	Ins. - Health-County-Transfer	Insurance			0.00
576	51141300	Ins. - Health-Neveda-G & A	Insurance			0.00
577	51142010	INSURANCE - HEALTH	Insurance			0.00
578	51143010	Insurance - health	Insurance			0.00
579	51143030	INSURANCE - HEALTH	Insurance			0.00
580	51143050	INSURANCE - HEALTH	Insurance			0.00
581	51151010	Insurance - Workers' comp.	Insurance	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	19,554.88
582	51151020	Insurance - Workers' comp.	Insurance	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	10,744.44
583	51151030	Insurance - Workers' comp.	Insurance	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	10,028.14
584	51151040	Insurance - Workers' comp.	Insurance	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	16,259.91
585	51151050	Insurance - Workers' comp.	Insurance	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	2,793.55
586	51151080	Insurance - Workers' comp.	Insurance	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	1,719.11
587	51152010	Insurance - Workers' comp.	Insurance			0.00
588	51153010	Insurance - Workers' comp.	Insurance			0.00
589	51153030	INSURANCE - WORKERS' COMP	Insurance			0.00
590	51153050	INSURANCE - WORKERS' COMP	Insurance			0.00
591	51161010	Pension plan - qualified	Pension benefits	Per Terry, 8.5% of labor	55,837.13	55,837.13
592	51161020	Pension plan - qualified	Pension benefits	Per Terry, 8.5% of labor	37,349.53	37,349.53
593	51161030	Pension plan - qualified	Pension benefits	Per Terry, 8.5% of labor	30,705.97	30,705.97
594	51161040	Pension plan - qualified	Pension benefits	Per Terry, 8.5% of labor	45,952.82	45,952.82
595	51161050	Pension plan - qualified	Pension benefits	Per Terry, 8.5% of labor	10,995.42	10,995.42
596	51161080	Pension plan - qualified	Pension benefits	Per Terry, 8.5% of labor	4,829.00	4,829.00
597	51161090	Pension plan - qualified	Pension benefits		0.00	0.00
598	51162010	PENSION PLAN - QUALIFIED	Pension benefits			0.00
599	51163000	PENSION PLAN - QUALIFIED-SDS-G	Pension benefits			0.00

	A	B	C	R	S	T
600	51163010	Pension plan - qualified	Pension benefits			0.00
601	51163030	PENSION PLAN - QUALIFIED	Pension benefits			0.00
602	51163050	PENSION PLAN - QUALIFIED	Pension benefits			0.00
603	52001010	Advertising	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	1,584.16
604	52001020	Advertising	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
605	52001030	Advertising	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
606	52001040	Advertising	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
607	52001050	Advertising	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
608	52001080	Advertising-STR-RRF	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
609	52002010	ADVERTISING	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
610	52003010	Advertising	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
611	52003030	Advertising	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
612	52001099	ADVERTISING	Advertising	Roll from Qtr 4 2022 plus CPI increase	6.67%	266.68
613	52203010	FUEL				0.00
614	52401010	Contract labor	Contract labor	Same percentage change as Comm Rev (account has increase	4.96%	87,119.42
615	52401020	Contract labor	Contract labor	Same percentage change as Comm Rev (account has increase	4.96%	162,320.49
616	52401030	Contract labor	Contract labor	Same percentage change as Comm Rev (account has increase	4.96%	0.00
617	52401040	Contract labor	Contract labor	Same percentage change as Comm Rev (account has increase	4.96%	87,281.16
618	52401050	Contract labor	Contract labor			0.00
619	52401080	Contract labor-STR-RRF	Contract labor			0.00
620	52402010	Contract labor	Contract labor			0.00
621	52403010	Contract labor	Contract labor			0.00
622	52403030	CONTRACT LABOR	Contract labor			0.00
623	52403050	CONTRACT LABOR	Contract labor			0.00
624	52801000	Depreciation-STR-G & A	Depreciation			0.00
625	52801010	Depreciation	Depreciation	Adjust based on Depr Projection reports (wp 212)	129,899.14	129,899.14
626	52801020	Depreciation	Depreciation	Adjust based on Depr Projection reports (wp 212)	76,710.77	76,710.77
627	52801030	Depreciation	Depreciation	Adjust based on Depr Projection reports (wp 212)	14,483.12	14,483.12
628	52801040	Depreciation	Depreciation	Adjust based on Depr Projection reports (wp 212)	32,579.11	32,579.11
629	52801050	Depreciation	Depreciation	Adjust based on Depr Projection reports (wp 212)	5,574.18	5,574.18
630	52801080	Depreciation	Depreciation	Adjust based on Depr Projection reports (wp 212)	55,303.97	55,303.97
631	52801095	Depreciation	Depreciation	Adjust based on Depr Projection reports (wp 212)	28,769.60	28,769.60
632	52801195	Depreciation-City-Parking	Depreciation			0.00
633	52801300	Depreciation-Neveda-G & A	Depreciation			0.00
634	52802010	DEPRECIATION	Depreciation			0.00
635	52803000	Depreciation-SDS-G&A	Depreciation			0.00
636	52803010	Depreciation	Depreciation			0.00
637	52803030	Depreciation	Depreciation			0.00
638	52803050	DEPRECIATION	Depreciation			0.00
639	53201010	Dump fees	Dump fees			0.00
640	53201020	Dump fees	Dump fees	See Terry Dump Fees Spreadsheet based on tonnages to date	326,419.43	326,419.43
641	53201030	DUMP FEES	Dump fees			0.00
642	53201040	Dump fees	Dump fees	Annualize based on 9 months to date plus add Tahoe Asphalt i	100,576.19	100,576.19
643	53201050	DUMP FEES	Dump fees	^Tahoe Asphalt increase = (same 33,526 tons x $4.50 inc) = $150,867 for May		0.00
644	53201080	Dump fees-STR-RRF	Dump fees			0.00
645	53201099	Dump fees	Dump fees	Annualize based on 9 months to date	3,489.17	3,489.17
646	53202010	Dump fees	Dump fees			0.00
647	53203010	Dump fees	Dump fees			0.00
648	53203030	DUMP FEES	Dump fees			0.00
649	53203050	DUMP FEES	Dump fees			0.00
650	53601010	Employee education	Education	Roll from Qtr 4 2022		0.00
651	53601020	Employee education	Education	Roll from Qtr 4 2022		0.00
652	53601030	Employee education	Education	Roll from Qtr 4 2022		0.00
653	53601040	Employee education	Education	Roll from Qtr 4 2022		0.00
654	53601050	Employee education	Education	Roll from Qtr 4 2022		0.00
655	53601080	Emp. Education-STR-RRF	Education	Roll from Qtr 4 2022		0.00
656	53602010	EMPLOYEE EDUCATION	Education			0.00
657	53603010	EMPLOYEE EDUCATION	Education			0.00
658	53603030	EMPLOYEE EDUCATION	Education			0.00
659	53603050	EMPLOYEE EDUCATION	Education			0.00
660	54001010	ENTERTAINMENT				0.00
661	54001030	ENTERTAINMENT				0.00
662	54002010	ENTERTAINMENT				0.00
663	54003010	ENTERTAINMENT				0.00
664	54003030	ENTERTAINMENT				0.00
665	54003050	ENTERTAINMENT				0.00
666	55201010	Fuel	Fuel	Annualize based on 9 months to date	119,423.21	119,423.21
667	55201020	Fuel	Fuel	Annualize based on 9 months to date	72,145.82	72,145.82
668	55201030	Fuel	Fuel	Annualize based on 9 months to date	17.03	17.03
669	55201040	Fuel	Fuel	Annualize based on 9 months to date	0.00	0.00
670	55201050	Fuel	Fuel	Annualize based on 9 months to date	0.00	0.00
671	55201080	Fuel-STR-RRF	Fuel	Annualize based on 9 months to date	0.00	0.00
672	55201099	Fuel	Fuel	Annualize based on 9 months to date	6,993.36	6,993.36
673	55201100	Fuel-City-G & A	Fuel	Annualize based on 9 months to date	0.00	0.00
674	55202010	FUEL	Fuel	Annualize based on 9 months to date	0.00	0.00
675	55203010	Fuel	Fuel	Annualize based on 9 months to date	0.00	0.00
676	55203030	Fuel	Fuel	Annualize based on 9 months to date	0.00	0.00
677	55203050	FUEL	Fuel	Annualize based on 9 months to date	0.00	0.00
678	55601000	Haz. Waste-STR-G & A	Hazardous waste			0.00
679	55601010	Hazardous Waste	Hazardous waste			0.00
680	55601020	Hazardous Waste	Hazardous waste	Roll from Qtr 4 2022		1,995.00
681	55601030	Hazardous Waste	Hazardous waste			0.00
682	55601040	Hazardous Waste	Hazardous waste	Roll from Qtr 4 2022		43,641.88
683	55601050	HAZARDOUS WASTE	Hazardous waste			0.00
684	55601080	HAZARDOUS WASTE	Hazardous waste			0.00
685	55602010	HAZARDOUS WASTE	Hazardous waste			0.00
686	55603010	Hazardous waste	Hazardous waste			0.00
687	55603030	HAZARDOUS WASTE	Hazardous waste			0.00
688	55603050	HAZARDOUS WASTE	Hazardous waste			0.00
689	56001010	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	34,392.34
690	56001020	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	25,400.91
691	56001030	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	4,692.93
692	56001040	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	14,079.01
693	56001050	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	6,637.23
694	56001080	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	2,279.44
695	56001095	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	6,972.47
696	56001099	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
697	56002010	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
698	56003010	Insurance - general	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
699	56003030	INSURANCE - GENERAL	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00

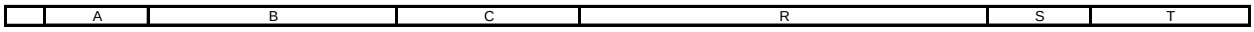
	A	B	C	R	S	T
700	56003050	INSURANCE - GENERAL	Insurance	Actual Gen insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
701	56401000	INTEREST - STR - G&A	Interest expense			0.00
702	56401010	Interest	Interest expense	True-up for estimated FY23 interest (see Debt tab)	70,354.59	70,354.59
703	56401020	Interest	Interest expense			0.00
704	56401030	Interest	Interest expense			0.00
705	56401040	Interest	Interest expense			0.00
706	56401050	Interest	Interest expense			0.00
707	56401080	Interest	Interest expense			0.00
708	56401099	Interest	Interest expense			0.00
709	56401200	Interest-County-G & A	Interest expense			0.00
710	56401300	Interest-Neveda-G & A	Interest expense			0.00
711	56402010	INTEREST	Interest expense			0.00
712	56403010	Interest	Interest expense			0.00
713	56403030	INTEREST	Interest expense			0.00
714	56403050	INTEREST	Interest expense			0.00
715	56801010	Licenses & fees	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	516.82
716	56801020	Licenses & fees	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	2,243.27
717	56801030	Licenses & fees	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
718	56801040	Licenses & fees	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
719	56801050	Licenses & fees	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
720	56801080	Licenses & fees-STR-RRF	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
721	56801095	Licenses & fees-STR-Parking	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
722	56801099	Licenses & fees	Other taxes and licenses	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
723	56801200	Licenses & fees-County-G & A	Other taxes and licenses			0.00
724	56801220	Licenses & fees-County-Transfer	Other taxes and licenses			0.00
725	56802010	LICENSES & FEES	Other taxes and licenses			0.00
726	56803000	LICENSES & FEES	Other taxes and licenses			0.00
727	56803010	Licenses & fees	Other taxes and licenses			0.00
728	56803030	LICENSES & FEES	Other taxes and licenses			0.00
729	56803050	LICENSES & FEES	Other taxes and licenses			0.00
730	57001000	Meals-STR-G & A	Miscellaneous			0.00
731	57001010	Meals	Miscellaneous			0.00
732	57001020	Meals	Miscellaneous			0.00
733	57001030	Meals	Miscellaneous	Roll from Qtr 4 2022		0.00
734	57001040	Meals	Miscellaneous			0.00
735	57001050	Meals	Miscellaneous			0.00
736	57002010	MEALS	Miscellaneous			0.00
737	57003010	Meals	Miscellaneous			0.00
738	57003030	MEALS	Miscellaneous			0.00
739	57003050	MEALS	Miscellaneous			0.00
740	57201000	Miscellaneous-STR-G & A	Miscellaneous			0.00
741	57201010	Miscellaneous	Miscellaneous			0.00
742	57201020	Miscellaneous	Miscellaneous			0.00
743	57201030	Miscellaneous	Miscellaneous			0.00
744	57201040	Miscellaneous	Miscellaneous			0.00
745	57201050	MISCELLANEOUS	Miscellaneous			0.00
746	57202010	MISCELLANEOUS	Miscellaneous			0.00
747	57203010	MISCELLANEOUS	Miscellaneous			0.00
748	57203030	MISCELLANEOUS	Miscellaneous			0.00
749	57203050	MISCELLANEOUS	Miscellaneous			0.00
750	57601000	Prof. Fees-STR-G & A	Miscellaneous			0.00
751	57601010	Professional Fees	Miscellaneous	Annualize based on 9 months to date		688.00
752	57601020	Professional Fees	Miscellaneous	Annualize based on 9 months to date		25.00
753	57601030	Professional Fees	Miscellaneous	Annualize based on 9 months to date		2,036.67
754	57601040	Professional fees	Miscellaneous	Annualize based on 9 months to date		0.00
755	57601050	PROFESSIONAL FEES	Miscellaneous	Annualize based on 9 months to date		0.00
756	57601099	Professional Fees	Miscellaneous	Annualize based on 9 months to date		2,383.33
757	57602010	PROFESSIONAL FEES	Miscellaneous			0.00
758	57603010	Professional fees	Miscellaneous			0.00
759	57603030	PROFESSIONAL FEES	Miscellaneous			0.00
760	57603050	PROFESSIONAL FEES	Miscellaneous			0.00
761	57701020	Property taxes	Other taxes and licenses	2% based on prop 13	2%	0.00
762	58001010	Rent - property				0.00
763	58001020	RENT - PROPERTY				0.00
764	58001030	Rent - property				0.00
765	58001040	Rent - property				0.00
766	58001050	Rent - property				0.00
767	58001080	Rent - property-STR-RRF				0.00
768	58001163	Rent - property-City-2133 Eloise				0.00
769	58002010	RENT - PROPERTY				0.00
770	58003010	Rent - property				0.00
771	58003030	RENT - PROPERTY				0.00
772	58003050	RENT - PROPERTY				0.00
773	58051010	Rent - equipment	Rent	Roll from Qtr 4 2022		16,791.00
774	58051020	Rent - equipment	Rent	Roll from Qtr 4 2022		0.00
775	58051030	Rent - equipment	Rent			0.00
776	58051040	Rent - equipment	Rent			0.00
777	58051050	RENT - EQUIPMENT				0.00
778	58051080	Rent - equip.-STR-RRF				0.00
779	58052000	RENT - EQUIP-ARDS-G&A				0.00
780	58052010	Rent - equipment				0.00
781	58053010	Rent - equipment				0.00
782	58053030	Rent - equipment				0.00
783	58053050	RENT - EQUIPMENT				0.00
784	58401000	REPAIRS & MAINTENANCE - STR - G&A				0.00
785	58401010	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		47,603.51
786	58401011	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		0.00
787	58401020	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		84,982.68
788	58401030	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		8,303.41
789	58401040	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		7,386.09
790	58401050	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		2,140.57
791	58401080	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		4,828.35
792	58401095	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		3,920.78
793	58401099	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		1,022.56
794	58401162	Repairs & maint-City-2085 Eloise	Repairs	Roll from Qtr 4 2022		0.00
795	58401192	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		0.00
796	58401200	Repairs & maint-County-G & A	Repairs	Roll from Qtr 4 2022		0.00
797	58401210	Repairs & maint-County-Collectioin	Repairs	Roll from Qtr 4 2022		0.00
798	58402010	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		0.00
799	58403010	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		0.00

	A	B	C	R	S	T
800	58403030	Repairs & maintenance	Repairs	Roll from Qtr 4 2022		0.00
801	58403050	REPAIRS & MAINTENANCE	Repairs	Roll from Qtr 4 2022		0.00
802	59201010	Supplies	Supplies	Roll from Qtr 4 2022		3,262.87
803	59201020	Supplies	Supplies	Roll from Qtr 4 2022		12,934.47
804	59201030	Supplies	Supplies	Roll from Qtr 4 2022		110,288.23
805	59201040	Supplies	Supplies	Roll from Qtr 4 2022		4,551.09
806	59201050	Supplies	Supplies	Roll from Qtr 4 2022		3,980.34
807	59201080	Supplies	Supplies	Roll from Qtr 4 2022		844.92
808	59201095	Supplies	Supplies	Roll from Qtr 4 2022		0.00
809	59201099	Supplies	Supplies	Roll from Qtr 4 2022		0.00
810	59202010	Supplies	Supplies	Roll from Qtr 4 2022		0.00
811	59203000	Supplies-SDS-G&A	Supplies	Roll from Qtr 4 2022		0.00
812	59203010	Supplies	Supplies	Roll from Qtr 4 2022		0.00
813	59203030	Supplies	Supplies	Roll from Qtr 4 2022		0.00
814	59203050	SUPPLIES	Supplies	Roll from Qtr 4 2022		0.00
815	59601010	Travel	Miscellaneous	Roll from Qtr 4 2022		0.00
816	59601020	Travel	Miscellaneous	Roll from Qtr 4 2022		0.00
817	59601030	Travel	Miscellaneous	Roll from Qtr 4 2022		0.00
818	59601040	Travel	Miscellaneous	Roll from Qtr 4 2022		0.00
819	59601050	Travel	Miscellaneous	Roll from Qtr 4 2022		0.00
820	59601099	Travel	Miscellaneous	Roll from Qtr 4 2022		0.00
821	59602010	TRAVEL	Miscellaneous	Roll from Qtr 4 2022		0.00
822	59603010	TRAVEL	Miscellaneous	Roll from Qtr 4 2022		0.00
823	59603030	TRAVEL	Miscellaneous	Roll from Qtr 4 2022		0.00
824	59603050	TRAVEL	Miscellaneous	Roll from Qtr 4 2022		0.00
825	59901010	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
826	59901020	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	2,065.16
827	59901030	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	11,575.32
828	59901040	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	12,422.78
829	59901050	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	4,208.94
830	59901060	Utilities-STR-Dunlap	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
831	59901062	Utilities-STR-2085 Eloise	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
832	59901063	Utilities-STR-2133 Eloise	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
833	59901080	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	15,241.60
834	59901092	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	58.06
835	59901095	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	6,890.71
836	59901099	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
837	59901130	Utilities-City-Shop	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
838	59901162	Utilities-City-2085 Eloise	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
839	59901163	Utilities-City-2133 Eloise	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
840	59901192	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
841	59902010	UTILITIES	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
842	59903010	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
843	59903030	Utilities	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
844	59903050	UTILITIES	Utilities	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
845	60101161	RENTAL - ADVERTISING-CITY-RUTH				0.00
846	60101162	Rental - Advert-City-2085 Eloise				0.00
847	60101165	RENTAL - ADVERT-CITY-2121 ELOISE				0.00
848	60101260	RENTAL - ADVERTISING				0.00
849	60101261	RENTAL - ADVERTISING				0.00
850	60151260	RENTAL - CONTRACT LABOR				0.00
851	60151261	RENTAL - CONTRACT LABOR				0.00
852	60201160	Rental - Deprec-City-Dunlap	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
853	60201161	Rental - Deprec-City-Ruth	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
854	60201162	Rental - Deprec-City-2085 Eloise	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
855	60201163	Rental - Deprec-City-2135/2141 Ruth	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
856	60201192	Rental - Depreciation	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	5,578.09	5,578.09
857	60301092	RENTAL - INSURANCE	Insurance, admin	Rental - same as PY Qtr 4		0.00
858	60201261	RENTAL - DEPRECIATION				0.00
859	60251160	Rental - Emp Ed-City-Dunlap				0.00
860	60251260	RENTAL - EMPLOYEE EDUCATION				0.00
861	60251261	RENTAL - EMPLOYEE EDUCATION				0.00
862	60301160	Rental - Insur.-City-Dunlap	Insurance, admin			0.00
863	60301162	Rental - Insur.-City-2085 Eloise	Insurance, admin			0.00
864	60301165	Rental - Insur.-City-2121 Eloise	Insurance, admin			0.00
865	60301192	Rental - Insurance	Insurance, admin	Rental - same as PY Qtr 4		3,418.55
866	60301260	RENTAL - INSURANCE				0.00
867	60301261	RENTAL - INSURANCE				0.00
868	60351165	Rental - Intrst-City-2121 Eloise				0.00
869	60351260	RENTAL - INTEREST				0.00
870	60351261	RENTAL - INTEREST				0.00
871	60401260	RENTAL - LICENSES				0.00
872	60401261	RENTAL - LICENSES				0.00
873	60451260	RENTAL - MISCELLANEOUS				0.00
874	60451261	RENTAL - MISCELLANEOUS				0.00
875	60501260	RENTAL - PROFESSIONAL FEES				0.00
876	60501261	RENTAL - PROFESSIONAL FEES				0.00
877	60551060	Rental - Taxes-STR-Dunlap	Other taxes and licenses, ac			0.00
878	60551160	Rental - Taxes-City-Dunlap	Other taxes and licenses, ac			0.00
879	60551161	Rental - Taxes-City-Ruth				0.00
880	60551162	RENTAL - TAXES-CITY-2085 ELOISE				0.00
881	60551163	Rental - Taxes-City-2135/2141 Ruth				0.00
882	60551164	Rental - Taxes-City-2157 Ruth				0.00
883	60551165	Rental - Taxes-City-2121 Eloise				0.00
884	60551192	Rental - Taxes	Other taxes and licenses, ac	Rental - same as PY Qtr 4		(485.61)
885	60551260	RENTAL - PROPERTY TAXES				0.00
886	60551261	RENTAL - PROPERTY TAXES				0.00
887	60601161	RENTAL - RENT-CITY-RUTH				0.00
888	60601162	Rental - Rent-City-2085 Eloise				0.00
889	60601164	Rental - Rent-City-2157 Ruth				0.00
890	60601192	Rental - Rent	Rent, admin	Rental - same as PY Qtr 4		0.00
891	60601260	RENTAL - RENT				0.00
892	60601261	RENTAL - RENT				0.00
893	60651062	Rental - Repair-STR-2085 Eloise	Repairs, admin			0.00
894	60651065	RENTAL - REPAIR-STR-2121 ELOISE	Repairs, admin			0.00
895	60651092	Rental - Repair	Repairs, admin	Rental - same as PY Qtr 4		0.00
896	60651099	Rental - Repair	Repairs, admin			0.00
897	60651160	Rental - Repair-City-Dunlap	Repairs, admin			0.00
898	60651161	Rental - Repair-City-Ruth	Repairs, admin			0.00
899	60651162	Rental - Repair-City-2085 Eloise	Repairs, admin			0.00

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900	60651163	Rental - Repair-City-2133 ELOISE	Repairs, admin			0.00
901	60651164	Rental - Repair-City-2157 Ruth	Repairs, admin			0.00
902	60651165	Rental - Repair-City-2121 Eloise	Repairs, admin			0.00
903	60651192	Rental - Repair	Repairs, admin	Rental - same as PY Qtr 4		880.00
904	60651260	RENTAL - REPAIRS & MAINTENANCE				0.00
905	60651261	RENTAL - REPAIRS & MAINTENANCE				0.00
906	60701162	Rental - Supply-City-2085 Eloise				0.00
907	60701163	Rental - Supply-City-2135/2141 Ruth				0.00
908	60701165	Rental - Supply-City-2121 Eloise				0.00
909	60701260	RENTAL - SUPPLIES				0.00
910	60701261	RENTAL - SUPPLIES				0.00
911	60751092	Rental - Utilities	Utilities, admin	Rental - same as PY Qtr 4		1,342.79
912	60751160	Rental - Utilit-City-Dunlap	Utilities, admin			0.00
913	60751161	Rental - Utilit-City-Ruth	Utilities, admin			0.00
914	60751162	Rental - Utilit-City-2085 Eloise	Utilities, admin			0.00
915	60751163	Rental - Utilit-City-2133 ELOISE	Utilities, admin			0.00
916	60751164	Rental - Utilit-City-2157 Ruth	Utilities, admin			0.00
917	60751165	Rental - Utilit-City-2121 Eloise	Utilities, admin			0.00
918	60751192	Rental - Utilities	Utilities, admin			0.00
919	60751260	RENTAL - UTILITIES	Utilities, admin			0.00
920	60751261	RENTAL - UTILITIES	Utilities, admin			0.00
921	61001000	Labor				0.00
922	61002000	LABOR				0.00
923	61003000	Labor				0.00
924	61021000	Officer salaries	Officers' salaries, admin	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
925	61021010	OFFICER SALARY - STR - COLLECT	Officers' salaries, admin	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
926	61021099	Officer salaries	Officers' salaries, admin	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		135,083.79
927	61022000	Officer salaries	Officers' salaries, admin	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
928	61022010	OFFICER SALARY-ARDS-COLLECTI	Officers' salaries, admin	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
929	61023000	Officer salaries	Officers' salaries, admin	Plug Qtr 4 so that Annual Officer Salaries = Annual Gross Rev x 6% max		0.00
930	61031000	Office salaries	Other salaries			0.00
931	61031050	Office salaries-STR-Recycle	Other salaries			0.00
932	61031099	Office salaries	Other salaries	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	191,490.73
933	61032000	Office salaries	Other salaries	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	0.00
934	61033000	Office salaries	Other salaries	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	0.00
935	61051000	Vacation pay	Other salaries	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	0.00
936	61051099	Vacation pay	Other salaries	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	103,040.09
937	61052000	VACATION PAY	Other salaries	Actual labor inc as of 3/31/23 is 10% which includes 4.00% CO	10.00%	0.00
938	61101000	Payroll taxes	Payroll taxes, admin			0.00
939	61101099	Payroll taxes	Payroll taxes, admin	Same % of wages as of 3/31/23	8%	32,623.23
940	61102000	Payroll taxes	Payroll taxes, admin			0.00
941	61103000	Payroll taxes	Payroll taxes, admin			0.00
942	61121000	Employee benefits	Employee benefits			0.00
943	61121010	Emp. Benefits-STR-Collectioin	Employee benefits	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
944	61121020	Employee benefits	Employee benefits	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
945	61121030	Employee benefits	Employee benefits	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
946	61121040	Employee benefits	Employee benefits	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
947	61121050	Employee benefits	Employee benefits	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
948	61121099	Employee benefits	Employee benefits	Roll from PY Qtr 4 plus CPI increase	6.67%	1,911.77
949	61122000	EMPLOYEE BENEFITS	Employee benefits			0.00
950	61123000	Employee benefits	Employee benefits			0.00
951	61141000	Insurance - health	Insurance, admin	Per Terry, use 3 year avg	0.00	0.00
952	61141010	Ins. - Health-STR-Collectioin	Insurance, admin	Per Terry, use 3 year avg	0.00	0.00
953	61141020	Insurance - health	Insurance, admin	Per Terry, use 3 year avg	32.67	32.67
954	61141040	Ins. - Health-STR-MRF	Insurance, admin	Per Terry, use 3 year avg	32.67	32.67
955	61141050	Ins. - Health-STR-Recycle	Insurance, admin	Per Terry, use 3 year avg	0.00	0.00
956	61141099	Insurance - health	Insurance, admin	Per Terry, use 3 year avg	(275,509.53)	(275,509.53)
957	61142000	INSURANCE - HEALTH	Insurance, admin	Per Terry, use 3 year avg	0.00	0.00
958	61143000	Insurance - health	Insurance, admin	Per Terry, use 3 year avg	0.00	0.00
959	61151000	Insurance - Workers' comp.	Insurance, admin	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	0.00
960	61151099	Insurance - Workers' comp.	Insurance, admin	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	16,571.71
961	61152000	INSURANCE - WORKERS' COMP	Insurance, admin	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	0.00
962	61153000	Insurance - Workers' comp.	Insurance, admin	Per Terry, Actual WC Premium increased on 4/1/23 by 14.91%	14.91%	0.00
963	61161000	Pension plan - qualified	Pension benefits, admin			0.00
964	61161099	Pension plan - qualified	Pension benefits, admin	Per Terry, 8.5% of labor	8.50%	36,517.24
965	61162000	PENSION PLAN - QUALIFIED	Pension benefits, admin			0.00
966	61163000	Pension plan - qualified	Pension benefits, admin			0.00
967	61171000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin			0.00
968	61172000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin			0.00
969	61173000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin			0.00
970	62001000	Advertising	Advertising	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
971	62001010	Advertising	Advertising	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
972	62001020	Advertising	Advertising	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
973	62001050	Advertising-STR-Recycle	Advertising	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
974	62001099	Advertising	Advertising	Roll from PY Qtr 4 plus CPI increase	6.67%	4,235.33
975	62002000	ADVERTISING	Advertising	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
976	62003000	Advertising	Advertising	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
977	62101000	BAD DEBTS	Bad debt	Same as prior year		4,470.00
978	62102000	BAD DEBTS	Bad debt			0.00
979	62103000	Bad debts	Bad debt			0.00
980	62201000	Collection fees	Miscellaneous, admin	Same as prior year		0.00
981	62201010	Collection fees-STR-Collectioin	Miscellaneous, admin			0.00
982	62201110	Collection fees-City-Collectioin	Miscellaneous, admin			0.00
983	62201310	COLLECTION FEES-NEVEDA-COLLE	Miscellaneous, admin			0.00
984	62202000	Collection fees				0.00
985	62203000	Collection fees				0.00
986	62203010	Collection fees-SDS-Collection				0.00
987	62203200	COLLECTION FEES-EI DORADO-CA-G&A				0.00
988	62401000	Contract labor	Contract labor, admin			0.00
989	62401010	Contract labor-STR-Collectioin	Contract labor, admin			0.00
990	62401099	Contract labor	Contract labor, admin	Admin contract labor - CPI increase	6.67%	14,094.95
991	62402000	Contract labor	Contract labor, admin			0.00
992	62403000	Contract labor	Contract labor, admin			0.00
993	62801000	Depreciation	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
994	62801040	Depreciation-STR-MRF	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
995	62801099	Depreciation	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	10,609.32	10,609.32
996	62801100	Depreciation-City-G & A	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
997	62802000	DEPRECIATION	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
998	62803000	Depreciation	Depreciation, admin	Adjust based on Depr Projection reports (wp 212)	0.00	0.00
999	62901000	Donations/ deductable-Nat'l	Donations			0.00

	A	B	C	R	S	T
1000	62902000	DONATIONS	Donations			0.00
1001	62903000	DONATIONS	Donations			0.00
1002	62911000	Donation/NonDed-Pol. & CRRC	Donations			0.00
1003	62911099	Donation/NonDed-Pol. & CRRC	Donations	Same as prior year Qtr 4		1,176.00
1004	62912000	Donation/NonDed-CRRC/Pol	Donations			0.00
1005	62913000	Donation/NonDed-CRRC/POL	Donations			0.00
1006	62951000	Contributions-Local	Donations			0.00
1007	62951050	Contributions-Local	Donations			0.00
1008	62951099	Contributions-Local	Donations	Same as prior year Qtr 4		7,199.02
1009	62952000	Contributions-Local	Donations			0.00
1010	62953000	Contribution-LOCAL	Donations			0.00
1011	63001000	Dues & subscriptions	Dues and subscriptions	Same as prior year Qtr 4		0.00
1012	63001020	Dues & subscriptions	Dues and subscriptions			0.00
1013	63001040	Dues & Subscriptions	Dues and subscriptions			0.00
1014	63001099	Dues & Subscriptions	Dues and subscriptions			106.99
1015	63002000	Dues & subscriptions	Dues and subscriptions			0.00
1016	63003000	Dues & subscriptions	Dues and subscriptions			0.00
1017	63601000	Employee education	Education	Same as prior year Qtr 4		0.00
1018	63601010	Employee education	Education			0.00
1019	63601040	Employee education	Education			0.00
1020	63601099	Employee education	Education			0.00
1021	63602000	EMPLOYEE EDUCATION	Education			0.00
1022	63603000	EMPLOYEE EDUCATION	Education			0.00
1023	64001000	ENTERTAINMENT				0.00
1024	64002000	ENTERTAINMENT				0.00
1025	64003000	ENTERTAINMENT				0.00
1026	64201000	Franchise fees	Franchise fees			0.00
1027	64201010	Franchise fees	Franchise fees	Same percentage of revenue as FY22	4.28%	0.00
1028	64201099	Franchise fees	Franchise fees	Same percentage of revenue as FY22	4.28%	240,681.37
1029	64201180	Franchise fees-City-RRF	Franchise fees			0.00
1030	64202000	Franchise fees	Franchise fees			0.00
1031	64203000	Franchise fees	Franchise fees			0.00
1032	66001000	Insurance - general	Insurance, admin	Actual Gen Insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
1033	66001095	Insurance - general	Insurance, admin	Actual Gen Insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
1034	66001099	Insurance - general	Insurance, admin	Actual Gen Insur inc of 26% per 4/1/23 renewal driven by high	26%	46,561.99
1035	66002000	INSURANCE - GENERAL	Insurance, admin	Actual Gen Insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
1036	66003000	Insurance - general	Insurance, admin	Actual Gen Insur inc of 26% per 4/1/23 renewal driven by high	26%	0.00
1037	66001192	Insurance - general	Insurance, admin	Actual Gen Insur inc of 26% per 4/1/23 renewal driven by high	26%	(6.07)
1038	66401000	Interest	Interest expense			0.00
1039	66401099	Interest	Interest expense	See true up above (Agrees to Debt tab)		0.00
1040	66402000	INTEREST	Interest expense			0.00
1041	66403000	Interest	Interest expense			0.00
1042	66801050	Licenses & fees	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	19.20
1043	66801000	Licenses & fees	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1044	66801010	Licenses & fees	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1045	66801040	Licenses & fees	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1046	66801099	Licenses & fees	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	22,527.64
1047	66801100	LICENSES & FEES-CITY-G & A	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1048	66801400	Licenses & fees-Gov-G & A	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1049	66802000	Licenses & fees	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1050	66803000	Licenses & fees	Other taxes and licenses, ad	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1051	66901000	Life insurance - officers				0.00
1052	66903000	LIFE INS - OFF.				0.00
1053	67001000	Meals	Travel and entertainment	Same as Prior Year		0.00
1054	67001010	Meals-STR-Collectioin	Travel and entertainment			0.00
1055	67001095	Meals-STR-Parking	Travel and entertainment			0.00
1056	67001099	Meals	Travel and entertainment			756.88
1057	67002000	MEALS	Travel and entertainment			0.00
1058	67003000	Meals	Travel and entertainment			0.00
1059	67003010	MEALS - SDS - COLLECTION	Travel and entertainment			0.00
1060	67201000	Miscellaneous	Miscellaneous, admin	Same as Prior Year		0.00
1061	67201090	Miscellaneous-STR-Landfill	Miscellaneous, admin			0.00
1062	67201099	Miscellaneous	Miscellaneous, admin			0.00
1063	67202000	Miscellaneous	Miscellaneous, admin			0.00
1064	67203000	Miscellaneous	Miscellaneous, admin			0.00
1065	67203090	Miscellaneous-SDS-Settlement	Miscellaneous, admin			0.00
1066	67301000	Office expense	Office	Per Terry, use 3 year avg	0.00	0.00
1067	67301040	Office expense-STR-MRF	Office	Per Terry, use 3 year avg	0.00	0.00
1068	67301050	Office expense	Office	Per Terry, use 3 year avg	54.65	54.65
1069	67301099	Office expense	Office	Per Terry, use 3 year avg	53,269.19	53,269.19
1070	67301020	Office expense	Office	Per Terry, use 3 year avg	177.70	177.70
1071	67303000	Office expense	Office	Per Terry, use 3 year avg	0.00	0.00
1072	67303010	OFFICE EXPENSE - SDS - COLLECT	Office	Per Terry, use 3 year avg	0.00	0.00
1073	67501000	Postage	Office			0.00
1074	67501010	Postage-STR-Collectioin	Office	Roll from PY Qtr 4 plus CPI increase	6.67%	0.00
1075	67501099	Postage	Office	Roll from PY Qtr 4 plus CPI increase	6.67%	12,657.94
1076	67502000	Postage	Office			0.00
1077	67503000	Postage	Office			0.00
1078	67601000	Professional fees	Professional fees	Same as PY Qtr 4		0.00
1079	67601010	Professional fees	Professional fees	Same as PY Qtr 4		1,600.00
1080	67601030	Professional fees	Professional fees	Same as PY Qtr 4		720.00
1081	67601040	Professional fees	Professional fees	Same as PY Qtr 4		0.00
1082	67601050	Professional fees	Professional fees	Same as PY Qtr 4		0.00
1083	67601080	Prof. Fees-STR-RRF	Professional fees	Same as PY Qtr 4		0.00
1084	67601099	Professional fees	Professional fees	Estimate addtl' $5k amortization Legal/Acctg Fran Ext/Rate Ap	5,000.00	122,328.67
1085	67601020	Professional fees	Professional fees			0.00
1086	67603000	Professional fees	Professional fees			0.00
1087	67701000	Property taxes	Other taxes and licenses, ad	2% based on prop 13	2%	0.00
1088	67701080	Property taxes	Other taxes and licenses, ad	2% based on prop 13	2%	21,291.17
1089	67701095	Property taxes	Other taxes and licenses, ad	2% based on prop 13	2%	11,291.93
1090	67701099	Property taxes	Other taxes and licenses, ad	2% based on prop 13	2%	26,463.48
1091	67702000	PROPERTY TAXES	Other taxes and licenses, ad			0.00
1092	67703000	PROPERTY TAXES	Other taxes and licenses, ad			0.00
1093	68002000	RENT - PROPERTY				0.00
1094	68003000	Rent - property				0.00
1095	68051000	Rent - equipment	Rent, admin			0.00
1096	68051099	Rent - equipment	Rent, admin	Same as PY Qtr 4		2,034.53
1097	68052000	Rent - equipment	Rent, admin			0.00
1098	68053000	Rent - equipment	Rent, admin			0.00
1099	68053010	RENT - EQUIPMENT - SDS - COLLECTION				0.00

	A	B	C	R	S	T
1100	68401000	Repairs & maintenance	Repairs, admin	Per Terry, use 3 year avg	0.00	0.00
1101	68401020	Repairs & maint-STR-Transfer	Repairs, admin	Per Terry, use 3 year avg	0.00	0.00
1102	68401040	Repairs & maint-STR-MRF	Repairs, admin	Per Terry, use 3 year avg	0.00	0.00
1103	68401080	Repairs & maint-STR-RRF	Repairs, admin	Per Terry, use 3 year avg	0.00	0.00
1104	68401095	Repairs & maint-STR-Parking	Repairs, admin	Per Terry, use 3 year avg	0.00	0.00
1105	68401099	Repairs & maintenance	Repairs, admin	Per Terry, use 3 year avg	39,135.69	39,135.69
1106	68402000	REPAIRS & MAINTENANCE				0.00
1107	68403000	Repairs & maintenance				0.00
1108	68403010	REPAIRS & MAINTENANCE-SDS-COLLECTION				0.00
1109	68403030	Repairs & maint-SDS-Shop				0.00
1110	69201000	Supplies	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1111	69201010	Supplies-STR-Collectioin	Miscellaneous, admin	Per Terry, use 3 year avg	(426.78)	(426.78)
1112	69201020	Supplies-STR-Transfer	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1113	69201030	Supplies-STR-Shop	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1114	69201040	Supplies-STR-MRF	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1115	69201099	Supplies	Miscellaneous, admin	Per Terry, use 3 year avg	7,423.53	7,423.53
1116	69201400	SUPPLIES-GOV-G&A	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1117	69202000	Supplies	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1118	69203000	Supplies	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1119	69203010	SUPPLIES - SDS - COLLECTION	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1120	69203030	Supplies-SDS-Shop	Miscellaneous, admin	Per Terry, use 3 year avg	0.00	0.00
1121	69501000	Surcharges				0.00
1122	69501099	Surcharges	Franchise fees			0.00
1123	69502000	SURCHARGES				0.00
1124	69503000	SURCHARGES				0.00
1125	69601000	Travel	Travel and entertainment	Per Terry, use 3 year avg	0.00	0.00
1126	69601010	Travel	Travel and entertainment	Per Terry, use 3 year avg	(1,460.44)	(1,460.44)
1127	69601099	Travel	Travel and entertainment	Per Terry, use 3 year avg	5,954.46	5,954.46
1128	69603000	Travel	Travel and entertainment	Per Terry, use 3 year avg	0.00	0.00
1129	69901000	Utilities	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
1130	69901010	Utilities	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
1131	69901080	Utilities-STR-RRF	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
1132	69901095	Utilities	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
1133	69901099	Utilities	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	28,278.28
1134	69902000	UTILITIES	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
1135	69903000	Utilities	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
1136	69903010	UTILITIES - SDS - COLLECTION	Utilities, admin	Roll from Qtr 4 2022 plus CPI increase	6.67%	0.00
1137	71001000	Interest income	Interest income			0.00
1138	71001010	Interest income	Interest income			0.00
1139	71001099	Interest income	Interest income	Same as PY Qtr 4		3,053.18
1140	71001110	Interest income	Interest income			0.00
1141	71001120	Interest income	Interest income			0.00
1142	71001192	Interest income	Interest income			0.00
1143	71002000	Interest income	Interest income			0.00
1144	71003000	Interest income	Interest income			0.00
1145	72001000	Gain (loss) sale of equipment	Gain on sale of assets	Same as PY Qtr 4		0.00
1146	72001099	Gain (loss) sale of equipment	Gain on sale of assets			0.00
1147	72002000	GAIN (LOSS) SALE OF EQUIPMENT	Gain on sale of assets			0.00
1148	72003000	Gain (loss) sale of equipment	Gain on sale of assets			0.00
1149	73001000	Cash over (short)	Miscellaneous, admin	Same as PY Qtr 4		0.00
1150	73001050	CASH OVER/SHORT - STR - RECYC	Miscellaneous, admin			0.00
1151	73001099	Cash over (short)	Miscellaneous, admin			196.29
1152	73002000	Cash over (short)	Miscellaneous, admin			0.00
1153	73003000	Cash over (short)	Miscellaneous, admin			0.00
1154	75001000	Inven. Alloc.-STR-G & A		Same as PY Qtr 4		0.00
1155	75001040	Inventory Alloc.	Material recovery facility	Same as PY Qtr 4		0.00
1156	75001050	Inventory Alloc.	Recycling sales	Same as PY Qtr 4		107,580.00
1157	75001099	Inventory Alloc.	Material recovery facility	Same as PY Qtr 4		81,241.00
1158	76001010	ALLOC - DEFERRED CHGS OP				0.00
1159	76501010	ALLOC - DEFERRED CHGS ADM				0.00
1160	81001000	PROVISION FOR FEDERAL TAXES				0.00
1161	81002000	PROVISION FOR FEDERAL TAXES				0.00
1162	81003000	PROVISION FOR FEDERAL TAXES				0.00
1163	82001000	Provision for state taxes				0.00
1164	82001099	Provision for state taxes	PROVISION FOR STATE IN	Same percentage of revenue as FY22	1.35%	243,977.59
1165	82002000	PROVISION FOR STATE TAXES				0.00
1166	82003000	PROVISION FOR STATE TAXES				0.00
1167	83001000	Provision for deferred taxes				0.00
1168	83001099	Provision for deferred taxes	PROVISION FOR STATE IN			3,800.00
1169	83002000	PROVISION FOR DEFERRED TAXES				0.00
1170	83003000	PROVISION FOR DEFERRED TAXES				0.00
1171	84001000	LOSS ON DEFERRED TAXES				0.00
1172	84002000	LOSS ON DEFERRED TAXES				0.00
1173	84003000	LOSS ON DEFERRED TAXES				0.00
1174	99991099	Suspense	Miscellaneous, admin			0.00
1175	**Total**					**0.00**
1176						
1177		**Net (Income) Loss**				**221,001.49**
1178						
1179		**Net Income excluding PPP funds**				
1180						


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	A	B	C	U	V	W	X
1	Client:	*South Tahoe Refuse, Inc 1022626*					
2							
3							
4							
5							
6					**FY2024**		
7	**Account**	**Description**	**FS**	**FORECAST - ANNUAL**		**AJE - 2024**	**FORECAST - ANNUAL**
8			**GROUPING**	**6/30/2023**	**Adjustment Methodology - FY2024**	**DR/(CR)**	**6/30/2024**
9	10011000	Petty cash	Cash and cash equivalents	0.00			0.00
10	10011050	PETTY CASH	Cash and cash equivalents	0.00			0.00
11	10011099	Petty cash	Cash and cash equivalents	1,400.00			1,400.00
12	10011310	PETTY CASH-NEVEDA-COLLECTIOI	Cash and cash equivalents	0.00			0.00
13	10012000	PETTY CASH	Cash and cash equivalents	0.00			0.00
14	10013000	PETTY CASH	Cash and cash equivalents	0.00			0.00
15	10101000	CASH ON HAND	Cash and cash equivalents	0.00			0.00
16	10101050	Cash on hand	Cash and cash equivalents	0.00			0.00
17	10101099	Restricted Cash	Cash and cash equivalents	81,993.77			81,993.77
18	10103000	CASH ON HAND	Cash and cash equivalents	0.00			0.00
19	10111000	Change fund	Cash and cash equivalents	0.00			0.00
20	10111040	CPCFA Loan	Cash and cash equivalents	0.00			0.00
21	10201000	Cash in bank - Self Insurance	Cash and cash equivalents	0.00			0.00
22	10201099	Cash in bank - Self Insurance	Cash and cash equivalents	5,178.29			5,178.29
23	10211000	Cash in bank - Checking	Cash and cash equivalents	0.00			0.00
24	10211010	Checking-STR-Collectioin	Cash and cash equivalents	0.00			0.00
25	10211040	Checking-STR-MRF	Cash and cash equivalents	0.00			0.00
26	10211099	Cash in bank - Checking	Cash and cash equivalents	0.00			0.00
27	10212000	Cash in bank - Checking	Cash and cash equivalents	0.00			0.00
28	10213000	Cash in bank - Checking	Cash and cash equivalents	0.00			0.00
29	10221000	Cash in bank - Savings	Cash and cash equivalents	0.00			0.00
30	10221099	Cash in bank - Savings	Cash and cash equivalents	3,969,512.63	To Roll: Add Qtr NI excl. non-cash depr/amort	1,445,497.01	5,415,009.65
31	10222000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00			0.00
32	10223000	CASH IN BANK - SAVINGS	Cash and cash equivalents	0.00			0.00
33	10231099	Checking-STR-Collection	Cash and cash equivalents	0.00			0.00
34	10233000	CASH IN BANK - CHECKING - RECY(	Cash and cash equivalents	0.00			0.00
35	10241099	Cash in bank - Checking	Cash and cash equivalents	816,732.58	Less: Prin Pymts made; ADD New Equipment loan p	(940,998.00)	(124,265.42)
36	10251099	Checking-STR-Collection	Cash and cash equivalents	8,703.54			8,703.54
37	10901000	Payroll Advance	Cash and cash equivalents	0.00			0.00
38	10901099	Payroll Advance	Cash and cash equivalents	353,237.13			353,237.13
39	10903000	PAYROLL ADVANCE-SDS-G&A	Cash and cash equivalents	0.00			0.00
40	10991099	Cash Clearing for Daily Deposits	Cash and cash equivalents	0.00			0.00
41	11001000	Investments		0.00			0.00
42	11002000	Investments		0.00			0.00
43	11003000	Investments		0.00			0.00
44	12001000	Accounts receivable - trade	Trade, net	0.00			0.00
45	12001099	Accounts receivable - trade	Trade, net	1,436,731.46			1,436,731.46
46	12001510	A/R-American River-Collectioin	Trade, net	0.00			0.00
47	12002000	Accounts receivable - trade	Trade, net	0.00			0.00
48	12003000	Accounts receivable - trade	Trade, net	0.00			0.00
49	12011000	Allowance for bad debts	Trade, net	0.00			0.00
50	12011099	Allowance for bad debts	Trade, net	(47,000.00)			(47,000.00)
51	12012000	Allowance for bad debts	Trade, net	0.00			0.00
52	12013000	Allowance for bad debts	Trade, net	0.00			0.00
53	12501000	Accounts receivable - other	Other	0.00			0.00
54	12501050	A/R - OTHER	Other	0.00			0.00
55	12501099	Accounts receivable - other	Other	40,520.78			40,520.78
56	12502000	A/R - OTHER	Other	0.00			0.00
57	12503000	Accounts receivable - other	Other	0.00			0.00
58	12551000	RELATED PARTY-RECEIVABLE	Other	0.00			0.00
59	12601000	Accounts Receivable-Related Party	Other	0.00			0.00
60	12601099	Accounts Receivable-Related Party	Other	0.00			0.00
61	13001000	Employee advances	Due from officers/stockholde	0.00			0.00
62	13001099	Employee advances	Due from officers/stockholde	(7,324.81)			(7,324.81)
63	13002000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00			0.00
64	13003000	EMPLOYEE ADVANCES	Due from officers/stockholde	0.00			0.00
65	13101000	Officers' loans	Due from officers/stockholde	0.00			0.00
66	13101099	Officers' loans	Due from officers/stockholde	(4,602.35)			(4,602.35)
67	13102000	OFFICERS' LOANS	Due from officers/stockholde	0.00			0.00
68	13103000	OFFICERS' LOANS	Due from officers/stockholde	0.00			0.00
69	14001000	Notes receivable	Receivables from related pa	0.00			0.00
70	14001099	Notes receivable	Receivables from related pa	23,336.63			23,336.63
71	14002000	Notes receivable	Receivables from related pa	0.00			0.00
72	14003000	NOTES RECEIVABLE	Receivables from related pa	0.00			0.00
73	14011000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	131,801.00			131,801.00
74	14012000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa	0.00			0.00
75	14051000	NOTE REC FOR COMMON STOCK	Receivables from related pa	0.00			0.00
76	15001000	Inventory - MRF	Inventory	0.00			0.00
77	15001099	Inventory - MRF	Inventory	53,472.00			53,472.00
78	15051050	Inv. - Recycle-STR-Recycle	Inventory	0.00			0.00
79	15051099	Inventory - Recycle	Inventory	63,531.00			63,531.00
80	15053000	INVENTORY	Inventory	0.00			0.00
81	16001000	Prepaid taxes	Prepaid expenses	0.00			0.00
82	16001099	Prepaid taxes	Prepaid expenses	19,250.00			19,250.00
83	16002000	PREPAID TAXES	Prepaid expenses	0.00			0.00
84	16003000	PREPAID TAXES	Prepaid expenses	0.00			0.00
85	16011000	Prepaid liability insurance	Prepaid expenses	0.00			0.00
86	16011099	Prepaid liability insurance	Prepaid expenses	605,112.20			605,112.20
87	16012000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00			0.00
88	16013000	PREPAID LIABILITY INSURANCE	Prepaid expenses	0.00			0.00
89	16021000	Prepaid workers compensation	Prepaid expenses	0.00			0.00
90	16021099	Prepaid workers compensation	Prepaid expenses	72,834.56			72,834.56
91	16022000	PREPAID WORKERS COMPENSATI(	Prepaid expenses	0.00			0.00
92	16023000	PREPAID WORKERS COMPENSATI(	Prepaid expenses	0.00			0.00
93	16031000	Prepaid interest	Prepaid expenses	0.00			0.00
94	16031040	Prepaid interest - Letter of Credit	Prepaid expenses	0.00			0.00
95	16032000	PREPAID INTEREST	Prepaid expenses	0.00			0.00
96	16033000	PREPAID INTEREST	Prepaid expenses	0.00			0.00
97	16501000	Construction period interest	Equipment	0.00			0.00
98	16501040	Const. Interest-STR-MRF		0.00			0.00
99	16503000	CONSTRUCTION PERIOD INTEREST		0.00			0.00

	A	B	C	U	V	W	X
100	16511000	Accumulated amortization - CPI		0.00			0.00
101	16511040	A/A - CPI-STR-MRF		0.00			0.00
102	16513000	A/A CONSTRUCTION PERIOD INTEREST		0.00			0.00
103	16601040	Cap. Loan fees-STR-MRF	Less: unamortized loan fina	0.00			0.00
104	16601099	Capital Loan fees	Less: unamortized loan fina	43,347.00	Add: Estimate $100k in capitalized prof fees for Fran	100,000.00	143,347.00
105	16611000	A/A - Loan fees-STR-G & A	Less: unamortized loan fina	0.00			0.00
106	16611099	Accum. Amort. - Covenant	Less: unamortized loan fina	(25,542.05)	Quarterly Amortization of loan fees	(774.05)	(26,316.11)
107	17001000	Land	Land	0.00			0.00
108	17001099	Land	Land	1,208,473.70			1,208,473.70
109	17002000	LAND	Land	0.00			0.00
110	17003000	LAND	Land	0.00			0.00
111	17021000	Mining claims	Buildings and improvements	0.00			0.00
112	17021099	Mining claims	Buildings and improvements	18,620.17			18,620.17
113	17041000	Buildings	Buildings and improvements	0.00			0.00
114	17041099	Buildings	Buildings and improvements	5,654,297.72			5,654,297.72
115	17042000	BUILDINGS	Buildings and improvements	0.00			0.00
116	17043000	BUILDINGS	Buildings and improvements	0.00			0.00
117	17061000	Construction in progress		0.00			0.00
118	17071000	Recycling equipment	Equipment	0.00	No capital expenditures anticipated in FY24 EXCEPT SB-1383		0.00
119	17071099	Recycling equipment	Equipment	211,841.66			211,841.66
120	17073000	Recycle Equip.	Equipment	0.00			0.00
121	17081000	Shop equipment	Equipment	0.00			0.00
122	17081099	Shop equipment	Equipment	506,031.22			506,031.22
123	17083000	Shop equipment	Equipment	0.00			0.00
124	17101000	Leasehold improvements	Leasehold improvements	0.00			0.00
125	17101099	Leasehold improvements	Leasehold improvements	31,326.79			31,326.79
126	17103000	LEASEHOLD IMPROVEMENTS	Leasehold improvements	0.00			0.00
127	17121000	Transfer equipment	Equipment	0.00			0.00
128	17121099	Transfer equipment	Equipment	2,495,425.49			2,495,425.49
129	17123000	TRANSFER EQUIPMENT	Equipment	0.00			0.00
130	17131000	RRF Equip-STR-G & A	Resource recovery facility a	0.00			0.00
131	17131095	RRF Equip-STR-Parking	Truck parking facilities	3,563,623.05			3,563,623.05
132	17131099	RRF Equipment	Resource recovery facility a	9,299,888.36			9,299,888.36
133	17141000	Office equipment	Equipment	0.00			0.00
134	17141099	Office equipment	Equipment	227,106.54			227,106.54
135	17143000	Office equipment	Equipment	0.00			0.00
136	17161000	MRF/Landfill equipment	Material recovery facility and	0.00			0.00
137	17161099	MRF/Landfill equipment	Material recovery facility and	4,644,759.61			4,644,759.61
138	17181000	Transfer vehicles	Equipment	0.00			0.00
139	17181099	Transfer vehicles	Equipment	2,181,280.20			2,181,280.20
140	17201000	Collection equipment	Equipment	0.00			0.00
141	17201099	Collection equipment	Equipment	6,199,055.10			6,199,055.10
142	17202000	COLLECTION EQUIPMENT	Equipment	0.00			0.00
143	17203000	Collection equipment	Equipment	0.00			0.00
144	17221000	Other vehicles	Equipment	0.00			0.00
145	17221099	Other vehicles	Equipment	0.00			0.00
146	17222000	OTHER VEHICLES & EQUIPMENT		0.00			0.00
147	17223000	OTHER VEHICLES & EQUIPMENT		0.00			0.00
148	17251000	EQUIPMENT UNDER CAP LEASE		0.00			0.00
149	17253000	EQUIPMENT UNDER CAP LEASE		0.00			0.00
150	17301000	COVERAGE RIGHTS		0.00			0.00
151	17541000	Accum. Dep. - Buildings	Less: accumulated depreciat	0.00			0.00
152	17541099	Accum. Dep. - Buildings	Less: accumulated depreciat	(4,446,586.17)			(4,446,586.17)
153	17542000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciat	0.00			0.00
154	17543000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciat	0.00			0.00
155	17571000	Accum. Dep. - Recycling	Less: accumulated depreciat	0.00			0.00
156	17571099	Accum. Dep. - Recycling	Less: accumulated depreciat	(169,498.83)			(169,498.83)
157	17573000	A/D - Recycling-Recycle Eq.	Less: accumulated depreciat	0.00			0.00
158	17581000	Accum. Dep. - Shop equipment	Less: accumulated depreciat	0.00			0.00
159	17581099	Accum. Dep. - Shop equipment	Less: accumulated depreciat	(394,228.72)			(394,228.72)
160	17583000	Accum. Dep. - Shop equipment	Less: accumulated depreciat	0.00			0.00
161	17601000	Accum. Dep. - Leasehold imp.	Less: accumulated depreciat	0.00			0.00
162	17601099	Accum. Dep. - Leasehold imp.	Less: accumulated depreciat	(22,919.08)			(22,919.08)
163	17603000	ACCUM. DEP. - LEASEHOLD IMP.	Less: accumulated depreciat	0.00			0.00
164	17621000	Accum. Dep. - Transfer equip.	Less: accumulated depreciat	0.00			0.00
165	17621099	Accum. Dep. - Transfer equip.	Less: accumulated depreciat	(1,527,878.58)			(1,527,878.58)
166	17623000	ACCUM. DEP. - TRANSFER EQUIPM	Less: accumulated depreciat	0.00			0.00
167	17631000	Acc Deprec - RR-STR-G & A	Less: accumulated depreciat	0.00			0.00
168	17631095	Acc Deprec - RR-STR-Parking	Less: accumulated depreciat	(1,405,672.38)			(1,405,672.38)
169	17631099	Acc Deprec - RRF	Less: accumulated depreciat	(4,240,867.04)			(4,240,867.04)
170	17641000	Accum. Dep. - Office equipment	Less: accumulated depreciat	0.00			0.00
171	17641099	Accum. Dep. - Office equipment	Less: accumulated depreciat	(193,372.90)			(193,372.90)
172	17643000	Accum. Dep. - Office equipment	Less: accumulated depreciat	0.00			0.00
173	17661000	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciat	0.00			0.00
174	17661099	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciat	(3,780,919.98)			(3,780,919.98)
175	17681000	Accum. Dep. - Transfer vehicles	Less: accumulated depreciat	0.00			0.00
176	17681099	Accum. Dep. - Transfer vehicles	Less: accumulated depreciat	(1,606,706.06)			(1,606,706.06)
177	17701000	Accum. Dep. - Collection equip	Less: accumulated depreciat	0.00			0.00
178	17701099	Accum. Dep. - Collection equip	Less: accumulated depreciat	(4,375,804.98)	Accum Depr Adj	(1,368,744.72)	(5,744,549.70)
179	17702000	ACCUM. DEP. - COLLECTION EQUIP	Less: accumulated depreciat	0.00	Per Client Annual Projection 6/30/24 Depr (wp 212)		0.00
180	17703000	Accum. Dep. - Collection equip	Less: accumulated depreciat	0.00	1,368,744.72		0.00
181	17721000	Accum. Dep. - Other vehicles	Less: accumulated depreciat	0.00			0.00
182	17721099	Accum. Dep. - Other vehicles	Less: accumulated depreciat	0.00			0.00
183	17722000	ACCUM. DEP. - OTHER VEH. & EQ.	Less: accumulated depreciat	0.00			0.00
184	17723000	A/D - OTHER VEHICLES & EQUIPME	Less: accumulated depreciat	0.00			0.00
185	17751000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciat	0.00			0.00
186	17753000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciat	0.00			0.00
187	18001000	GOODWILL		0.00			0.00
188	18101000	Deferred Costs		0.00			0.00
189	18102000	COVENANT NOT TO COMPETE		0.00			0.00
190	18103000	COVENANT NOT TO COMPETE		0.00			0.00
191	18111000	A/A - COVENANT NOT TO COMPETE		0.00			0.00
192	18112000	A/A - COVENANT NOT TO COMPETE		0.00			0.00
193	18113000	A/A - COVENANT NOT TO COMPETE		0.00			0.00
194	18201099	Franchise Cost		93,927.00			93,927.00
195	18202000	FRANCHISE AGREEMENT		0.00			0.00
196	18203000	FRANCHISE AGREEMENT		0.00			0.00
197	18212000	A/A - FRANCHISE AGREEMENT		0.00			0.00
198	18213000	A/A - FRANCHISE AGREEMENT		0.00			0.00
199	18501000	DEFERRED CHARGES		0.00			0.00

	A	B	C	U	V	W	X
200	18601000	DEFERRED TAX ASSET		0.00			0.00
201	19001000	Deposits	Deposits	0.00			0.00
202	19001050	DEPOSITS	Deposits	0.00			0.00
203	19001099	Deposits	Deposits	18,476.63			18,476.63
204	19002000	DEPOSITS	Deposits	0.00			0.00
205	19003000	DEPOSITS	Deposits	0.00			0.00
206	19011000	DEPOSITS - CURRENT	Deposits	0.00			0.00
207	19201000	Advances to SDS		0.00			0.00
208	19211000	Advances to ARDS		0.00			0.00
209	19221000	ADVANCE TO RECYCLING		0.00			0.00
210	20001000	Accounts payable	Accounts payable	0.00			0.00
211	20001099	Accounts payable	Accounts payable	(445,734.06)			(445,734.06)
212	20002000	Accounts payable	Accounts payable	0.00			0.00
213	20003000	Accounts payable	Accounts payable	0.00			0.00
214	20011099	Accounts Payable - Internal	Accounts payable	0.00			0.00
215	20201000	RELATED PARTY PAYABLE		0.00			0.00
216	20202000	RELATED PARTY PAYABLE		0.00			0.00
217	20501000	Acc. Surcharge	Accrued expenses	0.00			0.00
218	20501099	Acc. Surcharge	Accrued expenses	(119,131.21)			(119,131.21)
219	20701000	Donations Payable	Accrued expenses	0.00			0.00
220	20701050	Donations payable	Accrued expenses	0.00			0.00
221	20701099	Donations Payable	Accrued expenses	(201.29)			(201.29)
222	21001000	Accrued interest	Accrued expenses	0.00			0.00
223	21001099	Accrued interest	Accrued expenses	(23,661.32)			(23,661.32)
224	21002000	ACCRUED INTEREST	Accrued expenses	0.00			0.00
225	21003000	Accrued interest	Accrued expenses	0.00			0.00
226	21003010	Acc. Interest-SDS-Collection	Accrued expenses	0.00			0.00
227	21021000	Accrued property taxes	Accrued expenses	0.00			0.00
228	21021099	Accrued property taxes	Accrued expenses	58,789.55			58,789.55
229	21022000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00			0.00
230	21023000	ACCRUED PROPERTY TAXES	Accrued expenses	0.00			0.00
231	21041000	Accrued insurance	Accrued expenses	0.00			0.00
232	21041099	Accrued insurance	Accrued expenses	0.00			0.00
233	21042000	ACCRUED INSURANCE	Accrued expenses	0.00			0.00
234	21043000	ACCRUED INSURANCE	Accrued expenses	0.00			0.00
235	21061000	Accrued expenses - other	Accrued expenses	0.00			0.00
236	21061099	Accrued expenses - other	Accrued expenses	0.00			0.00
237	21062000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00			0.00
238	21063000	ACCRUED EXPENSES - OTHER	Accrued expenses	0.00			0.00
239	21201000	Accrued vacation	Accrued expenses	0.00			0.00
240	21201099	Accrued vacation	Accrued expenses	(90,000.00)			(90,000.00)
241	21203000	ACCRUED VACATION PAY	Accrued expenses	0.00			0.00
242	21221000	Accrued salaries	Accrued expenses	0.00			0.00
243	21221099	Accrued salaries	Accrued expenses	(144,053.76)			(144,053.76)
244	21222000	ACCRUED SALARIES	Accrued expenses	0.00			0.00
245	21223000	ACCRUED SALARIES	Accrued expenses	0.00			0.00
246	21241000	Accrued pension	Accrued expenses	0.00			0.00
247	21241099	Accrued pension	Accrued expenses	(150,000.00)			(150,000.00)
248	22001000	Fed. withholding tax payable	Accrued expenses	0.00			0.00
249	22001099	Fed. withholding tax payable	Accrued expenses	0.00			0.00
250	22101000	FICA tax payable	Accrued expenses	0.00			0.00
251	22101099	FICA tax payable	Accrued expenses	(10,957.80)			(10,957.80)
252	22201000	State unemployment tax payable	Accrued expenses	0.00			0.00
253	22201099	State unemployment tax payable	Accrued expenses	(96.85)			(96.85)
254	22301000	Fed. unemployment tax payable	Accrued expenses	0.00			0.00
255	22301099	Fed. unemployment tax payable	Accrued expenses	(29.74)			(29.74)
256	22401000	State withholding tax	Accrued expenses	0.00			0.00
257	22401099	State withholding tax	Accrued expenses	0.00			0.00
258	22501000	Employee 401k payable	Accrued expenses	0.00			0.00
259	22501010	401k Payable-STR-Collectioin	Accrued expenses	0.00			0.00
260	22501099	Employee 401k payable	Accrued expenses	0.00			0.00
261	23001000	Unearned Income	Accrued expenses	0.00			0.00
262	23002000	SALES TAX PAYABLE	Accrued expenses	0.00			0.00
263	23101000	STREET SWEEPING-STR-G&A	Accrued expenses	0.00			0.00
264	23201000	NOISE ABATEMENT-STR-G&A	Accrued expenses	0.00			0.00
265	23301000	CLEAN TAHOE-STR-G&A	Accrued expenses	0.00			0.00
266	24001000	ACCRUED INCOME TAX	Accrued expenses	0.00			0.00
267	24002000	ACCRUED INCOME TAX	Accrued expenses	0.00			0.00
268	24011000	Accrued franchise fees payable	Accrued expenses	0.00			0.00
269	24011099	Accrued franchise fees payable	Accrued expenses	(231,754.80)			(231,754.80)
270	24012000	Accrued franchise fees payable	Accrued expenses	0.00			0.00
271	24013000	Accrued franchise fees payable	Accrued expenses	0.00			0.00
272	24013010	FRAN. TAX PAY-SDS-COLLECTION		0.00			0.00
273	25001000	Customer deposits		0.00			0.00
274	25002000	CUSTOMER DEPOSITS		0.00			0.00
275	25003000	CUSTOMER DEPOSITS		0.00			0.00
276	25501000	DEFERRED TAX LIABILITY		0.00			0.00
277	26011000	Notes payable		0.00			0.00
278	26012000	N/P - ARDS		0.00			0.00
279	26013000	Notes payable		0.00			0.00
280	26021000	Notes payable - related party	Notes payable to officers/st	0.00			0.00
281	26021099	Notes payable - related party	Notes payable to officers/st	0.00			0.00
282	26023000	NOTES PAYABLE - R/P		0.00			0.00
283	26031000	NOTES PAYABLE -R/P - CURRENT	Current portion of notes pay	0.00			0.00
284	26091000	CONTRACTS PAYABLE - CURRENT		0.00			0.00
285	26101000	Contracts payable	Long-term debt	0.00			0.00
286	26101099	Contracts payable	Long-term debt	(3,482,564.48)	Prin Pymts made net of new Equipment loan to fund	940,998.00	(2,541,566.48)
287	26102000	CONTRACTS PAYABLE		0.00			0.00
288	26103000	Contracts payable		0.00			0.00
289	26113000	CONTRACTS PAYABLE		0.00			0.00
290	26151000	NOTES PAYABLE - CURRENT	Current portion of long-term	(1,776,817.00)			(1,776,817.00)
291	26153000	NOTES PAYABLE-CURRENT		0.00			0.00
292	26161000	NOTES PAYABLE		0.00			0.00
293	26163000	NOTES PAYABLE		0.00			0.00
294	26171000	LINE OF CREDIT		0.00			0.00
295	26201000	JPA loan payable	Accrued expenses	0.00			0.00
296	26201040	JPA L/P-STR-MRF	Accrued expenses	0.00			0.00
297	26201099	JPA loan payable	Accrued expenses	(6,578.89)			(6,578.89)
298	26211000	JPA LOAN		0.00			0.00
299	26211040	JPA L/P-STR-MRF - CURRENT		0.00			0.00

	A	B	C	U	V	W	X
300	26501000	OFFICER LOANS		0.00			0.00
301	26501099	Officers loans payable	Notes payable to officers/sto	0.00			0.00
302	26502000	OFFICER LOANS		0.00			0.00
303	26503000	OFFICER LOANS		0.00			0.00
304	26601000	FUNDS ADVANCED BY STR TO REC		0.00			0.00
305	26602000	Funds advanced by STR		0.00			0.00
306	26603000	Funds advanced by STR		0.00			0.00
307	28001000	Deferred income	Deferred income	0.00			0.00
308	28001099	Deferred income	Deferred income	(857,199.80)			(857,199.80)
309	28002000	Deferred income	Deferred income	0.00			0.00
310	28003000	Deferred income	Deferred income	0.00			0.00
311	28003010	DEFERRED INCOME-SDS-COLLECTION		0.00			0.00
312	29001000	Deferred income taxes payable	DEFERRED STATE INCOM	0.00			0.00
313	29001099	Deferred income taxes payable	DEFERRED STATE INCOM	(52,400.00)			(52,400.00)
314	29002000	DEFERRED INCOME TAXES	DEFERRED STATE INCOM	0.00			0.00
315	30001000	Common stock	shares; 180 shares issued a	0.00			0.00
316	30001099	Common stock	shares; 180 shares issued a	(18,000.00)			(18,000.00)
317	30002000	COMMON STOCK		0.00			0.00
318	30003000	COMMON STOCK		0.00			0.00
319	30101000	TREASURY STOCK		0.00			0.00
320	31001000	Paid in surplus	Additional paid-in capital	0.00			0.00
321	31001099	Paid in surplus	Additional paid-in capital	(407,000.00)			(407,000.00)
322	31003000	Paid in surplus-SDS-G&A		0.00			0.00
323	32001000	Retained Earnings	RETAINED EARNINGS, BE	0.00			0.00
324	32001001	Retained Earnings - Prior period adjus	RETAINED EARNINGS, BE	0.00			0.00
325	32001099	Retained Earnings	RETAINED EARNINGS, BE	(14,053,577.74)	To Roll		(14,074,512.43)
326	32002000	Retained Earnings	RETAINED EARNINGS, BE	0.00			0.00
327	32003000	Retained Earnings	RETAINED EARNINGS, BE	0.00			0.00
328	33001000	Dividends payable	DISTRIBUTIONS	0.00			0.00
329	33001099	Dividends payable	DISTRIBUTIONS	750,000.00			750,000.00
330	33002000	DIVIDENDS	DISTRIBUTIONS	0.00			0.00
331	33003000	DIVIDENDS	DISTRIBUTIONS	0.00			0.00
332	40011010	Residential-STR-Transfer	CA - City residential	539.50	Based on projected # of accounts and current rate	564.00	564.00
333	40011011	Residential-STR-Transfer	CA - transfer fees	112.29	Same as FY23 except apply Interim rate inc 1/1/23 to all of FY24		117.86
334	40011020	Residential-STR-Transfer	CA - City residential	0.00	Based on projected # of accounts and current rate	-	0.00
335	40011099	Residential-STR-Transfer	CA - City residential	4.50	Based on projected # of accounts and current rate	4.70	4.70
336	40011100	Residential-City-G & A	CA - City residential	0.00	Based on projected # of accounts and current rate	-	0.00
337	40011110	Residential-STR-Transfer	CA - City residential	(5,611,562.41)	Based on projected # of accounts and current rate	(5,866,413.10)	(5,866,413.10)
338	40011111	Residential-STR-Transfer	CA - City residential	0.00	Based on projected # of accounts and current rate	-	0.00
339	40011112	Residential-STR-Transfer	CA - City residential	0.00	Based on projected # of accounts and current rate	-	0.00
340	40011199	Residential-STR-Transfer	CA - City residential	(561,933.25)	Based on projected # of accounts and current rate	(587,453.61)	(587,453.61)
341	40011120	Residential-City-Transfer		0.00			0.00
342	40011180	Residential-City-RRF		0.00			0.00
343	40011210	Residential-STR-Transfer	CA - El Dorado residential -	(3,053,336.25)	Based on projected # of accounts and current rate	(3,182,818.34)	(3,182,818.34)
344	40011280	Residential-County-RRF		0.00			0.00
345	40011310	Residential-STR-Transfer	NV - residential	(780,563.38)	Based on projected # of accounts and current rate	(774,397.00)	(774,397.00)
346	40011380	Residential-Neveda-RRF		0.00			0.00
347	40011510	Residential-STR-Transfer	CA - El Dorado residential -	(55,116.35)	Based on projected # of accounts and current rate	(57,453.66)	(57,453.66)
348	40012010	RESIDENTIAL - ARDS - COLLECTION		0.00			0.00
349	40012210	Residential		0.00			0.00
350	40013010	RESIDENTIAL - SDS - COLLECTION		0.00			0.00
351	40013200	Residential-El Dorado - CA-G&A		0.00			0.00
352	40013210	Residential		0.00			0.00
353	40013250	Residential-El Dorado - CA-Recycle		0.00			0.00
354	40021150	Commercial-City	CA - City commercial	346.37	Same % increase as FY22 to FY23	5%	363.55
355	40021110	Commercial-City	CA - City commercial	(5,758,882.34)	Same % increase as FY22 to FY23	6%	(6,098,459.57)
356	40021113	Commercial-City		0.00			0.00
357	40021120	Commercial-City-Transfer		0.00			0.00
358	40021180	Commercial-City-RRF		0.00			0.00
359	40021210	Commercial-City	CA - El Dorado commercial	(300,170.37)	Same % increase as FY22 to FY23	17%	(351,987.07)
360	40021280	Commercial-County-RRF		0.00			0.00
361	40021310	Commercial-City	NV - commercial	(2,584,812.62)	Same % increase as FY22 to FY23	11%	(2,879,328.57)
362	40021380	Commercial-Neveda-RRF		0.00			0.00
363	40021410	Commercial		0.00			0.00
364	40021510	Commercial-City	CA - El Dorado commercial	(243,051.26)	Same % increase as FY22 to FY23	33%	(322,384.56)
365	40022010	COMMERCIAL - ARDS - COLLECTION		0.00	8.61%		0.00
366	40022210	Commercial		0.00	Overall inc in Comm Rev^		0.00
367	40023010	COMMERCIAL - SDS - COLLECTION		0.00			0.00
368	40023210	Commercial		0.00			0.00
369	40051020	Transfer station	CA - transfer fees	0.00	Same as FY23 except apply Interim rate inc 1/1/23 to all of FY24		0.00
370	40051110	Transfer station	CA - transfer fees	46,406.74	Same as FY23 except apply Interim rate inc 1/1/23 to all of FY24		46,406.74
371	40051120	Transfer station	CA - transfer fees	(2,325,640.65)	Same as FY23 except apply Interim rate inc 1/1/23 to all of FY24		(2,387,317.39)
372	40051160	Trnsfr Station-City-Dunlap		0.00			0.00
373	40051180	Trnsfr Station-City-RRF		0.00			0.00
374	40052210	TRANSFER STATION		0.00			0.00
375	40053210	TRANSFER STATION		0.00			0.00
376	40071110	HAZARDOUS MATERIALS		0.00			0.00
377	40071210	HAZARDOUS MATERIALS		0.00			0.00
378	40071310	HAZARDOUS MATERIALS		0.00			0.00
379	40071410	HAZARDOUS MATERIALS		0.00			0.00
380	40091099	Recycle collection	Recycling sales	0.00			0.00
381	40091110	Recycle collection	Recycling sales - City/Dougl	(478,061.96)	Same as Prior Year		(478,061.96)
382	40091210	Recycle collection	Recycling sales - El Dorado	(2,075.75)	Same as Prior Year		(2,075.75)
383	40091310	Recycle collection	Recycling sales - City/Dougl	(88,019.89)	Same as Prior Year		(88,019.89)
384	40091510	Recycle collection	Recycling sales - El Dorado	(10,178.16)	Same as Prior Year		(10,178.16)
385	40092210	Recycle Collection-El Dorado		0.00			0.00
386	40093210	Recycle. Coll.-El Dorado - CA-Collection		0.00			0.00
387	40101010	NEVADA MISCELLANEOUS		0.00			0.00
388	40101011	Rev- Container Rent	CA - miscellaneous	0.00			0.00
389	40101110	Rev- Container Rent	CA - miscellaneous	0.00			0.00
390	40101210	Rev- Container Rent	CA - miscellaneous	0.00			0.00
391	40103210	Container. Rent-SDS-Collection		0.00			0.00
392	40103250	Container. Rent-El Dorado - CA-Recycle		0.00			0.00
393	40111310	CONTAINER SALES-NEVEDA-COLLECTIOIN		0.00			0.00
394	40202210	Drop box rental-El Dorado - CA-Collecti		0.00			0.00
395	40211100	Drop box sales-City		0.00			0.00
396	41001110	CA - SALVAGE SALES		0.00			0.00
397	41001210	SALVAGE SALES		0.00			0.00
398	41001310	SALVAGE SALES		0.00			0.00
399	41001410	SALVAGE SALES		0.00			0.00

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400	41002210	SALVAGE SALES		0.00			0.00
401	41003210	SALVAGE SALES		0.00			0.00
402	42001040	MRF REVENUES	Material recovery facility	0.00			0.00
403	42501040	MRF Rev. Aluminum	Material recovery facility	(135,399.33)	Same as Prior Year		(135,399.33)
404	42501050	MRF Rev. Aluminum	Material recovery facility	(4,423.22)	Same as Prior Year		(4,423.22)
405	42511040	MRF Rev. Glass	Material recovery facility	(46,099.95)	Same as Prior Year		(46,099.95)
406	42521040	MRF Rev. Plastic	Material recovery facility	(41,094.34)	Same as Prior Year		(41,094.34)
407	42521050	MRF Rev. Plastic	Material recovery facility	0.00	Same as Prior Year		0.00
408	42531040	MRF Rev. Cardboard	Material recovery facility	(17,460.12)	Same as Prior Year		(17,460.12)
409	42531050	MRF Rev. Cardboard	Material recovery facility	0.00	Same as Prior Year		0.00
410	42541000	MRF Rev. Newspr-STR-G & A	Material recovery facility	0.00	Same as Prior Year		0.00
411	42541040	MRF Rev. Newspaper	Material recovery facility	0.00	Same as Prior Year		0.00
412	42551040	MRF REVENUE - BI-METAL	Material recovery facility	0.00	Same as Prior Year		0.00
413	42561040	MRF Rev. Steel	Material recovery facility	(90,898.15)	Same as Prior Year		(90,898.15)
414	42581040	MRF REVENUE - TIN	Material recovery facility	0.00	Same as Prior Year		0.00
415	42601040	MRF Rev. Wood & Chipper	Material recovery facility	0.00	Same as Prior Year		0.00
416	42601050	RRF Sales-STR-Recycle		0.00			0.00
417	42601080	RRF Sales	CA - resource recovery fees	(36,430.55)	Same as Prior Year		(36,430.55)
418	42611040	MRF REVENUE - NON-FERROUS	Material recovery facility	0.00	Same as Prior Year		0.00
419	42621040	MRF REVENUE - PAPER	Material recovery facility	0.00	Same as Prior Year		0.00
420	42631040	MRF Rev. Misc	Material recovery facility	(2,442.37)	Same as Prior Year		(2,442.37)
421	42631050	MRF Rev. Misc	Material recovery facility	(367.78)	Same as Prior Year		(367.78)
422	42631080	MRF Rev. Misc	Material recovery facility	0.00	Same as Prior Year		0.00
423	42631099	MRF Rev. Misc	Material recovery facility	0.00	Same as Prior Year		0.00
424	43001000	Recycle revenue-STR-G & A		0.00			0.00
425	43001050	RECYCLE REVENUES		0.00			0.00
426	43003000	RECYCLE REVENUE-SDS-G&A		0.00			0.00
427	43003050	RECYCLE REVENUE - NON-FERROUS		0.00			0.00
428	43003210	Recycle revenue-El Dorado - CA-Collectio		0.00			0.00
429	43003250	Recycle revenues		0.00			0.00
430	43501050	Recy. Rev. Aluminum	Recycling sales	(440,522.84)	Same as Prior Year		(440,522.84)
431	43511040	Recy. Rev.Glass-STR-MRF	Recycling sales	0.00	Same as Prior Year		0.00
432	43511050	Recy. Rev.Glass	Recycling sales	(32,605.03)	Same as Prior Year		(32,605.03)
433	43511080	Recy. Rev.Glass-STR-RRF	Recycling sales	0.00	Same as Prior Year		0.00
434	43521050	Recy.Rev.Plastic	Recycling sales	(229,798.62)	Same as Prior Year		(229,798.62)
435	43531040	Recy.Rev.Crdbd-STR-MRF	Recycling sales	(2,366.40)	Same as Prior Year		(2,366.40)
436	43531050	Recy.Rev.Cardboard	Recycling sales	0.00	Same as Prior Year		0.00
437	43541040	Recy Rev. Paper	Recycling sales	0.00	Same as Prior Year		0.00
438	43541050	Recy Rev. Paper	Recycling sales	0.00	Same as Prior Year		0.00
439	43551050	RECYCLE REVENUE - BI-METAL	Recycling sales	0.00	Same as Prior Year		0.00
440	43561050	Recy.Rev.Steel	Recycling sales	0.00	Same as Prior Year		0.00
441	43581050	RECYCLE REVENUE - TIN	Recycling sales	0.00	Same as Prior Year		0.00
442	43601040	Recy.Rev. Wood	Recycling sales	0.00	Same as Prior Year		0.00
443	43601050	RECYCLE REVENUE - WOOD	Recycling sales	0.00	Same as Prior Year		0.00
444	43601080	Recy.Rev. Wood-STR-RRF	Recycling sales	3.50	Same as Prior Year		3.50
445	43611050	Recy.Rev.Miscellaneous	Recycling sales	0.00	Same as Prior Year		0.00
446	43631050	Recy.Rev.Misc	Recycling sales	(203.39)	Same as Prior Year		(203.39)
447	44001000	Contract labor-STR-G & A		0.00			0.00
448	47001065	PROPERTY RENTAL-STR-2121 ELOISE		0.00			0.00
449	47001092	Property rental	CA - rent income	(14,775.00)	Same as Prior Year		(14,775.00)
450	47001099	Property rental	CA - rent income	0.00	Same as Prior Year		0.00
451	47001110	PROPERTY RENTAL-CITY-COLLECT	CA - rent income	0.00	Same as Prior Year		0.00
452	47001160	Property rental-City-Dunlap	CA - rent income	0.00	Same as Prior Year		0.00
453	47001161	Property rental-City-Ruth	CA - rent income	0.00	Same as Prior Year		0.00
454	47001162	Property rental-City-2085 Eloise	CA - rent income	0.00	Same as Prior Year		0.00
455	47001163	Property rental-City-2133 Eloise	CA - rent income	0.00	Same as Prior Year		0.00
456	47001165	Property rental-City-2121 Eloise	CA - rent income	0.00	Same as Prior Year		0.00
457	47001192	Property rental	CA - rent income	(48,275.00)	Same as Prior Year		(48,275.00)
458	47001260	PROPERTY RENTALS - DUNLAP	CA - rent income	0.00	Same as Prior Year		0.00
459	47001265	Property rental-County-2121 Eloise	CA - rent income	0.00	Same as Prior Year		0.00
460	48001014	Rev- Federal/State	Forestry, federal and state c	(54,965.87)	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		(54,965.87)
461	48001410	Rev- Federal/State	Forestry, federal and state c	(288,152.95)	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		(300,533.70)
462	48001500	Forest contract-American River-G & A	Forestry, federal and state c	0.00	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		0.00
463	48001510	Rev- Federal/State	Forestry, federal and state c	(189,941.43)	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		(197,407.87)
464	48002010	FOREST CONTRACT - ARDS - COLL	Forestry, federal and state c	0.00	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		0.00
465	48002210	Federal & state services	Forestry, federal and state c	0.00	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		0.00
466	48003010	FOREST CONTRACT - SDS - COLLE	Forestry, federal and state c	0.00	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		0.00
467	48003210	Federal & state services	Forestry, federal and state c	0.00	For/Fed/St - Same as FY23 except apply Interim rate inc 1/1/23 to all c		0.00
468	49001000	Miscellaneous-STR-G & A	Other income/(expense), ne	0.00			0.00
469	49001010	Miscellaneous	Other income/(expense), ne	1,300.00	Same as Prior Year		1,300.00
470	49001099	Miscellaneous	Other income/(expense), ne	(4,400.52)	Same as Prior Year		(4,400.52)
471	49001100	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00			0.00
472	49001110	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00			0.00
473	49001299	Miscellaneous	Other income/(expense), ne	0.00			0.00
474	49002000	MISCELLANEOUS - ARDS - G&A	Other income/(expense), ne	0.00			0.00
475	49002010	MISCELLANEOUS - ARDS - COLLEC	Other income/(expense), ne	0.00			0.00
476	49002200	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00			0.00
477	49002210	MISCELLANEOUS-ARDS-COLLECTI	Other income/(expense), ne	0.00			0.00
478	49003010	MISCELLANEOUS INC0ME	Other income/(expense), ne	0.00			0.00
479	49003210	MISCELLANEOUS INCOME	Other income/(expense), ne	0.00			0.00
480	49021000	ARDS Rent-		0.00			0.00
481	49031000	SDS Rent		0.00			0.00
482	49041000	TBC Rent	CA - rent income	0.00	Same as Prior Year		0.00
483	49041099	TBC Rent	CA - rent income	(11,124.00)	Same as Prior Year		(11,124.00)
484	49041410	TBC Rent-Gov-Collectioin		0.00			0.00
485	49051000	DDI Rent	NV - miscellaneous	0.00	Same as Prior Year		0.00
486	49051099	Vending Machine	NV - miscellaneous	(22,248.00)	Same as Prior Year		(22,248.00)
487	49121000	ARDS Contract Labor		0.00			0.00
488	49141000	TBC Contract Labor		0.00			0.00
489	50001040	COGS recycle-STR-MRF	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
490	50001050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
491	50003000	COGS RECYCLE - SDS - G&A	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
492	50003050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
493	50101050	COGS Rec.Alum	Cost of sales, recycling	274,346.97	Same as Prior Year consistent w Recycle Rev		274,346.97
494	50111040	COGS Rec.Glass-STR-MRF	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
495	50111050	COGS Rec.Glass	Cost of sales, recycling	18,232.78	Same as Prior Year consistent w Recycle Rev		18,232.78
496	50121050	COGS Rec.Plastic	Cost of sales, recycling	179,746.83	Same as Prior Year consistent w Recycle Rev		179,746.83
497	50131040	COGS Rec.Crdbd-STR-MRF	Cost of sales, recycling	2,578.90	Same as Prior Year consistent w Recycle Rev		2,578.90
498	50131050	COGS Rec.Crdbd-STR-Recycle	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
499	50141050	COGS - RECYCLE NEWSPRINT	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00

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500	50151050	COGS Rec.BiMetal	Cost of sales, recycling	117.48	Same as Prior Year consistent w Recycle Rev		117.48
501	50161050	COGS - RECYCLE STEEL	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
502	50171040	COGS Rec.OIL-STR-MRF	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
503	50171050	COGS Rec.Tin-STR-Recycle	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
504	50191010	COGS Rec.Wood-STR-Collectioin	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
505	50191040	COGS Rec.Wood-STR-MRF	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
506	50191050	COGS Rec.Wood-STR-Recycle	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
507	50191080	COGS Rec.Wood-STR-RRF	Cost of sales, recycling	31,034.71	Same as Prior Year consistent w Recycle Rev		31,034.71
508	50201040	COGS Rec.Misc.-STR-MRF	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
509	50201050	COGS - RECYCLE MISC	Cost of sales, recycling	0.00	Same as Prior Year consistent w Recycle Rev		0.00
510	50201080	COGS Rec.Misc.	Cost of sales, recycling	7,290.48	Same as Prior Year consistent w Recycle Rev		7,290.48
511	50501090	LANDFILL EXPENSES		0.00			0.00
512	51001010	Labor	Labor	1,957,051.11	Per Terry 4% COLA	4%	2,035,333.15
513	51001020	Labor	Labor	1,013,903.71	Per Terry 4% COLA	4%	1,054,459.86
514	51001030	Labor	Labor	1,211,717.70	Per Terry 4% COLA	4%	1,260,186.40
515	51001040	Labor	Labor	1,557,377.19	Per Terry 4% COLA	4%	1,619,672.28
516	51001050	Labor	Labor	363,740.19	Per Terry 4% COLA	4%	378,289.80
517	51001080	Labor	Labor	197,130.98	Per Terry 4% COLA	4%	205,016.22
518	51001099	Labor	Labor	2,567.73	Per Terry 4% COLA	4%	2,670.43
519	51001300	Labor-Neveda-G & A	Labor	0.00			0.00
520	51002010	Labor	Labor	0.00			0.00
521	51002210	LABOR-EL DORADO-CA-COLLECTIO	Labor	0.00			0.00
522	51003010	Labor	Labor	0.00			0.00
523	51003030	LABOR	Labor	0.00			0.00
524	51003050	LABOR	Labor	0.00			0.00
525	51003210	LABOR-EL DORADO - CA-COLLECTI	Labor	0.00			0.00
526	51021010	Officer salaries	Officers' salaries	349,867.82	Annual Gross Rev x 6% max	368,670.79	368,670.79
527	51021020	Officer salaries	Officers' salaries	285,752.86	Annual Gross Rev x 6% max	301,110.09	301,110.09
528	51021030	Officer salaries	Officers' salaries	0.00	Annual Gross Rev x 6% max	-	0.00
529	51021040	Officer salaries	Officers' salaries	374,321.85	Annual Gross Rev x 6% max	394,439.05	394,439.05
530	51021050	OFFICER SALARIES	Officers' salaries	0.00	Annual Gross Rev x 6% max	-	0.00
531	51021099	Officer salaries	Officers' salaries	0.00	Annual Gross Rev x 6% max	-	0.00
532	51022010	OFFICER SALARIES	Officers' salaries	0.00	Annual Gross Rev x 6% max	-	0.00
533	51051010	VACATION PAY		0.00			0.00
534	51051020	VACATION PAY		0.00			0.00
535	51051030	VACATION PAY		0.00			0.00
536	51051040	VACATION PAY		0.00			0.00
537	51051050	VACATION PAY		0.00			0.00
538	51052010	VACATION PAY		0.00			0.00
539	51101010	Payroll taxes	Payroll taxes	218,717.99	Same % of wages as PY	216,250.81	216,250.81
540	51101020	Payroll taxes	Payroll taxes	94,415.41	Same % of wages as PY	114,520.79	114,520.79
541	51101030	Payroll taxes	Payroll taxes	95,653.62	Same % of wages as PY	109,669.82	109,669.82
542	51101040	Payroll taxes	Payroll taxes	147,985.79	Same % of wages as PY	168,056.76	168,056.76
543	51101050	Payroll taxes	Payroll taxes	31,887.45	Same % of wages as PY	39,704.26	39,704.26
544	51101080	Payroll taxes	Payroll taxes	16,310.67	Same % of wages as PY	17,886.30	17,886.30
545	51101090	Payroll taxes	Payroll taxes	335.95	Same % of wages as PY	1,171.92	1,171.92
546	51101099	Payroll taxes	Payroll taxes	(14,957.29)	Same % of wages as PY	(52,176.72)	(52,176.72)
547	51101300	Payroll taxes-Neveda-G & A	Payroll taxes	0.00		-	0.00
548	51101310	Payroll taxes-Neveda-Collectioin	Payroll taxes	0.00		-	0.00
549	51102010	Payroll taxes	Payroll taxes	0.00		-	0.00
550	51103000	PAYROLL TAXES	Payroll taxes	0.00		-	0.00
551	51103010	Payroll taxes	Payroll taxes	0.00		-	0.00
552	51103030	PAYROLL TAXES	Payroll taxes	0.00		-	0.00
553	51103050	PAYROLL TAXES	Payroll taxes	0.00		-	0.00
554	51121010	Employee benefits	Employee benefits	5,244.06	CPI increase estimate	6.67%	5,593.84
555	51121020	Employee benefits	Employee benefits	5,422.27	CPI increase estimate	6.67%	5,783.93
556	51121030	Employee benefits	Employee benefits	313.77	CPI increase estimate	6.67%	334.70
557	51121040	Employee benefits	Employee benefits	2,075.20	CPI increase estimate	6.67%	2,213.61
558	51121050	Employee benefits	Employee benefits	858.40	CPI increase estimate	6.67%	915.65
559	51121060	Emp. Benefits-STR-Dunlap	Employee benefits	0.00	CPI increase estimate	6.67%	0.00
560	51121080	Employee benefits	Employee benefits	155.63	CPI increase estimate	6.67%	166.01
561	51121099	Employee benefits	Employee benefits	375.22	CPI increase estimate	6.67%	400.25
562	51122010	EMPLOYEE BENEFITS	Employee benefits	0.00			0.00
563	51123000	EMPLOYEE BENEFITS	Employee benefits	0.00			0.00
564	51123010	Employee benefits	Employee benefits	0.00			0.00
565	51123030	EMPLOYEE BENEFITS	Employee benefits	0.00			0.00
566	51123050	EMPLOYEE BENEFITS	Employee benefits	0.00			0.00
567	51141000	INSURANCE - HEALTH - STR - G&A		0.00			0.00
568	51141010	Insurance - health	Insurance	513,328.54	Per Terry, use 3 year avg (same as FY23)		513,328.54
569	51141020	Insurance - health	Insurance	186,891.74	Per Terry, use 3 year avg (same as FY23)		186,891.74
570	51141030	Insurance - health	Insurance	195,440.44	Per Terry, use 3 year avg (same as FY23)		195,440.44
571	51141040	Insurance - health	Insurance	458,107.61	Per Terry, use 3 year avg (same as FY23)		458,107.61
572	51141050	Insurance - health	Insurance	149,824.61	Per Terry, use 3 year avg (same as FY23)		149,824.61
573	51141080	Insurance - health	Insurance	50,957.57	Per Terry, use 3 year avg (same as FY23)		50,957.57
574	51141099	Insurance - health	Insurance	(325.95)	Per Terry, use 3 year avg (same as FY23)		(325.95)
575	51141220	Ins. - Health-County-Transfer	Insurance	0.00			0.00
576	51141300	Ins. - Health-Neveda-G & A	Insurance	0.00			0.00
577	51142010	INSURANCE - HEALTH	Insurance	0.00			0.00
578	51143010	Insurance - health	Insurance	0.00			0.00
579	51143030	INSURANCE - HEALTH	Insurance	0.00			0.00
580	51143050	INSURANCE - HEALTH	Insurance	0.00			0.00
581	51151010	Insurance - Workers' comp.	Insurance	97,619.99	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	112,175.13
582	51151020	Insurance - Workers' comp.	Insurance	54,504.01	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	62,630.56
583	51151030	Insurance - Workers' comp.	Insurance	48,902.41	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	56,193.76
584	51151040	Insurance - Workers' comp.	Insurance	79,630.22	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	91,503.09
585	51151050	Insurance - Workers' comp.	Insurance	14,645.97	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	16,829.69
586	51151080	Insurance - Workers' comp.	Insurance	8,367.69	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	9,615.31
587	51152010	Insurance - Workers' comp.	Insurance	0.00			0.00
588	51153010	Insurance - Workers' comp.	Insurance	0.00			0.00
589	51153030	INSURANCE - WORKERS' COMP	Insurance	0.00			0.00
590	51153050	INSURANCE - WORKERS' COMP	Insurance	0.00			0.00
591	51161010	Pension plan - qualified	Pension benefits	168,490.73	Per Terry, 8.5% of labor	194,781.14	194,781.14
592	51161020	Pension plan - qualified	Pension benefits	116,612.54	Per Terry, 8.5% of labor	130,289.36	130,289.36
593	51161030	Pension plan - qualified	Pension benefits	95,727.39	Per Terry, 8.5% of labor	107,114.10	107,114.10
594	51161040	Pension plan - qualified	Pension benefits	138,118.77	Per Terry, 8.5% of labor	160,300.90	160,300.90
595	51161050	Pension plan - qualified	Pension benefits	35,386.36	Per Terry, 8.5% of labor	38,356.20	38,356.20
596	51161080	Pension plan - qualified	Pension benefits	10,829.00	Per Terry, 8.5% of labor	16,845.38	16,845.38
597	51161090	Pension plan - qualified	Pension benefits	3,123.06		-	0.00
598	51162010	PENSION PLAN - QUALIFIED	Pension benefits	0.00			0.00
599	51163000	PENSION PLAN - QUALIFIED-SDS-G	Pension benefits	0.00			0.00

	A	B	C	U	V	W	X
600	51163010	Pension plan - qualified	Pension benefits	0.00			0.00
601	51163030	PENSION PLAN - QUALIFIED	Pension benefits	0.00			0.00
602	51163050	PENSION PLAN - QUALIFIED	Pension benefits	0.00			0.00
603	52001010	Advertising	Advertising	1,903.74	CPI increase estimate	6.67%	2,030.72
604	52001020	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
605	52001030	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
606	52001040	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
607	52001050	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
608	52001080	Advertising-STR-RRF	Advertising	0.00	CPI increase estimate	6.67%	0.00
609	52002010	ADVERTISING	Advertising	0.00	CPI increase estimate	6.67%	0.00
610	52003010	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
611	52003030	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
612	52001099	ADVERTISING	Advertising	2,266.68	CPI increase estimate	6.67%	2,417.86
613	52203010	FUEL		0.00			0.00
614	52401010	Contract labor	Contract labor	341,774.42	Same percentage change as Comm Rev	8.61%	371,204.75
615	52401020	Contract labor	Contract labor	202,425.82	Same percentage change as Comm Rev	8.61%	219,856.79
616	52401030	Contract labor	Contract labor	0.00	Same percentage change as Comm Rev	8.61%	0.00
617	52401040	Contract labor	Contract labor	361,060.80	Same percentage change as Comm Rev	8.61%	392,151.88
618	52401050	Contract labor	Contract labor	0.00			0.00
619	52401080	Contract labor-STR-RRF	Contract labor	0.00			0.00
620	52402010	Contract labor	Contract labor	0.00			0.00
621	52403010	Contract labor	Contract labor	0.00			0.00
622	52403030	CONTRACT LABOR	Contract labor	0.00			0.00
623	52403050	CONTRACT LABOR	Contract labor	0.00			0.00
624	52801000	Depreciation-STR-G & A	Depreciation	0.00			0.00
625	52801010	Depreciation	Depreciation	484,325.29	Adjust based on Depr Projection reports (wp 212)	494,562.33	494,562.33
626	52801020	Depreciation	Depreciation	334,625.91	Adjust based on Depr Projection reports (wp 212)	292,059.34	292,059.34
627	52801030	Depreciation	Depreciation	54,000.49	Adjust based on Depr Projection reports (wp 212)	55,141.27	55,141.27
628	52801040	Depreciation	Depreciation	117,724.01	Adjust based on Depr Projection reports (wp 212)	124,037.77	124,037.77
629	52801050	Depreciation	Depreciation	20,318.61	Adjust based on Depr Projection reports (wp 212)	21,222.44	21,222.44
630	52801080	Depreciation	Depreciation	214,087.00	Adjust based on Depr Projection reports (wp 212)	210,557.66	210,557.66
631	52801095	Depreciation	Depreciation	112,461.30	Adjust based on Depr Projection reports (wp 212)	109,533.92	109,533.92
632	52801195	Depreciation-City-Parking	Depreciation	0.00			0.00
633	52801300	Depreciation-Neveda-G & A	Depreciation	0.00			0.00
634	52802010	DEPRECIATION	Depreciation	0.00			0.00
635	52803000	Depreciation-SDS-G&A	Depreciation	0.00			0.00
636	52803010	Depreciation	Depreciation	0.00			0.00
637	52803030	Depreciation	Depreciation	0.00			0.00
638	52803050	DEPRECIATION	Depreciation	0.00			0.00
639	53201010	Dump fees	Dump fees	0.00			0.00
640	53201020	Dump fees	Dump fees	1,290,093.67	See Terry Dump Fees Spreadsheet based on estima	1,352,303.99	1,352,303.99
641	53201030	DUMP FEES	Dump fees	0.00			0.00
642	53201040	Dump fees	Dump fees	272,990.20	Tahoe Asphalt increase = (same 33,526 tons x $4.50	107,762.00	380,752.20
643	53201050	DUMP FEES	Dump fees	0.00			0.00
644	53201080	Dump fees-STR-RRF	Dump fees	0.00			0.00
645	53201099	Dump fees	Dump fees	13,956.69			13,956.69
646	53202010	Dump fees	Dump fees	0.00			0.00
647	53203010	Dump fees	Dump fees	0.00			0.00
648	53203030	DUMP FEES	Dump fees	0.00			0.00
649	53203050	DUMP FEES	Dump fees	0.00			0.00
650	53601010	Employee education	Education	0.00	Same as PY		0.00
651	53601020	Employee education	Education	0.00	Same as PY		0.00
652	53601030	Employee education	Education	1,335.00	Same as PY		1,335.00
653	53601040	Employee education	Education	0.00	Same as PY		0.00
654	53601050	Employee education	Education	0.00	Same as PY		0.00
655	53601080	Emp. Education-STR-RRF	Education	0.00	Same as PY		0.00
656	53602010	EMPLOYEE EDUCATION	Education	0.00			0.00
657	53603010	EMPLOYEE EDUCATION	Education	0.00			0.00
658	53603030	EMPLOYEE EDUCATION	Education	0.00			0.00
659	53603050	EMPLOYEE EDUCATION	Education	0.00			0.00
660	54001010	ENTERTAINMENT		0.00			0.00
661	54001030	ENTERTAINMENT		0.00			0.00
662	54002010	ENTERTAINMENT		0.00			0.00
663	54003010	ENTERTAINMENT		0.00			0.00
664	54003030	ENTERTAINMENT		0.00			0.00
665	54003050	ENTERTAINMENT		0.00			0.00
666	55201010	Fuel	Fuel	477,692.83	CPI based on FY23	6.67%	509,554.94
667	55201020	Fuel	Fuel	288,583.28	CPI based on FY23	6.67%	307,831.78
668	55201030	Fuel	Fuel	68.12	CPI based on FY23	6.67%	72.66
669	55201040	Fuel	Fuel	0.00	CPI based on FY23	6.67%	0.00
670	55201050	Fuel	Fuel	0.00	CPI based on FY23	6.67%	0.00
671	55201080	Fuel-STR-RRF	Fuel	0.00	CPI based on FY23	6.67%	0.00
672	55201099	Fuel	Fuel	27,973.45	CPI based on FY23	6.67%	29,839.28
673	55201100	Fuel-City-G & A	Fuel	0.00	CPI based on FY23	6.67%	0.00
674	55202010	FUEL	Fuel	0.00	CPI based on FY23	6.67%	0.00
675	55203010	Fuel	Fuel	0.00	CPI based on FY23	6.67%	0.00
676	55203030	Fuel	Fuel	0.00	CPI based on FY23	6.67%	0.00
677	55203050	FUEL	Fuel	0.00	CPI based on FY23	6.67%	0.00
678	55601000	Haz. Waste-STR-G & A	Hazardous waste	0.00			0.00
679	55601010	Hazardous Waste	Hazardous waste	0.00			0.00
680	55601020	Hazardous Waste	Hazardous waste	7,980.00	Same percentage change as FY21 to FY22	10%	8,780.98
681	55601030	Hazardous Waste	Hazardous waste	2,090.00	Same percentage change as FY21 to FY22	10%	2,299.78
682	55601040	Hazardous Waste	Hazardous waste	148,910.37	Same percentage change as FY21 to FY22	10%	163,857.07
683	55601050	HAZARDOUS WASTE	Hazardous waste	0.00			0.00
684	55601080	HAZARDOUS WASTE	Hazardous waste	0.00			0.00
685	55602010	HAZARDOUS WASTE	Hazardous waste	0.00			0.00
686	55603010	Hazardous waste	Hazardous waste	0.00			0.00
687	55603030	HAZARDOUS WASTE	Hazardous waste	0.00			0.00
688	55603050	HAZARDOUS WASTE	Hazardous waste	0.00			0.00
689	56001010	Insurance - general	Insurance	116,278.87	Actual Gen insur inc of 26% per 4/1/23 renewal drive	26%	146,511.38
690	56001020	Insurance - general	Insurance	87,131.94	Actual Gen insur inc of 26% per 4/1/23 renewal drive	26%	109,786.24
691	56001030	Insurance - general	Insurance	15,866.58	Actual Gen insur inc of 26% per 4/1/23 renewal drive	26%	19,991.89
692	56001040	Insurance - general	Insurance	47,600.47	Actual Gen insur inc of 26% per 4/1/23 renewal drive	26%	59,976.60
693	56001050	Insurance - general	Insurance	22,440.15	Actual Gen insur inc of 26% per 4/1/23 renewal drive	26%	28,274.58
694	56001080	Insurance - general	Insurance	7,706.68	Actual Gen insur inc of 26% per 4/1/23 renewal drive	26%	9,710.42
695	56001095	Insurance - general	Insurance	23,573.60	Actual Gen insur inc of 26% per 4/1/23 renewal drive	26%	29,702.74
696	56001099	Insurance - general	Insurance	0.00			0.00
697	56002010	Insurance - general	Insurance	0.00			0.00
698	56003010	Insurance - general	Insurance	0.00			0.00
699	56003030	INSURANCE - GENERAL	Insurance	0.00			0.00

	A	B	C	U	V	W	X
700	56003050	INSURANCE - GENERAL	Insurance	0.00			0.00
701	56401000	INTEREST - STR - G&A	Interest expense	0.00			0.00
702	56401010	Interest	Interest expense	112,964.12	True-up for estimated FY4 interest (see Debt tab)	32,430.70	145,394.82
703	56401020	Interest	Interest expense	35,335.11			35,335.11
704	56401030	Interest	Interest expense	985.81			985.81
705	56401040	Interest	Interest expense	1,272.88			1,272.88
706	56401050	Interest	Interest expense	0.00			0.00
707	56401080	Interest	Interest expense	8,201.12			8,201.12
708	56401099	Interest	Interest expense	967.73			967.73
709	56401200	Interest-County-G & A	Interest expense	0.00			0.00
710	56401300	Interest-Neveda-G & A	Interest expense	0.00			0.00
711	56402010	INTEREST	Interest expense	0.00			0.00
712	56403010	Interest	Interest expense	0.00			0.00
713	56403030	INTEREST	Interest expense	0.00			0.00
714	56403050	INTEREST	Interest expense	0.00			0.00
715	56801010	Licenses & fees	Other taxes and licenses	53,630.10	CPI increase plus $75,183 perf bond inc for all jurisd	75,182.88	132,390.10
716	56801020	Licenses & fees	Other taxes and licenses	29,538.97	CPI increase	6.67%	31,509.22
717	56801030	Licenses & fees	Other taxes and licenses	327.00	CPI increase	6.67%	348.81
718	56801040	Licenses & fees	Other taxes and licenses	0.00	CPI increase	6.67%	0.00
719	56801050	Licenses & fees	Other taxes and licenses	1,931.30	CPI increase	6.67%	2,060.12
720	56801080	Licenses & fees-STR-RRF	Other taxes and licenses	0.00	CPI increase	6.67%	0.00
721	56801095	Licenses & fees-STR-Parking	Other taxes and licenses	0.00	CPI increase	6.67%	0.00
722	56801099	Licenses & fees	Other taxes and licenses	369.39	CPI increase	6.67%	394.03
723	56801200	Licenses & fees-County-G & A	Other taxes and licenses	0.00			0.00
724	56801220	Licenses & fees-County-Transfer	Other taxes and licenses	0.00			0.00
725	56802010	LICENSES & FEES	Other taxes and licenses	0.00			0.00
726	56803000	LICENSES & FEES	Other taxes and licenses	0.00			0.00
727	56803010	Licenses & fees	Other taxes and licenses	0.00			0.00
728	56803030	LICENSES & FEES	Other taxes and licenses	0.00			0.00
729	56803050	LICENSES & FEES	Other taxes and licenses	0.00			0.00
730	57001000	Meals-STR-G & A	Miscellaneous	0.00			0.00
731	57001010	Meals	Miscellaneous	0.00			0.00
732	57001020	Meals	Miscellaneous	0.00			0.00
733	57001030	Meals	Miscellaneous	720.00	Same as FY23		720.00
734	57001040	Meals	Miscellaneous	0.00			0.00
735	57001050	Meals	Miscellaneous	0.00			0.00
736	57002010	MEALS	Miscellaneous	0.00			0.00
737	57003010	Meals	Miscellaneous	0.00			0.00
738	57003030	MEALS	Miscellaneous	0.00			0.00
739	57003050	MEALS	Miscellaneous	0.00			0.00
740	57201000	Miscellaneous-STR-G & A	Miscellaneous	0.00			0.00
741	57201010	Miscellaneous	Miscellaneous	0.00			0.00
742	57201020	Miscellaneous	Miscellaneous	0.00			0.00
743	57201030	Miscellaneous	Miscellaneous	0.00			0.00
744	57201040	Miscellaneous	Miscellaneous	0.00			0.00
745	57201050	MISCELLANEOUS	Miscellaneous	0.00			0.00
746	57202010	MISCELLANEOUS	Miscellaneous	0.00			0.00
747	57203010	MISCELLANEOUS	Miscellaneous	0.00			0.00
748	57203030	MISCELLANEOUS	Miscellaneous	0.00			0.00
749	57203050	MISCELLANEOUS	Miscellaneous	0.00			0.00
750	57601000	Prof. Fees-STR-G & A	Miscellaneous	0.00			0.00
751	57601010	Professional Fees	Miscellaneous	2,752.00	Same as Prior Year		2,752.00
752	57601020	Professional Fees	Miscellaneous	100.00	Same as Prior Year		100.00
753	57601030	Professional Fees	Miscellaneous	8,146.67	Same as Prior Year		8,146.67
754	57601040	Professional fees	Miscellaneous	0.00	Same as Prior Year		0.00
755	57601050	PROFESSIONAL FEES	Miscellaneous	0.00	Same as Prior Year		0.00
756	57601099	Professional Fees	Miscellaneous	9,533.33	Same as Prior Year		9,533.33
757	57602010	PROFESSIONAL FEES	Miscellaneous	0.00			0.00
758	57603010	Professional fees	Miscellaneous	0.00			0.00
759	57603030	PROFESSIONAL FEES	Miscellaneous	0.00			0.00
760	57603050	PROFESSIONAL FEES	Miscellaneous	0.00			0.00
761	57701020	Property taxes	Other taxes and licenses	41.07	2% based on prop 13	2%	41.89
762	58001010	Rent - property		0.00			0.00
763	58001020	RENT - PROPERTY		0.00			0.00
764	58001030	Rent - property		0.00			0.00
765	58001040	Rent - property		0.00			0.00
766	58001050	Rent - property		0.00			0.00
767	58001080	Rent - property-STR-RRF		0.00			0.00
768	58001163	Rent - property-City-2133 Eloise		0.00			0.00
769	58002010	RENT - PROPERTY		0.00			0.00
770	58003010	Rent - property		0.00			0.00
771	58003030	RENT - PROPERTY		0.00			0.00
772	58003050	RENT - PROPERTY		0.00			0.00
773	58051010	Rent - equipment	Rent	67,164.00	Same as Prior Year		67,164.00
774	58051020	Rent - equipment	Rent	20,179.50	Same as Prior Year		20,179.50
775	58051030	Rent - equipment	Rent	0.00			0.00
776	58051040	Rent - equipment	Rent	0.00			0.00
777	58051050	RENT - EQUIPMENT		0.00			0.00
778	58051080	Rent - equip.-STR-RRF		0.00			0.00
779	58052000	RENT - EQUIP-ARDS-G&A		0.00			0.00
780	58052010	Rent - equipment		0.00			0.00
781	58053010	Rent - equipment		0.00			0.00
782	58053030	Rent - equipment		0.00			0.00
783	58053050	RENT - EQUIPMENT		0.00			0.00
784	58401000	REPAIRS & MAINTENANCE - STR - G&A		0.00			0.00
785	58401010	Repairs & maintenance	Repairs	160,762.97	Per Terry, use 3 year avg		193,391.19
786	58401011	Repairs & maintenance	Repairs	0.00	Per Terry, use 3 year avg		30.80
787	58401020	Repairs & maintenance	Repairs	330,909.19	Per Terry, use 3 year avg		273,650.45
788	58401030	Repairs & maintenance	Repairs	45,350.94	Per Terry, use 3 year avg		31,552.38
789	58401040	Repairs & maintenance	Repairs	90,162.54	Per Terry, use 3 year avg		107,842.21
790	58401050	Repairs & maintenance	Repairs	19,598.40	Per Terry, use 3 year avg		13,000.01
791	58401080	Repairs & maintenance	Repairs	20,623.52	Per Terry, use 3 year avg		15,920.64
792	58401095	Repairs & maintenance	Repairs	25,821.48	Per Terry, use 3 year avg		21,163.21
793	58401099	Repairs & maintenance	Repairs	10,387.56	Per Terry, use 3 year avg		540.85
794	58401162	Repairs & maint-City-2085 Eloise	Repairs	0.00	Per Terry, use 3 year avg		0.00
795	58401192	Repairs & maintenance	Repairs	0.00	Per Terry, use 3 year avg		35.81
796	58401200	Repairs & maint-County-G & A	Repairs	0.00	Per Terry, use 3 year avg		0.00
797	58401210	Repairs & maint-County-Collectioin	Repairs	0.00	Per Terry, use 3 year avg		0.00
798	58402010	Repairs & maintenance	Repairs	0.00	Per Terry, use 3 year avg		0.00
799	58403010	Repairs & maintenance	Repairs	0.00	Per Terry, use 3 year avg		0.00

	A	B	C	U	V	W	X
800	58403030	Repairs & maintenance	Repairs	0.00	Per Terry, use 3 year avg		0.00
801	58403050	REPAIRS & MAINTENANCE	Repairs	0.00	Per Terry, use 3 year avg		0.00
802	59201010	Supplies	Supplies	108,747.10	Per Terry, use 3 year avg		53,267.02
803	59201020	Supplies	Supplies	116,569.51	Per Terry, use 3 year avg		27,594.91
804	59201030	Supplies	Supplies	423,267.83	Per Terry, use 3 year avg		467,291.06
805	59201040	Supplies	Supplies	53,083.64	Per Terry, use 3 year avg		25,145.71
806	59201050	Supplies	Supplies	10,469.06	Per Terry, use 3 year avg		14,943.95
807	59201080	Supplies	Supplies	9,526.37	Per Terry, use 3 year avg		4,053.92
808	59201095	Supplies	Supplies	4,426.06	Per Terry, use 3 year avg		435.08
809	59201099	Supplies	Supplies	4,502.71	Per Terry, use 3 year avg		321.22
810	59202010	Supplies	Supplies	0.00	Per Terry, use 3 year avg		0.00
811	59203000	Supplies-SDS-G&A	Supplies	0.00	Per Terry, use 3 year avg		0.00
812	59203010	Supplies	Supplies	0.00	Per Terry, use 3 year avg		0.00
813	59203030	Supplies	Supplies	0.00	Per Terry, use 3 year avg		0.00
814	59203050	SUPPLIES	Supplies	0.00	Per Terry, use 3 year avg		0.00
815	59601010	Travel	Miscellaneous	0.00	Per Terry, use 3 year avg		598.03
816	59601020	Travel	Miscellaneous	0.00	Per Terry, use 3 year avg		96.10
817	59601030	Travel	Miscellaneous	0.00	Per Terry, use 3 year avg		175.01
818	59601040	Travel	Miscellaneous	0.00	Per Terry, use 3 year avg		119.39
819	59601050	Travel	Miscellaneous	0.00	Per Terry, use 3 year avg		0.00
820	59601099	Travel	Miscellaneous	60.26	Per Terry, use 3 year avg		34.47
821	59602010	TRAVEL	Miscellaneous	0.00	Per Terry, use 3 year avg		0.00
822	59603010	TRAVEL	Miscellaneous	0.00	Per Terry, use 3 year avg		0.00
823	59603030	TRAVEL	Miscellaneous	0.00	Per Terry, use 3 year avg		0.00
824	59603050	TRAVEL	Miscellaneous	0.00	Per Terry, use 3 year avg		0.00
825	59901010	Utilities	Utilities	0.00	CPI increase estimate	6.67%	0.00
826	59901020	Utilities	Utilities	12,020.52	CPI increase estimate	6.67%	12,822.29
827	59901030	Utilities	Utilities	63,098.57	CPI increase estimate	6.67%	67,307.24
828	59901040	Utilities	Utilities	79,965.34	CPI increase estimate	6.67%	85,299.03
829	59901050	Utilities	Utilities	19,988.79	CPI increase estimate	6.67%	21,322.04
830	59901060	Utilities-STR-Dunlap	Utilities	0.00	CPI increase estimate	6.67%	0.00
831	59901062	Utilities-STR-2085 Eloise	Utilities	0.00	CPI increase estimate	6.67%	0.00
832	59901063	Utilities-STR-2133 Eloise	Utilities	0.00	CPI increase estimate	6.67%	0.00
833	59901080	Utilities	Utilities	79,863.95	CPI increase estimate	6.67%	85,190.87
834	59901092	Utilities	Utilities	86.91	CPI increase estimate	6.67%	92.71
835	59901095	Utilities	Utilities	28,139.33	CPI increase estimate	6.67%	30,016.22
836	59901099	Utilities	Utilities	242.60	CPI increase estimate	6.67%	258.78
837	59901130	Utilities-City-Shop	Utilities	0.00	CPI increase estimate	6.67%	0.00
838	59901162	Utilities-City-2085 Eloise	Utilities	0.00	CPI increase estimate	6.67%	0.00
839	59901163	Utilities-City-2133 Eloise	Utilities	0.00	CPI increase estimate	6.67%	0.00
840	59901192	Utilities	Utilities	0.00	CPI increase estimate	6.67%	0.00
841	59902010	UTILITIES	Utilities	0.00	CPI increase estimate	6.67%	0.00
842	59903010	Utilities	Utilities	0.00	CPI increase estimate	6.67%	0.00
843	59903030	Utilities	Utilities	0.00	CPI increase estimate	6.67%	0.00
844	59903050	UTILITIES	Utilities	0.00	CPI increase estimate	6.67%	0.00
845	60101161	RENTAL - ADVERTISING-CITY-RUTH		0.00			0.00
846	60101162	Rental - Advert-City-2085 Eloise		0.00			0.00
847	60101165	RENTAL - ADVERT-CITY-2121 ELOISE		0.00			0.00
848	60101260	RENTAL - ADVERTISING		0.00			0.00
849	60101261	RENTAL - ADVERTISING		0.00			0.00
850	60151260	RENTAL - CONTRACT LABOR		0.00			0.00
851	60151261	RENTAL - CONTRACT LABOR		0.00			0.00
852	60201160	Rental - Deprec-City-Dunlap	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
853	60201161	Rental - Deprec-City-Ruth	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
854	60201162	Rental - Deprec-City-2085 Eloise	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
855	60201163	Rental - Deprec-City-2135/2141 Ruth	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
856	60201192	Rental - Depreciation	Depreciation, admin	21,199.76	Adjust based on Depr Projection reports (wp 212)	21,237.36	21,237.36
857	60301092	RENTAL - INSURANCE	Insurance, admin	(408.07)	Rental - same as PY		(408.07)
858	60201261	RENTAL - DEPRECIATION		0.00			0.00
859	60251160	Rental - Emp Ed-City-Dunlap		0.00			0.00
860	60251260	RENTAL - EMPLOYEE EDUCATION		0.00			0.00
861	60251261	RENTAL - EMPLOYEE EDUCATION		0.00			0.00
862	60301160	Rental - Insur.-City-Dunlap	Insurance, admin	0.00			0.00
863	60301162	Rental - Insur.-City-2085 Eloise	Insurance, admin	0.00			0.00
864	60301165	Rental - Insur.-City-2121 Eloise	Insurance, admin	0.00			0.00
865	60301192	Rental - Insurance	Insurance, admin	9,411.21	Rental - same as PY		9,411.21
866	60301260	RENTAL - INSURANCE		0.00			0.00
867	60301261	RENTAL - INSURANCE		0.00			0.00
868	60351165	Rental - Intrst-City-2121 Eloise		0.00			0.00
869	60351260	RENTAL - INTEREST		0.00			0.00
870	60351261	RENTAL - INTEREST		0.00			0.00
871	60401260	RENTAL - LICENSES		0.00			0.00
872	60401261	RENTAL - LICENSES		0.00			0.00
873	60451260	RENTAL - MISCELLANEOUS		0.00			0.00
874	60451261	RENTAL - MISCELLANEOUS		0.00			0.00
875	60501260	RENTAL - PROFESSIONAL FEES		0.00			0.00
876	60501261	RENTAL - PROFESSIONAL FEES		0.00			0.00
877	60551060	Rental - Taxes-STR-Dunlap	Other taxes and licenses, ac	0.00			0.00
878	60551160	Rental - Taxes-City-Dunlap	Other taxes and licenses, ac	0.00			0.00
879	60551161	Rental - Taxes-City-Ruth		0.00			0.00
880	60551162	RENTAL - TAXES-CITY-2085 ELOISE		0.00			0.00
881	60551163	Rental - Taxes-City-2135/2141 Ruth		0.00			0.00
882	60551164	Rental - Taxes-City-2157 Ruth		0.00			0.00
883	60551165	Rental - Taxes-City-2121 Eloise		0.00			0.00
884	60551192	Rental - Taxes	Other taxes and licenses, ac	1,895.03			1,895.03
885	60551260	RENTAL - PROPERTY TAXES		0.00			0.00
886	60551261	RENTAL - PROPERTY TAXES		0.00			0.00
887	60601161	RENTAL - RENT-CITY-RUTH		0.00			0.00
888	60601162	Rental - Rent-City-2085 Eloise		0.00			0.00
889	60601164	Rental - Rent-City-2157 Ruth		0.00			0.00
890	60601192	Rental - Rent	Rent, admin	0.00			0.00
891	60601260	RENTAL - RENT		0.00			0.00
892	60601261	RENTAL - RENT		0.00			0.00
893	60651062	Rental - Repair-STR-2085 Eloise	Repairs, admin	0.00			0.00
894	60651065	RENTAL - REPAIR-STR-2121 ELOISE	Repairs, admin	0.00			0.00
895	60651092	Rental - Repair	Repairs, admin	4,883.28			4,883.28
896	60651099	Rental - Repair	Repairs, admin	0.00			0.00
897	60651160	Rental - Repair-City-Dunlap	Repairs, admin	0.00			0.00
898	60651161	Rental - Repair-City-Ruth	Repairs, admin	0.00			0.00
899	60651162	Rental - Repair-City-2085 Eloise	Repairs, admin	0.00			0.00

	A	B	C	U	V	W	X
900	60651163	Rental - Repair-City-2133 ELOISE	Repairs, admin	0.00			0.00
901	60651164	Rental - Repair-City-2157 Ruth	Repairs, admin	0.00			0.00
902	60651165	Rental - Repair-City-2121 Eloise	Repairs, admin	0.00			0.00
903	60651192	Rental - Repair	Repairs, admin	2,288.44			2,288.44
904	60651260	RENTAL - REPAIRS & MAINTENANCE		0.00			0.00
905	60651261	RENTAL - REPAIRS & MAINTENANCE		0.00			0.00
906	60701162	Rental - Supply-City-2085 Eloise		0.00			0.00
907	60701163	Rental - Supply-City-2135/2141 Ruth		0.00			0.00
908	60701165	Rental - Supply-City-2121 Eloise		0.00			0.00
909	60701260	RENTAL - SUPPLIES		0.00			0.00
910	60701261	RENTAL - SUPPLIES		0.00			0.00
911	60751092	Rental - Utilities	Utilities, admin	8,218.96			8,218.96
912	60751160	Rental - Utilit-City-Dunlap	Utilities, admin	0.00			0.00
913	60751161	Rental - Utilit-City-Ruth	Utilities, admin	0.00			0.00
914	60751162	Rental - Utilit-City-2085 Eloise	Utilities, admin	0.00			0.00
915	60751163	Rental - Utilit-City-2133 ELOISE	Utilities, admin	0.00			0.00
916	60751164	Rental - Utilit-City-2157 Ruth	Utilities, admin	0.00			0.00
917	60751165	Rental - Utilit-City-2121 Eloise	Utilities, admin	0.00			0.00
918	60751192	Rental - Utilities	Utilities, admin	0.00			0.00
919	60751260	RENTAL - UTILITIES	Utilities, admin	0.00			0.00
920	60751261	RENTAL - UTILITIES	Utilities, admin	0.00			0.00
921	61001000	Labor		0.00			0.00
922	61002000	LABOR		0.00			0.00
923	61003000	Labor		0.00			0.00
924	61021000	Officer salaries	Officers' salaries, admin	0.00	Annual Gross Rev x 6% max	-	0.00
925	61021010	OFFICER SALARY - STR - COLLECT	Officers' salaries, admin	0.00	Annual Gross Rev x 6% max	-	0.00
926	61021099	Officer salaries	Officers' salaries, admin	388,649.73	Annual Gross Rev x 6% max	409,536.95	409,536.95
927	61022000	Officer salaries	Officers' salaries, admin	0.00	Annual Gross Rev x 6% max	-	0.00
928	61022010	OFFICER SALARY-ARDS-COLLECTI	Officers' salaries, admin	0.00	Annual Gross Rev x 6% max	-	0.00
929	61023000	Officer salaries	Officers' salaries, admin	0.00	Annual Gross Rev x 6% max	-	0.00
930	61031000	Office salaries	Other salaries	0.00			0.00
931	61031050	Office salaries-STR-Recycle	Other salaries	0.00			0.00
932	61031099	Office salaries	Other salaries	748,239.75	Per Terry, 4% COLA; Remove $13,306 paid in FY23	4%	764,863.34
933	61032000	Office salaries	Other salaries	0.00	Per Terry, 4% COLA	4%	0.00
934	61033000	Office salaries	Other salaries	0.00	Per Terry, 4% COLA	4%	0.00
935	61051000	Vacation pay	Other salaries	0.00	Per Terry, 4% COLA	4%	0.00
936	61051099	Vacation pay	Other salaries	9,367.28	Per Terry, 4% COLA	4%	9,741.97
937	61052000	VACATION PAY	Other salaries	0.00	Per Terry, 4% COLA	4%	0.00
938	61101000	Payroll taxes	Payroll taxes, admin	0.00			0.00
939	61101099	Payroll taxes	Payroll taxes, admin	87,042.19	Same % of admin wages as PY	89,919.06	89,919.06
940	61102000	Payroll taxes	Payroll taxes, admin	0.00			0.00
941	61103000	Payroll taxes	Payroll taxes, admin	0.00			0.00
942	61121000	Employee benefits	Employee benefits	0.00			0.00
943	61121010	Emp. Benefits-STR-Collectioin	Employee benefits	377.97	CPI increase estimate	6.67%	403.18
944	61121020	Employee benefits	Employee benefits	152.41	CPI increase estimate	6.67%	162.58
945	61121030	Employee benefits	Employee benefits	43.86	CPI increase estimate	6.67%	46.79
946	61121040	Employee benefits	Employee benefits	193.11	CPI increase estimate	6.67%	205.99
947	61121050	Employee benefits	Employee benefits	0.00	CPI increase estimate	6.67%	0.00
948	61121099	Employee benefits	Employee benefits	12,621.80	CPI increase estimate	6.67%	13,463.68
949	61122000	EMPLOYEE BENEFITS	Employee benefits	0.00			0.00
950	61123000	Employee benefits	Employee benefits	0.00			0.00
951	61141000	Insurance - health	Insurance, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
952	61141010	Ins. - Health-STR-Collectioin	Insurance, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
953	61141020	Insurance - health	Insurance, admin	32.67	Per Terry, use 3 year avg (same as FY23)		32.67
954	61141040	Ins. - Health-STR-MRF	Insurance, admin	32.67	Per Terry, use 3 year avg (same as FY23)		32.67
955	61141050	Ins. - Health-STR-Recycle	Insurance, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
956	61141099	Insurance - health	Insurance, admin	165,516.48	Per Terry, use 3 year avg (same as FY23)		165,516.48
957	61142000	INSURANCE - HEALTH	Insurance, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
958	61143000	Insurance - health	Insurance, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
959	61151000	Insurance - Workers' comp.	Insurance, admin	0.00	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	0.00
960	61151099	Insurance - Workers' comp.	Insurance, admin	74,546.87	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	85,661.81
961	61152000	INSURANCE - WORKERS' COMP	Insurance, admin	0.00	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	0.00
962	61153000	Insurance - Workers' comp.	Insurance, admin	0.00	Per Terry, Actual WC Premium increased on 4/1/23 l	14.91%	0.00
963	61161000	Pension plan - qualified	Pension benefits, admin	0.00			0.00
964	61161099	Pension plan - qualified	Pension benefits, admin	90,766.33	Per Terry, 8.5% of labor	8.50%	100,652.09
965	61162000	PENSION PLAN - QUALIFIED	Pension benefits, admin	0.00			0.00
966	61163000	Pension plan - qualified	Pension benefits, admin	0.00			0.00
967	61171000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00			0.00
968	61172000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00			0.00
969	61173000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin	0.00			0.00
970	62001000	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
971	62001010	Advertising	Advertising	535.50	CPI increase estimate	6.67%	571.22
972	62001020	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
973	62001050	Advertising-STR-Recycle	Advertising	0.00	CPI increase estimate	6.67%	0.00
974	62001099	Advertising	Advertising	24,441.88	CPI increase estimate	6.67%	26,072.16
975	62002000	ADVERTISING	Advertising	0.00	CPI increase estimate	6.67%	0.00
976	62003000	Advertising	Advertising	0.00	CPI increase estimate	6.67%	0.00
977	62101000	BAD DEBTS	Bad debt	4,470.00	Same as prior year		4,470.00
978	62102000	BAD DEBTS	Bad debt	0.00			0.00
979	62103000	Bad debts	Bad debt	0.00			0.00
980	62201000	Collection fees	Miscellaneous, admin	0.00	Same as prior year		0.00
981	62201010	Collection fees-STR-Collectioin	Miscellaneous, admin	0.00			0.00
982	62201110	Collection fees-City-Collectioin	Miscellaneous, admin	0.00			0.00
983	62201310	COLLECTION FEES-NEVEDA-COLLE	Miscellaneous, admin	0.00			0.00
984	62202000	Collection fees		0.00			0.00
985	62203000	Collection fees		0.00			0.00
986	62203010	Collection fees-SDS-Collection		0.00			0.00
987	62203200	COLLECTION FEES-El DORADO-CA-G&A		0.00			0.00
988	62401000	Contract labor	Contract labor, admin	0.00			0.00
989	62401010	Contract labor-STR-Collectioin	Contract labor, admin	0.00			0.00
990	62401099	Contract labor	Contract labor, admin	81,011.72	Admin contract labor - CPI increase; Remove $33,72	6.67%	52,687.20
991	62402000	Contract labor	Contract labor, admin	0.00			0.00
992	62403000	Contract labor	Contract labor, admin	0.00			0.00
993	62801000	Depreciation	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
994	62801040	Depreciation-STR-MRF	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
995	62801099	Depreciation	Depreciation, admin	38,221.25	Adjust based on Depr Projection reports (wp 212)	40,392.64	40,392.64
996	62801100	Depreciation-City-G & A	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
997	62802000	DEPRECIATION	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
998	62803000	Depreciation	Depreciation, admin	0.00	Adjust based on Depr Projection reports (wp 212)	-	0.00
999	62901000	Donations/ deductable-Nat'l	Donations	0.00			0.00

	A	B	C	U	V	W	X
1000	62902000	DONATIONS	Donations	0.00			0.00
1001	62903000	DONATIONS	Donations	0.00			0.00
1002	62911000	Donation/NonDed-Pol. & CRRC	Donations	0.00			0.00
1003	62911099	Donation/NonDed-Pol. & CRRC	Donations	19,804.00	Same as PY		19,804.00
1004	62912000	Donation/NonDed-CRRC/Pol	Donations	0.00			0.00
1005	62913000	Donation/NonDed-CRRC/POL	Donations	0.00			0.00
1006	62951000	Contributions-Local	Donations	0.00			0.00
1007	62951050	Contributions-Local	Donations	0.00			0.00
1008	62951099	Contributions-Local	Donations	39,121.24	Same as PY		39,121.24
1009	62952000	Contributions-Local	Donations	0.00			0.00
1010	62953000	Contribution-LOCAL	Donations	0.00			0.00
1011	63001000	Dues & subscriptions	Dues and subscriptions	0.00			0.00
1012	63001020	Dues & subscriptions	Dues and subscriptions	39.99			39.99
1013	63001040	Dues & Subscriptions	Dues and subscriptions	0.00			0.00
1014	63001099	Dues & Subscriptions	Dues and subscriptions	2,235.77	Same as PY		2,235.77
1015	63002000	Dues & subscriptions	Dues and subscriptions	0.00			0.00
1016	63003000	Dues & subscriptions	Dues and subscriptions	0.00			0.00
1017	63601000	Employee education	Education	0.00			0.00
1018	63601010	Employee education	Education	4,250.00	Same as PY		4,250.00
1019	63601040	Employee education	Education	0.00			0.00
1020	63601099	Employee education	Education	360.82			360.82
1021	63602000	EMPLOYEE EDUCATION	Education	0.00			0.00
1022	63603000	EMPLOYEE EDUCATION	Education	0.00			0.00
1023	64001000	ENTERTAINMENT		0.00			0.00
1024	64002000	ENTERTAINMENT		0.00			0.00
1025	64003000	ENTERTAINMENT		0.00			0.00
1026	64201000	Franchise fees	Franchise fees	0.00	1% increase on City Resi/Comm Rev & All TS	148,921.87	148,921.87
1027	64201010	Franchise fees	Franchise fees	107.61	Same percentage of revenue as FY22; City increase	4.28%	107.61
1028	64201099	Franchise fees	Franchise fees	998,521.07	Same percentage of revenue as FY22; City increase	4.28%	1,052,190.43
1029	64201180	Franchise fees-City-RRF	Franchise fees	0.00			0.00
1030	64202000	Franchise fees	Franchise fees	0.00			0.00
1031	64203000	Franchise fees	Franchise fees	0.00			0.00
1032	66001000	Insurance - general	Insurance, admin	0.00	Actual Gen Insur inc of 26% per 4/1/23 renewal drive	26%	0.00
1033	66001095	Insurance - general	Insurance, admin	0.00	Actual Gen Insur inc of 26% per 4/1/23 renewal drive	26%	0.00
1034	66001099	Insurance - general	Insurance, admin	159,355.38	Actual Gen Insur inc of 26% per 4/1/23 renewal drive	26%	200,787.78
1035	66002000	INSURANCE - GENERAL	Insurance, admin	0.00	Actual Gen Insur inc of 26% per 4/1/23 renewal drive	26%	0.00
1036	66003000	Insurance - general	Insurance, admin	0.00	Actual Gen Insur inc of 26% per 4/1/23 renewal drive	26%	0.00
1037	66001192	Insurance - general	Insurance, admin	(6.07)	Actual Gen Insur inc of 26% per 4/1/23 renewal drive	26%	(7.65)
1038	66401000	Interest	Interest expense	0.00			0.00
1039	66401099	Interest	Interest expense	118,962.06	See true up above (Agrees to Debt tab)		118,962.06
1040	66402000	INTEREST	Interest expense	0.00			0.00
1041	66403000	Interest	Interest expense	0.00			0.00
1042	66801050	Licenses & fees	Other taxes and licenses, ac	19.20	CPI increase	6.67%	20.48
1043	66801000	Licenses & fees	Other taxes and licenses, ac	0.00	CPI increase	6.67%	0.00
1044	66801010	Licenses & fees	Other taxes and licenses, ac	570.00	CPI increase	6.67%	608.02
1045	66801040	Licenses & fees	Other taxes and licenses, ac	162.89	CPI increase	6.67%	173.75
1046	66801099	Licenses & fees	Other taxes and licenses, ac	27,219.44	CPI increase	6.67%	29,034.97
1047	66801100	LICENSES & FEES-CITY-G & A	Other taxes and licenses, ac	0.00	CPI increase	6.67%	0.00
1048	66801400	Licenses & fees-Gov-G & A	Other taxes and licenses, ac	0.00	CPI increase	6.67%	0.00
1049	66802000	Licenses & fees	Other taxes and licenses, ac	0.00	CPI increase	6.67%	0.00
1050	66803000	Licenses & fees	Other taxes and licenses, ac	0.00	CPI increase	6.67%	0.00
1051	66901000	Life insurance - officers		0.00			0.00
1052	66903000	LIFE INS - OFF.		0.00			0.00
1053	67001000	Meals	Travel and entertainment	0.00			0.00
1054	67001010	Meals-STR-Collectioin	Travel and entertainment	0.00			0.00
1055	67001095	Meals-STR-Parking	Travel and entertainment	0.00			0.00
1056	67001099	Meals	Travel and entertainment	2,301.00	Same as PY		2,301.00
1057	67002000	MEALS	Travel and entertainment	0.00			0.00
1058	67003000	Meals	Travel and entertainment	0.00			0.00
1059	67003010	MEALS - SDS - COLLECTION	Travel and entertainment	0.00			0.00
1060	67201000	Miscellaneous	Miscellaneous, admin	0.00			0.00
1061	67201090	Miscellaneous-STR-Landfill	Miscellaneous, admin	0.00			0.00
1062	67201099	Miscellaneous	Miscellaneous, admin	418.36	Same as PY		418.36
1063	67202000	Miscellaneous	Miscellaneous, admin	0.00			0.00
1064	67203000	Miscellaneous	Miscellaneous, admin	0.00			0.00
1065	67203090	Miscellaneous-SDS-Settlement	Miscellaneous, admin	0.00			0.00
1066	67301000	Office expense	Office	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1067	67301040	Office expense-STR-MRF	Office	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1068	67301050	Office expense	Office	54.65	Per Terry, use 3 year avg (same as FY23)		54.65
1069	67301099	Office expense	Office	173,008.17	Per Terry, use 3 year avg (same as FY23)		173,008.17
1070	67301020	Office expense	Office	177.70	Per Terry, use 3 year avg (same as FY23)		177.70
1071	67303000	Office expense	Office	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1072	67303010	OFFICE EXPENSE - SDS - COLLECT	Office	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1073	67501000	Postage	Office	0.00			0.00
1074	67501010	Postage-STR-Collectioin	Office	4.30	CPI increase estimate	6.67%	4.59
1075	67501099	Postage	Office	52,662.60	CPI increase estimate	6.67%	56,175.20
1076	67502000	Postage	Office	0.00			0.00
1077	67503000	Postage	Office	0.00			0.00
1078	67601000	Professional fees	Professional fees	0.00	Same as prior year		0.00
1079	67601010	Professional fees	Professional fees	3,500.00	Same as prior year		3,500.00
1080	67601030	Professional fees	Professional fees	2,765.00	Same as prior year		2,765.00
1081	67601040	Professional fees	Professional fees	200.00	Same as prior year		200.00
1082	67601050	Professional fees	Professional fees	0.00	Same as prior year		0.00
1083	67601080	Prof. Fees-STR-RRF	Professional fees	0.00	Same as prior year		0.00
1084	67601099	Professional fees	Professional fees	477,602.33	Add: 20Yr Amortization of $100k capitalized for acct	5,000.00	482,602.33
1085	67601020	Professional fees	Professional fees	16,792.70			16,792.70
1086	67603000	Professional fees	Professional fees	0.00			0.00
1087	67701000	Property taxes	Other taxes and licenses, ac	0.00	2% based on prop 13	2%	0.00
1088	67701080	Property taxes	Other taxes and licenses, ac	85,178.86	2% based on prop 13	2%	86,882.44
1089	67701095	Property taxes	Other taxes and licenses, ac	44,852.34	2% based on prop 13	2%	45,749.39
1090	67701099	Property taxes	Other taxes and licenses, ac	103,003.39	2% based on prop 13	2%	105,063.46
1091	67702000	PROPERTY TAXES	Other taxes and licenses, ac	0.00			0.00
1092	67703000	PROPERTY TAXES	Other taxes and licenses, ac	0.00			0.00
1093	68002000	RENT - PROPERTY		0.00			0.00
1094	68003000	Rent - property		0.00			0.00
1095	68051000	Rent - equipment	Rent, admin	0.00			0.00
1096	68051099	Rent - equipment	Rent, admin	11,894.85	Same as PY		11,894.85
1097	68052000	Rent - equipment	Rent, admin	0.00			0.00
1098	68053000	Rent - equipment	Rent, admin	0.00			0.00
1099	68053010	RENT - EQUIPMENT - SDS - COLLECTION		0.00			0.00

	A	B	C	U	V	W	X
1100	68401000	Repairs & maintenance	Repairs, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1101	68401020	Repairs & maint-STR-Transfer	Repairs, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1102	68401040	Repairs & maint-STR-MRF	Repairs, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1103	68401080	Repairs & maint-STR-RRF	Repairs, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1104	68401095	Repairs & maint-STR-Parking	Repairs, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1105	68401099	Repairs & maintenance	Repairs, admin	61,378.93	Per Terry, use 3 year avg (same as FY23)		61,378.93
1106	68402000	REPAIRS & MAINTENANCE		0.00			0.00
1107	68403000	Repairs & maintenance		0.00			0.00
1108	68403010	REPAIRS & MAINTENANCE-SDS-COLLECTION		0.00			0.00
1109	68403030	Repairs & maint-SDS-Shop		0.00			0.00
1110	69201000	Supplies	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1111	69201010	Supplies-STR-Collectioin	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1112	69201020	Supplies-STR-Transfer	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1113	69201030	Supplies-STR-Shop	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1114	69201040	Supplies-STR-MRF	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1115	69201099	Supplies	Miscellaneous, admin	27,155.60	Per Terry, use 3 year avg (same as FY23)		27,155.60
1116	69201400	SUPPLIES-GOV-G&A	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1117	69202000	Supplies	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1118	69203000	Supplies	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1119	69203010	SUPPLIES - SDS - COLLECTION	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1120	69203030	Supplies-SDS-Shop	Miscellaneous, admin	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1121	69501000	Surcharges		0.00			0.00
1122	69501099	Surcharges	Franchise fees	0.00			0.00
1123	69502000	SURCHARGES		0.00			0.00
1124	69503000	SURCHARGES		0.00			0.00
1125	69601000	Travel	Travel and entertainment	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1126	69601010	Travel	Travel and entertainment	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1127	69601099	Travel	Travel and entertainment	7,363.86	Per Terry, use 3 year avg (same as FY23)		7,363.86
1128	69603000	Travel	Travel and entertainment	0.00	Per Terry, use 3 year avg (same as FY23)		0.00
1129	69901000	Utilities	Utilities, admin	0.00	CPI increase	6.67%	0.00
1130	69901010	Utilities	Utilities, admin	1,493.54	CPI increase	6.67%	1,593.16
1131	69901080	Utilities-STR-RRF	Utilities, admin	0.00	CPI increase	6.67%	0.00
1132	69901095	Utilities	Utilities, admin	0.00	CPI increase	6.67%	0.00
1133	69901099	Utilities	Utilities, admin	110,916.79	CPI increase	6.67%	118,314.94
1134	69902000	UTILITIES	Utilities, admin	0.00	CPI increase	6.67%	0.00
1135	69903000	Utilities	Utilities, admin	0.00	CPI increase	6.67%	0.00
1136	69903010	UTILITIES - SDS - COLLECTION	Utilities, admin	0.00	CPI increase	6.67%	0.00
1137	71001000	Interest income	Interest income	0.00			0.00
1138	71001010	Interest income	Interest income	0.00			0.00
1139	71001099	Interest income	Interest income	(6,499.97)	Same as prior year		(6,499.97)
1140	71001110	Interest income	Interest income	(247.73)			(247.73)
1141	71001120	Interest income	Interest income	(699.10)			(699.10)
1142	71001192	Interest income	Interest income	0.00			0.00
1143	71002000	Interest income	Interest income	0.00			0.00
1144	71003000	Interest income	Interest income	0.00			0.00
1145	72001000	Gain (loss) sale of equipment	Gain on sale of assets	0.00			0.00
1146	72001099	Gain (loss) sale of equipment	Gain on sale of assets	(28,089.12)	Same as prior year		(28,089.12)
1147	72002000	GAIN (LOSS) SALE OF EQUIPMENT	Gain on sale of assets	0.00			0.00
1148	72003000	Gain (loss) sale of equipment	Gain on sale of assets	0.00			0.00
1149	73001000	Cash over (short)	Miscellaneous, admin	0.00	Same as prior year		0.00
1150	73001050	CASH OVER/SHORT - STR - RECYC	Miscellaneous, admin	(17.63)			(17.63)
1151	73001099	Cash over (short)	Miscellaneous, admin	(278.91)			(278.91)
1152	73002000	Cash over (short)	Miscellaneous, admin	0.00			0.00
1153	73003000	Cash over (short)	Miscellaneous, admin	0.00			0.00
1154	75001000	Inven. Alloc.-STR-G & A		0.00	Same as prior year		0.00
1155	75001040	Inventory Alloc.	Material recovery facility	0.00	Same as prior year		0.00
1156	75001050	Inventory Alloc.	Recycling sales	59,978.00	Same as prior year		59,978.00
1157	75001099	Inventory Alloc.	Material recovery facility	49,315.00	Same as prior year		49,315.00
1158	76001010	ALLOC - DEFERRED CHGS OP		0.00			0.00
1159	76501010	ALLOC - DEFERRED CHGS ADM		0.00			0.00
1160	81001000	PROVISION FOR FEDERAL TAXES		0.00			0.00
1161	81002000	PROVISION FOR FEDERAL TAXES		0.00			0.00
1162	81003000	PROVISION FOR FEDERAL TAXES		0.00			0.00
1163	82001000	Provision for state taxes		0.00			0.00
1164	82001099	Provision for state taxes	PROVISION FOR STATE IN	314,453.59	Same percentage of revenue as FY22; 1.35%	1.35%	331,353.29
1165	82002000	PROVISION FOR STATE TAXES		0.00			0.00
1166	82003000	PROVISION FOR STATE TAXES		0.00			0.00
1167	83001000	Provision for deferred taxes		0.00			0.00
1168	83001099	Provision for deferred taxes	PROVISION FOR STATE IN	3,800.00			3,800.00
1169	83002000	PROVISION FOR DEFERRED TAXES		0.00			0.00
1170	83003000	PROVISION FOR DEFERRED TAXES		0.00			0.00
1171	84001000	LOSS ON DEFERRED TAXES		0.00			0.00
1172	84002000	LOSS ON DEFERRED TAXES		0.00			0.00
1173	84003000	LOSS ON DEFERRED TAXES		0.00			0.00
1174	99991099	Suspense	Miscellaneous, admin	0.00		-	0.00
1175	**Total**			**0.00**			**(0.00)**
1176							
1177		**Net (Income) Loss**		**(770,934.69)**			**(925,978.24)**
1178							
1179		**Net Income excluding PPP funds**					
1180							

	A	B	C	U	V	W	X

	A	B	C	Y	Z	AA
1	Client:	*South Tahoe Refuse, Inc 1022626*				
2						
3						
4						
5						
6				**SB 1383**		
7	**Account**	**Description**	**FS**		**AJE - SB1383**	**FORECAST - ANNUAL**
8			**GROUPING**	**Adjustment Methodology - SB1383**	**DR/(CR)**	**6/30/2024 inc. SB1383**
9	10011000	Petty cash	Cash and cash equivalents			0.00
10	10011050	PETTY CASH	Cash and cash equivalents			0.00
11	10011099	Petty cash	Cash and cash equivalents			1,400.00
12	10011310	PETTY CASH-NEVEDA-COLLECTIOI	Cash and cash equivalents			0.00
13	10012000	PETTY CASH	Cash and cash equivalents			0.00
14	10013000	PETTY CASH	Cash and cash equivalents			0.00
15	10101000	CASH ON HAND	Cash and cash equivalents			0.00
16	10101050	Cash on hand	Cash and cash equivalents			0.00
17	10101099	Restricted Cash	Cash and cash equivalents			81,993.77
18	10103000	CASH ON HAND	Cash and cash equivalents			0.00
19	10111000	Change fund	Cash and cash equivalents			0.00
20	10111040	CPCFA Loan	Cash and cash equivalents			0.00
21	10201000	Cash in bank - Self Insurance	Cash and cash equivalents			0.00
22	10201099	Cash in bank - Self Insurance	Cash and cash equivalents			5,178.29
23	10211000	Cash in bank - Checking	Cash and cash equivalents			0.00
24	10211010	Checking-STR-Collectioin	Cash and cash equivalents			0.00
25	10211040	Checking-STR-MRF	Cash and cash equivalents			0.00
26	10211099	Cash in bank - Checking	Cash and cash equivalents			0.00
27	10212000	Cash in bank - Checking	Cash and cash equivalents			0.00
28	10213000	Cash in bank - Checking	Cash and cash equivalents			0.00
29	10221000	Cash in bank - Savings	Cash and cash equivalents			0.00
30	10221099	Cash in bank - Savings	Cash and cash equivalents	To Roll: Add all changes to NI (excl. non-cash depr)	(1,430,327.65)	3,984,682.00
31	10222000	CASH IN BANK - SAVINGS	Cash and cash equivalents			0.00
32	10223000	CASH IN BANK - SAVINGS	Cash and cash equivalents			0.00
33	10231099	Checking-STR-Collection	Cash and cash equivalents			0.00
34	10233000	CASH IN BANK - CHECKING - RECY	Cash and cash equivalents			0.00
35	10241099	Cash in bank - Checking	Cash and cash equivalents	RRF Refi: Less Prin Pymts	245,583.00	121,317.58
36	10251099	Checking-STR-Collection	Cash and cash equivalents			8,703.54
37	10901000	Payroll Advance	Cash and cash equivalents			0.00
38	10901099	Payroll Advance	Cash and cash equivalents			353,237.13
39	10903000	PAYROLL ADVANCE-SDS-G&A	Cash and cash equivalents			0.00
40	10991099	Cash Clearing for Daily Deposits	Cash and cash equivalents			0.00
41	11001000	Investments				0.00
42	11002000	Investments				0.00
43	11003000	Investments				0.00
44	12001000	Accounts receivable - trade	Trade, net			0.00
45	12001099	Accounts receivable - trade	Trade, net			1,436,731.46
46	12001510	A/R-American River-Collectioin	Trade, net			0.00
47	12002000	Accounts receivable - trade	Trade, net			0.00
48	12003000	Accounts receivable - trade	Trade, net			0.00
49	12011000	Allowance for bad debts	Trade, net			0.00
50	12011099	Allowance for bad debts	Trade, net			(47,000.00)
51	12012000	Allowance for bad debts	Trade, net			0.00
52	12013000	Allowance for bad debts	Trade, net			0.00
53	12501000	Accounts receivable - other	Other			0.00
54	12501050	A/R - OTHER	Other			0.00
55	12501099	Accounts receivable - other	Other			40,520.78
56	12502000	A/R - OTHER	Other			0.00
57	12503000	Accounts receivable - other	Other			0.00
58	12551000	RELATED PARTY-RECEIVABLE	Other			0.00
59	12601000	Accounts Receivable-Related Party	Other			0.00
60	12601099	Accounts Receivable-Related Party	Other			0.00
61	13001000	Employee advances	Due from officers/stockholde			0.00
62	13001099	Employee advances	Due from officers/stockholde			(7,324.81)
63	13002000	EMPLOYEE ADVANCES	Due from officers/stockholde			0.00
64	13003000	EMPLOYEE ADVANCES	Due from officers/stockholde			0.00
65	13101000	Officers' loans	Due from officers/stockholde			0.00
66	13101099	Officers' loans	Due from officers/stockholde			(4,602.35)
67	13102000	OFFICERS' LOANS	Due from officers/stockholde			0.00
68	13103000	OFFICERS' LOANS	Due from officers/stockholde			0.00
69	14001000	Notes receivable	Receivables from related pa			0.00
70	14001099	Notes receivable	Receivables from related pa			23,336.63
71	14002000	Notes receivable	Receivables from related pa			0.00
72	14003000	NOTES RECEIVABLE	Receivables from related pa			0.00
73	14011000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa			131,801.00
74	14012000	NOTES RECEIVABLE - LONG TERM	Receivables from related pa			0.00
75	14051000	NOTE REC FOR COMMON STOCK	Receivables from related pa			0.00
76	15001000	Inventory - MRF	Inventory			0.00
77	15001099	Inventory - MRF	Inventory			53,472.00
78	15051050	Inv. - Recycle-STR-Recycle	Inventory			0.00
79	15051099	Inventory - Recycle	Inventory			63,531.00
80	15053000	INVENTORY	Inventory			0.00
81	16001000	Prepaid taxes	Prepaid expenses			0.00
82	16001099	Prepaid taxes	Prepaid expenses			19,250.00
83	16002000	PREPAID TAXES	Prepaid expenses			0.00
84	16003000	PREPAID TAXES	Prepaid expenses			0.00
85	16011000	Prepaid liability insurance	Prepaid expenses			0.00
86	16011099	Prepaid liability insurance	Prepaid expenses			605,112.20
87	16012000	PREPAID LIABILITY INSURANCE	Prepaid expenses			0.00
88	16013000	PREPAID LIABILITY INSURANCE	Prepaid expenses			0.00
89	16021000	Prepaid workers compensation	Prepaid expenses			0.00
90	16021099	Prepaid workers compensation	Prepaid expenses			72,834.56
91	16022000	PREPAID WORKERS COMPENSATI	Prepaid expenses			0.00
92	16023000	PREPAID WORKERS COMPENSATI	Prepaid expenses			0.00
93	16031000	Prepaid interest	Prepaid expenses			0.00
94	16031040	Prepaid interest - Letter of Credit	Prepaid expenses			0.00
95	16032000	PREPAID INTEREST	Prepaid expenses			0.00
96	16033000	PREPAID INTEREST	Prepaid expenses			0.00
97	16501000	Construction period interest	Equipment			0.00
98	16501040	Const. Interest-STR-MRF				0.00
99	16503000	CONSTRUCTION PERIOD INTEREST				0.00

	A	B	C	Y	Z	AA
100	16511000	Accumulated amortization - CPI				0.00
101	16511040	A/A - CPI-STR-MRF				0.00
102	16513000	A/A CONSTRUCTION PERIOD INTEREST				0.00
103	16601040	Cap. Loan fees-STR-MRF	Less: unamortized loan fina			0.00
104	16601099	Capital Loan fees	Less: unamortized loan fina			143,347.00
105	16611000	A/A - Loan fees-STR-G & A	Less: unamortized loan fina			0.00
106	16611099	Accum. Amort. - Covenant	Less: unamortized loan fina			(26,316.11)
107	17001000	Land	Land			0.00
108	17001099	Land	Land			1,208,473.70
109	17002000	LAND	Land			0.00
110	17003000	LAND	Land			0.00
111	17021000	Mining claims	Buildings and improvements			0.00
112	17021099	Mining claims	Buildings and improvements			18,620.17
113	17041000	Buildings	Buildings and improvements			0.00
114	17041099	Buildings	Buildings and improvements			5,654,297.72
115	17042000	BUILDINGS	Buildings and improvements			0.00
116	17043000	BUILDINGS	Buildings and improvements			0.00
117	17061000	Construction in progress				0.00
118	17071000	Recycling equipment	Equipment			0.00
119	17071099	Recycling equipment	Equipment			211,841.66
120	17073000	Recycle Equip.	Equipment			0.00
121	17081000	Shop equipment	Equipment			0.00
122	17081099	Shop equipment	Equipment			506,031.22
123	17083000	Shop equipment	Equipment			0.00
124	17101000	Leasehold improvements	Leasehold improvements			0.00
125	17101099	Leasehold improvements	Leasehold improvements			31,326.79
126	17103000	LEASEHOLD IMPROVEMENTS	Leasehold improvements			0.00
127	17121000	Transfer equipment	Equipment			0.00
128	17121099	Transfer equipment	Equipment			2,495,425.49
129	17123000	TRANSFER EQUIPMENT	Equipment			0.00
130	17131000	RRF Equip-STR-G & A	Resource recovery facility a			0.00
131	17131095	RRF Equip-STR-Parking	Truck parking facilities			3,563,623.05
132	17131099	RRF Equipment	Resource recovery facility a			9,299,888.36
133	17141000	Office equipment	Equipment			0.00
134	17141099	Office equipment	Equipment			227,106.54
135	17143000	Office equipment	Equipment			0.00
136	17161000	MRF/Landfill equipment	Material recovery facility and			0.00
137	17161099	MRF/Landfill equipment	Material recovery facility and			4,644,759.61
138	17181000	Transfer vehicles	Equipment			0.00
139	17181099	Transfer vehicles	Equipment	Add SB-1383 New Trucks	3,339,416.88	5,520,697.08
140	17201000	Collection equipment	Equipment			0.00
141	17201099	Collection equipment	Equipment	Add SB-1383 New Totes	6,755,099.46	12,954,154.56
142	17202000	COLLECTION EQUIPMENT	Equipment			0.00
143	17203000	Collection equipment	Equipment			0.00
144	17221000	Other vehicles	Equipment			0.00
145	17221099	Other vehicles	Equipment			0.00
146	17222000	OTHER VEHICLES & EQUIPMENT				0.00
147	17223000	OTHER VEHICLES & EQUIPMENT				0.00
148	17251000	EQUIPMENT UNDER CAP LEASE				0.00
149	17253000	EQUIPMENT UNDER CAP LEASE				0.00
150	17301000	COVERAGE RIGHTS				0.00
151	17541000	Accum. Dep. - Buildings	Less: accumulated depreciа			0.00
152	17541099	Accum. Dep. - Buildings	Less: accumulated depreciа			(4,446,586.17)
153	17542000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа			0.00
154	17543000	ACCUM. DEP. - BUILDINGS	Less: accumulated depreciа			0.00
155	17571000	Accum. Dep. - Recycling	Less: accumulated depreciа			0.00
156	17571099	Accum. Dep. - Recycling	Less: accumulated depreciа			(169,498.83)
157	17573000	A/D - Recycling-Recycle Eq.	Less: accumulated depreciа			0.00
158	17581000	Accum. Dep. - Shop equipment	Less: accumulated depreciа			0.00
159	17581099	Accum. Dep. - Shop equipment	Less: accumulated depreciа			(394,228.72)
160	17583000	Accum. Dep. - Shop equipment	Less: accumulated depreciа			0.00
161	17601000	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа			0.00
162	17601099	Accum. Dep. - Leasehold imp.	Less: accumulated depreciа			(22,919.08)
163	17603000	ACCUM. DEP. - LEASEHOLD IMP.	Less: accumulated depreciа			0.00
164	17621000	Accum. Dep. - Transfer equip.	Less: accumulated depreciа			0.00
165	17621099	Accum. Dep. - Transfer equip.	Less: accumulated depreciа			(1,527,878.58)
166	17623000	ACCUM. DEP. - TRANSFER EQUIPM	Less: accumulated depreciа			0.00
167	17631000	Acc Deprec - RR-STR-G & A	Less: accumulated depreciа			0.00
168	17631095	Acc Deprec - RR-STR-Parking	Less: accumulated depreciа			(1,405,672.38)
169	17631099	Acc Deprec - RRF	Less: accumulated depreciа			(4,240,867.04)
170	17641000	Accum. Dep. - Office equipment	Less: accumulated depreciа			0.00
171	17641099	Accum. Dep. - Office equipment	Less: accumulated depreciа			(193,372.90)
172	17643000	Accum. Dep. - Office equipment	Less: accumulated depreciа			0.00
173	17661000	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа			0.00
174	17661099	Accum. Dep. - MRF/Landfill eq.	Less: accumulated depreciа			(3,780,919.98)
175	17681000	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа			0.00
176	17681099	Accum. Dep. - Transfer vehicles	Less: accumulated depreciа	Add SB-1383 Truck Accum Depreciation	(333,941.69)	(1,940,647.75)
177	17701000	Accum. Dep. - Collection equip	Less: accumulated depreciа			0.00
178	17701099	Accum. Dep. - Collection equip	Less: accumulated depreciа	Add SB-1383 Tote Accum Depreciation	(900,443.73)	(6,644,993.43)
179	17702000	ACCUM. DEP. - COLLECTION EQUIP	Less: accumulated depreciа			0.00
180	17703000	Accum. Dep. - Collection equip	Less: accumulated depreciа			0.00
181	17721000	Accum. Dep. - Other vehicles	Less: accumulated depreciа			0.00
182	17721099	Accum. Dep. - Other vehicles	Less: accumulated depreciа			0.00
183	17722000	ACCUM. DEP. - OTHER VEH. & EQ.	Less: accumulated depreciа			0.00
184	17723000	A/D - OTHER VEHICLES & EQUIPME	Less: accumulated depreciа			0.00
185	17751000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа			0.00
186	17753000	A/D - CAPITAL LEASE EQUIPMENT	Less: accumulated depreciа			0.00
187	18001000	GOODWILL				0.00
188	18101000	Deferred Costs				0.00
189	18102000	COVENANT NOT TO COMPETE				0.00
190	18103000	COVENANT NOT TO COMPETE				0.00
191	18111000	A/A - COVENANT NOT TO COMPETE				0.00
192	18112000	A/A - COVENANT NOT TO COMPETE				0.00
193	18113000	A/A - COVENANT NOT TO COMPETE				0.00
194	18201099	Franchise Cost				93,927.00
195	18202000	FRANCHISE AGREEMENT				0.00
196	18203000	FRANCHISE AGREEMENT				0.00
197	18212000	A/A - FRANCHISE AGREEMENT				0.00
198	18213000	A/A - FRANCHISE AGREEMENT				0.00
199	18501000	DEFERRED CHARGES				0.00

	A	B	C	Y	Z	AA
200	18601000	DEFERRED TAX ASSET				0.00
201	19001000	Deposits	Deposits			0.00
202	19001050	DEPOSITS	Deposits			0.00
203	19001099	Deposits	Deposits			18,476.63
204	19002000	DEPOSITS	Deposits			0.00
205	19003000	DEPOSITS	Deposits			0.00
206	19011000	DEPOSITS - CURRENT	Deposits			0.00
207	19201000	Advances to SDS				0.00
208	19211000	Advances to ARDS				0.00
209	19221000	ADVANCE TO RECYCLING				0.00
210	20001000	Accounts payable	Accounts payable			0.00
211	20001099	Accounts payable	Accounts payable			(445,734.06)
212	20002000	Accounts payable	Accounts payable			0.00
213	20003000	Accounts payable	Accounts payable			0.00
214	20011099	Accounts Payable - Internal	Accounts payable			0.00
215	20201000	RELATED PARTY PAYABLE				0.00
216	20202000	RELATED PARTY PAYABLE				0.00
217	20501000	Acc. Surcharge	Accrued expenses			0.00
218	20501099	Acc. Surcharge	Accrued expenses			(119,131.21)
219	20701000	Donations Payable	Accrued expenses			0.00
220	20701050	Donations payable	Accrued expenses			0.00
221	20701099	Donations Payable	Accrued expenses			(201.29)
222	21001000	Accrued interest	Accrued expenses			0.00
223	21001099	Accrued interest	Accrued expenses			(23,661.32)
224	21002000	ACCRUED INTEREST	Accrued expenses			0.00
225	21003000	Accrued interest	Accrued expenses			0.00
226	21003010	Acc. Interest-SDS-Collection	Accrued expenses			0.00
227	21021000	Accrued property taxes	Accrued expenses			0.00
228	21021099	Accrued property taxes	Accrued expenses			58,789.55
229	21022000	ACCRUED PROPERTY TAXES	Accrued expenses			0.00
230	21023000	ACCRUED PROPERTY TAXES	Accrued expenses			0.00
231	21041000	Accrued insurance	Accrued expenses			0.00
232	21041099	Accrued insurance	Accrued expenses			0.00
233	21042000	ACCRUED INSURANCE	Accrued expenses			0.00
234	21043000	ACCRUED INSURANCE	Accrued expenses			0.00
235	21061000	Accrued expenses - other	Accrued expenses			0.00
236	21061099	Accrued expenses - other	Accrued expenses			0.00
237	21062000	ACCRUED EXPENSES - OTHER	Accrued expenses			0.00
238	21063000	ACCRUED EXPENSES - OTHER	Accrued expenses			0.00
239	21201000	Accrued vacation	Accrued expenses			0.00
240	21201099	Accrued vacation	Accrued expenses			(90,000.00)
241	21203000	ACCRUED VACATION PAY	Accrued expenses			0.00
242	21221000	Accrued salaries	Accrued expenses			0.00
243	21221099	Accrued salaries	Accrued expenses			(144,053.76)
244	21222000	ACCRUED SALARIES	Accrued expenses			0.00
245	21223000	ACCRUED SALARIES	Accrued expenses			0.00
246	21241000	Accrued pension	Accrued expenses			0.00
247	21241099	Accrued pension	Accrued expenses			(150,000.00)
248	22001000	Fed. withholding tax payable	Accrued expenses			0.00
249	22001099	Fed. withholding tax payable	Accrued expenses			0.00
250	22101000	FICA tax payable	Accrued expenses			0.00
251	22101099	FICA tax payable	Accrued expenses			(10,957.80)
252	22201000	State unemployment tax payable	Accrued expenses			0.00
253	22201099	State unemployment tax payable	Accrued expenses			(96.85)
254	22301000	Fed. unemployment tax payable	Accrued expenses			0.00
255	22301099	Fed. unemployment tax payable	Accrued expenses			(29.74)
256	22401000	State withholding tax	Accrued expenses			0.00
257	22401099	State withholding tax	Accrued expenses			0.00
258	22501000	Employee 401k payable	Accrued expenses			0.00
259	22501010	401k Payable-STR-Collectioin	Accrued expenses			0.00
260	22501099	Employee 401k payable	Accrued expenses			0.00
261	23001000	Unearned Income	Accrued expenses			0.00
262	23002000	SALES TAX PAYABLE	Accrued expenses			0.00
263	23101000	STREET SWEEPING-STR-G&A	Accrued expenses			0.00
264	23201000	NOISE ABATEMENT-STR-G&A	Accrued expenses			0.00
265	23301000	CLEAN TAHOE-STR-G&A	Accrued expenses			0.00
266	24001000	ACCRUED INCOME TAX	Accrued expenses			0.00
267	24002000	ACCRUED INCOME TAX	Accrued expenses			0.00
268	24011000	Accrued franchise fees payable	Accrued expenses			0.00
269	24011099	Accrued franchise fees payable	Accrued expenses			(231,754.80)
270	24012000	Accrued franchise fees payable	Accrued expenses			0.00
271	24013000	Accrued franchise fees payable	Accrued expenses			0.00
272	24013010	FRAN. TAX PAY-SDS-COLLECTION				0.00
273	25001000	Customer deposits				0.00
274	25002000	CUSTOMER DEPOSITS				0.00
275	25003000	CUSTOMER DEPOSITS				0.00
276	25501000	DEFERRED TAX LIABILITY				0.00
277	26011000	Notes payable				0.00
278	26012000	N/P - ARDS				0.00
279	26013000	Notes payable				0.00
280	26021000	Notes payable - related party	Notes payable to officers/st			0.00
281	26021099	Notes payable - related party	Notes payable to officers/st			0.00
282	26023000	NOTES PAYABLE - R/P				0.00
283	26031000	NOTES PAYABLE -R/P - CURRENT	Current portion of notes pay			0.00
284	26091000	CONTRACTS PAYABLE - CURRENT				0.00
285	26101000	Contracts payable	Long-term debt			0.00
286	26101099	Contracts payable	Long-term debt	RRF Refi: Less Prin Pymts, Add SB-1383 Truck & Totes	(10,340,099.34)	(12,881,665.82)
287	26102000	CONTRACTS PAYABLE				0.00
288	26103000	Contracts payable				0.00
289	26113000	CONTRACTS PAYABLE				0.00
290	26151000	NOTES PAYABLE - CURRENT	Current portion of long-term			(1,776,817.00)
291	26153000	NOTES PAYABLE-CURRENT				0.00
292	26161000	NOTES PAYABLE				0.00
293	26163000	NOTES PAYABLE				0.00
294	26171000	LINE OF CREDIT				0.00
295	26201000	JPA loan payable	Accrued expenses			0.00
296	26201040	JPA L/P-STR-MRF	Accrued expenses			0.00
297	26201099	JPA loan payable	Accrued expenses			(6,578.89)
298	26211000	JPA LOAN				0.00
299	26211040	JPA L/P-STR-MRF - CURRENT				0.00

	A	B	C	Y	Z	AA
300	26501000	OFFICER LOANS				0.00
301	26501099	Officers loans payable	Notes payable to officers/sto			0.00
302	26502000	OFFICER LOANS				0.00
303	26503000	OFFICER LOANS				0.00
304	26601000	FUNDS ADVANCED BY STR TO REC				0.00
305	26602000	Funds advanced by STR				0.00
306	26603000	Funds advanced by STR				0.00
307	28001000	Deferred income	Deferred income			0.00
308	28001099	Deferred income	Deferred income			(857,199.80)
309	28002000	Deferred income	Deferred income			0.00
310	28003000	Deferred income	Deferred income			0.00
311	28003010	DEFERRED INCOME-SDS-COLLECTION				0.00
312	29001000	Deferred income taxes payable	DEFERRED STATE INCOM			0.00
313	29001099	Deferred income taxes payable	DEFERRED STATE INCOM			(52,400.00)
314	29002000	DEFERRED INCOME TAXES	DEFERRED STATE INCOM			0.00
315	30001000	Common stock	shares; 180 shares issued a			0.00
316	30001099	Common stock	shares; 180 shares issued a			(18,000.00)
317	30002000	COMMON STOCK				0.00
318	30003000	COMMON STOCK				0.00
319	30101000	TREASURY STOCK				0.00
320	31001000	Paid in surplus	Additional paid-in capital			0.00
321	31001099	Paid in surplus	Additional paid-in capital			(407,000.00)
322	31003000	Paid in surplus-SDS-G&A				0.00
323	32001000	Retained Earnings	RETAINED EARNINGS, BE			0.00
324	32001001	Retained Earnings - Prior period adjus	RETAINED EARNINGS, BE			0.00
325	32001099	Retained Earnings	RETAINED EARNINGS, BE			(14,074,512.43)
326	32002000	Retained Earnings	RETAINED EARNINGS, BE			0.00
327	32003000	Retained Earnings	RETAINED EARNINGS, BE			0.00
328	33001000	Dividends payable	DISTRIBUTIONS			0.00
329	33001099	Dividends payable	DISTRIBUTIONS			750,000.00
330	33002000	DIVIDENDS	DISTRIBUTIONS			0.00
331	33003000	DIVIDENDS	DISTRIBUTIONS			0.00
332	40011010	Residential-STR-Transfer	CA - City residential			564.00
333	40011011	Residential-STR-Transfer	CA - transfer fees			117.86
334	40011020	Residential-STR-Transfer	CA - City residential			0.00
335	40011099	Residential-STR-Transfer	CA - City residential			4.70
336	40011100	Residential-City-G & A	CA - City residential			0.00
337	40011110	Residential-STR-Transfer	CA - City residential			(5,866,413.10)
338	40011111	Residential-STR-Transfer	CA - City residential			0.00
339	40011112	Residential-STR-Transfer	CA - City residential			0.00
340	40011199	Residential-STR-Transfer	CA - City residential			(587,453.61)
341	40011120	Residential-City-Transfer				0.00
342	40011180	Residential-City-RRF				0.00
343	40011210	Residential-STR-Transfer	CA - El Dorado residential -			(3,182,818.34)
344	40011280	Residential-County-RRF				0.00
345	40011310	Residential-STR-Transfer	NV - residential			(774,397.00)
346	40011380	Residential-Neveda-RRF				0.00
347	40011510	Residential-STR-Transfer	CA - El Dorado residential -			(57,453.66)
348	40012010	RESIDENTIAL - ARDS - COLLECTION				0.00
349	40012210	Residential				0.00
350	40013010	RESIDENTIAL - SDS - COLLECTION				0.00
351	40013200	Residential-El Dorado - CA-G&A				0.00
352	40013210	Residential				0.00
353	40013250	Residential-El Dorado - CA-Recycle				0.00
354	40021150	Commercial-City	CA - City commercial			363.55
355	40021110	Commercial-City	CA - City commercial			(6,098,459.57)
356	40021113	Commercial-City				0.00
357	40021120	Commercial-City-Transfer				0.00
358	40021180	Commercial-City-RRF				0.00
359	40021210	Commercial-City	CA - El Dorado commercial			(351,987.07)
360	40021280	Commercial-County-RRF				0.00
361	40021310	Commercial-City	NV - commercial			(2,879,328.57)
362	40021380	Commercial-Neveda-RRF				0.00
363	40021410	Commercial				0.00
364	40021510	Commercial-City	CA - El Dorado commercial			(322,384.56)
365	40022010	COMMERCIAL - ARDS - COLLECTION				0.00
366	40022210	Commercial				0.00
367	40023010	COMMERCIAL - SDS - COLLECTION				0.00
368	40023210	Commercial				0.00
369	40051020	Transfer station	CA - transfer fees			0.00
370	40051110	Transfer station	CA - transfer fees			46,406.74
371	40051120	Transfer station	CA - transfer fees			(2,387,317.39)
372	40051160	Trnsfr Station-City-Dunlap				0.00
373	40051180	Trnsfr Station-City-RRF				0.00
374	40052210	TRANSFER STATION				0.00
375	40053210	TRANSFER STATION				0.00
376	40071110	HAZARDOUS MATERIALS				0.00
377	40071210	HAZARDOUS MATERIALS				0.00
378	40071310	HAZARDOUS MATERIALS				0.00
379	40071410	HAZARDOUS MATERIALS				0.00
380	40091099	Recycle collection	Recycling sales			0.00
381	40091110	Recycle collection	Recycling sales - City/Dougl			(478,061.96)
382	40091210	Recycle collection	Recycling sales - El Dorado			(2,075.75)
383	40091310	Recycle collection	Recycling sales - City/Dougl			(88,019.89)
384	40091510	Recycle collection	Recycling sales - El Dorado			(10,178.16)
385	40092210	Recycle Collection-El Dorado				0.00
386	40093210	Recycle. Coll.-El Dorado - CA-Collection				0.00
387	40101010	NEVADA MISCELLANEOUS				0.00
388	40101011	Rev- Container Rent	CA - miscellaneous			0.00
389	40101110	Rev- Container Rent	CA - miscellaneous			0.00
390	40101210	Rev- Container Rent	CA - miscellaneous			0.00
391	40103210	Container. Rent-SDS-Collection				0.00
392	40103250	Container. Rent-El Dorado - CA-Recycle				0.00
393	40111310	CONTAINER SALES-NEVEDA-COLLECTIOIN				0.00
394	40202210	Drop box rental-El Dorado - CA-Collecti				0.00
395	40211100	Drop box sales-City				0.00
396	41001110	CA - SALVAGE SALES				0.00
397	41001210	SALVAGE SALES				0.00
398	41001310	SALVAGE SALES				0.00
399	41001410	SALVAGE SALES				0.00

	A	B	C	Y	Z	AA
400	41002210	SALVAGE SALES				0.00
401	41003210	SALVAGE SALES				0.00
402	42001040	MRF REVENUES	Material recovery facility			0.00
403	42501040	MRF Rev. Aluminum	Material recovery facility			(135,399.33)
404	42501050	MRF Rev. Aluminum	Material recovery facility			(4,423.22)
405	42511040	MRF Rev. Glass	Material recovery facility			(46,099.95)
406	42521040	MRF Rev. Plastic	Material recovery facility			(41,094.34)
407	42521050	MRF Rev. Plastic	Material recovery facility			0.00
408	42531040	MRF Rev. Cardboard	Material recovery facility			(17,460.12)
409	42531050	MRF Rev. Cardboard	Material recovery facility			0.00
410	42541000	MRF Rev. Newspr-STR-G & A	Material recovery facility			0.00
411	42541040	MRF Rev. Newspaper	Material recovery facility			0.00
412	42551040	MRF REVENUE - BI-METAL	Material recovery facility			0.00
413	42561040	MRF Rev. Steel	Material recovery facility			(90,898.15)
414	42581040	MRF REVENUE - TIN	Material recovery facility			0.00
415	42601040	MRF Rev. Wood & Chipper	Material recovery facility			0.00
416	42601050	RRF Sales-STR-Recycle				0.00
417	42601080	RRF Sales	CA - resource recovery fees			(36,430.55)
418	42611040	MRF REVENUE - NON-FERROUS	Material recovery facility			0.00
419	42621040	MRF REVENUE - PAPER	Material recovery facility			0.00
420	42631040	MRF Rev. Misc	Material recovery facility			(2,442.37)
421	42631050	MRF Rev. Misc	Material recovery facility			(367.78)
422	42631080	MRF Rev. Misc	Material recovery facility			0.00
423	42631099	MRF Rev. Misc	Material recovery facility			0.00
424	43001000	Recycle revenue-STR-G & A				0.00
425	43001050	RECYCLE REVENUES				0.00
426	43003000	RECYCLE REVENUE-SDS-G&A				0.00
427	43003050	RECYCLE REVENUE - NON-FERROUS				0.00
428	43003210	Recycle revenue-El Dorado - CA-Collectio				0.00
429	43003250	Recycle revenues				0.00
430	43501050	Recy. Rev. Aluminum	Recycling sales			(440,522.84)
431	43511040	Recy. Rev.Glass-STR-MRF	Recycling sales			0.00
432	43511050	Recy. Rev.Glass	Recycling sales			(32,605.03)
433	43511080	Recy. Rev.Glass-STR-RRF	Recycling sales			0.00
434	43521050	Recy.Rev.Plastic	Recycling sales			(229,798.62)
435	43531040	Recy.Rev.Crdbd-STR-MRF	Recycling sales			(2,366.40)
436	43531050	Recy.Rev.Cardboard	Recycling sales			0.00
437	43541040	Recy Rev. Paper	Recycling sales			0.00
438	43541050	Recy Rev. Paper	Recycling sales			0.00
439	43551050	RECYCLE REVENUE - BI-METAL	Recycling sales			0.00
440	43561050	Recy.Rev.Steel	Recycling sales			0.00
441	43581050	RECYCLE REVENUE - TIN	Recycling sales			0.00
442	43601040	Recy.Rev. Wood	Recycling sales			0.00
443	43601050	RECYCLE REVENUE - WOOD	Recycling sales			0.00
444	43601080	Recy.Rev. Wood-STR-RRF	Recycling sales			3.50
445	43611050	Recy.Rev.Miscellaneous	Recycling sales			0.00
446	43631050	Recy.Rev.Misc	Recycling sales			(203.39)
447	44001000	Contract labor-STR-G & A				0.00
448	47001065	PROPERTY RENTAL-STR-2121 ELOISE				0.00
449	47001092	Property rental	CA - rent income			(14,775.00)
450	47001099	Property rental	CA - rent income			0.00
451	47001110	PROPERTY RENTAL-CITY-COLLECT	CA - rent income			0.00
452	47001160	Property rental-City-Dunlap	CA - rent income			0.00
453	47001161	Property rental-City-Ruth	CA - rent income			0.00
454	47001162	Property rental-City-2085 Eloise	CA - rent income			0.00
455	47001163	Property rental-City-2133 Eloise	CA - rent income			0.00
456	47001165	Property rental-City-2121 Eloise	CA - rent income			0.00
457	47001192	Property rental	CA - rent income			(48,275.00)
458	47001260	PROPERTY RENTALS - DUNLAP	CA - rent income			0.00
459	47001265	Property rental-County-2121 Eloise	CA - rent income			0.00
460	48001014	Rev- Federal/State	Forestry, federal and state c			(54,965.87)
461	48001410	Rev- Federal/State	Forestry, federal and state c			(300,533.70)
462	48001500	Forest contract-American River-G & A	Forestry, federal and state c			0.00
463	48001510	Rev- Federal/State	Forestry, federal and state c			(197,407.87)
464	48002010	FOREST CONTRACT - ARDS - COLL	Forestry, federal and state c			0.00
465	48002210	Federal & state services	Forestry, federal and state c			0.00
466	48003010	FOREST CONTRACT - SDS - COLLE	Forestry, federal and state c			0.00
467	48003210	Federal & state services	Forestry, federal and state c			0.00
468	49001000	Miscellaneous-STR-G & A	Other income/(expense), ne			0.00
469	49001010	Miscellaneous	Other income/(expense), ne			1,300.00
470	49001099	Miscellaneous	Other income/(expense), ne			(4,400.52)
471	49001100	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
472	49001110	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
473	49001299	Miscellaneous	Other income/(expense), ne			0.00
474	49002000	MISCELLANEOUS - ARDS - G&A	Other income/(expense), ne			0.00
475	49002010	MISCELLANEOUS - ARDS - COLLEC	Other income/(expense), ne			0.00
476	49002200	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
477	49002210	MISCELLANEOUS-ARDS-COLLECTI	Other income/(expense), ne			0.00
478	49003010	MISCELLANEOUS INC0ME	Other income/(expense), ne			0.00
479	49003210	MISCELLANEOUS INCOME	Other income/(expense), ne			0.00
480	49021000	ARDS Rent-				0.00
481	49031000	SDS Rent				0.00
482	49041000	TBC Rent	CA - rent income			0.00
483	49041099	TBC Rent	CA - rent income			(11,124.00)
484	49041410	TBC Rent-Gov-Collectioin				0.00
485	49051000	DDI Rent	NV - miscellaneous			0.00
486	49051099	Vending Machine	NV - miscellaneous			(22,248.00)
487	49121000	ARDS Contract Labor				0.00
488	49141000	TBC Contract Labor				0.00
489	50001040	COGS recycle-STR-MRF	Cost of sales, recycling			0.00
490	50001050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling			0.00
491	50003000	COGS RECYCLE - SDS - G&A	Cost of sales, recycling			0.00
492	50003050	COST OF GOODS SOLD - RECYCLE	Cost of sales, recycling			0.00
493	50101050	COGS Rec.Alum	Cost of sales, recycling			274,346.97
494	50111040	COGS Rec.Glass-STR-MRF	Cost of sales, recycling			0.00
495	50111050	COGS Rec.Glass	Cost of sales, recycling			18,232.78
496	50121050	COGS Rec.Plastic	Cost of sales, recycling			179,746.83
497	50131040	COGS Rec.Crdbd-STR-MRF	Cost of sales, recycling			2,578.90
498	50131050	COGS Rec.Crdbd-STR-Recycle	Cost of sales, recycling			0.00
499	50141050	COGS - RECYCLE NEWSPRINT	Cost of sales, recycling			0.00

	A	B	C	Y	Z	AA
500	50151050	COGS Rec.BiMetal	Cost of sales, recycling			117.48
501	50161050	COGS - RECYCLE STEEL	Cost of sales, recycling			0.00
502	50171040	COGS Rec.OIL-STR-MRF	Cost of sales, recycling			0.00
503	50171050	COGS Rec.Tin-STR-Recycle	Cost of sales, recycling			0.00
504	50191010	COGS Rec.Wood-STR-Collectioin	Cost of sales, recycling			0.00
505	50191040	COGS Rec.Wood-STR-MRF	Cost of sales, recycling			0.00
506	50191050	COGS Rec.Wood-STR-Recycle	Cost of sales, recycling			0.00
507	50191080	COGS Rec.Wood-STR-RRF	Cost of sales, recycling			31,034.71
508	50201040	COGS Rec.Misc.-STR-MRF	Cost of sales, recycling			0.00
509	50201050	COGS - RECYCLE MISC	Cost of sales, recycling			0.00
510	50201080	COGS Rec.Misc.	Cost of sales, recycling			7,290.48
511	50501090	LANDFILL EXPENSES				0.00
512	51001010	Labor	Labor	Add Wages: 3 Class B drivers for SS/GW on alt. weeks	168,480.00	2,203,813.15
513	51001020	Labor	Labor			1,054,459.86
514	51001030	Labor	Labor			1,260,186.40
515	51001040	Labor	Labor			1,619,672.28
516	51001050	Labor	Labor			378,289.80
517	51001080	Labor	Labor			205,016.22
518	51001099	Labor	Labor			2,670.43
519	51001300	Labor-Neveda-G & A	Labor			0.00
520	51002010	Labor	Labor			0.00
521	51002210	LABOR-EL DORADO-CA-COLLECTIC	Labor			0.00
522	51003010	Labor	Labor			0.00
523	51003030	LABOR	Labor			0.00
524	51003050	LABOR	Labor			0.00
525	51003210	LABOR-EL DORADO - CA-COLLECTI	Labor			0.00
526	51021010	Officer salaries	Officers' salaries			368,670.79
527	51021020	Officer salaries	Officers' salaries			301,110.09
528	51021030	Officer salaries	Officers' salaries			0.00
529	51021040	Officer salaries	Officers' salaries			394,439.05
530	51021050	OFFICER SALARIES	Officers' salaries			0.00
531	51021099	Officer salaries	Officers' salaries			0.00
532	51022010	OFFICER SALARIES	Officers' salaries			0.00
533	51051010	VACATION PAY				0.00
534	51051020	VACATION PAY				0.00
535	51051030	VACATION PAY				0.00
536	51051040	VACATION PAY				0.00
537	51051050	VACATION PAY				0.00
538	51052010	VACATION PAY				0.00
539	51101010	Payroll taxes	Payroll taxes	Add Payroll taxes: 3 Class B drivers for SS/GW on alt. \	13,478.40	229,729.21
540	51101020	Payroll taxes	Payroll taxes			114,520.79
541	51101030	Payroll taxes	Payroll taxes			109,669.82
542	51101040	Payroll taxes	Payroll taxes			168,056.76
543	51101050	Payroll taxes	Payroll taxes			39,704.26
544	51101080	Payroll taxes	Payroll taxes			17,886.30
545	51101090	Payroll taxes	Payroll taxes			1,171.92
546	51101099	Payroll taxes	Payroll taxes			(52,176.72)
547	51101300	Payroll taxes-Neveda-G & A	Payroll taxes			0.00
548	51101310	Payroll taxes-Neveda-Collectioin	Payroll taxes			0.00
549	51102010	Payroll taxes	Payroll taxes			0.00
550	51103000	PAYROLL TAXES	Payroll taxes			0.00
551	51103010	Payroll taxes	Payroll taxes			0.00
552	51103030	PAYROLL TAXES	Payroll taxes			0.00
553	51103050	PAYROLL TAXES	Payroll taxes			0.00
554	51121010	Employee benefits	Employee benefits			5,593.84
555	51121020	Employee benefits	Employee benefits			5,783.93
556	51121030	Employee benefits	Employee benefits			334.70
557	51121040	Employee benefits	Employee benefits			2,213.61
558	51121050	Employee benefits	Employee benefits			915.65
559	51121060	Emp. Benefits-STR-Dunlap	Employee benefits			0.00
560	51121080	Employee benefits	Employee benefits			166.01
561	51121099	Employee benefits	Employee benefits			400.25
562	51122010	EMPLOYEE BENEFITS	Employee benefits			0.00
563	51123000	EMPLOYEE BENEFITS	Employee benefits			0.00
564	51123010	Employee benefits	Employee benefits			0.00
565	51123030	EMPLOYEE BENEFITS	Employee benefits			0.00
566	51123050	EMPLOYEE BENEFITS	Employee benefits			0.00
567	51141000	INSURANCE - HEALTH - STR - G&A				0.00
568	51141010	Insurance - health	Insurance	Add Health Insur: 3 Class B drivers for SS/GW on alt. w	26,721.36	540,049.90
569	51141020	Insurance - health	Insurance			186,891.74
570	51141030	Insurance - health	Insurance			195,440.44
571	51141040	Insurance - health	Insurance			458,107.61
572	51141050	Insurance - health	Insurance			149,824.61
573	51141080	Insurance - health	Insurance			50,957.57
574	51141099	Insurance - health	Insurance			(325.95)
575	51141220	Ins. - Health-County-Transfer	Insurance			0.00
576	51141300	Ins. - Health-Neveda-G & A	Insurance			0.00
577	51142010	INSURANCE - HEALTH	Insurance			0.00
578	51143010	Insurance - health	Insurance			0.00
579	51143030	INSURANCE - HEALTH	Insurance			0.00
580	51143050	INSURANCE - HEALTH	Insurance			0.00
581	51151010	Insurance - Workers' comp.	Insurance	Add Workers comp: 3 Class B drivers for SS/GW on alt	13,090.90	125,266.02
582	51151020	Insurance - Workers' comp.	Insurance			62,630.56
583	51151030	Insurance - Workers' comp.	Insurance			56,193.76
584	51151040	Insurance - Workers' comp.	Insurance			91,503.09
585	51151050	Insurance - Workers' comp.	Insurance			16,829.69
586	51151080	Insurance - Workers' comp.	Insurance			9,615.31
587	51152010	Insurance - Workers' comp.	Insurance			0.00
588	51153010	Insurance - Workers' comp.	Insurance			0.00
589	51153030	INSURANCE - WORKERS' COMP	Insurance			0.00
590	51153050	INSURANCE - WORKERS' COMP	Insurance			0.00
591	51161010	Pension plan - qualified	Pension benefits	Add Pension: 3 Class B drivers for SS/GW on alt. week	14,320.80	209,101.94
592	51161020	Pension plan - qualified	Pension benefits			130,289.36
593	51161030	Pension plan - qualified	Pension benefits			107,114.10
594	51161040	Pension plan - qualified	Pension benefits			160,300.90
595	51161050	Pension plan - qualified	Pension benefits			38,356.20
596	51161080	Pension plan - qualified	Pension benefits			16,845.38
597	51161090	Pension plan - qualified	Pension benefits			0.00
598	51162010	PENSION PLAN - QUALIFIED	Pension benefits			0.00
599	51163000	PENSION PLAN - QUALIFIED-SDS-G	Pension benefits			0.00

	A	B	C	Y	Z	AA
600	51163010	Pension plan - qualified	Pension benefits			0.00
601	51163030	PENSION PLAN - QUALIFIED	Pension benefits			0.00
602	51163050	PENSION PLAN - QUALIFIED	Pension benefits			0.00
603	52001010	Advertising	Advertising	Add: SB-1383 Marketing materials: social media/advertis	54,000.00	56,030.72
604	52001020	Advertising	Advertising			0.00
605	52001030	Advertising	Advertising			0.00
606	52001040	Advertising	Advertising			0.00
607	52001050	Advertising	Advertising			0.00
608	52001080	Advertising-STR-RRF	Advertising			0.00
609	52002010	ADVERTISING	Advertising			0.00
610	52003010	Advertising	Advertising			0.00
611	52003030	Advertising	Advertising			0.00
612	52001099	ADVERTISING	Advertising			2,417.86
613	52203010	FUEL				0.00
614	52401010	Contract labor	Contract labor			371,204.75
615	52401020	Contract labor	Contract labor			219,856.79
616	52401030	Contract labor	Contract labor			0.00
617	52401040	Contract labor	Contract labor			392,151.88
618	52401050	Contract labor	Contract labor			0.00
619	52401080	Contract labor-STR-RRF	Contract labor			0.00
620	52402010	Contract labor	Contract labor			0.00
621	52403010	Contract labor	Contract labor			0.00
622	52403030	CONTRACT LABOR	Contract labor			0.00
623	52403050	CONTRACT LABOR	Contract labor			0.00
624	52801000	Depreciation-STR-G & A	Depreciation			0.00
625	52801010	Depreciation	Depreciation	Add SB-1383 Truck & Tote Depreciation	1,234,385.41	1,728,947.74
626	52801020	Depreciation	Depreciation			292,059.34
627	52801030	Depreciation	Depreciation			55,141.27
628	52801040	Depreciation	Depreciation			124,037.77
629	52801050	Depreciation	Depreciation			21,222.44
630	52801080	Depreciation	Depreciation			210,557.66
631	52801095	Depreciation	Depreciation			109,533.92
632	52801195	Depreciation-City-Parking	Depreciation			0.00
633	52801300	Depreciation-Neveda-G & A	Depreciation			0.00
634	52802010	DEPRECIATION	Depreciation			0.00
635	52803000	Depreciation-SDS-G&A	Depreciation			0.00
636	52803010	Depreciation	Depreciation			0.00
637	52803030	Depreciation	Depreciation			0.00
638	52803050	DEPRECIATION	Depreciation			0.00
639	53201010	Dump fees	Dump fees			0.00
640	53201020	Dump fees	Dump fees	Higher diversion & better rate on unbagged GW	55,468.40	1,407,772.39
641	53201030	DUMP FEES	Dump fees			0.00
642	53201040	Dump fees	Dump fees			380,752.20
643	53201050	DUMP FEES	Dump fees			0.00
644	53201080	Dump fees-STR-RRF	Dump fees			0.00
645	53201099	Dump fees	Dump fees			13,956.69
646	53202010	Dump fees	Dump fees			0.00
647	53203010	Dump fees	Dump fees			0.00
648	53203030	DUMP FEES	Dump fees			0.00
649	53203050	DUMP FEES	Dump fees			0.00
650	53601010	Employee education	Education			0.00
651	53601020	Employee education	Education			0.00
652	53601030	Employee education	Education			1,335.00
653	53601040	Employee education	Education			0.00
654	53601050	Employee education	Education			0.00
655	53601080	Emp. Education-STR-RRF	Education			0.00
656	53602010	EMPLOYEE EDUCATION	Education			0.00
657	53603010	EMPLOYEE EDUCATION	Education			0.00
658	53603030	EMPLOYEE EDUCATION	Education			0.00
659	53603050	EMPLOYEE EDUCATION	Education			0.00
660	54001010	ENTERTAINMENT				0.00
661	54001030	ENTERTAINMENT				0.00
662	54002010	ENTERTAINMENT				0.00
663	54003010	ENTERTAINMENT				0.00
664	54003030	ENTERTAINMENT				0.00
665	54003050	ENTERTAINMENT				0.00
666	55201010	Fuel	Fuel	Fuel inc. for SS/GW routes (22,256 new miles)	47,980.47	557,535.41
667	55201020	Fuel	Fuel			307,831.78
668	55201030	Fuel	Fuel			72.66
669	55201040	Fuel	Fuel			0.00
670	55201050	Fuel	Fuel			0.00
671	55201080	Fuel-STR-RRF	Fuel			0.00
672	55201099	Fuel	Fuel			29,839.28
673	55201100	Fuel-City-G & A	Fuel			0.00
674	55202010	FUEL	Fuel			0.00
675	55203010	Fuel	Fuel			0.00
676	55203030	Fuel	Fuel			0.00
677	55203050	FUEL	Fuel			0.00
678	55601000	Haz. Waste-STR-G & A	Hazardous waste			0.00
679	55601010	Hazardous Waste	Hazardous waste			0.00
680	55601020	Hazardous Waste	Hazardous waste			8,780.98
681	55601030	Hazardous Waste	Hazardous waste			2,299.78
682	55601040	Hazardous Waste	Hazardous waste			163,857.07
683	55601050	HAZARDOUS WASTE	Hazardous waste			0.00
684	55601080	HAZARDOUS WASTE	Hazardous waste			0.00
685	55602010	HAZARDOUS WASTE	Hazardous waste			0.00
686	55603010	Hazardous waste	Hazardous waste			0.00
687	55603030	HAZARDOUS WASTE	Hazardous waste			0.00
688	55603050	HAZARDOUS WASTE	Hazardous waste			0.00
689	56001010	Insurance - general	Insurance	Vehicle insurance: 9 new - 6 sold = 3 net trcks	16,443.00	162,954.38
690	56001020	Insurance - general	Insurance			109,786.24
691	56001030	Insurance - general	Insurance			19,991.89
692	56001040	Insurance - general	Insurance			59,976.60
693	56001050	Insurance - general	Insurance			28,274.58
694	56001080	Insurance - general	Insurance			9,710.42
695	56001095	Insurance - general	Insurance			29,702.74
696	56001099	Insurance - general	Insurance			0.00
697	56002010	Insurance - general	Insurance			0.00
698	56003010	Insurance - general	Insurance			0.00
699	56003030	INSURANCE - GENERAL	Insurance			0.00

	A	B	C	Y	Z	AA
700	56003050	INSURANCE - GENERAL	Insurance			0.00
701	56401000	INTEREST - STR - G&A	Interest expense			0.00
702	56401010	Interest	Interest expense	Add: Increased interest for RRF Refi	(3,737.54)	141,657.28
703	56401020	Interest	Interest expense	Add: Increase in interest for SB-1383 Totes & Trucks Fir	630,148.00	665,483.11
704	56401030	Interest	Interest expense			985.81
705	56401040	Interest	Interest expense			1,272.88
706	56401050	Interest	Interest expense			0.00
707	56401080	Interest	Interest expense			8,201.12
708	56401099	Interest	Interest expense			967.73
709	56401200	Interest-County-G & A	Interest expense			0.00
710	56401300	Interest-Neveda-G & A	Interest expense			0.00
711	56402010	INTEREST	Interest expense			0.00
712	56403010	Interest	Interest expense			0.00
713	56403030	INTEREST	Interest expense			0.00
714	56403050	INTEREST	Interest expense			0.00
715	56801010	Licenses & fees	Other taxes and licenses	Veh Registration: 9 new - 6 sold = 3 net trcks	9,033.00	141,423.10
716	56801020	Licenses & fees	Other taxes and licenses			31,509.22
717	56801030	Licenses & fees	Other taxes and licenses			348.81
718	56801040	Licenses & fees	Other taxes and licenses			0.00
719	56801050	Licenses & fees	Other taxes and licenses			2,060.12
720	56801080	Licenses & fees-STR-RRF	Other taxes and licenses			0.00
721	56801095	Licenses & fees-STR-Parking	Other taxes and licenses			0.00
722	56801099	Licenses & fees	Other taxes and licenses			394.03
723	56801200	Licenses & fees-County-G & A	Other taxes and licenses			0.00
724	56801220	Licenses & fees-County-Transfer	Other taxes and licenses			0.00
725	56802010	LICENSES & FEES	Other taxes and licenses			0.00
726	56803000	LICENSES & FEES	Other taxes and licenses			0.00
727	56803010	Licenses & fees	Other taxes and licenses			0.00
728	56803030	LICENSES & FEES	Other taxes and licenses			0.00
729	56803050	LICENSES & FEES	Other taxes and licenses			0.00
730	57001000	Meals-STR-G & A	Miscellaneous			0.00
731	57001010	Meals	Miscellaneous			0.00
732	57001020	Meals	Miscellaneous			0.00
733	57001030	Meals	Miscellaneous			720.00
734	57001040	Meals	Miscellaneous			0.00
735	57001050	Meals	Miscellaneous			0.00
736	57002010	MEALS	Miscellaneous			0.00
737	57003010	Meals	Miscellaneous			0.00
738	57003030	MEALS	Miscellaneous			0.00
739	57003050	MEALS	Miscellaneous			0.00
740	57201000	Miscellaneous-STR-G & A	Miscellaneous			0.00
741	57201010	Miscellaneous	Miscellaneous			0.00
742	57201020	Miscellaneous	Miscellaneous			0.00
743	57201030	Miscellaneous	Miscellaneous			0.00
744	57201040	Miscellaneous	Miscellaneous			0.00
745	57201050	MISCELLANEOUS	Miscellaneous			0.00
746	57202010	MISCELLANEOUS	Miscellaneous			0.00
747	57203010	MISCELLANEOUS	Miscellaneous			0.00
748	57203030	MISCELLANEOUS	Miscellaneous			0.00
749	57203050	MISCELLANEOUS	Miscellaneous			0.00
750	57601000	Prof. Fees-STR-G & A	Miscellaneous			0.00
751	57601010	Professional Fees	Miscellaneous			2,752.00
752	57601020	Professional Fees	Miscellaneous			100.00
753	57601030	Professional Fees	Miscellaneous			8,146.67
754	57601040	Professional fees	Miscellaneous			0.00
755	57601050	PROFESSIONAL FEES	Miscellaneous			0.00
756	57601099	Professional Fees	Miscellaneous			9,533.33
757	57602010	PROFESSIONAL FEES	Miscellaneous			0.00
758	57603010	Professional fees	Miscellaneous			0.00
759	57603030	PROFESSIONAL FEES	Miscellaneous			0.00
760	57603050	PROFESSIONAL FEES	Miscellaneous			0.00
761	57701020	Property taxes	Other taxes and licenses			41.89
762	58001010	Rent - property				0.00
763	58001020	RENT - PROPERTY				0.00
764	58001030	Rent - property				0.00
765	58001040	Rent - property				0.00
766	58001050	Rent - property				0.00
767	58001080	Rent - property-STR-RRF				0.00
768	58001163	Rent - property-City-2133 Eloise				0.00
769	58002010	RENT - PROPERTY				0.00
770	58003010	Rent - property				0.00
771	58003030	RENT - PROPERTY				0.00
772	58003050	RENT - PROPERTY				0.00
773	58051010	Rent - equipment	Rent			67,164.00
774	58051020	Rent - equipment	Rent			20,179.50
775	58051030	Rent - equipment	Rent			0.00
776	58051040	Rent - equipment	Rent			0.00
777	58051050	RENT - EQUIPMENT				0.00
778	58051080	Rent - equip.-STR-RRF				0.00
779	58052000	RENT - EQUIP-ARDS-G&A				0.00
780	58052010	Rent - equipment				0.00
781	58053010	Rent - equipment				0.00
782	58053030	Rent - equipment				0.00
783	58053050	RENT - EQUIPMENT				0.00
784	58401000	REPAIRS & MAINTENANCE - STR - G&A				0.00
785	58401010	Repairs & maintenance	Repairs	R&M & Tires: 4% inc based on net of 3 more trucks	27,389.92	220,781.11
786	58401011	Repairs & maintenance	Repairs			30.80
787	58401020	Repairs & maintenance	Repairs			273,650.45
788	58401030	Repairs & maintenance	Repairs			31,552.38
789	58401040	Repairs & maintenance	Repairs			107,842.21
790	58401050	Repairs & maintenance	Repairs			13,000.01
791	58401080	Repairs & maintenance	Repairs			15,920.64
792	58401095	Repairs & maintenance	Repairs			21,163.21
793	58401099	Repairs & maintenance	Repairs			540.85
794	58401162	Repairs & maint-City-2085 Eloise	Repairs			0.00
795	58401192	Repairs & maintenance	Repairs			35.81
796	58401200	Repairs & maint-County-G & A	Repairs			0.00
797	58401210	Repairs & maint-County-Collectioin	Repairs			0.00
798	58402010	Repairs & maintenance	Repairs			0.00
799	58403010	Repairs & maintenance	Repairs			0.00

	A	B	C	Y	Z	AA
800	58403030	Repairs & maintenance	Repairs			0.00
801	58403050	REPAIRS & MAINTENANCE	Repairs			0.00
802	59201010	Supplies	Supplies			53,267.02
803	59201020	Supplies	Supplies			27,594.91
804	59201030	Supplies	Supplies			467,291.06
805	59201040	Supplies	Supplies			25,145.71
806	59201050	Supplies	Supplies			14,943.95
807	59201080	Supplies	Supplies			4,053.92
808	59201095	Supplies	Supplies			435.08
809	59201099	Supplies	Supplies			321.22
810	59202010	Supplies	Supplies			0.00
811	59203000	Supplies-SDS-G&A	Supplies			0.00
812	59203010	Supplies	Supplies			0.00
813	59203030	Supplies	Supplies			0.00
814	59203050	SUPPLIES	Supplies			0.00
815	59601010	Travel	Miscellaneous			598.03
816	59601020	Travel	Miscellaneous			96.10
817	59601030	Travel	Miscellaneous			175.01
818	59601040	Travel	Miscellaneous			119.39
819	59601050	Travel	Miscellaneous			0.00
820	59601099	Travel	Miscellaneous			34.47
821	59602010	TRAVEL	Miscellaneous			0.00
822	59603010	TRAVEL	Miscellaneous			0.00
823	59603030	TRAVEL	Miscellaneous			0.00
824	59603050	TRAVEL	Miscellaneous			0.00
825	59901010	Utilities	Utilities			0.00
826	59901020	Utilities	Utilities			12,822.29
827	59901030	Utilities	Utilities			67,307.24
828	59901040	Utilities	Utilities			85,299.03
829	59901050	Utilities	Utilities			21,322.04
830	59901060	Utilities-STR-Dunlap	Utilities			0.00
831	59901062	Utilities-STR-2085 Eloise	Utilities			0.00
832	59901063	Utilities-STR-2133 Eloise	Utilities			0.00
833	59901080	Utilities	Utilities			85,190.87
834	59901092	Utilities	Utilities			92.71
835	59901095	Utilities	Utilities			30,016.22
836	59901099	Utilities	Utilities			258.78
837	59901130	Utilities-City-Shop	Utilities			0.00
838	59901162	Utilities-City-2085 Eloise	Utilities			0.00
839	59901163	Utilities-City-2133 Eloise	Utilities			0.00
840	59901192	Utilities	Utilities			0.00
841	59902010	UTILITIES	Utilities			0.00
842	59903010	Utilities	Utilities			0.00
843	59903030	Utilities	Utilities			0.00
844	59903050	UTILITIES	Utilities			0.00
845	60101161	RENTAL - ADVERTISING-CITY-RUTH				0.00
846	60101162	Rental - Advert-City-2085 Eloise				0.00
847	60101165	RENTAL - ADVERT-CITY-2121 ELOISE				0.00
848	60101260	RENTAL - ADVERTISING				0.00
849	60101261	RENTAL - ADVERTISING				0.00
850	60151260	RENTAL - CONTRACT LABOR				0.00
851	60151261	RENTAL - CONTRACT LABOR				0.00
852	60201160	Rental - Deprec-City-Dunlap	Depreciation, admin			0.00
853	60201161	Rental - Deprec-City-Ruth	Depreciation, admin			0.00
854	60201162	Rental - Deprec-City-2085 Eloise	Depreciation, admin			0.00
855	60201163	Rental - Deprec-City-2135/2141 Ruth	Depreciation, admin			0.00
856	60201192	Rental - Depreciation	Depreciation, admin			21,237.36
857	60301092	RENTAL - INSURANCE	Insurance, admin			(408.07)
858	60201261	RENTAL - DEPRECIATION				0.00
859	60251160	Rental - Emp Ed-City-Dunlap				0.00
860	60251260	RENTAL - EMPLOYEE EDUCATION				0.00
861	60251261	RENTAL - EMPLOYEE EDUCATION				0.00
862	60301160	Rental - Insur.-City-Dunlap	Insurance, admin			0.00
863	60301162	Rental - Insur.-City-2085 Eloise	Insurance, admin			0.00
864	60301165	Rental - Insur.-City-2121 Eloise	Insurance, admin			0.00
865	60301192	Rental - Insurance	Insurance, admin			9,411.21
866	60301260	RENTAL - INSURANCE				0.00
867	60301261	RENTAL - INSURANCE				0.00
868	60351165	Rental - Intrst-City-2121 Eloise				0.00
869	60351260	RENTAL - INTEREST				0.00
870	60351261	RENTAL - INTEREST				0.00
871	60401260	RENTAL - LICENSES				0.00
872	60401261	RENTAL - LICENSES				0.00
873	60451260	RENTAL - MISCELLANEOUS				0.00
874	60451261	RENTAL - MISCELLANEOUS				0.00
875	60501260	RENTAL - PROFESSIONAL FEES				0.00
876	60501261	RENTAL - PROFESSIONAL FEES				0.00
877	60551060	Rental - Taxes-STR-Dunlap	Other taxes and licenses, ac			0.00
878	60551160	Rental - Taxes-City-Dunlap	Other taxes and licenses, ac			0.00
879	60551161	Rental - Taxes-City-Ruth				0.00
880	60551162	RENTAL - TAXES-CITY-2085 ELOISE				0.00
881	60551163	Rental - Taxes-City-2135/2141 Ruth				0.00
882	60551164	Rental - Taxes-City-2157 Ruth				0.00
883	60551165	Rental - Taxes-City-2121 Eloise				0.00
884	60551192	Rental - Taxes	Other taxes and licenses, ac			1,895.03
885	60551260	RENTAL - PROPERTY TAXES				0.00
886	60551261	RENTAL - PROPERTY TAXES				0.00
887	60601161	RENTAL - RENT-CITY-RUTH				0.00
888	60601162	Rental - Rent-City-2085 Eloise				0.00
889	60601164	Rental - Rent-City-2157 Ruth				0.00
890	60601192	Rental - Rent	Rent, admin			0.00
891	60601260	RENTAL - RENT				0.00
892	60601261	RENTAL - RENT				0.00
893	60651062	Rental - Repair-STR-2085 Eloise	Repairs, admin			0.00
894	60651065	RENTAL - REPAIR-STR-2121 ELOISE	Repairs, admin			0.00
895	60651092	Rental - Repair	Repairs, admin			4,883.28
896	60651099	Rental - Repair	Repairs, admin			0.00
897	60651160	Rental - Repair-City-Dunlap	Repairs, admin			0.00
898	60651161	Rental - Repair-City-Ruth	Repairs, admin			0.00
899	60651162	Rental - Repair-City-2085 Eloise	Repairs, admin			0.00

	A	B	C	Y	Z	AA
900	60651163	Rental - Repair-City-2133 ELOISE	Repairs, admin			0.00
901	60651164	Rental - Repair-City-2157 Ruth	Repairs, admin			0.00
902	60651165	Rental - Repair-City-2121 Eloise	Repairs, admin			0.00
903	60651192	Rental - Repair	Repairs, admin			2,288.44
904	60651260	RENTAL - REPAIRS & MAINTENANCE				0.00
905	60651261	RENTAL - REPAIRS & MAINTENANCE				0.00
906	60701162	Rental - Supply-City-2085 Eloise				0.00
907	60701163	Rental - Supply-City-2135/2141 Ruth				0.00
908	60701165	Rental - Supply-City-2121 Eloise				0.00
909	60701260	RENTAL - SUPPLIES				0.00
910	60701261	RENTAL - SUPPLIES				0.00
911	60751092	Rental - Utilities	Utilities, admin			8,218.96
912	60751160	Rental - Utilit-City-Dunlap	Utilities, admin			0.00
913	60751161	Rental - Utilit-City-Ruth	Utilities, admin			0.00
914	60751162	Rental - Utilit-City-2085 Eloise	Utilities, admin			0.00
915	60751163	Rental - Utilit-City-2133 ELOISE	Utilities, admin			0.00
916	60751164	Rental - Utilit-City-2157 Ruth	Utilities, admin			0.00
917	60751165	Rental - Utilit-City-2121 Eloise	Utilities, admin			0.00
918	60751192	Rental - Utilities	Utilities, admin			0.00
919	60751260	RENTAL - UTILITIES	Utilities, admin			0.00
920	60751261	RENTAL - UTILITIES	Utilities, admin			0.00
921	61001000	Labor				0.00
922	61002000	LABOR				0.00
923	61003000	Labor				0.00
924	61021000	Officer salaries	Officers' salaries, admin			0.00
925	61021010	OFFICER SALARY - STR - COLLECT	Officers' salaries, admin			0.00
926	61021099	Officer salaries	Officers' salaries, admin			409,536.95
927	61022000	Officer salaries	Officers' salaries, admin			0.00
928	61022010	OFFICER SALARY-ARDS-COLLECTI	Officers' salaries, admin			0.00
929	61023000	Officer salaries	Officers' salaries, admin			0.00
930	61031000	Office salaries	Other salaries			0.00
931	61031050	Office salaries-STR-Recycle	Other salaries			0.00
932	61031099	Office salaries	Other salaries	New Collect Dept Mgr & 1383/Customer Service Employ	249,810.94	1,014,674.28
933	61032000	Office salaries	Other salaries			0.00
934	61033000	Office salaries	Other salaries			0.00
935	61051000	Vacation pay	Other salaries			0.00
936	61051099	Vacation pay	Other salaries			9,741.97
937	61052000	VACATION PAY	Other salaries			0.00
938	61101000	Payroll taxes	Payroll taxes, admin			0.00
939	61101099	Payroll taxes	Payroll taxes, admin			89,919.06
940	61102000	Payroll taxes	Payroll taxes, admin			0.00
941	61103000	Payroll taxes	Payroll taxes, admin			0.00
942	61121000	Employee benefits	Employee benefits			0.00
943	61121010	Emp. Benefits-STR-Collectioin	Employee benefits			403.18
944	61121020	Employee benefits	Employee benefits			162.58
945	61121030	Employee benefits	Employee benefits			46.79
946	61121040	Employee benefits	Employee benefits			205.99
947	61121050	Employee benefits	Employee benefits			0.00
948	61121099	Employee benefits	Employee benefits			13,463.68
949	61122000	EMPLOYEE BENEFITS	Employee benefits			0.00
950	61123000	Employee benefits	Employee benefits			0.00
951	61141000	Insurance - health	Insurance, admin			0.00
952	61141010	Ins. - Health-STR-Collectioin	Insurance, admin			0.00
953	61141020	Insurance - health	Insurance, admin			32.67
954	61141040	Ins. - Health-STR-MRF	Insurance, admin			32.67
955	61141050	Ins. - Health-STR-Recycle	Insurance, admin			0.00
956	61141099	Insurance - health	Insurance, admin			165,516.48
957	61142000	INSURANCE - HEALTH	Insurance, admin			0.00
958	61143000	Insurance - health	Insurance, admin			0.00
959	61151000	Insurance - Workers' comp.	Insurance, admin			0.00
960	61151099	Insurance - Workers' comp.	Insurance, admin			85,661.81
961	61152000	INSURANCE - WORKERS' COMP	Insurance, admin			0.00
962	61153000	Insurance - Workers' comp.	Insurance, admin			0.00
963	61161000	Pension plan - qualified	Pension benefits, admin			0.00
964	61161099	Pension plan - qualified	Pension benefits, admin			100,652.09
965	61162000	PENSION PLAN - QUALIFIED	Pension benefits, admin			0.00
966	61163000	Pension plan - qualified	Pension benefits, admin			0.00
967	61171000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin			0.00
968	61172000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin			0.00
969	61173000	PENSION PLAN - UNQUALIFIED	Pension benefits, admin			0.00
970	62001000	Advertising	Advertising			0.00
971	62001010	Advertising	Advertising			571.22
972	62001020	Advertising	Advertising			0.00
973	62001050	Advertising-STR-Recycle	Advertising			0.00
974	62001099	Advertising	Advertising			26,072.16
975	62002000	ADVERTISING	Advertising			0.00
976	62003000	Advertising	Advertising			0.00
977	62101000	BAD DEBTS	Bad debt			4,470.00
978	62102000	BAD DEBTS	Bad debt			0.00
979	62103000	Bad debts	Bad debt			0.00
980	62201000	Collection fees	Miscellaneous, admin			0.00
981	62201010	Collection fees-STR-Collectioin	Miscellaneous, admin			0.00
982	62201110	Collection fees-City-Collectioin	Miscellaneous, admin			0.00
983	62201310	COLLECTION FEES-NEVEDA-COLLE	Miscellaneous, admin			0.00
984	62202000	Collection fees				0.00
985	62203000	Collection fees				0.00
986	62203010	Collection fees-SDS-Collection				0.00
987	62203200	COLLECTION FEES-EI DORADO-CA-G&A				0.00
988	62401000	Contract labor	Contract labor, admin			0.00
989	62401010	Contract labor-STR-Collectioin	Contract labor, admin			0.00
990	62401099	Contract labor	Contract labor, admin	SB-1383 Contract Labor (Jennifer Arbuckle Consulting)	100,000.00	152,687.20
991	62402000	Contract labor	Contract labor, admin			0.00
992	62403000	Contract labor	Contract labor, admin			0.00
993	62801000	Depreciation	Depreciation, admin			0.00
994	62801040	Depreciation-STR-MRF	Depreciation, admin			0.00
995	62801099	Depreciation	Depreciation, admin			40,392.64
996	62801100	Depreciation-City-G & A	Depreciation, admin			0.00
997	62802000	DEPRECIATION	Depreciation, admin			0.00
998	62803000	Depreciation	Depreciation, admin			0.00
999	62901000	Donations/ deductable-Nat'l	Donations			0.00

	A	B	C	Y	Z	AA
1000	62902000	DONATIONS	Donations			0.00
1001	62903000	DONATIONS	Donations			0.00
1002	62911000	Donation/NonDed-Pol. & CRRC	Donations			0.00
1003	62911099	Donation/NonDed-Pol. & CRRC	Donations			19,804.00
1004	62912000	Donation/NonDed-CRRC/Pol	Donations			0.00
1005	62913000	Donation/NonDed-CRRC/POL	Donations			0.00
1006	62951000	Contributions-Local	Donations			0.00
1007	62951050	Contributions-Local	Donations			0.00
1008	62951099	Contributions-Local	Donations			39,121.24
1009	62952000	Contributions-Local	Donations			0.00
1010	62953000	Contribution-LOCAL	Donations			0.00
1011	63001000	Dues & subscriptions	Dues and subscriptions			0.00
1012	63001020	Dues & subscriptions	Dues and subscriptions			39.99
1013	63001040	Dues & Subscriptions	Dues and subscriptions			0.00
1014	63001099	Dues & Subscriptions	Dues and subscriptions			2,235.77
1015	63002000	Dues & subscriptions	Dues and subscriptions			0.00
1016	63003000	Dues & subscriptions	Dues and subscriptions			0.00
1017	63601000	Employee education	Education			0.00
1018	63601010	Employee education	Education			4,250.00
1019	63601040	Employee education	Education			0.00
1020	63601099	Employee education	Education			360.82
1021	63602000	EMPLOYEE EDUCATION	Education			0.00
1022	63603000	EMPLOYEE EDUCATION	Education			0.00
1023	64001000	ENTERTAINMENT				0.00
1024	64002000	ENTERTAINMENT				0.00
1025	64003000	ENTERTAINMENT				0.00
1026	64201000	Franchise fees	Franchise fees	No change in Rev w/ SB-1383		148,921.87
1027	64201010	Franchise fees	Franchise fees			107.61
1028	64201099	Franchise fees	Franchise fees			1,052,190.43
1029	64201180	Franchise fees-City-RRF	Franchise fees			0.00
1030	64202000	Franchise fees	Franchise fees			0.00
1031	64203000	Franchise fees	Franchise fees			0.00
1032	66001000	Insurance - general	Insurance, admin			0.00
1033	66001095	Insurance - general	Insurance, admin			0.00
1034	66001099	Insurance - general	Insurance, admin			200,787.78
1035	66002000	INSURANCE - GENERAL	Insurance, admin			0.00
1036	66003000	Insurance - general	Insurance, admin			0.00
1037	66001192	Insurance - general	Insurance, admin			(7.65)
1038	66401000	Interest	Interest expense			0.00
1039	66401099	Interest	Interest expense			118,962.06
1040	66402000	INTEREST	Interest expense			0.00
1041	66403000	Interest	Interest expense			0.00
1042	66801050	Licenses & fees	Other taxes and licenses, a			20.48
1043	66801000	Licenses & fees	Other taxes and licenses, a			0.00
1044	66801010	Licenses & fees	Other taxes and licenses, a			608.02
1045	66801040	Licenses & fees	Other taxes and licenses, a			173.75
1046	66801099	Licenses & fees	Other taxes and licenses, a			29,034.97
1047	66801100	LICENSES & FEES-CITY-G & A	Other taxes and licenses, a			0.00
1048	66801400	Licenses & fees-Gov-G & A	Other taxes and licenses, a			0.00
1049	66802000	Licenses & fees	Other taxes and licenses, a			0.00
1050	66803000	Licenses & fees	Other taxes and licenses, a			0.00
1051	66901000	Life insurance - officers				0.00
1052	66903000	LIFE INS - OFF.				0.00
1053	67001000	Meals	Travel and entertainment			0.00
1054	67001010	Meals-STR-Collectioin	Travel and entertainment			0.00
1055	67001095	Meals-STR-Parking	Travel and entertainment			0.00
1056	67001099	Meals	Travel and entertainment			2,301.00
1057	67002000	MEALS	Travel and entertainment			0.00
1058	67003000	Meals	Travel and entertainment			0.00
1059	67003010	MEALS - SDS - COLLECTION	Travel and entertainment			0.00
1060	67201000	Miscellaneous	Miscellaneous, admin			0.00
1061	67201090	Miscellaneous-STR-Landfill	Miscellaneous, admin			0.00
1062	67201099	Miscellaneous	Miscellaneous, admin			418.36
1063	67202000	Miscellaneous	Miscellaneous, admin			0.00
1064	67203000	Miscellaneous	Miscellaneous, admin			0.00
1065	67203090	Miscellaneous-SDS-Settlement	Miscellaneous, admin			0.00
1066	67301000	Office expense	Office			0.00
1067	67301040	Office expense-STR-MRF	Office			0.00
1068	67301050	Office expense	Office			54.65
1069	67301099	Office expense	Office			173,008.17
1070	67301020	Office expense	Office			177.70
1071	67303000	Office expense	Office			0.00
1072	67303010	OFFICE EXPENSE - SDS - COLLECT	Office			0.00
1073	67501000	Postage	Office			0.00
1074	67501010	Postage-STR-Collectioin	Office			4.59
1075	67501099	Postage	Office			56,175.20
1076	67502000	Postage	Office			0.00
1077	67503000	Postage	Office			0.00
1078	67601000	Professional fees	Professional fees			0.00
1079	67601010	Professional fees	Professional fees			3,500.00
1080	67601030	Professional fees	Professional fees			2,765.00
1081	67601040	Professional fees	Professional fees			200.00
1082	67601050	Professional fees	Professional fees			0.00
1083	67601080	Prof. Fees-STR-RRF	Professional fees			0.00
1084	67601099	Professional fees	Professional fees	Additional SB-1383 Consulting/Rate App/Franchise Ext	25,000.00	507,602.33
1085	67601020	Professional fees	Professional fees			16,792.70
1086	67603000	Professional fees	Professional fees			0.00
1087	67701000	Property taxes	Other taxes and licenses, a			0.00
1088	67701080	Property taxes	Other taxes and licenses, a			86,882.44
1089	67701095	Property taxes	Other taxes and licenses, a			45,749.39
1090	67701099	Property taxes	Other taxes and licenses, a			105,063.46
1091	67702000	PROPERTY TAXES	Other taxes and licenses, a			0.00
1092	67703000	PROPERTY TAXES	Other taxes and licenses, a			0.00
1093	68002000	RENT - PROPERTY				0.00
1094	68003000	Rent - property				0.00
1095	68051000	Rent - equipment	Rent, admin			0.00
1096	68051099	Rent - equipment	Rent, admin			11,894.85
1097	68052000	Rent - equipment	Rent, admin			0.00
1098	68053000	Rent - equipment	Rent, admin			0.00
1099	68053010	RENT - EQUIPMENT - SDS - COLLECTION				0.00

	A	B	C	Y	Z	AA
1100	68401000	Repairs & maintenance	Repairs, admin			0.00
1101	68401020	Repairs & maint-STR-Transfer	Repairs, admin			0.00
1102	68401040	Repairs & maint-STR-MRF	Repairs, admin			0.00
1103	68401080	Repairs & maint-STR-RRF	Repairs, admin			0.00
1104	68401095	Repairs & maint-STR-Parking	Repairs, admin			0.00
1105	68401099	Repairs & maintenance	Repairs, admin			61,378.93
1106	68402000	REPAIRS & MAINTENANCE				0.00
1107	68403000	Repairs & maintenance				0.00
1108	68403010	REPAIRS & MAINTENANCE-SDS-COLLECTION				0.00
1109	68403030	Repairs & maint-SDS-Shop				0.00
1110	69201000	Supplies	Miscellaneous, admin			0.00
1111	69201010	Supplies-STR-Collectioin	Miscellaneous, admin			0.00
1112	69201020	Supplies-STR-Transfer	Miscellaneous, admin			0.00
1113	69201030	Supplies-STR-Shop	Miscellaneous, admin			0.00
1114	69201040	Supplies-STR-MRF	Miscellaneous, admin			0.00
1115	69201099	Supplies	Miscellaneous, admin			27,155.60
1116	69201400	SUPPLIES-GOV-G&A	Miscellaneous, admin			0.00
1117	69202000	Supplies	Miscellaneous, admin			0.00
1118	69203000	Supplies	Miscellaneous, admin			0.00
1119	69203010	SUPPLIES - SDS - COLLECTION	Miscellaneous, admin			0.00
1120	69203030	Supplies-SDS-Shop	Miscellaneous, admin			0.00
1121	69501000	Surcharges				0.00
1122	69501099	Surcharges	Franchise fees			0.00
1123	69502000	SURCHARGES				0.00
1124	69503000	SURCHARGES				0.00
1125	69601000	Travel	Travel and entertainment			0.00
1126	69601010	Travel	Travel and entertainment			0.00
1127	69601099	Travel	Travel and entertainment			7,363.86
1128	69603000	Travel	Travel and entertainment			0.00
1129	69901000	Utilities	Utilities, admin			0.00
1130	69901010	Utilities	Utilities, admin			1,593.16
1131	69901080	Utilities-STR-RRF	Utilities, admin			0.00
1132	69901095	Utilities	Utilities, admin			0.00
1133	69901099	Utilities	Utilities, admin			118,314.94
1134	69902000	UTILITIES	Utilities, admin			0.00
1135	69903000	Utilities	Utilities, admin			0.00
1136	69903010	UTILITIES - SDS - COLLECTION	Utilities, admin			0.00
1137	71001000	Interest income	Interest income			0.00
1138	71001010	Interest income	Interest income			0.00
1139	71001099	Interest income	Interest income			(6,499.97)
1140	71001110	Interest income	Interest income			(247.73)
1141	71001120	Interest income	Interest income			(699.10)
1142	71001192	Interest income	Interest income			0.00
1143	71002000	Interest income	Interest income			0.00
1144	71003000	Interest income	Interest income			0.00
1145	72001000	Gain (loss) sale of equipment	Gain on sale of assets			0.00
1146	72001099	Gain (loss) sale of equipment	Gain on sale of assets	Estimated gain on sale of 6 old trucks (replaced) - 10 Yr	(17,300.00)	(45,389.12)
1147	72002000	GAIN (LOSS) SALE OF EQUIPMENT	Gain on sale of assets			0.00
1148	72003000	Gain (loss) sale of equipment	Gain on sale of assets			0.00
1149	73001000	Cash over (short)	Miscellaneous, admin			0.00
1150	73001050	CASH OVER/SHORT - STR - RECYC	Miscellaneous, admin			(17.63)
1151	73001099	Cash over (short)	Miscellaneous, admin			(278.91)
1152	73002000	Cash over (short)	Miscellaneous, admin			0.00
1153	73003000	Cash over (short)	Miscellaneous, admin			0.00
1154	75001000	Inven. Alloc.-STR-G & A				0.00
1155	75001040	Inventory Alloc.	Material recovery facility			0.00
1156	75001050	Inventory Alloc.	Recycling sales			59,978.00
1157	75001099	Inventory Alloc.	Material recovery facility			49,315.00
1158	76001010	ALLOC - DEFERRED CHGS OP				0.00
1159	76501010	ALLOC - DEFERRED CHGS ADM				0.00
1160	81001000	PROVISION FOR FEDERAL TAXES				0.00
1161	81002000	PROVISION FOR FEDERAL TAXES				0.00
1162	81003000	PROVISION FOR FEDERAL TAXES				0.00
1163	82001000	Provision for state taxes				0.00
1164	82001099	Provision for state taxes	PROVISION FOR STATE IN			331,353.29
1165	82002000	PROVISION FOR STATE TAXES				0.00
1166	82003000	PROVISION FOR STATE TAXES				0.00
1167	83001000	Provision for deferred taxes				0.00
1168	83001099	Provision for deferred taxes	PROVISION FOR STATE IN			3,800.00
1169	83002000	PROVISION FOR DEFERRED TAXES				0.00
1170	83003000	PROVISION FOR DEFERRED TAXES				0.00
1171	84001000	LOSS ON DEFERRED TAXES				0.00
1172	84002000	LOSS ON DEFERRED TAXES				0.00
1173	84003000	LOSS ON DEFERRED TAXES				0.00
1174	99991099	Suspense	Miscellaneous, admin			0.00
1175	**Total**					**(0.00)**
1176						
1177		**Net (Income) Loss**				**1,738,734.82**
1178						
1179		**Net Income excluding PPP funds**				
1180						

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South Tahoe Refuse Co., Inc.
Rate Application effective 1/1/2024
Summary of Significant Assumptions

The assumptions below were made by South Tahoe Refuse Co., Inc. management. Management believed these assumptions were those significant at the time the statements were prepared. Assumptions are based on management s judgment at the time the information was prepared. Actual results could differ from those presented. The forecast is to be used as part of the Company s refinancing process.

Year Ended 6/30/2022 Actual
Year Ending 6/30/2023 Forecast (Qtrs 1 - 3 Actual, Qtr 4 - rolling PY Qtr 4 for the most part)
Year Ending 6/30/2024 Forecast

Assumptions:

Expenses

* Labor: Actual labor increase as of 3/31/23 was 10% which included 4.00% COLA 7/1/22 plus another COLA of 3.77% on 1/1/23, with pay scale adjustments accounting for the other 2.23%. Another 4% COLA is anticipated for FY24. Resignation fees of $13,306 paid in FY23 were removed from the FY24 projection.
* Maxed out officer compensation at 6% gross revenue estimated $1,473,757 for FY24; Actual for FY22 $1,147,117.
* Used 8.50% pension contribution for FY24 consistent with current policy.
* Workers compensation estimated to increase approximately 14.91% based on renewal notice.
* Health insurance for FY23 and FY24 was estimated using a 3-year average from actual FY20-FY22.
* R&M is estimated based on a 3-year average from FY20-FY22. This amounted to a decrease of approx 6% in FY24.
* Dump fees are increasing effective 5/1/2023 due to rate increase from Tahoe Asphalt. Increase = (same 33,526 tons x $4.50 inc) = $150,867 for May to Nov annually.
* General insurance increase of 26% per 4/1/23 renewal, driven by high reinsurance costs due to forest fire exposure
* Utilities and Fuel are estimated to increase by 6.67% based on Garbage and Trash CPI increase.
* The City's requirement for STR to obtain a performance bond equal 1.50% of 3 months revenue is estimated to cost $75,183 annually (starting in FY24); amount is based on FY22 Resi/Comm/TS revenues.
* Interest rates (Libor + 1.25%): Actual rate as of March 2023 was 5.82%. The FY24 interest rate is projected to increase to 6.534% based on the BSBY rate of 6.284% which is close to the current LIBOR rate plus an additional 0.25% estimated to account for recent May 2023 Fed Rate hike.
* As part of the new franchise agreement, the City franchise fees are expected to increase 1% for FY24.

Revenues

* Residential revenue approx 4% increase estimated based on projected # of accounts
* Commercial revenue estimated to increase consistent with the increase seen from FY22 to FY23 (approx 8.6% overall).
* Recycling revenue is estimated to remain flat with FY23.
* Transfer Station revenue is estimated to remain the same as FY23 except apply interim rate increase at 1/1/23 to all of FY24

South Tahoe Refuse Co., Inc.
SB 1383 - 3 Cart Program Proposal

				Proposed City
# of Routes:				
MSW	Current = 11			3
Single Stream	New	every other week		3
Green Waste	New	every other week		3
# Customers (current):				
Residential				10,908
Commercial				671
Multi-family (units billed at the mandatory residenital rate)				3,572
Total	24,248			15,151
				62%
# of New Totes:			Spare tote %	
Regular - MSW (Rehrig Animal Resistant)	100%		5%	7,929
Kodiak Animal resistant (full order is 280 units)	2%		0%	350
Regular - Single Stream	100%		5%	12,015
Regular - Green Waste	150%		5%	16,975
Commercial - FW container	30			20
				37,269
Cost per Tote:				
Regular - MSW (Rehrig Animal Resistant)	$249.02	95 gal		1,974,431
Kodiak Animal resistant	$371.77	95 gal		130,121
Regular - Single Stream	$69.31	95 gal		832,681
Regular - Single Stream (credit for grant)	($15.00)			(180,219)
Regular - Single Stream (credit for grant for educ/outr	($1.00)			(12,015)
Regular - Green Waste	$69.31	95 gal		1,176,489
Lid Designs (Single Stream & GW only)	$1.50			43,485
Commercial - FW container	$1,175.00			23,121
				3,988,094
Proposed life of totes (excl. all Animal Resist totes)	10	years		186,042
Proposed life of totes (Rehrig & Kodiak Animal Resist totes)	6	years		350,759
Current life of totes per rate manual (use for Commercial)	5	years		4,624
				541,425
Storage rental needed (extra totes)	*Assume will store between several So Lake Tahoe Prc			
# New Trucks:				
Container delivery	1	Manual		0.6
8 yard Easy Dump pickup bed	1	Semi-automated		0.6
Rearloader	4	Semi-automated		2.5
Curotto can (replacing #43 and #46)	2	Automated		1.2
Mini Sideloader	4	Automated		2.5
Cost per Truck:				
Container delivery	$176,555.63			100,649
8 yard easy dump pickup bed	$34,577.38			19,711

Rearloader	$468,682.65		1,171,397
Curotto can (replacing #43 and #46)	$42,941.82		53,663
Mini Sideloader	$291,917.41		729,601
*Truck prices are based on recent quotes but are subject to change based on the order date. These amounts may need to be adjusted for increases outside of STR's control.			2,075,022
Proposed life of SB-1383 trucks	10	years	207,502
Current life of trucks per rate manual	8	years	
# MSW Trucks to sell	6		3.7
Estimated gain/loss on sale	$173,000.00	Gain on sale	108,096
Financing Changes			
New Financing needed - Totes	See 'Debt' tab		3,988,094
New Financing needed - Trucks	See 'Debt' tab		2,075,022
			6,063,116
Term (# years) - SS & GW	10	consistent with life of assets	
Term (# years) - Animal Resist Totes	6	consistent with life of assets	
Term (# years) - Trucks	10	consistent with life of assets	
Drive/Labor Changes			
Change in # of Driver Hours:			
MSW			-
Single Stream	P/U every other week		1,949
Green Waste	P/U every other week		1,949
Driver wage (per hour)	$ 27.00		105,272
Payroll Taxes %	8.00%		8,422
Pension %	8.50%		8,948
Workers Comp %	7.77%	Code 9403 rate	8,180
Other Benefits % (Health Ins, etc)	15.86%		16,696
Fuel price per gallon	$ 4.98		
Estimated MPG (new trucks)	2.31		
# of NEW miles per year	22,256		
Insurance per new truck	$ 5,481		
Registration per new truck	$ 3,011		
R&M % or per mile rate?	4%	increase over PY (FY22 Actual)	
Other Labor Changes			
Collection Dept Manager	$ 168,002	Annual/ fully-loaded	Using Boomer'
1383 Admin/Customer Service Rep	$ 81,809	Annual/ fully-loaded	Using $30/hr
Jennifer Arbuckle Consulting - 1383	$ 100,000	Annual for roll-out of 1383 program g	
Addtl' 1383 Consulting	$ 25,000		
Marketing materials: social media/advertising, etc	$ 54,000		

Other Financing/Debt Changes

As part of SB-1383, the assumption has been made to refinance the RRF loan over 20 years effective 1/1/24: $

Processing Changes

CURRENT Tons:

Single Stream	Processed at STR MRF	-
Green Waste: bagged (current)	To Full Circle	777

FY24 Estimate (assume continue to use bags until 7/1/24)

Processing/dump fee (per ton):

MSW	$	26.44	-
Single Stream		$0.00	-
GW: bagged (current)	$	75.00	(58,250)
GW: bagged (FY24 assuming 4% inc in volume)	$	75.00	60,580

FY25 & FY26 Estimate

After full GW roll out: assume new unbagged GW estimate increases to 6,660 annually (7,400 possible pine ne

^Estimate 4,000 tons in FY25 during roll-out phase and full 6,660 in FY26

FY25			2,858
MSW	$	26.44	(55,041)
Single Stream		$0.00	-
GW: bagged (current)	$	75.00	(58,250)
GW: unbagged $40 + $35 contaminated	$	75.00	71,460
GW: unbagged clean (totes)	$	40.00	76,224

FY26			4,162
MSW	$	26.44	(89,508)
Single Stream		$0.00	-
GW: bagged (current)	$	75.00	(58,250)
GW: unbagged $40 + $35 contaminated	$	75.00	104,050
GW: unbagged clean (totes)	$	40.00	110,987

Proposed Nevada	Proposed El Dorado		
2	3	manual	
2	2	automated	
2	2	automated	
2,220	6,499	19,627	
297	55	1,023	
-	26	3,598	
2,517	6,580	24,248	
10%	27%		
1,148	3,424	12,501	Updated based on count of actual number of bear boxes
58	152	560	
2,131	7,079	21,225	
3,497	10,619	31,091	
9	2	30	80 potential customers, estimate 30 will end up needing a cor
6,833	21,274	65,376	
285,810	852,698	3,112,938	*Tote cost includes estimate to assemble & deliver.
21,563	56,510	208,194	
147,691	490,622	1,470,994	
-	(106,187)	(286,406)	*Recycling Partnership will not provide grant funding for Doug
-	(7,079)	(19,094)	*Recycling Partnership will also provide $1 per SS tote to func
242,328	735,934	2,154,750	
8,441	26,547	78,473	
10,234	1,895	35,250	
716,066	2,050,939	6,755,099	
39,846	113,984		
51,229	151,535		
2,047	379		
93,121	265,897	900,444	Annual Depreciation - Totes

)perties ($0 rental for now)

0.1	0.3	knuckleboom & stakebed truck
0.1	0.3	Add-on item; this is a body that adds a tipper to a regular pickup truck bed
0.4	1.1	
0.2	0.5	Add-on items (to front loader)
0.4	1.1	
18,454	57,453	
3,614	11,252	

194,601	508,732		
8,915	23,306		
121,207	316,862		
346,791	917,604	3,339,417	
34,679	91,760	333,942	Annual Depreciation - Trucks
0.6	1.6		
17,958	46,946		Gain estimate per Gert Lehman; spread out consistent with the term of new
716,066	2,050,939		
346,791	917,604		
1,062,857	2,968,543	10,094,516	
-	-		Some current MSW drivers will move to Single Stream & Gre
324	847		Net increase of 3 additional drivers to add Single Stream & G
324	847		6,240
17,489	45,719	168,480	
1,399	3,658	13,478	Collec drivers TS drivers
1,487	3,886	14,321	WC Rates (effect 4/1/23): Code 9403 Code 9424
1,359	3,552	13,091	7.77% 7.45%
2,774	7,251	26,721	Monthly health insurance premium: $742.26 and 40 hour wee
		236,091	
			$4.98 was actual avg fuel price between Sept 2022 and April
			Average of #30 (20-yd) and #34 (25-yd) rear loader
		47,980	Weekly miles: residential front-loader 135 miles, side loader
		16,443	9 new trucks less 6 trucks to sell = net 3 trucks
		9,033	
		27,390	Based on net of 3 more trucks, higher cost of fluids/oil

s current NV salary

oing forward

See 'MRF-RRF' tab and 'Debt' tab for changes in principal & interest based on refi

-	-	0	No change in material volume
129	337	1,243	Current bagged GW going to full Circle

-	-	-		Carson City landfill charges $24/ton for MSW
-	-	-		Sacramento processor will charge $170.00 pl
(9,677)	(25,298)	(93,225)		Full Circle charges $40/ton to recycle bagged
10,064	26,310	96,954		Full Circle will charge $10/ton to reccyle unba
		3,729	FY24 change	

eedles of which we capture 90%)

475	1,241	4,574	Estimated volume FY25
(9,136)	(23,894)	(88,072)	Reduction based on diversion
-	-	-	
(9,677)	(25,298)	(93,225)	Now unbagged
11,864	31,026	114,350	Based on 33% contamined
12,655	33,094	121,973	
		55,027	FY25 change

691	1,807	6,660	Estimated volume FY26
(14,859)	(38,859)	(143,225)	Reduction based on diversion
-	-	-	
(9,677)	(25,298)	(93,225)	Now unbagged
17,275	45,175	166,500	Based on 33% contamined
18,427	48,187	177,600	
		107,650	FY26 change

55,468	Avg change during rate period

ıtainer (approx 1/3)

ılas Cty/Nevada as it is a non-mandatory service area
ɔ education/outreach (excluding Douglas Cty/Nevada)

' tucks

en Waste
reen Waste on alternating weeks

Admin
Code 8810
0.33%
k for 52 weeks

2023

158

; no reduction expected in FY24 (still using bags)
lus some scrap value of material; assume SS will still go through STR MRF
l green waste
gged/clean green waste

SOUTH TAHOE REFUSE CO., INC.

SCHEDULES OF OPERATING REVENUES

PERIODS ENDED JUNE 30, 2019 THROUGH JUNE 30, 2024

	ACTUAL ANNUAL 6/30/2019	ACTUAL ANNUAL 6/30/2020	ACTUAL ANNUAL 6/30/2021	ACTUAL ANNUAL 6/30/2022	FORECAST ANNUAL 6/30/2023
OPERATING REVENUES:					
CA - City residential	$ 4,997,198	$ 5,145,043	$ 5,520,939	$ 5,936,723	$ 6,172,952
CA - City commercial	4,071,506	4,117,163	4,736,958	5,437,884	5,758,536
CA - El Dorado residential - Area A	2,558,953	2,682,105	2,848,399	2,904,171	3,053,336
CA - El Dorado commercial - Area A	297,226	242,670	263,721	255,972	300,170
CA - El Dorado residential - Area B	36,967	39,383	44,288	42,827	55,116
CA - El Dorado commercial - Area B	208,498	208,038	203,396	183,241	243,051
CA - transfer fees	1,785,836	1,805,580	2,052,030	2,230,303	2,279,122
CA - resource recovery fees	36,182	40,975	67,859	42,736	36,431
CA - rent income	61,202	66,190	78,973	73,122	74,174
CA - miscellaneous	-	-	-	-	-
TOTAL CALIFORNIA	14,053,568	14,347,147	15,816,563	17,106,979	17,972,888
NV - residential	578,340	617,814	696,416	737,225	780,563
NV - commercial	2,342,676	2,192,453	2,354,434	2,320,422	2,584,813
NV - miscellaneous	22,248	22,249	22,248	22,248	22,248
TOTAL NEVADA	2,943,264	2,832,516	3,073,098	3,079,895	3,387,624
Forestry, federal and state contracts	678,207	662,403	531,187	409,209	533,060
Material recovery facility	189,666	212,897	274,019	408,270	288,870
Recycling sales	1,024,629	641,754	708,787	666,957	645,515
Recycling sales - City/Douglas	259,341	317,807	366,760	495,802	566,082
Recycling sales - El Dorado	7,876	13,050	11,414	11,264	12,254
TOTAL OTHER OPERATING REVENUES	2,159,719	1,847,911	1,892,167	1,991,502	2,045,781
TOTAL OPERATING REVENUES	$ 19,156,551	$ 19,027,574	$ 20,781,828	$ 22,178,376	$ 23,406,293
					6%
Total Revenue (excl rental & misc)	19,073,101	18,939,135	20,680,607	22,083,006	23,309,871
El Dorado percentage of collection revenue as of 6/30/22				19.00%	
				1,582,293.00	1,512,720.80
				(512,193)	(513,348)
				1,070,100	999,373
50% Recycling Rev Bonus				535,050	499,686

SOUTH TAHOE REFUSE CO., INC.

SCHEDULES OF OPERATING REVENUES

PERIODS ENDED JUNE 30, 2019 THROUGH JUNE 3(

	FORECAST ANNUAL 6/30/2024	FORECAST SB-1383 6/30/2024
OPERATING REVENUES:		
CA - City residential	$ 6,453,298	$ 6,453,298
CA - City commercial	6,098,096	6,098,096
CA - El Dorado residential - Area A	3,182,818	3,182,818
CA - El Dorado commercial - Area A	351,987	351,987
CA - El Dorado residential - Area B	57,454	57,454
CA - El Dorado commercial - Area B	322,385	322,385
CA - transfer fees	2,340,793	2,340,793
CA - resource recovery fees	36,431	36,431
CA - rent income	74,174	74,174
CA - miscellaneous	-	-
TOTAL CALIFORNIA	18,917,435	18,917,435
NV - residential	774,397	774,397
NV - commercial	2,879,329	2,879,329
NV - miscellaneous	22,248	22,248
TOTAL NEVADA	3,675,974	3,675,974
Forestry, federal and state contracts	552,907	552,907
Material recovery facility	288,870	288,870
Recycling sales	645,515	645,515
Recycling sales - City/Douglas	566,082	566,082
Recycling sales - El Dorado	12,254	12,254
TOTAL OTHER OPERATING REVENUES	2,065,628	2,065,628
TOTAL OPERATING REVENUES	$ 24,659,037	$ 24,659,037
	5%	
Total Revenue (excl rental & misc)	24,562,615	24,562,615
E		
	1,512,720.80	1,512,720.80
	(513,348)	(513,348)
	999,373	999,373
	499,686	499,686

SOUTH TAHOE REFUSE CO., INC.

SCHEDULES OF OPERATING EXPENSES

PERIODS ENDED JUNE 30, 2019 THROUGH JUNE 30, 2024

	ACTUAL ANNUAL 6/30/2019	ACTUAL ANNUAL 6/30/2020	ACTUAL ANNUAL 6/30/2021	ACTUAL ANNUAL 6/30/2022	FORECAST ANNUAL 6/30/2023
OPERATING EXPENSES:					
Contract labor	$ 613,547	$ 488,339	$ 517,406	$ 762,911	$ 905,261
Cost of sales, recycling	671,792	542,203	582,734	512,193	513,348
Depreciation	1,198,294	1,221,878	1,267,739	1,303,232	1,337,543
Dump fees	1,479,716	1,692,711	1,604,457	1,526,102	1,577,041
Franchise fees	793,851	825,444	871,799	946,068	998,629
Fuel	643,755	525,427	520,450	795,149	794,318
Hazardous waste	135,923	152,602	163,440	179,845	158,980
Insurance	2,033,377	2,282,010	2,308,801	2,196,578	2,178,493
Labor	4,200,980	4,392,114	4,901,977	5,719,132	6,303,489
Miscellaneous	1,615	36,572	17,374	26,901	21,312
Officers' salaries	728,975	728,046	737,407	828,349	1,009,943
Other taxes and licenses	84,045	92,429	93,703	87,945	85,838
Payroll taxes	381,739	386,044	369,078	463,238	590,350
Pension benefits	311,746	320,877	400,170	487,603	568,288
Rent	67,164	65,777	68,552	67,164	87,344
Repairs	566,517	574,062	730,768	666,552	703,617
Supplies	427,680	564,219	569,607	645,333	730,592
Utilities	201,012	209,422	218,326	260,993	283,406
TOTAL OPERATING EXPENSES	$ 14,541,728	$ 15,100,176	$ 15,943,788	$ 17,475,288	$ 18,847,789
					8%

SOUTH TAHOE REFUSE CO., INC.

SCHEDULES OF OPERATING EXPENSES

PERIODS ENDED JUNE 30, 2019 THROUGH JUNE

	FORECAST ANNUAL 6/30/2024	FORECAST SB-1383 6/30/2024
OPERATING EXPENSES:		
Contract labor	$ 983,213	$ 983,213
Cost of sales, recycling	513,348	513,348
Depreciation	1,307,115	2,541,500
Dump fees	1,747,013	1,802,481
Franchise fees	1,201,220	1,201,220
Fuel	847,299	895,279
Hazardous waste	174,938	174,938
Insurance	2,307,126	2,363,381
Labor	6,555,628	6,724,108
Miscellaneous	22,275	22,275
Officers' salaries	1,064,220	1,064,220
Other taxes and licenses	166,744	175,777
Payroll taxes	615,084	628,562
Pension benefits	647,687	662,008
Rent	87,344	87,344
Repairs	657,128	684,517
Supplies	593,053	593,053
Utilities	302,309	302,309
TOTAL OPERATING EXPENSES	$ 19,792,743	$ 21,419,535
	5%	8%

SOUTH TAHOE REFUSE CO., INC.

SCHEDULES OF ADMINISTRATIVE EXPENSES

PERIODS ENDED JUNE 30, 2019 THROUGH JUNE 30, 2024

	ACTUAL ANNUAL 6/30/2019	ACTUAL ANNUAL 6/30/2020	ACTUAL ANNUAL 6/30/2021	ACTUAL ANNUAL 6/30/2022	FORECAST ANNUAL 6/30/2023
ADMINISTRATIVE EXPENSES:					
Advertising	$ 32,923	$ 40,536	$ 31,697	$ 29,131	$ 29,148
Bad debt	19,660	9,469	87,819	4,470	4,470
Contract labor, admin	27,535	26,647	37,440	47,214	81,012
Depreciation, admin	39,731	39,990	47,540	61,539	59,421
Donations	44,429	30,572	59,115	45,760	58,925
Dues and subscriptions	27,715	20,294	4,473	2,191	2,276
Education	5,005	2,539	14,192	13,324	5,946
Employee benefits	15,012	14,569	13,856	25,879	27,834
Insurance, admin	289,060	371,186	335,765	342,639	408,481
Miscellaneous, admin	52,383	26,533	31,623	18,705	27,277
Office	173,334	215,812	214,833	240,892	225,907
Officers' salaries, admin	286,313	289,531	292,382	318,768	388,650
Other salaries	562,358	680,861	691,957	622,676	757,607
Other taxes and licenses, admin	250,553	260,511	246,929	269,077	262,901
Payroll taxes, admin	56,623	61,227	73,358	67,042	87,042
Pension benefits, admin	47,895	54,280	62,757	68,914	90,766
Professional fees	341,072	432,454	450,229	482,435	500,860
Rent, admin	9,339	9,521	9,262	9,602	11,895
Repairs, admin	18,814	147,147	24,225	18,196	68,551
Travel and entertainment	6,033	10,846	2,911	16,859	9,665
Utilities, admin	100,273	102,851	101,063	111,221	120,629
TOTAL ADMINISTRATIVE EXPENSES	$ 2,406,060	$ 2,847,376	$ 2,833,426	$ 2,816,534	$ 3,229,263
					15%

SOUTH TAHOE REFUSE CO., INC.

SCHEDULES OF ADMINISTRATIVE EXPENSES

PERIODS ENDED JUNE 30, 2019 THROUGH JUI

	FORECAST ANNUAL 6/30/2024	FORECAST SB-1383 6/30/2024
ADMINISTRATIVE EXPENSES:		
Advertising	$ 31,092	$ 85,092
Bad debt	4,470	4,470
Contract labor, admin	52,687	152,687
Depreciation, admin	61,630	61,630
Donations	58,925	58,925
Dues and subscriptions	2,276	2,276
Education	5,946	5,946
Employee benefits	29,690	29,690
Insurance, admin	461,027	461,027
Miscellaneous, admin	27,277	27,277
Office	229,420	229,420
Officers' salaries, admin	409,537	409,537
Other salaries	774,605	1,024,416
Other taxes and licenses, admin	269,428	269,428
Payroll taxes, admin	89,919	89,919
Pension benefits, admin	100,652	100,652
Professional fees	505,860	530,860
Rent, admin	11,895	11,895
Repairs, admin	68,551	68,551
Travel and entertainment	9,665	9,665
Utilities, admin	128,127	128,127
TOTAL ADMINISTRATIVE EXPENSES	$ 3,332,679	$ 3,761,490
	3%	13%

Operating Costs

Summary (Linked to WTB Forecast)

		ACTUAL ANNUAL 6/30/2022
5. Direct Labor		
Wages and Payroll Taxes		
51001010	Labor	1,723,823
51001020	Labor	962,530
51001030	Labor	1,060,796
51001040	Labor	1,396,581
51001050	Labor	368,645
51001080	Labor-STR-RRF	181,080
51001099	Labor	25,677
51001300	Labor-Neveda-G & A	-
51021010	Officer salaries	286,960
51021020	Officer salaries	234,373
51021099	OFFICER SALARIES	-
51021040	Officer salaries	307,017
51101010	Payroll taxes	162,865
51101020	Payroll taxes	86,249
51101030	Payroll taxes	82,596
51101040	Payroll taxes	126,568
51101050	Payroll taxes	29,902
51101080	Payroll taxes-STR-RRF	13,471
51101090	Payroll taxes	883
51101099	Payroll taxes	(39,296)
51121010	Employee benefits	5,422
51121020	Employee benefits	5,109
51121030	Employee benefits	537
51121040	Employee benefits	1,626
51121050	Employee benefits	590
51121080	Employee benefits	120
51121099	Employee benefits	-
51141010	Insurance - health	464,106
51141020	Insurance - health	187,307
51141030	Insurance - health	182,250
51141040	Insurance - health	436,232
51141050	Insurance - health	148,737
51141099	Insurance - health	289
51141080	Ins. - Health-STR-RRF	47,597
51141300	Ins. - Health-Neveda-G & A	-
51151010	Insurance - Workers' comp.	121,499
51151020	Insurance - Workers' comp.	90,531
51151030	Insurance - Workers' comp.	74,711
51151040	Insurance - Workers' comp.	104,953
51151050	Insurance - Workers' comp.	39,535
51151080	Ins. - W/C-STR-RRF	26,564
51161010	Pension plan - qualified	146,639
51161020	Pension plan - qualified	98,087
51161030	Pension plan - qualified	80,640
51161040	Pension plan - qualified	120,681
51161050	Pension plan - qualified	28,876
51161080	P/P - Qualfied-STR-RRF	12,682
51161090	Pension plan - qualified	-
Total Direct Labor		**9,436,038**
6. Equipment Costs and Facility Costs		
52801010	Depreciation	493,093
52801020	Depreciation	291,192
52801030	Depreciation	54,977
52801040	Depreciation	123,669
52801050	Depreciation	21,159
52801080	Depreciation-STR-RRF	209,932
52801095	Depreciation-STR-Parking	109,209
52801195	Depreciation-City-Parking	-
52801300	Depreciation-Neveda-G & A	-
58001010	Rent - property	-
58001020	RENT - PROPERTY	-
58001030	Rent - property	-
58001040	Rent - property	-
58001050	Rent - property	-
58001163	Rent - property-City-2133 Eloise	-
58051010	Rent - equipment	67,164
58051020	Rent - equipment	-
58051030	Rent - equipment	-
58051080	Rent - equip.-STR-RRF	-
58401010	Repairs & maintenance	157,921
58401020	Repairs & maintenance	334,313
58401030	Repairs & maintenance	33,982
58401040	Repairs & maintenance	89,436
58401050	Repairs & maintenance	7,971
58401080	Repairs & maint-STR-RRF	14,239
58401095	Repairs & maint-STR-Parking	27,067
58401099	Repairs & maintenance	1,623
58401011	Repairs & maintenance	-
58401192	Repairs & maintenance	-
58401162	Repairs & maint-City-2085 Eloise	-
58401200	Repairs & maint-County-G & A	-
Adjustment to correct for allowable useful lives (see wps 216-217)		
Less: Depr on MRF Building only		(52,969)
Less: Depr on RRF/TPF Building only		(382,358)
Total Equipment & Facility		**1,601,621**

7. Landfill Disposal Costs

53201010	Dump fees	-
53201020	Dump fees	1,260,014
53201030	DUMP FEES	-
53201040	Dump fees (MRF)	264,302
53201080	Dump fees-STR-RRF	1,351
53201099	Dump fees	435
Total Landfill Disposal Costs		**1,526,102**

8. Office Salaries

Wages and Payroll Taxes		
61021099	Officer salaries	318,768
61031099	Office salaries	613,923
61031050	Office salaries-STR-Recycle	-
61051099	Vacation pay	8,753
61101099	Payroll taxes	67,042
61121050	Employee benefits	-
61121099	Employee benefits	11,988
61121010	Emp. Benefits-STR-Collectioin	-
61121020	Employee benefits	-
61121030	Employee benefits	-
61121040	Employee benefits	-
61141099	Insurance - health	138,003
61141010	Ins. - Health-STR-Collectioin	-
61141020	Insurance - health	98
61141040	Ins. - Health-STR-MRF	98
61151099	Insurance - Workers' comp.	62,352
61161099	Pension plan - qualified	68,914
Total Office Salaries		**1,289,939**

9. General and Administrative Costs

50001040	COGS recycle-STR-MRF	-
50111040	COGS Rec.Glass-STR-MRF	-
50131040	COGS Rec.Crdbd-STR-MRF	-
50191080	COGS Rec.Wood-STR-RRF	-
50201040	COGS Rec.Misc.-STR-MRF	53
50201080	COGS Rec.Misc.-STR-RRF	427
50171040	COGS Rec.OIL-STR-MRF	-
50001050	Cost of goods sold - recycle	-
50101050	COGS Rec.Alum-STR-Recycle	298,490
50111050	COGS Rec.Glass-STR-Recycle	21,458
50121050	COGS Rec.Plasti-STR-Recycle	191,589
50131050	COGS Rec.Crdbd-STR-Recycle	-
50141050	COGS - RECYCLE NEWSPRINT	-
50151050	COGS Rec.BiMeta-STR-Recycle	175
50161050	COGS Rec.Steel-STR-Recycle	-
50171050	COGS Rec.Tin-STR-Recycle	-
50191040	COGS Rec.Wood-STR-MRF	-
50191050	COGS Rec.Wood-STR-Recycle	-
50201050	COGS Rec.Misc.-STR-Recycle	-
52001010	Advertising	4,855
52001020	Advertising	446
52001030	Advertising	-
62001010	Advertising	-
62001099	ADVERTISING	23,455
52001040	Advertising	-
52001050	Advertising	125
52001099	ADVERTISING	250
62101000	BAD DEBTS	4,470
52401010	Contract labor	323,401
52401020	Contract labor	185,096
52401030	CONTRACT LABOR	-
52401040	Contract labor	254,414
52401050	Contract labor	-
52401080	Contract labor-STR-RRF	-
62401099	Contract labor	47,214
62401000	Contract labor	-
62801000	Depreciation	-
62801099	Depreciation	40,273
62801040	Depreciation-STR-MRF	-
63001020	Dues & subscriptions	-
63001040	Dues & subscriptions	-
63001099	Dues & subscriptions	2,191
63601000	Employee education	-
53601010	Employee education	487
53601020	Employee education	4,715
53601030	Employee education	1,782
53601040	Employee education	1,672
53601050	Employee education	487
53601080	Emp. Education-STR-RRF	487
63601010	Employee education	-
63601099	Employee education	4,180

56001010	Insurance - general	97,273
56001020	Insurance - general	73,318
56001030	Insurance - general	13,576
56001040	Insurance - general	40,949
56001050	Insurance - general	19,276
56001080	Ins. - general-STR-RRF	6,607
56001095	Ins. - general-STR-Parking	20,293
56001099	Insurance - general	975
66001095	Insurance - general	-
66001099	Insurance - general	132,863
66001192	Insurance - general	(5)
62201000	Collection fees	-
62201110	Collection fees-City-Collectioin	-
62201010	COLLECTION FEES-STR-COLLECTIOIN	25
62201310	COLLECTION FEES-NEVEDA-COLLECTIOIN	-
73001050	Cash over/short - STR - Recycle	26
73001099	Cash over (short)	(266)
67301020	Office expense	533
67301099	Office expense	192,273
67301050	Office expense	-
67501099	Postage	48,087
67501010	Postage-STR-Collectioin	-
67701099	Property taxes	102,730
67701080	Property taxes-STR-RRF	83,485
67701095	Property taxes-STR-Parking	44,121
57701020	Property taxes	-
57601010	Professional fees	18,765
57601020	Professional fees	351
57601030	Professional fees	7,212
57601099	PROFESSIONAL FEES	-
67601010	Professional fees	2,500
67601030	Professional fees	1,440
67601050	Professional fees	-
67601099	Professional fees	478,495
67601040	Professional fees	-
67601020	Professional fees	-
68051099	Rent - equipment	9,510
68401099	Repairs & maintenance	16,584
68401020	REPAIRS & MAINT-STR-TRANSFER	-
68401080	Repairs & maint-STR-RRF	-
68401095	Repairs & maint-STR-Parking	-
59601020	Travel	-
59601030	Travel	525
59601040	Travel	-
59601050	Travel	-
59601010	Travel	-
59601099	Travel	36
69601099	Travel	14,103
59901010	Utilities	-
59901020	Utilities	11,165
59901030	Utilities	51,182
59901040	Utilities	71,182
59901050	Utilities	20,906
59901060	Utilities-STR-Dunlap	-
59901092	Utilities-STR-2133 Eloise	106
59901080	Utilities-STR-RRF	78,693
59901095	Utilities-STR-Parking	27,759
59901099	Utilities-City-Shop	-
59901162	Utilities-City-2085 Eloise	-
59901163	Utilities-City-2133 Eloise	-
69901099	Utilities	105,710
69901010	Utilities	-
69901095	Utilities-STR-Parking	-
72001000	Gain (loss) sale of equipment	-
72001099	Gain (loss) sale of equipment	(31,879)
55201010	Fuel	456,898
55201020	Fuel	337,790
55201030	Fuel	-
55201040	Fuel	-
55201050	FUEL	-
55201099	FUEL	461
55601010	Haz. Waste-STR-G & A	-
55601020	Hazardous waste	4,085
55601030	HAZARDOUS WASTE	-
55601040	Hazardous waste	175,760
66801099	Licenses & fees	36,843
66801010	LICENSES & FEES	-
66801040	LICENSES & FEES-CITY-G & A	18
66801050	Licenses & fees	18
56801010	Licenses & fees	15,551
56801020	Licenses & fees	5,806

56801030	Licenses & fees	1,525
56801040	Licenses & fees	592
56801050	Licenses & fees	1,477
56801080	Licenses & fees-STR-RRF	912
56801095	Licenses & fees-STR-Parking	17
56801099	Licenses & fees-County-Transfer	62,065
59201010	Supplies	101,236
59201020	Supplies	22,190
59201030	Supplies	488,404
59201040	Supplies	20,392
59201050	Supplies	10,229
59201080	Supplies-STR-RRF	1,666
59201095	Supplies-STR-Parking	1,216
59201099	Supplies	-
69201099	Supplies	30,863
69201020	Supplies-STR-Transfer	-
69201030	Supplies-STR-Shop	-
69201400	SUPPLIES-GOV-G&A	-
57001000	Meals	-
57001010	Meals	12
57001020	Meals	-
57001030	Meals	-
57001040	Meals	-
57001050	Meals	-
67001099	Meals	2,756
67001010	Meals-STR-Collection	-
67201000	Miscellaneous	-
67201099	Miscellaneous	(11,851)
57201010	Miscellaneous	-
57201030	Miscellaneous	-
57201040	Miscellaneous	-
99991099	Suspense	-
Total General and Admininstrative costs		**4,939,609**

10. MRF Principal & Interest Payments
See MRF/RRF tab

11. RRF Principal & Interest Payments
See "MRF-RRF" tab

All Interest		
66401099	See "Debt" tab for Other Interest Excluding	77,165
56401010	MRF/RRF & Related Party	60,392
56401020		27,461
56401030		1,118
56401040		2,566
56401050		-
56401080		1,989
56401099		-
56401300		
	Less: Related party interest (unallowable) None in FY23 or FY24	
Total Interest		**170,690**

Excluded Accounts:

Unallowable expenses:

62901000	Donations/ deductable-Nat'l	-
62911000	Donation/NonDed-Pol. & CRRC	-
62911099	Donation/NonDed-Pol. & CRRC	18,379
62951050	Contributions-Local	7
62951099	Contributions-Local	27,374
62951000	Contributions-Local	-
Donations		
64201000	Franchise fees	-
64201099	Franchise fees	946,068
64201010	Franchise fees	-
69501099	Surcharges	-
Franchise Fees		
82001000	Provision for state taxes	-
82001099	Provision for state taxes	297,903
83001000	Provision for deferred taxes	-
83001099	Provision for deferred taxes	3,800
State Taxes		
60101161	RENTAL - ADVERTISING-CITY-RUTH	-
60101162	Rental - Advert-City-2085 Eloise	-
60101165	RENTAL - ADVERT-CITY-2121 ELOISE	-
60101260	RENTAL - ADVERTISING	-
60101261	RENTAL - ADVERTISING	-
60201160	Rental - Deprec-City-Dunlap	-
60201161	Rental - Deprec-City-Ruth	-
60201162	Rental - Deprec-City-2085 Eloise	-
60201163	Rental - Deprec-City-2135/2141 Ruth	-
60201192	RENTAL - DEPRECIATION	21,174
60201261	RENTAL - DEPRECIATION	-
60301092	RENTAL - INSURANCE	-
60251260	RENTAL - EMPLOYEE EDUCATION	-
60251261	RENTAL - EMPLOYEE EDUCATION	-

60301160	Rental - Insur.-City-Dunlap	-
60301162	Rental - Insur.-City-2085 Eloise	-
60301192	Rental - Insur	9,229
60301260	RENTAL - INSURANCE	-
60301261	RENTAL - INSURANCE	-
60401260	RENTAL - LICENSES	-
60401261	RENTAL - LICENSES	-
60551160	Rental - Taxes-City-Dunlap	-
60551161	Rental - Taxes-City-Ruth	-
60551162	RENTAL - TAXES-CITY-2085 ELOISE	-
60551163	Rental - Taxes-City-2135/2141 Ruth	-
60551164	Rental - Taxes-City-2157 Ruth	-
60551192	Rental - Taxes	1,862
60551260	RENTAL - PROPERTY TAXES	-
60551261	RENTAL - PROPERTY TAXES	-
60601192	Rental - Rent	92
60651092	Rental - Repair	93
60651099	Rental - Repair	-
60651160	Rental - Repair-City-Dunlap	-
60651161	Rental - Repair-City-Ruth	-
60651192	Rental - Repair	1,518
60651163	Rental - Repair-City-2135/2141 Ruth	-
60651164	Rental - Repair-City-2157 Ruth	-
60651165	Rental - Repair-City-2121 Eloise	-
60651260	RENTAL - REPAIRS & MAINTENANCE	-
60651261	RENTAL - REPAIRS & MAINTENANCE	-
60751092	Rental-utility-city-Dunlap	5,511
60751161	Rental - Utilit-City-Ruth	-
60751162	Rental - Utilit-City-2085 Eloise	-
60751163	Rental - Utilit-City-2135/2141 Ruth	-
60751164	Rental - Utilit-City-2157 Ruth	-
60751165	Rental - Utilit-City-2121 Eloise	-
60751260	RENTAL - UTILITIES	-
60751261	RENTAL - UTILITIES	-
Total Unallowable expenses:		**1,333,010**

Reconciliation	Total above	20,297,010
	Total Expense per WTB	20,732,337
	Known difference for unallowed MRF/RRF depreciation and change in lives	(435,327)
	Difference:	0

Expenses per Audited FS at 6/30/22:	
Operating	17,475,288
Administrative	2,816,534
Gain/loss on disposition of assets	(31,879)
Interest expense	170,690
Provision for state income taxes	301,703
	20,732,336
Difference	(1)

Operating Costs

Summary (Linked to WTB Forecast)

5. Direct Labor Wages and Payroll Taxes		FORECAST ANNUAL 6/30/2023	FORECAST ANNUAL 6/30/2024	Split methodology	Factor	City/Douglas 6/30/2024	El Dorado 6/30/2024
51001010	Labor	1,957,051	2,035,333				
51001020	Labor	1,013,904	1,054,460				
51001030	Labor	1,211,718	1,260,186				
51001040	Labor	1,557,377	1,619,672				
51001050	Labor	363,740	378,290				
51001080	Labor-STR-RRF	197,131	205,016				
51001099	Labor	2,568	2,670				
51001300	Labor-Neveda-G & A	-	-				
51021010	Officer salaries	349,868	368,671				
51021020	Officer salaries	285,753	301,110				
51021099	OFFICER SALARIES	-	-				
51021040	Officer salaries	374,322	394,439				
51101010	Payroll taxes	218,718	216,251				
51101020	Payroll taxes	94,415	114,521				
51101030	Payroll taxes	95,654	109,670				
51101040	Payroll taxes	147,986	168,057				
51101050	Payroll taxes	31,887	39,704				
51101080	Payroll taxes-STR-RRF	16,311	17,886				
51101090	Payroll taxes	336	1,172				
51101099	Payroll taxes	(14,957)	(52,177)				
51121010	Employee benefits	5,244	5,594				
51121020	Employee benefits	5,422	5,784				
51121030	Employee benefits	314	335				
51121040	Employee benefits	2,075	2,214				
51121050	Employee benefits	858	916				
51121080	Employee benefits	156	166				
51121099	Employee benefits	375	400				
51141010	Insurance - health	513,329	513,329				
51141020	Insurance - health	186,892	186,892				
51141030	Insurance - health	195,440	195,440				
51141040	Insurance - health	458,108	458,108				
51141050	Insurance - health	149,825	149,825				
51141099	Insurance - health	(326)	(326)				
51141080	Ins. - Health-STR-RRF	50,958	50,958				
51141300	Ins. - Health-Neveda-G & A	-	-				
51151010	Insurance - Workers' comp.	97,620	112,175				
51151020	Insurance - Workers' comp.	54,504	62,631				
51151030	Insurance - Workers' comp.	48,902	56,194				
51151040	Insurance - Workers' comp.	79,630	91,503				
51151050	Insurance - Workers' comp.	14,646	16,830				
51151080	Ins. - W/C-STR-RRF	8,368	9,615				
51161010	Pension plan - qualified	168,491	194,781				
51161020	Pension plan - qualified	116,613	130,289				
51161030	Pension plan - qualified	95,727	107,114				
51161040	Pension plan - qualified	138,119	160,301				
51161050	Pension plan - qualified	35,386	38,356				
51161080	P/P - Qualfied-STR-RRF	10,829	16,845				
51161090	Pension plan - qualified	3,123	-				
Total Direct Labor		**10,344,408**	**10,801,199**	Allocated by collection revenue %	19.00%	**8,748,545**	**2,052,654**
6. Equipment Costs and Facility Costs							
52801010	Depreciation	484,325	494,562				
52801020	Depreciation	334,626	292,059				
52801030	Depreciation	54,000	55,141				
52801040	Depreciation	117,724	124,038				
52801050	Depreciation	20,319	21,222				
52801080	Depreciation-STR-RRF	214,087	210,558				
52801095	Depreciation-STR-Parking	112,461	109,534				
52801195	Depreciation-City-Parking	-	-				
52801300	Depreciation-Neveda-G & A	-	-				
58001010	Rent - property	-	-				
58001020	RENT - PROPERTY	-	-				
58001030	Rent - property	-	-				
58001040	Rent - property	-	-				
58001050	Rent - property	-	-				
58001163	Rent - property-City-2133 Eloise	-	-				
58051010	Rent - equipment	67,164	67,164				
58051020	Rent - equipment	20,180	20,180				
58051030	Rent - equipment	-	-				
58051080	Rent - equip.-STR-RRF	-	-				
58401010	Repairs & maintenance	160,763	193,391				
58401020	Repairs & maintenance	330,909	273,650				
58401030	Repairs & maintenance	45,351	31,552				
58401040	Repairs & maintenance	90,163	107,842				
58401050	Repairs & maintenance	19,598	13,000				
58401080	Repairs & maint-STR-RRF	20,624	15,921				
58401095	Repairs & maint-STR-Parking	25,821	21,163				
58401099	Repairs & maintenance	10,388	541				
58401011	Repairs & maintenance	-	31				
58401192	Repairs & maintenance	-	36				
58401162	Repairs & maint-City-2085 Eloise	-	-				
58401200	Repairs & maint-County-G & A	-	-				
Adjustment to correct for allowable useful lives (see wps 216-217)		70,226	56,616				
Less: Depr on MRF Building only		(52,969)	(52,969)				
Less: Depr on RRF/TPF Building only		(382,358)	(382,358)				
Total Equipment & Facility		**1,763,402**	**1,672,875**	Allocated by collection revenue %	19.00%	**1,354,963**	**317,912**

7. Landfill Disposal Costs								
53201010	Dump fees	-	-					
53201020	Dump fees	1,290,094	1,352,304					
53201030	DUMP FEES	-	-					
53201040	Dump fees (MRF)	272,990	380,752					
53201080	Dump fees-STR-RRF	-	-					
53201099	Dump fees	13,957	13,957					
Total Landfill Disposal Costs		**1,577,041**	**1,747,013**	Allocated by collection revenue %	19.00%	**1,415,012**	**332,001**	
8. Office Salaries								
Wages and Payroll Taxes								
61021099	Officer salaries	388,650	409,537					
61031099	Office salaries	748,240	764,863					
61031050	Office salaries-STR-Recycle	-	-					
61051099	Vacation pay	9,367	9,742					
61101099	Payroll taxes	87,042	89,919					
61121050	Employee benefits	-	-					
61121099	Employee benefits	12,622	13,464					
61121010	Emp. Benefits-STR-Collectioin	378	403					
61121020	Employee benefits	152	163					
61121030	Employee benefits	44	47					
61121040	Employee benefits	193	206					
61141099	Insurance - health	165,516	165,516					
61141010	Ins. - Health-STR-Collectioin	-	-					
61141020	Insurance - health	33	33					
61141040	Ins. - Health-STR-MRF	33	33					
61151099	Insurance - Workers' comp.	74,547	85,662					
61161099	Pension plan - qualified	90,766	100,652					
Total Office Salaries		**1,577,583**	**1,640,239**	Allocated by collection revenue %	19.00%	**1,328,529**	**311,710**	
9. General and Administrative Costs								
50001040	COGS recycle-STR-MRF	-	-					
50111040	COGS Rec.Glass-STR-MRF	-	-					
50131040	COGS Rec.Crdbd-STR-MRF	2,579	2,579					
50191080	COGS Rec.Wood-STR-RRF	31,035	31,035					
50201040	COGS Rec.Misc.-STR-MRF	-	-					
50201080	COGS Rec.Misc.-STR-RRF	7,290	7,290					
50171040	COGS Rec.OIL-STR-MRF	-	-					
50001050	Cost of goods sold - recycle	-	-					
50101050	COGS Rec.Alum-STR-Recycle	274,347	274,347					
50111050	COGS Rec.Glass-STR-Recycle	18,233	18,233					
50121050	COGS Rec.Plasti-STR-Recycle	179,747	179,747					
50131050	COGS Rec.Crdbd-STR-Recycle	-	-					
50141050	COGS - RECYCLE NEWSPRINT	-	-					
50151050	COGS Rec.BiMeta-STR-Recycle	117	117					
50161050	COGS Rec.Steel-STR-Recycle	-	-					
50171050	COGS Rec.Tin-STR-Recycle	-	-					
50191040	COGS Rec.Wood-STR-MRF	-	-					
50191050	COGS Rec.Wood-STR-Recycle	-	-					
50201050	COGS Rec.Misc.-STR-Recycle	-	-					
52001010	Advertising	1,904	2,031					
52001020	Advertising	-	-					
52001030	Advertising	-	-					
62001010	Advertising	536	571					
62001099	ADVERTISING	24,442	26,072					
52001040	Advertising	-	-					
52001050	Advertising	-	-					
52001099	ADVERTISING	2,267	2,418					
62101000	BAD DEBTS	4,470	4,470					
52401010	Contract labor	341,774	371,205					
52401020	Contract labor	202,426	219,857					
52401030	CONTRACT LABOR	-	-					
52401040	Contract labor	361,061	392,152					
52401050	Contract labor	-	-					
52401080	Contract labor-STR-RRF	-	-					
62401099	Contract labor	81,012	52,687					
62401000	Contract labor	-	-					
62801000	Depreciation	-	-					
62801099	Depreciation	38,221	40,393					
62801040	Depreciation-STR-MRF	-	-					
63001020	Dues & subscriptions	40	40					
63001040	Dues & subscriptions	-	-					
63001099	Dues & subscriptions	2,236	2,236					
63601000	Employee education	-	-					
53601010	Employee education	-	-					
53601020	Employee education	-	-					
53601030	Employee education	1,335	1,335					
53601040	Employee education	-	-					
53601050	Employee education	-	-					
53601080	Emp. Education-STR-RRF	-	-					
63601010	Employee education	4,250	4,250					
63601099	Employee education	361	361					

56001010	Insurance - general	116,279	146,511
56001020	Insurance - general	87,132	109,786
56001030	Insurance - general	15,867	19,992
56001040	Insurance - general	47,600	59,977
56001050	Insurance - general	22,440	28,275
56001080	Ins. - general-STR-RRF	7,707	9,710
56001095	Ins. - general-STR-Parking	23,574	29,703
56001099	Insurance - general	-	-
66001095	Insurance - general	-	-
66001099	Insurance - general	159,355	200,788
66001192	Insurance - general	(6)	(8)
62201000	Collection fees	-	-
62201110	Collection fees-City-Collectioin	-	-
62201010	COLLECTION FEES-STR-COLLECTIOIN	-	-
62201310	COLLECTION FEES-NEVEDA-COLLECTIOIN	-	-
73001050	Cash over/short - STR - Recycle	(18)	(18)
73001099	Cash over (short)	(279)	(279)
67301020	Office expense	178	178
67301099	Office expense	173,008	173,008
67301050	Office expense	55	55
67501099	Postage	52,663	56,175
67501010	Postage-STR-Collectioin	4	5
67701099	Property taxes	103,003	105,063
67701080	Property taxes-STR-RRF	85,179	86,882
67701095	Property taxes-STR-Parking	44,852	45,749
57701020	Property taxes	41	42
57601010	Professional fees	2,752	2,752
57601020	Professional fees	100	100
57601030	Professional fees	8,147	8,147
57601099	PROFESSIONAL FEES	9,533	9,533
67601010	Professional fees	3,500	3,500
67601030	Professional fees	2,765	2,765
67601050	Professional fees	-	-
67601099	Professional fees	477,602	482,602
67601040	Professional fees	200	200
67601020	Professional fees	16,793	16,793
68051099	Rent - equipment	11,895	11,895
68401099	Repairs & maintenance	61,379	61,379
68401020	REPAIRS & MAINT-STR-TRANSFER	-	-
68401080	Repairs & maint-STR-RRF	-	-
68401095	Repairs & maint-STR-Parking	-	-
59601020	Travel	-	96
59601030	Travel	-	175
59601040	Travel	-	119
59601050	Travel	-	-
59601010	Travel	-	598
59601099	Travel	60	34
69601099	Travel	7,364	7,364
59901010	Utilities	-	-
59901020	Utilities	12,021	12,822
59901030	Utilities	63,099	67,307
59901040	Utilities	79,965	85,299
59901050	Utilities	19,989	21,322
59901060	Utilities-STR-Dunlap	-	-
59901092	Utilities-STR-2133 Eloise	87	93
59901080	Utilities-STR-RRF	79,864	85,191
59901095	Utilities-STR-Parking	28,139	30,016
59901099	Utilities-City-Shop	243	259
59901162	Utilities-City-2085 Eloise	-	-
59901163	Utilities-City-2133 Eloise	-	-
69901099	Utilities	110,917	118,315
69901010	Utilities	1,494	1,593
69901095	Utilities-STR-Parking	-	-
72001000	Gain (loss) sale of equipment	-	-
72001099	Gain (loss) sale of equipment	(28,089)	(28,089)
55201010	Fuel	477,693	509,555
55201020	Fuel	288,583	307,832
55201030	Fuel	68	73
55201040	Fuel	-	-
55201050	FUEL	-	-
55201099	FUEL	27,973	29,839
55601010	Haz. Waste-STR-G & A	-	-
55601020	Hazardous waste	7,980	8,781
55601030	HAZARDOUS WASTE	2,090	2,300
55601040	Hazardous waste	148,910	163,857
66801099	Licenses & fees	27,219	29,035
66801010	LICENSES & FEES	570	608
66801040	LICENSES & FEES-CITY-G & A	163	174
66801050	Licenses & fees	19	20
56801010	Licenses & fees	53,630	132,390
56801020	Licenses & fees	29,539	31,509

56801030	Licenses & fees	327	349				
56801040	Licenses & fees	-	-				
56801050	Licenses & fees	1,931	2,060				
56801080	Licenses & fees-STR-RRF	-	-				
56801095	Licenses & fees-STR-Parking	-	-				
56801099	Licenses & fees-County-Transfer	369	394				
59201010	Supplies	108,747	53,267				
59201020	Supplies	116,570	27,595				
59201030	Supplies	423,268	467,291				
59201040	Supplies	53,084	25,146				
59201050	Supplies	10,469	14,944				
59201080	Supplies-STR-RRF	9,526	4,054				
59201095	Supplies-STR-Parking	4,426	435				
59201099	Supplies	4,503	321				
69201099	Supplies	27,156	27,156				
69201020	Supplies-STR-Transfer	-	-				
69201030	Supplies-STR-Shop	-	-				
69201400	SUPPLIES-GOV-G&A	-	-				
57001000	Meals	-	-				
57001010	Meals	-	-				
57001020	Meals	-	-				
57001030	Meals	720	720				
57001040	Meals	-	-				
57001050	Meals	-	-				
67001099	Meals	2,301	2,301				
67001010	Meals-STR-Collection	-	-				
67201000	Miscellaneous	-	-				
67201099	Miscellaneous	418	418				
57201010	Miscellaneous	-	-				
57201030	Miscellaneous	-	-				
57201040	Miscellaneous	-	-				
99991099	Suspense	-	-				
Total General and Admininstrative costs		**5,316,386**	**5,549,625**	Allocated by collection rev %	19.00%	**4,494,977**	**1,054,648**

10. MRF Principal & Interest Payments
See MRF/RRF tab

11. RRF Principal & Interest Payments
See "MRF-RRF" tab

All Interest							
66401099	See "Debt" tab for Other Interest Excluding	118,962	118,962				
56401010	MRF/RRF & Related Party	112,964	145,395				
56401020		35,335	35,335				
56401030		986	986				
56401040		1,273	1,273				
56401050		-	-				
56401080		8,201	8,201				
56401099		968	968				
56401300							
	Less: Related party interest (unallowable) None						
Total Interest		**278,689**	**311,120**	Allocated by collection revenue %	19.00%	**251,995**	**59,125**

Excluded Accounts:

Unallowable expenses:

62901000	Donations/ deductable-Nat'l	-	-				
62911000	Donation/NonDed-Pol. & CRRC	-	-				
62911099	Donation/NonDed-Pol. & CRRC	19,804	19,804				
62951050	Contributions-Local	-	-				
62951099	Contributions-Local	39,121	39,121				
62951000	Contributions-Local	-	-				
Donations							
64201000	Franchise fees	-	148,922	City increased FF 1% effective 2024		148,922	
64201099	Franchise fees	998,521	1,052,190	3% of NV Rev, 5% of City & El Do Rev & Trs		834,216	217,974
64201010	Franchise fees	108	108			108	-
69501099	Surcharges	-	-			-	-
Franchise Fees							
82001000	Provision for state taxes	-	-				
82001099	Provision for state taxes	314,454	331,353				
83001000	Provision for deferred taxes	-	-				
83001099	Provision for deferred taxes	3,800	3,800				
State Taxes							
60101161	RENTAL - ADVERTISING-CITY-RUTH	-	-				
60101162	Rental - Advert-City-2085 Eloise	-	-				
60101165	RENTAL - ADVERT-CITY-2121 ELOISE	-	-				
60101260	RENTAL - ADVERTISING	-	-				
60101261	RENTAL - ADVERTISING	-	-				
60201160	Rental - Deprec-City-Dunlap	-	-				
60201161	Rental - Deprec-City-Ruth	-	-				
60201162	Rental - Deprec-City-2085 Eloise	-	-				
60201163	Rental - Deprec-City-2135/2141 Ruth	-	-				
60201192	RENTAL - DEPRECIATION	21,200	21,237				
60201261	RENTAL - DEPRECIATION	-	-				
60301092	RENTAL - INSURANCE	(408)	(408)				
60251260	RENTAL - EMPLOYEE EDUCATION	-	-				
60251261	RENTAL - EMPLOYEE EDUCATION	-	-				

60301160	Rental - Insur.-City-Dunlap	-	-
60301162	Rental - Insur.-City-2085 Eloise	-	-
60301192	Rental - Insur	9,411	9,411
60301260	RENTAL - INSURANCE	-	-
60301261	RENTAL - INSURANCE	-	-
60401260	RENTAL - LICENSES	-	-
60401261	RENTAL - LICENSES	-	-
60551160	Rental - Taxes-City-Dunlap	-	-
60551161	Rental - Taxes-City-Ruth	-	-
60551162	RENTAL - TAXES-CITY-2085 ELOISE	-	-
60551163	Rental - Taxes-City-2135/2141 Ruth	-	-
60551164	Rental - Taxes-City-2157 Ruth	-	-
60551192	Rental - Taxes	1,895	1,895
60551260	RENTAL - PROPERTY TAXES	-	-
60551261	RENTAL - PROPERTY TAXES	-	-
60601192	Rental - Rent	-	-
60651092	Rental - Repair	4,883	4,883
60651099	Rental - Repair	-	-
60651160	Rental - Repair-City-Dunlap	-	-
60651161	Rental - Repair-City-Ruth	-	-
60651192	Rental - Repair	2,288	2,288
60651163	Rental - Repair-City-2135/2141 Ruth	-	-
60651164	Rental - Repair-City-2157 Ruth	-	-
60651165	Rental - Repair-City-2121 Eloise	-	-
60651260	RENTAL - REPAIRS & MAINTENANCE	-	-
60651261	RENTAL - REPAIRS & MAINTENANCE	-	-
60751092	Rental-utility-city-Dunlap	8,219	8,219
60751161	Rental - Utilit-City-Ruth	-	-
60751162	Rental - Utilit-City-2085 Eloise	-	-
60751163	Rental - Utilit-City-2135/2141 Ruth	-	-
60751164	Rental - Utilit-City-2157 Ruth	-	-
60751165	Rental - Utilit-City-2121 Eloise	-	-
60751260	RENTAL - UTILITIES	-	-
60751261	RENTAL - UTILITIES	-	-
Total Unallowable expenses:		**1,423,296**	**1,642,825**

Reconciliation	Total above	22,280,805	23,364,895
	Total Expense per WTB	22,645,906	23,743,606
	Known difference for unallowed MRF/RRF depreciation and change in lives	(365,101)	(378,711)
	Difference:	(0)	0

Expenses per Audited FS at 6/30/22:	
Operating	
Administrative	
Gain/loss on disposition of assets	
Interest expense	
Provision for state income taxes	
Difference	

Operating Costs

Summary (Linked to WTB Forecast)

		FORECAST SB-1383 6/30/2024	SB-1383 Change	
5. Direct Labor				
Wages and Payroll Taxes				
51001010	Labor	2,203,813		
51001020	Labor	1,054,460		
51001030	Labor	1,260,186		
51001040	Labor	1,619,672		
51001050	Labor	378,290		
51001080	Labor-STR-RRF	205,016		
51001099	Labor	2,670		
51001300	Labor-Neveda-G & A	-		
51021010	Officer salaries	368,671		
51021020	Officer salaries	301,110		
51021099	OFFICER SALARIES	-		
51021040	Officer salaries	394,439		
51101010	Payroll taxes	229,729		
51101020	Payroll taxes	114,521		
51101030	Payroll taxes	109,670		
51101040	Payroll taxes	168,057		
51101050	Payroll taxes	39,704		
51101080	Payroll taxes-STR-RRF	17,886		
51101090	Payroll taxes	1,172		
51101099	Payroll taxes	(52,177)		
51121010	Employee benefits	5,594		
51121020	Employee benefits	5,784		
51121030	Employee benefits	335		
51121040	Employee benefits	2,214		
51121050	Employee benefits	916		
51121080	Employee benefits	166		
51121099	Employee benefits	400		
51141010	Insurance - health	540,050		
51141020	Insurance - health	186,892		
51141030	Insurance - health	195,440		
51141040	Insurance - health	458,108		
51141050	Insurance - health	149,825		
51141099	Insurance - health	(326)		
51141080	Ins. - Health-STR-RRF	50,958		
51141300	Ins. - Health-Neveda-G & A	-		
51151010	Insurance - Workers' comp.	125,266		
51151020	Insurance - Workers' comp.	62,631		
51151030	Insurance - Workers' comp.	56,194		
51151040	Insurance - Workers' comp.	91,503		
51151050	Insurance - Workers' comp.	16,830		
51151080	Ins. - W/C-STR-RRF	9,615		
51161010	Pension plan - qualified	209,102		
51161020	Pension plan - qualified	130,289		
51161030	Pension plan - qualified	107,114		
51161040	Pension plan - qualified	160,301		
51161050	Pension plan - qualified	38,356		
51161080	P/P - Qualfied-STR-RRF	16,845		
51161090	Pension plan - qualified	-		
Total Direct Labor		**11,037,291**	236,091	3 new drivers for SS/GW routes (Wages,Payroll Taxes,
6. Equipment Costs and Facility Costs				
52801010	Depreciation	1,728,948		
52801020	Depreciation	292,059		
52801030	Depreciation	55,141		
52801040	Depreciation	124,038		
52801050	Depreciation	21,222		
52801080	Depreciation-STR-RRF	210,558		
52801095	Depreciation-STR-Parking	109,534		
52801195	Depreciation-City-Parking	-		
52801300	Depreciation-Neveda-G & A	-		
58001010	Rent - property	-		
58001020	RENT - PROPERTY	-		
58001030	Rent - property	-		
58001040	Rent - property	-		
58001050	Rent - property	-		
58001163	Rent - property-City-2133 Eloise	-		
58051010	Rent - equipment	67,164		
58051020	Rent - equipment	20,180		
58051030	Rent - equipment	-		
58051080	Rent - equip.-STR-RRF	-		
58401010	Repairs & maintenance	220,781		
58401020	Repairs & maintenance	273,650		
58401030	Repairs & maintenance	31,552		
58401040	Repairs & maintenance	107,842		
58401050	Repairs & maintenance	13,000		
58401080	Repairs & maint-STR-RRF	15,921		
58401095	Repairs & maint-STR-Parking	21,163		
58401099	Repairs & maintenance	541		
58401011	Repairs & maintenance	31		
58401192	Repairs & maintenance	36		
58401162	Repairs & maint-City-2085 Eloise	-		
58401200	Repairs & maint-County-G & A	-		
Adjustment to correct for allowable useful lives (see wps 216-217)		56,616		
Less: Depr on MRF Building only		(52,969)		
Less: Depr on RRF/TPF Building only		(382,358)		
Total Equipment & Facility		**2,934,650**	1,261,775	Tote/Trk depreciation $1.23M + $27,390 in R&M

7. Landfill Disposal Costs

53201010	Dump fees	-		
53201020	Dump fees	1,407,772		
53201030	DUMP FEES	-		
53201040	Dump fees (MRF)	380,752		
53201080	Dump fees-STR-RRF	-		
53201099	Dump fees	13,957		
Total Landfill Disposal Costs		**1,802,481**	55,468	Changes in processing fees for unbagged GW; increase

8. Office Salaries

Wages and Payroll Taxes

61021099	Officer salaries	409,537		
61031099	Office salaries	1,014,674		
61031050	Office salaries-STR-Recycle	-		
61051099	Vacation pay	9,742		
61101099	Payroll taxes	89,919		
61121050	Employee benefits	-		
61121099	Employee benefits	13,464		
61121010	Emp. Benefits-STR-Collectioin	403		
61121020	Employee benefits	163		
61121030	Employee benefits	47		
61121040	Employee benefits	206		
61141099	Insurance - health	165,516		
61141010	Ins. - Health-STR-Collectioin	-		
61141020	Insurance - health	33		
61141040	Ins. - Health-STR-MRF	33		
61151099	Insurance - Workers' comp.	85,662		
61161099	Pension plan - qualified	100,652		
Total Office Salaries		**1,890,050**	249,811	New Collection Dept Manager & 1 Customer Service Re

9. General and Administrative Costs

50001040	COGS recycle-STR-MRF	-	-	
50111040	COGS Rec.Glass-STR-MRF	-	-	
50131040	COGS Rec.Crdbd-STR-MRF	2,579	-	
50191080	COGS Rec.Wood-STR-RRF	31,035	-	
50201040	COGS Rec.Misc.-STR-MRF	-	-	
50201080	COGS Rec.Misc.-STR-RRF	7,290	-	
50171040	COGS Rec.OIL-STR-MRF	-	-	
50001050	Cost of goods sold - recycle	-	-	
50101050	COGS Rec.Alum-STR-Recycle	274,347	-	
50111050	COGS Rec.Glass-STR-Recycle	18,233	-	
50121050	COGS Rec.Plasti-STR-Recycle	179,747	-	
50131050	COGS Rec.Crdbd-STR-Recycle	-	-	
50141050	COGS - RECYCLE NEWSPRINT	-	-	
50151050	COGS Rec.BiMeta-STR-Recycle	117	-	
50161050	COGS Rec.Steel-STR-Recycle	-	-	
50171050	COGS Rec.Tin-STR-Recycle	-	-	
50191040	COGS Rec.Wood-STR-MRF	-	-	
50191050	COGS Rec.Wood-STR-Recycle	-	-	
50201050	COGS Rec.Misc.-STR-Recycle	-	-	
			-	
			-	
52001010	Advertising	56,031	54,000	SB-1383 Advertising/social media, etc
52001020	Advertising	-	-	
52001030	Advertising	-	-	
62001010	Advertising	571	-	
62001099	ADVERTISING	26,072	-	
52001040	Advertising	-	-	
52001050	Advertising	-	-	
52001099	ADVERTISING	2,418	-	
			-	
			-	
62101000	BAD DEBTS	4,470	-	
			-	
			-	
52401010	Contract labor	371,205	-	
52401020	Contract labor	219,857	-	
52401030	CONTRACT LABOR	-	-	
52401040	Contract labor	392,152	-	
52401050	Contract labor	-	-	
52401080	Contract labor-STR-RRF	-	-	
62401099	Contract labor	152,687	100,000	Jennifer Arbuckle Consulting - 1383
62401000	Contract labor	-	-	
			-	
			-	
62801000	Depreciation	-	-	
62801099	Depreciation	40,393	-	
62801040	Depreciation-STR-MRF	-	-	
			-	
			-	
63001020	Dues & subscriptions	40	-	
63001040	Dues & subscriptions	-	-	
63001099	Dues & subscriptions	2,236	-	
			-	
			-	
63601000	Employee education	-	-	
53601010	Employee education	-	-	
53601020	Employee education	-	-	
53601030	Employee education	1,335	-	
53601040	Employee education	-	-	
53601050	Employee education	-	-	
53601080	Emp. Education-STR-RRF	-	-	
63601010	Employee education	4,250	-	
63601099	Employee education	361	-	
			-	

			-	
56001010	Insurance - general	162,954	16,443	Vehicle Insurance - net 3 new trucks
56001020	Insurance - general	109,786	-	
56001030	Insurance - general	19,992	-	
56001040	Insurance - general	59,977	-	
56001050	Insurance - general	28,275	-	
56001080	Ins. - general-STR-RRF	9,710	-	
56001095	Ins. - general-STR-Parking	29,703	-	
56001099	Insurance - general	-	-	
66001095	Insurance - general	-	-	
66001099	Insurance - general	200,788	-	
66001192	Insurance - general	(8)	-	
			-	
			-	
62201000	Collection fees	-	-	
62201110	Collection fees-City-Collectioin	-	-	
62201010	COLLECTION FEES-STR-COLLECTIOIN	-	-	
62201310	COLLECTION FEES-NEVEDA-COLLECTIOIN	-	-	
73001050	Cash over/short - STR - Recycle	(18)	-	
73001099	Cash over (short)	(279)	-	
			-	
67301020	Office expense	178	-	
67301099	Office expense	173,008	-	
67301050	Office expense	55	-	
67501099	Postage	56,175	-	
67501010	Postage-STR-Collectioin	5	-	
			-	
67701099	Property taxes	105,063	-	
67701080	Property taxes-STR-RRF	86,882	-	
67701095	Property taxes-STR-Parking	45,749	-	
57701020	Property taxes	42	-	
			-	
57601010	Professional fees	2,752	-	
57601020	Professional fees	100	-	
57601030	Professional fees	8,147	-	
57601099	PROFESSIONAL FEES	9,533	-	
67601010	Professional fees	3,500	-	
67601030	Professional fees	2,765	-	
67601050	Professional fees	-	-	
67601099	Professional fees	507,602	25,000	Addtl' SB-1383 Consulting/Rate App/Fran Ext
67601040	Professional fees	200	-	
67601020	Professional fees	16,793	-	
			-	
68051099	Rent - equipment	11,895	-	
			-	
			-	
68401099	Repairs & maintenance	61,379	-	
68401020	REPAIRS & MAINT-STR-TRANSFER	-	-	
68401080	Repairs & maint-STR-RRF	-	-	
68401095	Repairs & maint-STR-Parking	-	-	
			-	
			-	
59601020	Travel	96	-	
59601030	Travel	175	-	
59601040	Travel	119	-	
59601050	Travel	-	-	
59601010	Travel	598	-	
59601099	Travel	34	-	
69601099	Travel	7,364	-	
			-	
			-	
59901010	Utilities	-	-	
59901020	Utilities	12,822	-	
59901030	Utilities	67,307	-	
59901040	Utilities	85,299	-	
59901050	Utilities	21,322	-	
59901060	Utilities-STR-Dunlap	-	-	
59901092	Utilities-STR-2133 Eloise	93	-	
59901080	Utilities-STR-RRF	85,191	-	
59901095	Utilities-STR-Parking	30,016	-	
59901099	Utilities-City-Shop	259	-	
59901162	Utilities-City-2085 Eloise	-	-	
59901163	Utilities-City-2133 Eloise	-	-	
69901099	Utilities	118,315	-	
69901010	Utilities	1,593	-	
69901095	Utilities-STR-Parking	-	-	
			-	
72001000	Gain (loss) sale of equipment	-	-	
72001099	Gain (loss) sale of equipment	(45,389)	(17,300)	Gain on 6 old trucks sold (10 Yr spread)
			-	
			-	
55201010	Fuel	557,535	47,980	Increase in fuel based on 7 new SS/GW routes
55201020	Fuel	307,832	-	
55201030	Fuel	73	-	
55201040	Fuel	-	-	
55201050	FUEL	-	-	
55201099	FUEL	29,839	-	
			-	
			-	
55601010	Haz. Waste-STR-G & A	-	-	
55601020	Hazardous waste	8,781	-	
55601030	HAZARDOUS WASTE	2,300	-	
55601040	Hazardous waste	163,857	-	
			-	
			-	
66801099	Licenses & fees	29,035	-	
66801010	LICENSES & FEES	608	-	
66801040	LICENSES & FEES-CITY-G & A	174	-	
66801050	Licenses & fees	20	-	
56801010	Licenses & fees	141,423	9,033	Vehicle Registration - net 3 new trucks
56801020	Licenses & fees	31,509	-	

56801030	Licenses & fees	349	-	
56801040	Licenses & fees	-	-	
56801050	Licenses & fees	2,060	-	
56801080	Licenses & fees-STR-RRF	-	-	
56801095	Licenses & fees-STR-Parking	-	-	
56801099	Licenses & fees-County-Transfer	394	-	
			-	
			-	
59201010	Supplies	53,267	-	
59201020	Supplies	27,595	-	
59201030	Supplies	467,291	-	
59201040	Supplies	25,146	-	
59201050	Supplies	14,944	-	
59201080	Supplies-STR-RRF	4,054	-	
59201095	Supplies-STR-Parking	435	-	
59201099	Supplies	321	-	
69201099	Supplies	27,156	-	
69201020	Supplies-STR-Transfer	-	-	
69201030	Supplies-STR-Shop	-	-	
69201400	SUPPLIES-GOV-G&A	-	-	
			-	
			-	
57001000	Meals	-	-	
57001010	Meals	-	-	
57001020	Meals	-	-	
57001030	Meals	720	-	
57001040	Meals	-	-	
57001050	Meals	-	-	
67001099	Meals	2,301	-	
67001010	Meals-STR-Collection	-	-	
67201000	Miscellaneous	-	-	
67201099	Miscellaneous	418	-	
57201010	Miscellaneous	-	-	
57201030	Miscellaneous	-	-	
57201040	Miscellaneous	-	-	
99991099	Suspense	-	-	
Total General and Admininstrative costs		**5,784,781**	235,156	

10. MRF Principal & Interest Payments
See MRF/RRF tab

11. RRF Principal & Interest Payments
See "MRF-RRF" tab

All Interest				
66401099	See "Debt" tab for Other Interest Excluding	118,962		
56401010	MRF/RRF & Related Party	141,657		
56401020		665,483		
56401030		986		
56401040		1,273		
56401050		-		
56401080		8,201		
56401099		968		
56401300				
	Less: Related party interest (unallowable) None			
Total Interest		**937,530**	626,410	Increase in interest on SB-1383 Totes & Trks financed

Excluded Accounts:

Unallowable expenses:

62901000	Donations/ deductable-Nat'l	-
62911000	Donation/NonDed-Pol. & CRRC	-
62911099	Donation/NonDed-Pol. & CRRC	19,804
62951050	Contributions-Local	-
62951099	Contributions-Local	39,121
62951000	Contributions-Local	-

Donations

64201000	Franchise fees	148,922
64201099	Franchise fees	1,052,190
64201010	Franchise fees	108
69501099	Surcharges	-

Franchise Fees

82001000	Provision for state taxes	-
82001099	Provision for state taxes	331,353
83001000	Provision for deferred taxes	-
83001099	Provision for deferred taxes	3,800

State Taxes

60101161	RENTAL - ADVERTISING-CITY-RUTH	-
60101162	Rental - Advert-City-2085 Eloise	-
60101165	RENTAL - ADVERT-CITY-2121 ELOISE	-
60101260	RENTAL - ADVERTISING	-
60101261	RENTAL - ADVERTISING	-
60201160	Rental - Deprec-City-Dunlap	-
60201161	Rental - Deprec-City-Ruth	-
60201162	Rental - Deprec-City-2085 Eloise	-
60201163	Rental - Deprec-City-2135/2141 Ruth	-
60201192	RENTAL - DEPRECIATION	21,237
60201261	RENTAL - DEPRECIATION	-
60301092	RENTAL - INSURANCE	(408)
60251260	RENTAL - EMPLOYEE EDUCATION	-
60251261	RENTAL - EMPLOYEE EDUCATION	-

60301160	Rental - Insur.-City-Dunlap	-
60301162	Rental - Insur.-City-2085 Eloise	-
60301192	Rental - Insur	9,411
60301260	RENTAL - INSURANCE	-
60301261	RENTAL - INSURANCE	-
60401260	RENTAL - LICENSES	-
60401261	RENTAL - LICENSES	-
60551160	Rental - Taxes-City-Dunlap	-
60551161	Rental - Taxes-City-Ruth	-
60551162	RENTAL - TAXES-CITY-2085 ELOISE	-
60551163	Rental - Taxes-City-2135/2141 Ruth	-
60551164	Rental - Taxes-City-2157 Ruth	-
60551192	Rental - Taxes	1,895
60551260	RENTAL - PROPERTY TAXES	-
60551261	RENTAL - PROPERTY TAXES	-
60601192	Rental - Rent	-
60651092	Rental - Repair	4,883
60651099	Rental - Repair	-
60651160	Rental - Repair-City-Dunlap	-
60651161	Rental - Repair-City-Ruth	-
60651192	Rental - Repair	2,288
60651163	Rental - Repair-City-2135/2141 Ruth	-
60651164	Rental - Repair-City-2157 Ruth	-
60651165	Rental - Repair-City-2121 Eloise	-
60651260	RENTAL - REPAIRS & MAINTENANCE	-
60651261	RENTAL - REPAIRS & MAINTENANCE	-
60751092	Rental-utility-city-Dunlap	8,219
60751161	Rental - Utilit-City-Ruth	-
60751162	Rental - Utilit-City-2085 Eloise	-
60751163	Rental - Utilit-City-2135/2141 Ruth	-
60751164	Rental - Utilit-City-2157 Ruth	-
60751165	Rental - Utilit-City-2121 Eloise	-
60751260	RENTAL - UTILITIES	-
60751261	RENTAL - UTILITIES	-
Total Unallowable expenses:		**1,642,825**

Reconciliation	Total above	26,029,608	2,664,713
	Total Expense per WTB	26,408,319	
	Known difference for unallowed MRF/RRF depreciation and change in lives	(378,711)	
	Difference:	0	

Expenses per Audited FS at 6/30/22:	
Operating	
Administrative	
Gain/loss on disposition of assets	
Interest expense	
Provision for state income taxes	
Difference	

Debt for MRF
Union Bank/BofA Term Loan
Variable interest rate

Refinance of:		
JPA - CONSTRUCTION (MRF)	712,164.53	35.6%
JPA - HAZMAT BUILDING (MRF)	54,337.22	2.7%
Bank of America - Storage Units loan	665,287.90	33.3%
Bank of America - 2192 Ruth loan	206,868.37	10.3%
Excess over refi to STR	361,341.98	18.1%
	2,000,000.00	100.0%

UB Term Loan was Refinance in FY15 to BofA Term Loan

Re-allocation as of FY2015 Refinance			
PY Balance	950,000.00	38.3%	
Payoff	(950,000.00)		
New Term Note Addition FY2015	1,565,000.00	23.3%	**Updated % MRF**

Debt for RRF (CURRENT)
CPCFA Bond

Fund used for RRF construction	8,900,000.00	100.0%	Per audit 6/30/10 & per
Total Fund	16,615,000.00		

CPCFA was Refinance in FY15 to BofA Term Loan

Re-allocation as of FY2015 Refinance		
PY Balance	10,845,000.00	
Payoff	(10,845,000.00)	
New Term Note Addition FY2015	10,205,000.00	100.0%

If not refinanced at 1/1/24>

Debt for RRF (REFI OVER 20 YRS)
CPCFA Bond

Fund used for RRF construction	8,900,000.00	100.0%	Per audit 6/30/10 & per
Total Fund	16,615,000.00		

CPCFA was Refinance in FY15 to BofA Term Loan

Re-allocation as of FY2015 Refinance		
PY Balance	10,845,000.00	
Payoff	(10,845,000.00)	
New Term Note Addition FY2015	10,205,000.00	100.0%

wp 202

*12 month (Prin & Int) a

	Loan Balance	Principal Payment	Payment allocated to MRF	LIBOR + 1.25% Interest payments	Interest allocated to MRF per GL
6/30/2009	1,950,000				
6/30/2010	1,750,000	(200,000)	(76,650)	Actual below	34,925
3/31/2011	1,600,000	(150,000)	(57,488)	Actual below	20,253
6/30/2011	1,550,000	(50,000)	(19,163)		
6/30/2012	1,350,000	(200,000)	(76,650)		
6/30/2013	1,150,000	(200,000)	(76,650)	From audit binder	15,570
6/30/2014	950,000	(200,000)	(76,650)	From audit binder	13,078
6/30/2015	1,506,369	556,369		From audit binder	10,131
6/30/2016	1,194,583	(311,786)	(72,535)	From audit binder	4,743
6/30/2017	952,797	(241,786)	(56,250)	From audit binder	5,099
6/30/2018	821,012	(131,785)	(30,659)	From audit binder	5,710
6/30/2019	709,226	(111,786)	(26,006)	From audit binder	6,608
6/30/2020	597,440	(111,786)	(26,006)	From audit binder	3,920
6/30/2021	485,654	(111,786)	(26,006)	From audit binder	1,753
6/30/2022	373,868	(111,786)	(26,006)	From audit binder	1,836
6/30/2023	262,082	(111,786)	(26,006)	estimated @ 5.25% AVG	16,686
6/30/2024	150,296	(111,786)	(26,006)	estimated @ 6.534%	13,472

client

	Loan Balance	Principal Payment	Payment allocated to RRF (100%)	LIBOR + 1.25% Interest payments	Interest allocated to RRF (100%)
6/30/2009	16,615,000				
6/30/2010	16,145,000	(470,000)	(470,000)		-
3/31/2011	14,895,000	(1,250,000)	-		-
6/30/2011	13,770,000	(1,125,000)	(1,125,000)		-
6/30/2012	12,645,000	(1,125,000)	(1,125,000)		-
6/30/2013	11,745,000	(900,000)	(900,000)	from audit binder	218,530
6/30/2014	10,845,000	(900,000)	(900,000)	from audit binder	169,990
6/30/2015	9,643,512	(1,201,488)	(1,201,488)	from audit binder	156,985
6/30/2016	8,374,583	(1,268,929)	(1,268,929)	from audit binder	142,925
6/30/2017	7,185,654	(1,188,929)	(1,188,929)	from audit binder	165,306
6/30/2018	6,386,726	(798,928)	(798,928)	from audit binder	187,791
6/30/2019	5,657,798	(728,928)	(728,928)	from audit binder	223,342
6/30/2020	4,928,870	(728,928)	(728,928)	from audit binder	136,496
6/30/2021	4,199,942	(728,928)	(728,928)	from audit binder	63,508
6/30/2022	3,471,014	(728,928)	(728,928)	from audit binder	70,414
6/30/2023	2,742,086	(728,928)	(728,928)	estimated @ 5.25% AVG	163,019
6/30/2024	2,013,158	(728,928)	(728,928)	estimated @ 6.534%	155,354

Grand Totals Principal & Interest MRF & RRF:

6/30/2022	827,184
6/30/2023	934,640
6/30/2024	923,761

client

	Loan Balance	Principal Payment	Payment allocated to RRF (100%)	LIBOR + 1.25% Interest payments	Interest allocated to RRF (100%)
6/30/2009	16,615,000				
6/30/2010	16,145,000	(470,000)	(470,000)		-
3/31/2011	14,895,000	(1,250,000)	-		-
6/30/2011	13,770,000	(1,125,000)	(1,125,000)		(54,688)
6/30/2012	12,645,000	(1,125,000)	(1,125,000)		-
6/30/2013	11,745,000	(900,000)	(900,000)	from audit binder	218,530
6/30/2014	10,845,000	(900,000)	(900,000)	from audit binder	169,990
6/30/2015	9,643,512	(1,201,488)	(1,201,488)	from audit binder	156,985
6/30/2016	8,374,583	(1,268,929)	(1,268,929)	from audit binder	142,925
6/30/2017	7,185,654	(1,188,929)	(1,188,929)	from audit binder	165,306
6/30/2018	6,386,726	(798,928)	(798,928)	from audit binder	187,791
6/30/2019	5,657,798	(728,928)	(728,928)	from audit binder	223,342
6/30/2020	4,928,870	(728,928)	(728,928)	from audit binder	136,496
6/30/2021	4,199,942	(728,928)	(728,928)	from audit binder	63,508
6/30/2022	3,471,014	(728,928)	(728,928)	from audit binder	70,414
6/30/2023	2,742,086	(728,928)	(728,928)	estimated @ 5.25% AVG	163,019
1/1/24 Refi	2,377,619	(364,467)	(364,467)	estimated @ 6.534% (first 6 mo)	83,630
	^1/1/24 Bal				
6/30/24 Refi	2,353,213	(24,406)	(24,406)	estimated @ 6.534% (last 6 mo)	77,280
fter Refi	**wp 202**	(118,881)			151,616

Percentage El Dorado= 19.00% effective 6/30/22

El Do only Principal Pymt	City & Doug Principal Pymt	El Do only Interest	City & Doug Interest
15,752	60,899	3,053	12,516
15,031	61,619	2,565	10,514
-	-	1,987	8,144
15,095	57,441	987	3,756
11,706	44,544	1,061	4,038
6,380	24,279	1,188	4,522
5,344	20,662	1,358	5,250
5,344	20,662	805	3,114
5,344	20,662	360	1,393
4,942	21,064	349	1,487
4,942	21,064	3,171	13,515
4,942	21,064	2,560	10,912

El Do only Principal Pymt	City & Doug Principal Pymt	El Do only Interest	City & Doug Interest
176,490	723,510	42,854	175,676
176,490	723,510	33,335	136,655
235,612	965,876	30,785	126,200
264,064	1,004,865	29,743	113,182
247,416	941,513	34,400	130,906
166,257	632,671	39,079	148,712
149,795	579,133	45,897	177,445
149,795	579,133	28,050	108,446
149,795	579,133	13,051	50,457
138,525	590,403	13,381	57,033
138,525	590,403	30,980	132,039
138,525	590,403	29,523	125,830

-
-
(0)
Chk

	El Do only Principal Pymt	City & Doug Principal Pymt	El Do only Interest	City & Doug Interest	
	176,490	723,510	42,854	175,676	
	176,490	723,510	33,335	136,655	
	235,612	965,876	30,785	126,200	
	264,064	1,004,865	29,743	113,182	
	247,416	941,513	34,400	130,906	
	166,257	632,671	39,079	148,712	
	149,795	579,133	45,897	177,445	
	149,795	579,133	28,050	108,446	
	149,795	579,133	13,051	50,457	
	138,525	590,403	13,381	57,033	
	138,525	590,403	30,980	132,039	
	69,263	295,204	15,893	67,737	Use total below - assume full 12
	-	-	-	-	
from wp 202	4,638	19,768	14,686	62,594	Use total below - assume full 12
	22,592	96,289	28,813	122,803.05	

Attachment C

CITY OF SOUTH LAKE TAHOE

RESOLUTION NO. 2012-6

RESOLUTION AMENDING SECTION 22 OF THE SOLID WASTE SERVICES AGREEMENT BETWEEN THE CITY OF SOUTH LAKE TAHOE AND SOUTH TAHOE REFUSE CO., INC. (August 21, 2007)

WHEREAS, the City of South Lake Tahoe adopted the Solid Waste Services Agreement on August 21, 2007.

WHEREAS, the City Council declared its intention to maintain reasonable rates for the collection and transportation of solid waste within the area covered by the franchise, and

WHEREAS, the Solid Waste Rate Setting Polices and Procedures Manual will assist in providing consistent rate setting procedures that are fair for the rate payers and the franchise hauler.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of South Lake Tahoe does hereby amend the Solid Waste Services Agreement dated August 21, 2007 as follows:

1. Revise Section 22, subsection B to state, "Time for Rate Settings, Rate Setting Procedures, and COLA Increases. The City Council shall review and approve the rates to be charge by Contractor. Commencing January 3, 2012 Contractor and the City will follow procedures of the Solid Waste Rate Setting Polies and Procedures Manual (February 23, 2011) for proposed changes in solid waste collection rates."

2. Delete Section 22, subsections C through G.

PASSED AND ADOPTED by the City Council of the City of South Lake Tahoe at a meeting on January 3, 2012 by the following vote:

AYES: Councilmembers FORTIER, DAVIS, GREGO & SWANSON
NOES: Councilmembers _____
ABSTAIN: Councilmembers _____
ABSENT: Councilmembers COLE

ATTEST:

Susan Alessi, City Clerk

CITY OF SOUTH LAKE TAHOE 19 65 CALIFORNIA

Clare Fortier, Mayor

CENTRAL RECORDS
FILE No.: 1047 327
C-5-12

SOLID WASTE SERVICES AGREEMENT

between

THE CITY OF SOUTH LAKE TAHOE

and

SOUTH TAHOE REFUSE CO., INC.

August 21, 2007

CENTRAL RECORDS
FILE No. 1047
C-63-07

Y90J

TABLE OF CONTENTS

SECTION 1 - DEFINITIONS 2

SECTION 2 - PRIOR AGREEMENTS 6

SECTION 3 - GRANT AND ACCEPTANCE OF EXCLUSIVE RESIDENTIAL AND COMMERCIAL FRANCHISE 6

SECTION 4 - FRANCHISE FEE AND SURCHARGES 8

SECTION 5 - COMPLIANCE WITH LAWS AND REGULATIONS 8

SECTION 6 - SOLID WASTE AND RECYCLABLE COLLECTION SERVICES PROVIDED BY CONTRACTOR 9

SECTION 7 - MATERIALS RECOVERY SERVICES TO BE PROVIDED BY CONTRACTOR 10

SECTION 8 - PERMANENT HOUSEHOLD HAZARDOUS WASTE COLLECTION FACILITY 11

SECTION 9 - FACILITIES FOR PROCESSING AND DISPOSAL OF SOLID WASTE 12

SECTION 10 - SECURITY FOR PERFORMANCE AND INSURANCE 12

SECTION 11 - TERM 15

SECTION 12 - FRANCHISE TRANSFERABLE; CITY'S CONSENT REQUIRED 15

SECTION 13 - FRANCHISE TRANSFER; FEES 17

SECTION 14 - RESOURCE RECOVERY FACILITY 17

SECTION 15 - DEFAULT AND TERMINATION 18

SECTION 16 - RIGHTS OF CITY TO PERFORM DURING EMERGENCY 19

SECTION 17 - PRIVACY 19

SECTION 18 - RECORDS AND ACCOUNTING 20

SECTION 19 - REPORTS AND ADVERSE INFORMATION 22

SECTION 20 - REVIEW OF PERFORMANCE AND QUALITY OF SERVICE 23

SECTION 21 - SYSTEM AND SERVICES REVIEW 23

SECTION 22 - COMPENSATION 23

SECTION 23 - COLLECTION EQUIPMENT 31

SECTION 24 - PUBLIC ACCESS TO CONTRACTOR 32

SECTION 25 - CUSTOMER COMPLAINTS 33

SECTION 26 - SERVICE EXCEPTIONS; HAZARDOUS WASTE NOTIFICATIONS 33

SECTION 27 - INDEMNIFICATION 34

SECTION 28 - GENERAL PROVISIONS 36

EXHIBIT A SOUTH TAHOE REFUSE CO., INC. DEFINITION OF FRANCHISE AREA A-1

EXHIBIT B LEVEL OF SERVICE B-1

EXHIBIT C SCHEDULE OF RATES C-1

EXHIBIT D RESOURCE RECOVERY FACILITY PROJECT DESCRIPTION D-1

EXHIBIT E COLA FORMULA E-1

EXHIBIT F CONTRACTOR'S OPERATIONS PLAN FOR THE MATERIALS RECOVERY FACILITY F-1

EXHIBIT G RESTRICTIVE COVENANTS AGREEMENT G-1

SOLID WASTE SERVICES AGREEMENT

This Solid Waste Services Agreement ("Agreement") is entered into effective on the Commencement Date as defined in Section 1.F., between the City of South Lake Tahoe, California ("City"), and South Tahoe Refuse Co., Inc., a California corporation ("Contractor"), for the collection, transportation, processing and disposal of Solid Waste and Recyclable Materials.

RECITALS

WHEREAS, the Legislature of the State of California, by enactment of the California Integrated Waste Management Act of 1989 ("AB 939"), has declared that it is in the public interest to authorize and require local agencies to make adequate provisions for Solid Waste handling within their jurisdictions; and

WHEREAS, pursuant to California Public Resources Code Section 40059(a)(2), the City Council has determined that the public health, safety, and well-being require that an exclusive franchise be awarded to a qualified Solid Waste enterprise for the collection and recovery of Solid Waste from certain residential, industrial, and commercial areas in the City; and

WHEREAS, City and Contractor intend to comply with the provisions of laws governing the safe collection, transport, recycling, and disposal of solid waste, including AB 939, the Resource Conservation and Recovery Act ("RCRA"), and the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"); and

WHEREAS, City has not and, by this Agreement does not, instruct Contractor on its collection methods, nor supervise the collection of Solid Waste; and

WHEREAS, Contractor has represented and warranted to City that it has the experience and qualifications to arrange with residents, and with commercial, industrial, institutional and other entities in the Franchise Area, for the collection and safe transport to disposal facilities of municipal Solid Wastes, and for the Recycling of Recyclable Materials; and

WHEREAS, the City Council finds and determines that the public interest, health, safety, and welfare will best be served if Contractor assumes responsibility for all arrangements with residential, commercial, industrial, and other customers to perform the services specified in this Agreement; and

WHEREAS, Contractor and City are currently parties to two separate contracts relating to the collection of solid waste and recyclable materials and to the processing of solid waste and recyclable materials, and the parties now desire to supersede and replace those contracts with this Agreement, upon the terms set forth herein; and

WHEREAS, Contractor desires to finance and construct a Resource Recovery Facility in Contractor's existing corporation yard, which will enhance Contractor's ability to divert organic materials from landfill disposal and is expected to substantially increase the City's overall diversion of Solid Waste from landfilling within the South Tahoe basin; and

WHEREAS, Contractor requires an extended and revised franchise agreement to finance construction of the new Resource Recovery Facility, and City is willing to grant Contractor such

an extension in view of Contractor's prior satisfactory service in the South Tahoe Basin and to thereby enable City to achieve its State mandated recycling goals; and

WHEREAS, the City Council declares its intention to maintain reasonable rates for the collection and transportation of Solid Waste within the area covered by this franchise;

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

SECTION 1 - DEFINITIONS

Whenever any term used in this Agreement is defined in Chapter 23 ("Refuse and Garbage") of the South Lake Tahoe City Code, or Division 30, Part 1, Chapter 2 of the California Public Resources Code, the definitions in the City Code or the Public Resources Code shall[1] apply unless the term is otherwise defined in this Agreement.

A. AB 939. "AB 939" means the California Integrated Waste Management Act of 1989, as it may be amended from time to time.

B. Affiliate. "Affiliate" means the Contractor's officers, directors, shareholders, employees and any corporation, partnership, joint venture or other entity directly or indirectly controlling the Contractor, or directly or indirectly owned or controlled by the Contractor or its principals.

C. Bulky Waste. "Bulky Waste" means large items of solid waste, such as appliances, furniture, large auto parts, branches, and other oversize wastes.

D. CIWMB. "CIWMB" means the California Integrated Waste Management Board.

E. Commercial Solid Waste. "Commercial Solid Waste" means all types of solid wastes generated by commercial, industrial, governmental and other non-residential sources within the Franchise Area. The term "Commercial Solid Waste" does not include hazardous wastes, medical wastes, or special wastes.

F. Commencement Date. "Commencement Date" means the date when this Agreement is approved by the City Council, or such later date as may be specified by the City Council in the resolution authorizing this Agreement.

G. Compostable Materials. "Compostable Materials" means plant material (leaves, grass clippings, branches, brush, flowers, roots, pine needles and pine cones, wood waste, etc.); debris commonly thrown away in the course of maintaining yards and gardens; and biodegradable waste otherwise approved for the yard waste program by Contractor and City. It may also include pre-or post consumer food waste, if Contractor begins a food waste collection program within the City .

---

[1]To the extent that definitions contained in the City Code conflict with definitions in the Public Resources Code, the former shall control and govern the rights and obligations of the parties; provided, however, that should the Public Resource Code's definitions be made obligatory on the City, then the Public Resource Code's definitions shall apply.

H. Construction and Demolition Debris. "Construction and Demolition Debris" means solid wastes consisting of building materials, packaging, and rubble resulting from construction, remodeling, repair, and demolition operations on pavements, houses, commercial buildings, and other structures. Construction refers to U.S. Standard Industrial Classification Manual (1987) Codes 152 through 1794, 1796, and 1799. Demolition refers to U.S. Standard Industrial Classification Manual (1987) Code 1795. (Reference: Title 14, California Code of Regulations, section 18720(a)(14).) The term "Construction and Demolition Debris" also includes Recyclables generated by construction and demolition activities.

I. City. "City" means the City of South Lake Tahoe, California.

J. Contractor. "Contractor" means South Tahoe Refuse Co., Inc. and its current ownership. Contractor also means any City-approved assignee, transferee, or successor in interest of Contractor.

K. Electronic Waste. "E-waste" or "electronic waste" means discarded electronic equipment, such as stereos, radios, speakers, televisions, computers, monitors, VCRs, printers, copiers, facsimile machines, DVDs, microwaves, telephones and similar items (including cathode ray tubes and other universal waste that may require special handling).

L. Franchise Area. "Franchise Area" means the corporate limits of the City of South Lake Tahoe, at they currently exist or may hereafter be increased or decreased by annexation or de-annexation.

M. Franchise Fee. "Franchise Fee" means the fee to be paid to City by Contractor solely because of its status as party to this Agreement, and which, inter alia, is intended to compensate the City for its expenses in administering this Agreement and to fund other waste management activities.

N. Gross Revenues. "Gross Revenues" means any and all revenue or compensation in any form derived directly or indirectly by Contractor, its affiliates, subsidiaries, parents, or any other entity in which Contractor has a financial interest, for collecting, transporting, arranging, handling, or disposing of Solid Wastes that are subject to this Agreement and that are generated in the Franchise Area, but excluding revenue from the sale of Recyclable Materials.

O. [Intentionally Left Blank]

P. Hazardous Waste or Materials. "Hazardous Waste or Materials" means all of the following:

(a) Wastes, materials, or substances defined or characterized as hazardous waste by the Federal Solid Waste Disposal Act, as amended, including the Resource Conservation and Recovery Act of 1976 (42 U.S.C. section 6901, et seq.) as amended from time to time, and regulations promulgated thereunder.

(b) Waste, materials or substances defined or characterized from time to time as hazardous waste by agencies of the State of California (including, without limitation, the Department of Health Services, the Department of Toxic Substances Control, the California Water Resources Control Board, and the California Integrated Waste Management Board) having jurisdiction over hazardous waste generated by facilities within the State.

(c) Wastes, materials, or substances, the storage, treatment, transportation or disposal of which is subject to regulation under the Toxic Substances Control Act, 15 U.S.C. §2601-2654, as amended from time to time, or regulations promulgated thereunder.

(d) Radioactive wastes, materials, substances, or items, the storage, treatment, transportation or disposal of which is subject to governmental regulations.

The term "Hazardous Waste" will be construed to have the broader, more encompassing definition where a conflict exists in the definitions employed by two or more governmental entities having concurrent or overlapping jurisdiction over hazardous waste.

Q. Industrial Solid Waste. "Industrial Solid Waste" means all Solid Waste and semi-solid waste which results from industrial processes and manufacturing operations, except for Hazardous Wastes or Special Wastes.

R. Materials Recovery Facility. "Materials Recovery Facility" or "MRF" means the facility owned and operated by Contractor and located at Contractor's Transfer Station at 2140 Ruth Avenue, South Lake Tahoe, California. At the Materials Recovery Facility various types of Recyclable Materials are separated from Solid Waste and from other Recyclable Materials for the purpose of recovering and Recycling those materials.

S. Materials Recovery Services. "Materials Recovery Services" means the Processing of Solid Waste and Recyclable Materials at permitted materials recovery facilities, and the subsequent recovery, reuse, recycling, or other diversion of those materials from landfilling in such a manner that the City receives diversion credit from the CIWMB.

T. Medical Waste. "Medical Waste" or "Infectious Waste" means waste that may cause disease or reasonably be suspected of harboring pathogenic organisms, including source-separated medical or infectious Waste resulting from medical clinics, dental offices, research laboratories, pharmaceutical industries, blood banks, mortuaries, veterinary facilities, hospitals, and similar facilities processing wastes, which may include human or animal parts, contaminated bandages, pathological specimens, hypodermic needles, sharps, contaminated clothing and surgical gloves. (Reference: Health and Safety Code section 118215).

U. Multi-Family Units. "Multi-Family Units" means a dwelling that includes three or more individual living units and that receives communal refuse or recycling services, or both.

V. [Intentionally Left Blank]

W. Permanent Household Hazardous Waste Collection Facility. "Permanent Household Hazardous Waste Collection Facility" or "PHHWF" means the permanent household hazardous waste collection facility constructed by Contractor and previously operated by Contractor or its subcontractor at the Materials Recovery Facility.

X. Prior Agreements. "Prior Agreements" means: (a) the Agreement between South Tahoe Refuse, Inc. and the City dated January 24, 1995; and (b) the Materials Recovery Facility Construction and Operation Agreement between the South Lake Tahoe Basin Waste Management Authority and South Tahoe Refuse, Inc. dated February 13, 1995;and all subsequent amendments to those agreements.

Y. Processing. "Processing" or to "Process" means the separation, sorting, handling, or baling of Solid Waste or Recyclable Materials by automated or manual means at a Materials Recovery Facility for the purpose of Recycling a portion of these materials. Material that is received at a Materials Recovery Facility and is directly loaded into a transfer van or other vehicle for delivery to a landfill for disposal without Recyclable Materials being sorted, separated, handled, or baled has not been "Processed" within the meaning of this definition.

Z. Recovered Materials. "Recovered Materials" means all Recyclable Materials that are removed for Recycling by Contractor from the total tonnage of all Solid Waste collected by Contractor in the Franchise Area, whether these materials are source-separated or commingled upon collection, and Recyclable Materials recovered from Solid Waste generated within the Franchise Area as a result of Contractor's Materials Recovery Services. Recovered Materials also include Recyclable Materials received by Contractor at any buy-back center, or by means of any other Recycling program operated by Contractor. All such Recyclable Materials must be Recycled by Contractor to be considered "Recovered Materials."

AA. Recyclables or Recyclable Material. "Recyclables" or "Recyclable Material" means materials that are reused, recovered, or Processed (or are in the future reused or processed) into a form suitable for reuse through reprocessing or remanufacture, or which qualify as diversion from landfilling consistent with the requirements of the California Integrated Waste Management Act and regulations thereunder. The terms "Recyclables" or "Recyclable Material" also include materials that are transformed to produce fuel, Compostable Materials, Recyclable Construction and Demolition Debris, alternative daily cover, and materials processed for land application or as feed for livestock, provided all such uses and applications, or similar uses and applications, qualify as diversion consistent with the requirements of the California Integrated Waste Management Act and regulations thereunder. The terms "Recyclables" or "Recyclable Material" include but are not limited to paper, newsprint, printed matter, pasteboard, paper containers, cardboard, glass, aluminum, PET, HDPE, and other plastics, beverage containers, Compostable Materials, brick and stone, and such other materials designated as recyclables by the City, by the California Integrated Waste Management Board, or by any other agency with jurisdiction.

BB. Recycling. "Recycling," "Recycle," and "Recycled" means the recovery, reuse, transformation, recycling, or other diversion of Recyclable Materials from landfilling in such a manner that the City receives diversion credit for such materials and activities from the CIWMB.

CC. Residential Solid Waste. "Residential Solid Waste" means all types of Solid Waste that originate from Single-Family Units.

DD. Resource Recovery Facility. "Resource Recovery Facility" means Phase I of the Resource Recovery Project to be constructed by Contractor. Phase I is more fully described in Exhibit D.

EE. Single-Family Unit. "Single-Family Unit" means a dwelling that receives individual refuse collection service, and includes duplexes.

FF. Solid Waste. "Solid Waste" means all putrescible and non-putrescible solid, semi-solid, and liquid wastes, including residential, industrial, commercial, and municipal garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, compostable materials,

Construction and Demolition Debris, discarded home and industrial appliances, manure, vegetable or animal solid and semi-solid wastes, and other discarded solid and semi-solid wastes, but excluding Hazardous Wastes, Special Wastes, and Medical Wastes.

GG. Special Wastes. "Special Wastes" means any hazardous waste listed in section 66740 of Title 22 of the California Code of Regulations, or any waste that has been classified as a special waste pursuant to section 66744 of Title 22 of the California Code of Regulations, or which has been granted a variance for the purpose of storage, transportation, treatment, or disposal by the Department of Health Services pursuant to section 66310 of Title 22 of the California Code of Regulations. Special wastes also include any solid waste that, because of its source of generation, physical, chemical, or biological characteristics or unique disposal practices, is specifically conditioned in a solid waste facilities permit for handling or disposal, or both. (Reference: Title 14, California Code of Regulations, section 18720(a)(73).)

HH. Transform. "Transform" means incineration, pyrolysis, distillation, gasification, or biological conversion. Transformation does not include composting.

II. Wastestream. "Wastestream" means all Solid Waste and Recyclable Materials collected by Contractor pursuant to this Agreement or delivered by any person to the Materials Recovery Facility.

SECTION 2 - PRIOR AGREEMENTS

The Prior Agreements shall remain in effect, and Contractor shall continue to collect, transfer, Process, Recycle, and dispose of Solid Waste in the Franchise Area pursuant to these Prior Agreements until the Commencement Date. Notwithstanding any other provision of this Agreement or of the Prior Agreements, upon the Commencement Date the Prior Agreements shall expire and be of no further force or effect, except that: (a) any provisions of the Prior Agreements that provide for either party to defend or indemnify the other party for acts, omissions, or occurrences prior to the Commencement Date, or which provide for insurance or record-keeping obligations, shall survive termination; (b) any provisions that expressly state they shall survive expiration of the term or termination of the Prior Agreements shall survive; and (c) any amounts owed by Contractor to City or to the Waste Management Authority pursuant to the Prior Agreements shall remain due and payable in accordance with the terms of the Prior Agreements. Notwithstanding the foregoing, the Prior Agreements shall not be terminated by this section if this Agreement is terminated as a result of litigation challenging the approval of this Agreement.

SECTION 3 - GRANT AND ACCEPTANCE OF EXCLUSIVE RESIDENTIAL AND COMMERCIAL FRANCHISE

A. Grant of Franchise. City grants to Contractor, for the term of and in accordance with this Agreement (including all extensions or renewals), the exclusive privilege and contractual duty to make and enter into independent arrangements with residents of Single Family Units, residents or owners of Multi-Family Units, and persons in charge of commercial, industrial, institutional, and other entities in the Franchise Area for the collection, transportation, and removal to Solid Waste Processing or disposal facilities, of all Residential, Industrial and Commercial Solid Waste (including Recyclables and Recyclable Material), which has been

generated within the Franchise Area and placed for collection. This grant of franchise is subject to all limitations imposed by applicable laws and regulations and to all limitations set forth in this Agreement. Notwithstanding the foregoing, Contractor shall not have an exclusive franchise to collect Construction and Demolition Debris. Contractor's collection of Construction and Demolition Debris on a non-exclusive basis is not subject to the terms of this Agreement.

B. Acceptance of Franchise. Contractor agrees to be bound by and to comply with all requirements of this Agreement. Contractor waives any right or claim to serve any part of the Franchise Area under any prior grant of franchise, contract, license, or permit issued or granted by any governmental entity.

C. Exceptions to Exclusivity. The exclusive franchise granted by this Agreement shall not apply where:

(1) A person, including employees (excluding a person who hires a third party for a fee) handles, hauls, or transports Solid Waste or Recyclables generated by or from that person's own residence or business operation for purposes of disposing of same at an authorized Processing or disposal facility or transfer station; notwithstanding anything herein to the contrary, this provision shall not in any way modify any mandatory solid waste ordinance or requirements; or

(2) A person or entity contracts for landscaping, gardening, or similar work and the contractor so engaged (excluding a third party hired for a fee) removes and recycles or otherwise disposes of garden and other compostable materials resulting therefrom, provided that such removal and recycling or disposal is incidental to the landscaping or gardening work performed by the contractor, and the contractor is not performing services as a hauler or Recycler; or

(3) A person or entity has been given an exemption by the City from any mandatory collection ordinance that City may adopt in the future; or

(4) A person (excluding a person who hires a third party for a fee) handles, hauls, transports, Recycles, or disposes of Construction and Demolition Debris, including Recyclables generated by construction and demolition activities, to an authorized and permitted materials recovery facility or resource recovery facility.

D. Sale or Donation of Recyclables. This Agreement is not intended to and does not affect or limit the right of any person to sell any Recyclable Material to any person lawfully engaged in business in the Franchise Area, or to donate Recyclable Material to any bona fide charity, provided that all such Recyclable Material is substantially separated from non-Recyclable Solid Waste by the generator. Recyclables shall not be considered to have been sold or donated where the generator of those materials incurs a net expense in connection with the removal of those materials from the generator's premises.

E. Franchise Area. The Franchise Area covered by this Agreement is defined in paragraph (L) of Section 1 and in Exhibit A.

F. Rights Reserved as to Hazardous Wastes, Medical Wastes, and Special Wastes. City reserves the right to contract with other parties to have Hazardous, Medical, and Special Wastes collected, transported, disposed of, Processed, or diverted.

G. Enforcement of Exclusivity of Franchise. In its sole discretion, City may enforce the exclusivity provisions of this franchise against third party violators, taking into account the cost of doing so and other factors. Contractor may independently enforce the exclusivity provisions of this Agreement against third party violators, including but not limited to seeking injunctive relief, and City shall use good faith efforts to cooperate in Contractor's enforcement actions. City shall not be liable to Contractor in any manner, including liability for any costs or damages, such as lost revenues or lost profits, should any person or entity refuse to use Contractor's Solid Waste collection services or perform collection services in competition with Contractor, and in doing so violates Contractor's exclusive grant of franchise. In such event, Contractor's sole and exclusive remedy shall be to seek an injunction, damages, or other judicial relief against any such person or entity that engages in any conduct or activity that violates Contractor's exclusive franchise rights under this Agreement.

SECTION 4 - FRANCHISE FEE AND SURCHARGES

A. Contractor shall pay to City a Franchise Fee, which shall be a percentage of the Gross Revenues derived by Contractor from operations pursuant to this Agreement. The Franchise Fee is initially set at five percent (5%) of Contractor's Gross Revenues, and from time to time may be adjusted by resolution of the City Council.

B. The Franchise Fee shall be due and payable quarterly within 45 days following the end of each quarter for Gross Revenues received during that quarter. If payment is not received within that 45-day period, interest shall accrue thereon at the rate of fifteen percent (15%) per annum, or at the maximum interest rate permitted under California law, whichever is greater.

C. City shall give Contractor a minimum of 90 days' notice of any changes in the Franchise Fee. Any increase in the Franchise Fee shall result in a corresponding adjustment to Contractor's rates and may, at Contractor's discretion, be passed through to Contractor's customers.

D. Contractor shall collect from its customers and pay to the City any surcharge established by the City to fund City solid waste management activities, AB 939 implementation programs, and landfill remediation costs. This surcharge shall be treated for rate setting purposes as a Pass-Through Cost in the same manner as the Franchise Fee. Any change in a surcharge may, at Contractor's discretion, be reflected in a corresponding adjustment to Contractor's rates.

SECTION 5 - COMPLIANCE WITH LAWS AND REGULATIONS

Contractor warrants that it will comply with all applicable federal and state laws that are legally binding on Contractor and in effect during the term of this Agreement, including implementing regulations as they may from time to time be amended. These laws specifically include, but are not limited to, the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. 9601, et seq., the California Integrated Waste Management Act of 1989 ("AB 939"), and all other applicable laws of the State of California.

Additionally, Contractor shall comply with all local laws and regulations applicable to Contractor to the extent they are not inconsistent with the terms of this Agreement. Contractor shall comply with all final and binding judgments entered against Contractor regarding its services performed under this Agreement.

SECTION 6 - SOLID WASTE AND RECYCLABLE COLLECTION SERVICES PROVIDED BY CONTRACTOR

A. City to Approve All Services. The nature and scope of the services Contractor offers and provides to customers residing or doing business in the Franchise Area shall be subject to the prior approval of the City Council or its designee. The City Council may require Contractor to change the level of such services from time to time on reasonable notice to Contractor, provided that the City Council shall review and approve any proposed adjustments in Contractor's rates to reflect Contractor's documented increased and reasonable costs caused by any change in service levels. Nothing in this Agreement, however, shall be construed or interpreted as authorizing City to reduce or adversely affect Contractor's exclusive franchise rights as specified above in Section 3.

B. Initial Service Levels; Expanded Services. The services that Contractor shall provide to its customers under this Agreement upon the Commencement Date are set forth in the attached Exhibit B.

C. Once-A-Week Service. In order to protect the public health and safety, arrangements made by Contractor with its customers in the Franchise Area for the collection of Solid Waste not defined in this Agreement as Recyclable Material shall provide for the collection of such waste generated or accumulated in residential, commercial, and industrial premises within the Franchise Area at least once per week, or more frequently, as Contractor and its customers may agree.

(1) Single-Family Units. Except as otherwise set forth in Exhibit B, the Contractor shall collect from Single-Family Units Solid Waste (except Bulky Wastes and Special Wastes) that have been properly placed, kept, or accumulated in authorized Solid Waste containers, at curbside or other authorized collection stations, prior to Contractor's normal weekly collection time. Any excess refuse that does not fit within the closed lid of an authorized Solid Waste container shall be deemed excess material and may be subject to the excess charges as described and limited by Exhibit B.

(2) Multi-Family Units. Contractor shall empty all multi-family Solid Waste containers not less than once per week, and more frequently if required to handle the Multi-Family Unit wastestream of the premises where the containers are located, in a manner consistent with public health and safety.

D. Hours of Collection. Contractor agrees that, in order to protect the peace and quiet of residents, its arrangements for the collection of Solid Waste will provide that collections for residential and commercial areas shall not start before 4:00 A.M., or continue after 7:00 P.M., seven days per week. Contractor agrees to reasonably adjust the hours of commencement of collection operations in selected areas at the request of City where early collection activities generate numerous complaints from nearby residents.

E. Collection on Holidays. Contractor has informed City that Contractor's arrangements with its Solid Waste customers will provide that, if the day of collection on any given route falls on a legal holiday, i.e., New Year's Day, Christmas Day, July 4, Labor Day, Memorial Day, or Thanksgiving Day ("Authorized Collection Holidays"), Contractor may provide collection service on the work day next following such holiday, or may be moved back one day, at the discretion of Contractor.

F. Medical, Hazardous, and Special Wastes. Contractor shall have the non-exclusive right under this franchise, but is not obligated to, collect, transport, and dispose of material defined in Section 1 as Hazardous Waste or Special Waste. Contractor shall negotiate separate contracts and rates for Hazardous and Special Waste collection with each individual customer, which rates shall not require advance City approval, but may be reviewed by the City in its discretion at the request of any customer. Contractor shall not engage in the collection of Medical Waste; however, Contractor's principals may form a separate and independent company to engage in the collection and disposal of Medical Waste. City reserves the right to franchise other parties to perform Hazardous, Medical, and Special Waste handling services.

G. City Approval of Contractor's Recycling Programs. Before initiating new Recycling programs or activities ("programs") within the Franchise Area, Contractor shall seek and obtain City's express approval before implementing such programs. In seeking City's approval for such new programs, Contractor shall provide City with a detailed description of the proposed program, as well as a projection of costs and revenues associated with the program, and the anticipated level of diversion to be achieved. In determining whether to approve any such new proposed program, City may, in its sole discretion, choose to completely or partially subsidize the program.

H. Bulky Waste Pick-Up. Contractor shall provide Bulky Waste pick-up, as described in Exhibit B, for all customers within the Franchise Area on an "on-call" basis by appointment agreed upon between the customer and Contractor. Bulky items need not be placed in special containers for collection. Contractor shall pick up all bulky items left for collection at curbside by the customer for an additional per item charge, subject to size and weight limitations. Contractor shall have no duty or responsibility to collect any Hazardous Waste except as otherwise required in this Agreement.

I. Pick-up of Illegally Disposed Waste. Contractor shall, at the written request of City, pick up, dispose of, or Recycle, as appropriate, illegally disposed waste within the Franchise Area. Contractor may schedule these pick ups concurrent with Contractor's bulky waste pick ups, but no less often than once per week when requested by City. This section is not intended to replace the Clean Tahoe Program. If the City desires to replace its current litter abatement crews with Contractor-provided labor, then City and Contractor shall negotiate mutually agreeable pricing terms for those services and shall adjust the rates set forth in this Agreement accordingly.

SECTION 7 - MATERIALS RECOVERY SERVICES TO BE PROVIDED BY CONTRACTOR

A. General Responsibilities and Compensation. Contractor shall provide all Processing, Recycling and Materials Recovery Services described in this Agreement. Contractor's compensation for these services for Solid Waste and Recyclable Materials brought

to the Materials Recovery Facility in Contractor's collection vehicles shall be included in Contractor's collection rates approved by the City. Contractor's compensation for these services for Solid Waste and Recyclable Materials brought to the Materials Recovery Facility by members of the public or other private third parties in their own vehicles shall be as set forth in the "Gate Rates" for the Materials Recovery Facility or Resource Recovery Facility. The initial Gate Rates for such public or private third party loads are set forth in Section II of Exhibit C. These Gate Rates are subject to annual adjustment in accordance with Section 22 of this Agreement.

B. Materials Recovery Facility. Contractor shall, at its sole cost and expense, provide all management, supervision, personnel, materials, equipment, utilities, services and supplies necessary to operate, maintain and repair the Materials Recovery Facility in a manner consistent with good engineering, operational, and maintenance practices and with industry standards. Contractor shall receive, transfer, or Process Solid Waste brought to the Materials Recovery Facility by Contractor, the public and others, and shall divert from landfilling and recycle Recyclable Materials contained in that Solid Waste to the extent practicable and in accordance with its reasonable business judgment. The services and functions to be performed at the Materials Recovery Facility are more fully described in the Operations Plan set forth in the attached Exhibit F. Contractor's failure to comply with the plan for the facility set forth in Exhibit F shall constitute a material breach of this Agreement. Contractor shall receive Solid Waste from the public at the Transfer Station/Materials Recovery Facility during the following days and hours: Monday through Saturday, 8 A.M. to 5 P.M., except for Christmas Day and New Year's Day, which shall be deemed "Authorized MRF Holidays." In addition, subject to the City's prior approval, Contractor may implement early closure of the South Tahoe Refuse Transfer Station/MRF (i.e., by 1:00 P.M.) on the following days: Christmas Eve, New Year's Eve, Easter Sunday, July 4, and Thanksgiving Day.

Contractor shall install, maintain, and operate video monitoring cameras at the MRF, the number and locations of which shall be approved by City, and shall provide to City real-time on line access to the video monitoring output.

SECTION 8 - PERMANENT HOUSEHOLD HAZARDOUS WASTE COLLECTION FACILITY

A. The parties acknowledge and agree that Contractor, by separate agreement with El Dorado County, California ("County") is a subcontractor to the County and is responsible for the operations and closure and any required post-closure monitoring or maintenance of the Permanent Household Hazardous Waste Collection Facility on the County's behalf.

B. Contractor shall provide written notice to City of any modifications to its agreement with the County for the operation of the Permanent Household Hazardous Waste Collection Facility in order that City many evaluate the impact, if any, of those modifications on the collection, transportation, processing, and disposal services that are provided for in this Agreement.

SECTION 9 - FACILITIES FOR PROCESSING AND DISPOSAL OF SOLID WASTE

A. Contractor To Select Fully-Permitted Disposal Facility. Contractor is responsible for choosing the facility for disposal of Solid Waste under this Agreement; provided, however, that any landfill used by the Contractor must be designed and constructed in accordance with applicable state and federal regulations. The landfill must have all required permits from federal, state, regional, county and city agencies necessary for it to operate as a Class II or III Sanitary Landfill and be in full regulatory compliance with those permits. The Contractor shall provide to City copies of all notices of violations that could affect Contractor's ability to perform under this Agreement, as well as any amendments to permits, including any extensions. No co-disposal of municipal solid waste and hazardous waste (other than household hazardous waste) shall occur in the same lined cell at the landfill.

Any landfill used by Contractor must be authorized to accept, under its existing permits, and have sufficient uncommitted capacity to accept, all Solid Waste delivered to it from the Franchise Area for the term of this Agreement. Contractor shall immediately notify City of any notice of breach or default received from the landfill. Contractor shall ensure that the landfill is in full compliance with all applicable closure and post-closure planning requirements, and that the landfill has posted with the applicable governmental agencies all required financial assurances for closure and post-closure.

B. Contractor To Provide Fully Permitted Materials Recovery and Transfer Facilities. Any materials recovery or transfer facilities used by Contractor must be designed and constructed in accordance with all applicable laws and regulations. The facilities must have all required permits from federal, state, regional, county and city agencies necessary for them to operate and be in full compliance with all such permits. Contractor shall provide to City copies of all notices of violations respecting any facility used by Contractor that could affect Contractor's ability to perform under this Agreement, as well as amendments to permits, including any extensions. Any such facility must be authorized to accept, under its existing permits, and have sufficient uncommitted capacity to accept, all Solid Waste delivered to it from the Franchise Area for the term of this Agreement.

C. Disposal in Compliance with Laws and Regulations. Throughout the term of this Agreement, it is Contractor's sole responsibility to dispose of the Solid Waste collected in accordance with this Agreement in a safe manner and in compliance with all federal, state, and local laws and regulations.

SECTION 10 - SECURITY FOR PERFORMANCE AND INSURANCE

A. Security for Payment. If Contractor fails to make timely payment of any Franchise Fees owed to City after 10 days written notice from City demanding such payment, City may require Contractor, in addition to paying the late Franchise Fee payment plus default interest thereon, to deposit with City a cash deposit, a performance bond, or a letter of credit for the benefit of City in the sum of Seventy-Five Thousand Dollars ($75,000). Any cash deposit shall be placed by City in an interest-bearing account. The cash deposit, performance bond, or letter of credit shall be on terms acceptable to City's counsel. The cash deposit, performance bond, or letter of credit shall serve as security for the faithful performance by Contractor of all obligations under this Agreement. All interest shall be paid to Contractor.

(1) After 30 days following Contractor's failure to pay the City any amount owing under this Agreement, plus interest at the rate of fifteen percent (15%) per annum, or, if less, the maximum interest rate allowed by law, the cash deposit, performance bond, or letter of credit may be assessed by the City upon five days' prior written notice to Contractor for purposes including, but not limited to:

(a) Failure of Contractor to pay to City sums due under the terms of this Agreement;

(b) Reimbursement of costs borne by City to correct Agreement violations not corrected by Contractor, after due notice; and

(c) Monetary remedies or liquidated damages assessed against Contractor due to breach of this Agreement.

(2) Contractor shall deposit a sum of money sufficient to restore the cash deposit, or restore the performance bond or letter of credit to its original amount within 30 days after notice from the City that any amount has been withdrawn from the cash deposit, performance bond, or letter of credit.

B. Insurance. Contractor shall provide proof of policies of insurance satisfactory to City's Risk Manager evidencing that Contractor maintains insurance meeting the following requirements:

(1) Workers' Compensation and Employers' Liability Insurance covering all employees of the Contractor as required by law in the State of California.

(2) Commercial General Liability Insurance of not less than Five Million Dollars ($5,000,000) combined single-limit per occurrence for bodily injury and property damage, including but not limited to endorsements for the following coverage: premises, personal injury, operations, products and completed operations, blanket contractual, and independent contractor's liability.

(3) Automobile Liability Insurance of not less than Five Million Dollars ($5,000,000) to cover Contractor's motor vehicles used in the performance of this Agreement.

(4) Environmental Impairment Insurance in an amount not less than Five Million Dollars ($5,000,000) per occurrence.

(5) Explosion, Collapse and Underground coverage if Contractor's scope of work includes XCU exposures.

(6) The required insurance policies will be issued by an insurance company acceptable to City's Risk Manager (which approval shall not be unreasonably withheld), or be provided through partial or total self-insurance likewise acceptable to City's Risk Manager.

(7) The City, its officers, officials, employees, and volunteers must be included as additional insureds, but only insofar as the operations under this Agreement are concerned. This provision shall apply to all policies except Workers' Compensation and professional liability insurance policies. Proof that the City is named as an additional insured

shall be made by providing the Risk Manager with a certified copy, or other acceptable evidence, of an endorsement to Contractor's insurance policy.

(8) If Contractor cannot provide an occurrence policy, Contractor shall provide insurance covering claims made as a result of performance of this Agreement for not less than three years following the expiration of this Agreement.

(9) Any deductibles or self-insured retentions must be declared to and approved by the City, which approval shall not be unreasonably withheld.

(10) The required insurance policies must provide that no cancellation or material change in any policy shall become effective except upon 30 days prior written notice to City.

(11) Contractor agrees that the required insurance shall be in effect at all times during the term of this Agreement. If insurance coverage is scheduled to expire at any time during the term of this Agreement, Contractor agrees to provide, at least 30 days prior to the expiration date, a new certificate of insurance evidencing coverage as provided for herein for not less than the remainder of the term of the Agreement or for a period of not less than one year (for an occurrence policy) or three years (for a claims made policy). New certificates of insurance are subject to the approval of City's Risk Manager.

(12) Contractor's insurance certificates shall meet such additional standards as may be reasonably determined by the Risk Manager for the City's protection.

(13) Contractor shall not commence performance of this Agreement unless and until compliance with these insurance requirements is achieved.

(14) Contractor's failure to maintain the required insurance, or to comply with any of the requirements of these insurance provisions, shall constitute a material breach of this Agreement.

(15) Contractor's failure to comply with the reporting provisions of the insurance policies shall not affect coverage provided to the City, its officers, officials, employees, or volunteers.

(16) Contractor's insurance coverage shall be primary insurance with respect to the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers, shall be excess to Contractor's insurance and shall not contribute with it.

(17) Contractor's insurance companies shall have no recourse against the City, its officers, officials, employees, volunteers, or any of them, for payment of any premiums or assessments under any policy issued.

(18) Contractor's indemnity and other obligations shall not be limited by the insurance required herein and shall survive the expiration of this Agreement.

SECTION 11 - TERM

A. Initial Term. The Initial Term of this Agreement shall commence on the Commencement Date and terminate on December 31, 2028. However, if as of December 31, 2010, Contractor has not completed construction of Phase I of the proposed Resource Recovery Facility described in Exhibit D, and commenced the operation of that facility, this Agreement shall terminate on December 31, 2014. The December 31, 2010, date will be extended by the City as may be necessary to accommodate any delays beyond the reasonable control of Contractor where Contractor's has used reasonable business efforts to avoid or mitigate those delays. The term "reasonable business efforts" means "those efforts a reasonably prudent business person would expend under the same or similar circumstances in the exercise of such person's business judgment, intending in good faith to take steps calculated to satisfy the obligation that such person has undertaken to satisfy." If the term of this Agreement will end on December 31, 2014, Contractor is relieved of any obligation to construct the proposed Resource Recovery Facility.

B. Renewal Options. City has the right, in its sole discretion, to unilaterally extend the term of this Agreement for additional periods of one year each, up to a maximum of two such extensions. If City elects to extend this Agreement for either one or both of these optional extension periods, City shall give Contractor notice of its election to exercise each such option a minimum of 90 days before the then current termination date.

SECTION 12 - FRANCHISE TRANSFERABLE; CITY'S CONSENT REQUIRED

A. No Assignment Without Consent. The franchise granted by this Agreement shall not be transferred, sold, hypothecated, sublet, or assigned, nor shall any of the rights, privileges, or interests herein be hypothecated, leased, assigned, subcontracted, sold or transferred, either in whole or in part, without the prior written consent of City expressed by resolution of the City Council. Any attempt by Contractor to assign this franchise without City's consent shall be void. Notwithstanding the foregoing, Contractor may assign or subcontract this Agreement, or portion thereof, to an affiliate of Contractor following advance written notice to City, provided that the assignor shall remain liable for performance of this Agreement.

Following any assignment for which City consent is required pursuant to this Section 12, Contractor's assignee shall not be allowed to recover in its rates established under this Agreement any of the assignee's costs of acquisition or to recoup any interest or financing charges incurred by that assignee relating to the costs of such assignment; provided, however, that nothing herein shall be construed as disallowing any financing, interest, or depreciation charges for Phase I of the Resource Recovery Facility, or for other capital costs incurred prior to the assignment, to the extent that those charges were previously authorized by City to be recaptured in Contractor's rates.

B. Assignment Defined. The term "assignment" means any dissolution, merger, consolidation, or other reorganization of Contractor that results in a change of control of Contractor, or the sale or other transfer of a controlling percentage of Contractor's capital stock to a person who, on the date of execution of this Agreement, is not a shareholder, management employee, principal, or affiliate of Contractor.

C. "Change in Control" Defined. City consent is required for any change in control of Contractor. "Change in control" means any sale, transfer, or acquisition of Contractor. If Contractor is a corporation, any acquisition of more than ten percent (10%) of Contractor's voting stock by an entity or an individual, or group of persons acting in concert, constitutes a change in control; provided, however, that any transfer of ownership of any or all of the voting stock of Contractor to a wholly-owned subsidiary or to an affiliate of Contractor, or transfers, directly or indirectly, to an existing owner, or transfers by an existing owner to a current or future family member (including adopted or stepchildren), or to any current or future direct lineal descendant of an existing owner shall not constitute a change in control, provided that the transferor shall remain liable for performance of this Agreement. In the event of any such excepted transfer, the transferee shall be subject to the provisions of this Agreement, including the restrictions on any subsequent transfers.

D. Breach. Any assignment by, or change in control of, the Contractor occurring without prior City approval shall constitute a material breach of this Agreement.

E. City's Option to Terminate; Conditions to Assignment. If Contractor attempts to assign or subcontract this Agreement, or any part hereof, in contravention of this Section 12, City has the right to elect to terminate this Agreement without suit or other proceeding. City may in its reasonable discretion condition its consent to any assignment of this Agreement on the assignee's written agreement to incorporate additional terms and conditions in this Agreement, including provisions for liquidated damages, enhanced performance standards, and additional financial assurances and guarantees, in order to ensure that the assignee continues to deliver the highest quality of services to its customers at reasonable rates.

F. Conditions to Obtaining City's Consent. City's consent to an assignment or change of control may be withheld in the City's sole and unfettered discretion and may also be withheld if, inter alia, the following conditions are not satisfied:

(1) Contractor shall give City at least 90 days' advance written notice of Contractor's intent to sell, transfer, or assign this Agreement. As part of that notice, Contractor shall provide to City the following written information:

(a) The name, address, and telephone number of the proposed assignee.

(b) The nature of the legal entity owning or controlling the assignee, and the names, addresses, and telephone numbers of all principals, partners, shareholders as may be applicable.

(c) Financial statements of the proposed assignee for the immediately preceding five years, demonstrating that the proposed assignee's financial status is sufficient to enable it to perform all of Contractor's obligations.

(d) Satisfactory proof that the proposed assignee has at least seven years of municipal solid waste experience on a scale equal to or exceeding the scale of operations conducted by Contractor and has operated in a manner consistent with its contractual obligations to other municipalities which it serves, including compliance with AB 939.

(e) Satisfactory proof that in the last seven years the proposed assignee has conducted its waste management operations in a manner satisfactory to other municipalities in which it operates and in compliance with applicable law and regulations.

(f) A copy of all purchase or assignment agreements containing, at a minimum, the terms and conditions of the sale, transfer, or assignment of this Agreement, and of Contractor's Solid Waste and Recycling business; provided, however, that the dollar amount of any financial consideration may be redacted from those copies unless and until that information becomes relevant to the review of the transferee's rates under this Agreement. Nothing in this Agreement obligates City to treat any of those acquisition costs as an allowable expense of the transferee for rate-setting purposes.

(2) The proposed transferee must demonstrate, by credible and sufficient evidence, that it is qualified, by financial condition, background, and experience, to assume and satisfactorily perform all of Contractor's obligations hereunder, and to perform under this Agreement in a manner that will assure the City's compliance with AB 939.

(3) The transferee must assume, in writing, all of the obligations specified in this Agreement.

SECTION 13 - FRANCHISE TRANSFER; FEES

A. Transfer Fee Deposit. Any application for a franchise transfer shall be made in a manner specified by City. The application shall include a transfer fee deposit in an amount to be set by resolution of the City Council to cover the anticipated cost of all direct administrative expenses of City, including consultants and attorneys, that are necessary to analyze the application, and to reimburse City for all direct and indirect expenses. This transfer fee deposit shall not exceed Ten Thousand Dollars ($10,000). Reimbursement to City from this transfer fee deposit shall be supported with evidence of the expenses or costs incurred. If the transfer fee deposit is insufficient to reimburse City's costs and expenses, the applicant shall pay any additional amount within 30 days after receipt of City's itemized statement.

B. Non-Recoverable Costs. The franchise transfer fee deposit is over and above any franchise fees specified in this Agreement, and shall not be a recoverable cost for rate-setting purposes.

SECTION 14 - RESOURCE RECOVERY FACILITY

A. Revenues from Ratepayers. The parties acknowledge that construction of the proposed Resource Recovery Facility that is described in the attached Exhibit D will be funded, in part, by City's ratepayers that are subject to the three-year, nine percent (9%) annual increases in Contractor's rates as described in Section 22(A) of this Agreement. The Resource Recovery Facility will be constructed on land that is owned by Contractor.

B. Restrictive Covenants Agreement. Prior to City's disbursement of funds to Contractor as provided for in Section 22(A)(4)(c), City and Contractor shall execute and record a Restrictive Covenants Agreement as specified in Section 22(A)(4)(c)(i).

SECTION 15 - DEFAULT AND TERMINATION

Each of the following shall constitute a material breach of this Agreement on the part of Contractor:

A. Material Breach of Contractor's Obligations. The material failure or refusal of Contractor to comply with the obligations imposed on Contractor by this Agreement. In the event of any material breach by Contractor of any of the terms of this Agreement, City and Contractor shall meet and confer in good faith in an effort to agree on a resolution and cure of the breach. If the parties are unable to agree on the informal resolution or cure of the breach, City has the right to terminate this Agreement if:

(1) The City shall have given prior written notice to the Contractor specifying that a particular default or defaults exist that will, unless corrected, constitute a material breach on the part of the Contractor.

(2) Contractor has not corrected such default within 90 days from the date of the notice given pursuant to paragraph (A)(1) above, or, if the default is not reasonably correctable within that time, Contractor has not taken reasonable steps to commence to correct the same within those 90 days, or thereafter does not diligently continue to take reasonable steps to correct the default.

(3) Any lender who has advanced funds or participated in the financing of the Resource Recovery Facility will have 30 days after Contractor's default cure period has expired to cure any Contractor defaults and to reinstate this Agreement on behalf of Contractor.

B. Events of Insolvency. The Contractor (1) being or becoming insolvent or bankrupt, or ceasing to pay its debts as they mature, or making an arrangement with or for the benefit of its creditors, or consenting to or acquiescing in the appointment of a receiver, trustee or liquidator for a substantial part of its property; or (2) being or becoming a party to a voluntary or involuntary bankruptcy, winding up, reorganization, insolvency, arrangement, or similar proceeding instituted by or against Contractor under the laws of any jurisdiction, which proceeding, if involuntary in nature, has not been dismissed within 60 days; or (3) taking any action approving of, consenting to, or acquiescing in any such proceeding; or (4) being a party to the levy of any distress, execution, or attachment upon the property of Contractor that substantially interferes with Contractor's performance under this Agreement. If Contractor is or becomes insolvent or bankrupt, Contractor shall (1) assume or reject this Agreement within 60 days after the order for relief; (2) promptly cure any event of default arising under this Agreement; and (3) provide adequate assurance of future performance of this Agreement under applicable provisions of the Federal Bankruptcy Code. The foregoing provisions do not prevent City from requesting other conditions relating to the assumption of this Agreement, as it deems reasonable and necessary.

C. No Waivers. No waiver of a breach will be deemed to be a waiver of any subsequent breach or be construed as approval of a course of conduct.

D. Termination by City. Upon the occurrence of a material breach and the City Council's declaration of termination of this Agreement, this Agreement and the franchise granted thereunder shall be of no further force or effect, except those provisions concerning City's right to indemnity and to temporarily assume Contractor's obligations. City may then enter into

whatever other arrangements are deemed justified and necessary for the collection, removal, and disposal of solid waste within the Franchise Area.

E. Termination by Contractor. Should Contractor at any time contend that City has breached any material provision of this Agreement, Contractor shall immediately notify City in writing of that contention. City shall have a reasonable time to cure any alleged breach, which in all events shall not be less than 90 days, or such longer period as may be reasonably required to cure the breach. If City fails to cure the breach within that time, Contractor may terminate this Agreement.

SECTION 16 - RIGHTS OF CITY TO PERFORM DURING EMERGENCY

A. Emergency Collection. Should Contractor, for any reason, refuse or be unable to collect, transport, and dispose of any or all of the Solid Waste that it is obligated under this Agreement to collect, transport, and dispose of for a period of more than 72 hours, and if, as a result, Solid Waste accumulates in the Franchise Area to such an extent, in such a manner, or for such time that City, in the exercise of its sole discretion, finds that such accumulation endangers or menaces the public health, safety, or welfare, then City has the right, upon 24 hours prior written notice to Contractor, during the period of such emergency, to contract on a temporary basis with third parties to collect and transport all Solid Waste that Contractor would otherwise be obligated to collect and transport under this Agreement.

B. Contractor to Cooperate. Contractor will fully cooperate with City and its third-party contractor to effect such a transfer of operations in as smooth and efficient a manner as is practicable.

C. Contractor to Pay Increased Costs. All costs, fees, and other expenses incurred by City and its third-party contractor that exceed those that would have been incurred by City had no such emergency arisen shall be the responsibility of Contractor, and shall be paid to City within 30 days of Contractor's receipt of written notice to so pay, unless those costs, fees, or other expenses have resulted from an event or condition of Force Majeure that prevented Contractor from meeting its obligations under this Agreement.

SECTION 17 - PRIVACY

A. Privacy of Customer Information. Contractor shall use all reasonable efforts to observe and protect the rights of privacy of its employees and customers. Information identifying individual customers, or the contents of a customer's refuse or recyclables, shall not be intentionally disclosed to any person, private agency, or company unless upon the request of federal or state law enforcement personnel, the authority of a court of law, by statute, or upon authorization by the customer. This provision shall not be construed to preclude Contractor from preparing, participating in, or assisting in the preparation of waste characterization studies or wastestream analyses that may be required by AB 939, or any other reports requested by City under this Agreement, or required or requested by any governmental agency.

B. Mailing Lists. Contractor shall not market or distribute outside the normal course of its business any mailing lists with the names and addresses of customers.

C. Video Camera Monitoring. Contractor shall comply with all applicable federal and state laws concerning the use of video monitoring cameras at Contractor's Transfer Station, Materials Recovery Facility, Resource Recovery Facility, and other areas of Contractor's operations, and shall provide to City evidence of Contractor's compliance. City shall use good faith efforts to notify Contractor of any theft, violence, or other criminal or otherwise unlawful behavior it observes in monitoring activities at Contractor's facilities.

SECTION 18 - RECORDS AND ACCOUNTING

A. Financial Reporting. Contractor shall maintain a proper set of books and records on an accrual basis, and shall prepare an annual audited financial statement, in accordance with generally accepted accounting principles, accurately reflecting the business done by it under this Agreement. Contractor shall submit to City each year a copy of its audited annual financial statement as soon as it is received, but in all events no later than four months following the close of Contractor's fiscal year. In addition, Contractor shall provide City with quarterly reports showing the financial performance of its Materials Recovery Facility operations, as well as the financial performance of Contractor's other recycling programs. These reports shall show (for each category of Recyclable Materials requested by City) actual diversion data, the actual cost of diverting those Recyclable Materials from the wastestream, and revenues received from the sale of such Recyclable Materials.

B. Service Records. Contractor shall maintain all records relating to the services provided hereunder, including, but not limited to, customer lists, billing records, route maps, AB 939 records, and customer complaints, for a period of five years from the date of the generation of each such record. City or its agents have the right, upon 10 business days' advance notice, to inspect all maps, AB 939 records, books and records, customer complaints, and other like materials of Contractor that reasonably relate to Contractor's compliance with the provisions of this Agreement. These records shall be made available to City at Contractor's regular place of business, but in no event outside of City. Contractor shall further maintain, and make available to City, records of the number of customers, total and by type, route maps and route listings, service records, and other operating statistics in such manner and with such detail as City may require. City shall treat the information required by this paragraph that affects Contractor's competitive position as confidential information to the extent permitted by law. City shall not make or retain copies or photocopies containing information set forth in Contractor's confidential financial and business records pertaining to the establishment of rates and the payment of franchise fees without executing a Confidentiality Agreement providing that City shall hold and keep such copies and photocopies confidential. The Confidentiality Agreement shall be negotiated in good faith between City and Contractor and set forth in a separate legally-binding document.

C. Underpayment of Franchise Fees. Should any examination or audit of Contractor's records reveal an underpayment of any fee required by this Agreement, the amount of that underpayment shall become due and payable to City not later than 30 days after written notice of that underpayment is sent to Contractor by City. Should an underpayment of more than two percent (2%) be discovered, Contractor shall bear the entire cost of City's audit or examination and that cost shall not be recoverable through rate setting.

D. Examination of Financial Records.

(1) The information required by this Section 18 pertains to Contractor's operations regulated by this Agreement, and nothing contained herein requires Contractor to provide City with information pertaining to Contractor's operations that are not regulated by City, except as provided in this paragraph (D).

(2) City's agents are entitled to examine the books, records, and financial statements of Contractor and its Affiliates pertaining to operations not regulated by City for the sole purpose of gathering information necessary to allow the agents to ascertain whether income, expenses, assets, and liabilities are reasonably and consistently allocated among operations regulated by City and those not regulated by City, and to assess the reasonableness of any transactions between Contractor and any of its Affiliates. A transaction shall be deemed to be reasonable if, in the judgment of City's agents, the price for any goods or services provided by an Affiliate to Contractor represents an established going-market price for those goods or services. Contractor shall obtain City's written approval of its method of segregating its financial records as between City-regulated and non-City regulated operations.

(3) Information derived from the examination of records pertaining to operations not regulated by City shall be treated by City and its agents as confidential information in accordance with applicable state law. City's agents shall prepare a confidential report regarding the results of their examination of Contractor's non-regulated operations and transactions with Affiliates. City's agents shall issue a report to City's counsel on Contractor's non-regulated operations and Contractor's transactions with Affiliates, and that report shall remain confidential, except that the dollar amount and general description of any costs that City's agents recommend be disallowed shall be disclosed to City's governing body. If Contractor appeals the conclusions of that report to City's governing body, Contractor shall decide what portions, if any, of that report shall be disclosed to City's governing body. City's governing body shall then consider Contractor's appeal but may, in its discretion, deny the appeal if inadequate information has been disclosed to City's governing body to make an informed decision on that appeal.

(4) For review of books and other financial records necessary to verify the Contractor's income, expenses, assets, and liabilities, "Agent" shall mean an independent Certified Public Accountant or public accountancy firm or other independent agent designated by City.

E. Public Records. Nothing in this section prevents City from allowing public access to City's records as provided for under the applicable laws of California. If any dispute arises as to public access to information provided by Contractor under the terms of this Agreement, City shall in its discretion provide public access to that information provided by Contractor under the terms of this Agreement, according to law, or tender the defense to Contractor of any claims made against the City concerning that information. City shall make a good faith effort to notify Contractor of the intended release of information.

F. City Access to Customer Lists. Upon reasonable notice, and at those times designated by City, Contractor shall supply to City lists of the names of all customers who are provided any service by Contractor within the Franchise Area. At the same or other time, City may request and Contractor shall provide information specifying each customer's address, type of service provided to that customer, the number and type of authorized Solid Waste containers used by or provided to each customer, whether and which customers are believed to be violating

this Agreement or any mandatory subscription ordinance or other provision of the law, and any other information that City determines, in its sound discretion, is reasonably required to monitor implementation of this Agreement and to discharge City's obligations under the law.

SECTION 19 - REPORTS AND ADVERSE INFORMATION

A. Annual Reports. Upon City's request within 120 days after the close of Contractor's fiscal year ending on June 30th of each year, Contractor shall submit to City a written annual report, in a form approved by City, that includes, but is not limited to, the following information:

(1) A summary of the previous year's activities (or in the case of the initial year, the initial year's activities), including, but not limited to, services begun or discontinued during the reporting year, and the number of customers for each class and level of service.

(2) A revenue statement setting forth quarterly Franchise Fees that have been paid, and the basis for their calculation, certified under penalty of perjury by an officer of Contractor.

(3) A list of Contractor's officers and members of its Board of Directors.

B. Adverse Information. Contractor shall provide City with two copies of all reports or other documents that adversely reflect on Contractor's performance under this Agreement, which reports or documents are submitted by Contractor to the California or U.S. EPA, the California Integrated Waste Management Board, or any other federal, state, or county agency. Copies shall be submitted to City simultaneously with Contractor's filing of such reports with those agencies. Contractor's routine correspondence to those agencies need not be automatically submitted to City but shall be made available to City upon written request, as provided in this section.

(1) Contractor shall submit to City copies of all pleadings, applications, notifications, communications, and documents of any kind, that are submitted by Contractor to, as well as copies of all decisions, correspondence, and actions by, any federal, state, and local courts, regulatory agencies, and other governmental bodies relating specifically to any material aspects of Contractor's performance of services under this Agreement. Any data that Contractor seeks to be excluded from provisions of the California Public Records Act shall be clearly identified as such by Contractor with the basis for that exclusion clearly specified. If City receives a request under the Public Records Act, or by subpoena, City shall notify Contractor so that Contractor may object to the release of the information requested or subpoenaed.

(2) Contractor shall submit to City such other information or reports in such forms and at such times as City may reasonably request.

(3) All reports and records required under this or any other section shall be furnished by Contractor, and the expense incurred in the gathering and preparation of those reports and records may, at Contractor's discretion, be included in the rate base.

C. AB 939 Requirements. During the term of this Agreement, Contractor shall submit to City quarterly, and more often if required by law, information reasonably required by

City to meet its reporting obligations imposed by AB 939, and the regulations implementing AB 939, in a manner approved by City . Those reports include, but are not limited to: South Lake Tahoe Waste Management Authority – Monthly Waste Facility Diversion Summary; South Tahoe Refuse Transfer Station Export Report; and Waste Generation Summary Report – Jurisdictional Allocation. Contractor will submit such reports and information on computer disks, or by model, in a format compatible with City's computers, if practicable. Contractor will render to City all reasonable cooperation and assistance in meeting the requirements of City's source reduction and recycling element and non-disposal facility element.

D. Waste Audits.

(1) At City's request, Contractor shall conduct waste audits where those waste audits are necessary to enable City to comply with the requirements of federal or state law.

(2) The results of these waste audits will be memorialized on forms either designed or approved by City.

(3) The purpose of the waste audits is to identify the volume and characteristics of solid waste being generated by customers.

(4) A copy of the waste audit shall be provided by Contractor to its customers and to City.

E. Failure to Report. The refusal, failure, or neglect of Contractor to file any of the reports required, or to provide material information to City, or the intentional inclusion of any materially false or misleading statement or representation knowingly made by Contractor shall be deemed a material breach of this Agreement and shall subject Contractor to all remedies, legal or equitable, that are available to City under this Agreement.

SECTION 20 - REVIEW OF PERFORMANCE AND QUALITY OF SERVICE

A. Performance Review. From time to time, at its sole discretion, City may examine Contractor's operations in order to evaluate whether Contractor is operating at a satisfactory level of efficiency and customer satisfaction in accordance with industry standards. Contractor will cooperate in any such examination and shall permit City's representatives to inspect, at Contractor's principal place of business, such information pertaining to Contractor's operations as City may require, including, but not limited to, customer inquiry records, collection routes, and equipment records. Access to Contractor's records is subject to the provisions of Section 18.

B. Public Hearing. At City's sole option, within 90 days of the first anniversary of the Commencement Date of this Agreement, and each year thereafter throughout the term of this Agreement, City may hold a public hearing, at which Contractor shall be present and shall participate, to review Contractor's performance and quality of service. The reports required by this Agreement regarding customer complaints shall be used as the basis for review. In addition, any customer may submit comments or complaints during these review meetings, either orally or in writing, and these shall be considered.

C. Report on Performance. Within 30 days after the conclusion of the public hearing, City shall issue a report with respect to the adequacy of performance and quality of

service, using industry standards as a baseline for acceptable performance. If any non-compliance with the franchise is established, City may direct Contractor to correct the inadequacies or may initiate default proceedings in accordance with Section 15 above.

D. Customer Surveys; Billing Information.

(1) Contractor shall provide prompt, efficient, continuous, and professional service to its customers.

(2) Upon City's request, as part of the annual review of performance described above, Contractor shall, at a cost not to exceed $20,000, conduct a survey or surveys of all customers to determine their satisfaction with Contractor's service including, without limitation, response to customer complaints. The survey methodology, format, and content shall be subject to City's prior review and approval. A copy of the survey results shall be sent to City within 60 days of their completion. Nothing in this paragraph shall limit the right of City to conduct additional surveys at its own expense. Contractor shall reasonably cooperate with City in those cases.

(3) Upon initiation of service, Contractor shall deliver to its customers information concerning the conditions of service, including, but not limited to, rates, fees, charges, service options, payment options, discounts (if any), days of collections, the amount and manner of refuse to be collected, service level, and inquiry/complaint procedures, including the name, address, and local telephone number of Contractor. The form and content of this information is subject to City's review and approval.

SECTION 21 - SYSTEM AND SERVICES REVIEW

To provide for technological, economic, and regulatory changes in solid waste collection, to facilitate recycling programs, to promote competition in the solid waste industry, and to achieve a continuing, advanced solid waste collection system, the following system and services review procedures are established.

A. Public Hearing. At City's sole option, City may hold a public hearing on or about the first anniversary date of this Agreement to review Contractor's collection systems and services. Subsequent system and services review hearings may be scheduled by City every two years thereafter. It is City's intent to conduct any system and services review concurrently with the annual review of performance and quality of service as provided for above in Section 20.

B. Contractor's Report. Sixty days after receiving notice from City, Contractor shall submit a report to City setting forth the following:

(1) All solid waste collection and recycling services that are reported in solid waste collection and recycling industry trade journals as being commonly provided on an operational basis, excluding tests and demonstrations, to communities in the United States with comparable populations, and that are also provided by Contractor to City.

(2) Changes recommended to improve City's ability to meet the goals of AB 939.

(3) Contractor's specific plans for the provision of new services, along with the estimated expenses and adjustments to rates necessary to compensate Contractor for providing these services, or a justification for Contractor's belief that such new services are not feasible for the Franchise Area.

C. Services Review Topics. Topics for discussion and review at the system and services review hearing shall include, but shall not be limited to, services provided, customer complaints, rights of privacy, amendments to the Agreement, developments in the law, and new initiatives for meeting or exceeding AB 939's goals and regulatory requirements. City and Contractor may each select additional topics for discussion at any system and services review hearing.

D. City's Report. After the conclusion of each system and services review hearing, City may issue a report. The report shall summarize the systems and services review hearing and address services not being provided to City that City considers to be technically and economically feasible. City may require Contractor to provide such services within a reasonable time, for reasonable rates and compensation.

SECTION 22 - COMPENSATION

A. Contractor Rates. Contractor shall provide all management, supervision, personnel, materials, equipment, utilities, services, and supplies necessary to perform all services, obligations, covenants and other acts required of Contractor under this Agreement for the rates specified in Exhibit C, as adjusted pursuant to this section. Contractor shall pay all real estate taxes and assessments, general or special, ordinary or extraordinary, of every nature and kind, and any possessory interest tax, that may be levied, assessed, charged, or imposed, or may be or become a lien or charge upon any of the buildings, improvements, equipment, or other real or personal property of Contractor. Contractor shall not receive any form of payment or other consideration from the City for its performance under this Agreement other than the grant of the exclusive franchise. Contractor instead shall look solely to its customers in the Franchise Area for payment for all of Contractor's services under this Agreement.

(1) Rates on Commencement Date. The rates specified in Section I of Exhibit C are the Contractor's approved rates that are effective on the Commencement Date. These approved rates include the 9% annual increase that became effective on January 1, 2007, as referenced below in subparagraph (2).

(2) Prior Annual Rate Increases. The parties acknowledge that, in March 2005, City adopted a three-year tiered increase in Contractor's rates to facilitate the financing of Phase I of a Resource Recovery Project. This three-year tiered increase, as approved by Resolution No. 2005-13 adopted by the City Council, authorized three successive 9% annual increases in Contractor's rates for solid waste collection and processing services. The first 9% annual increase became effective on April 1, 2005; the second 9% annual increase became effective on January 1, 2006; and the third 9% annual increase became effective on January 1, 2007.

(3) Contractor's Retention of 2005 Rate Increase. Contractor was authorized under City's Resolution No. 2005-13 to retain the full amount of revenues derived from the 9% annual increase in rates that became effective on April 1, 2005.

(4) Contractor's Payment and City's Disbursement of 2006 and 2007 Rate Increases.

(a) The parties acknowledge that, during all of calendar year 2006, and during that portion of calendar year 2007 ending on the Commencement Date of this Agreement, Contractor has paid to City, or has been obligated to pay to City, all revenues derived from the 9% annual increases in rates that became effective on January 1, 2006, and on January 1, 2007. These revenues paid by Contractor to City have been placed in an account established by City's Director of Finance that is designated as the "South Tahoe Refuse Resource Recovery Project" ("Trust Fund").

(b) Upon the Commencement Date of this Agreement, City acknowledges that Contractor is entitled to payment from the Trust Fund in an amount equal to one-third of the 9% annual increases in rates that have been paid by Contractor to the Trust Fund since January 1, 2006, plus a pro rata share of all accrued interest on that amount. To the extent that Contractor's 2007 payments to City have accrued but remain unpaid as of the Commencement Date, Contractor is entitled to retain one-third of the 9% annual increase and is obligated to pay two-thirds of the 9% annual increase to the City for the applicable payment period and for the remainder of calendar year 2007. This disbursement of funds from the Trust Fund will be made by City in recognition of the satisfaction of the following conditions specified in Resolution No. 2005-13:

(i) The execution by City and Contractor of a new franchise collection agreement providing for the financing, construction, and operation of the Resource Recovery Project, Phase I; and

ii) The completion of any rate review that City has elected to undertake prior to the Commencement Date of this Agreement.

(c) After City's disbursement to Contractor of funds from the Trust Fund as provided for above in subparagraph (b), additional disbursements from the Trust Fund shall be made by City to Contractor in accordance with the following provisions:

(i) The remaining two-thirds of the funds, plus accrued interest, attributable to the 9% rate increase that became effective on January 1, 2006, will be paid by City to Contractor upon completion of Milestone No. 1, which requires compliance with the following conditions:

(A) Contractor shall provide to City verification that Contractor has obtained all required permits and financing commitments in order to initiate construction of Phase I of the Resource Recovery Project.

(B) Contractor and City shall have entered into a Restrictive Covenants Agreement which requires that the real property designated for construction of the Resource Recovery Facility, and, upon completion of its construction, the Resource Recovery Facility, be continuously owned and operated by Contractor, or its

authorized successors and assigns, for a period commencing with the date of disbursement of the funds referenced above in subparagraph (i) and ending on the expiration date of this Agreement. The Restrictive Covenants Agreement will be substantially in the form attached as Exhibit G to this Agreement, subject to such revisions as may be approved by the parties. The Restrictive Covenants Agreement will be recorded in the Official Records of the El Dorado County Recorder against Contractor's real property upon which the Resource Recovery Facility will be constructed. Upon recordation, the Restrictive Covenants Agreement will not be subject to any prior liens or encumbrances other than property taxes not yet due and encumbrances against the property for the sole purpose of financing construction of the Resource Recovery Facility.

(ii) The remaining two-thirds of the funds, plus accrued interest, attributable to the 9% rate increase that became effective on January 1, 2007, will be paid by City to Contractor upon completion of Milestone 2, which requires that Contractor provide to City verification of Contractor's completion of 50% of the construction of Phase I of the Resource Recovery Project.

(5) City's Powers. The City Council shall review and approve all rates and charges assessed by Contractor for all services it performs in the Franchise Area.

(6) Extra Charges. Contractor shall not impose charges on customers for extra services or for other reasons, except where expressly allowed by the rate schedule approved by the City Council.

B. Time for Rate Settings, Rate Settings Procedures, and COLA Increases. The City Council shall review and approve the rates to be charged by Contractor. Commencing January 1, 2008, and every four years thereafter, Contractor may apply as hereinafter provided for a general rate increase. Contractor's rates shall remain unchanged (except for COLA increases) unless Contractor submits a written request to the City Council for a general rate adjustment no earlier than September 1 and no later than November 1 of the year prior to the year when a general rate adjustment can be implemented. In the intervening years when Contractor cannot apply for a general rate adjustment, Contractor shall be entitled to increase its rates on January 1 of each year pursuant to the cost-of-living adjustment (COLA) formula set forth in the attached Exhibit "E". If the City Council later determines to regulate the rates of less than all of Contractor's services, that shall not be construed as a waiver of City's rights to regulate the rates of services not then regulated. When applying for a general rate adjustment, Contractor shall submit to the City Council an application in a form to be determined by the City Council, which shall include proposed collection rates and revenues and operating cost and pass-through cost projections for the upcoming two-year period, which projections shall have a reasonable factual basis. Rates shall be proposed with the intent to reimburse Contractor for allowed operating and pass-through costs and allowed profit. The City Council has the right to review Contractor's projections, and if it determines that Contractor's projections or any components thereof are unreasonable, then the City Council may make adjustments, with a reasonable factual basis, in Contractor's projections of its operating costs and pass-through costs and in approving proposed

rates. If Contractor believes the City Council has acted unreasonably, it has the right to commence an action in law or equity to determine the reasonableness of Contractor's projections, or components thereof, and the rates determined thereby. By this Agreement, neither City nor its governing body or staff agree, guarantee, or warrant that such projections or adjustments will be accurate or that Contractor will in fact obtain reimbursement of all of its operating costs or pass-through costs, or that Contractor will achieve its projected profit margin. Contractor expressly assumes the risk that its costs may be higher than projected in the rate review and approval process and that its revenues may be lower than projected. When a general rate adjustment has been requested, as provided above, Contractor shall provide written notice to each ratepayer, in a form approved by City, of the time, date, and place of each hearing set by the City Council to review and approve the proposed rates. Contractor shall provide that notice at least 10 but not more that 60 days prior to the hearing date.

Notwithstanding the foregoing, the City Council may initiate a general review of Contractor's rates at any time after January 1, 2008. This rate review shall be conducted in accordance with the provisions of this section.

Contractor is entitled to a rate increase whenever Contractor's landfill disposal costs increase due to a rate increase at the landfill used by Contractor. This rate increase is only for the purpose of passing through the disposal cost increase in Contractor's collection rates. Contractor shall provide the City Council with a minimum of 30 days' advance written notice of this proposed increase, including satisfactory evidence of the landfill tipping fee increase and a calculation showing the amount of the proposed increase in Contractor's collection rates needed to recoup the disposal cost increase. The City Council may reasonably request further information from Contractor justifying the proposed rate adjustment, and to the extent feasible, shall consider the request for an increase within that 30-day period. This 30-day period may be extended by mutual agreement of the parties.

In addition, the City Council shall consider a proposed revision to Contractor's rates whenever Contractor establishes to the satisfaction of the City Council that unforeseen circumstances have arisen that have materially affected Contractor's costs or revenues under this Agreement.

C. Operating Costs. Operating costs used to determine Contractor's rates include Solid Waste collection, processing, and disposal costs. These include costs of operating Contractor's transfer station, Materials Recovery Facility, and Resource Recovery Facility, prorated to reflect the amount of City's franchised Solid Waste processed at these facilities compared to all Solid Waste processed at these facilities. Operating costs shall exclude the following:

(a) income taxes;

(b) payments to Affiliates of Contractor other than reasonable compensation for goods sold or services rendered;

(c) entertainment expenses;

(d) fines and penalties;

(e) cost of repairs due to operator negligence;

(f) charitable and political donations;

(g) expenses not associated with Solid Waste operations franchised under this Agreement;

(h) unreasonable expenses in kind or amount;

(i) capital costs, depreciation, and amortization expenses associated with the Materials Recovery Facility building and the Resource Recovery Facility buildings, but reasonable depreciation of equipment located in these buildings shall be allowed as an operating cost;

(j) the principal portion of any loan repayments; and

(k) any other costs disallowed under the terms of this Agreement.

D. Officers' Salaries. Operating costs shall include reasonable salaries, bonus compensation, health insurance, and pension plan benefits. In connection with any general rate review requested by Contractor or initiated by the City Council, the burden shall be upon Contractor to demonstrate the reasonableness of salaries, bonuses, health insurance, and pension plan benefits paid to its officers and upper-level management personnel. As of the Commencement Date, City deems Contractor's compensation and benefit plans to be reasonable.

E. Pass-Through Costs. Pass-through costs shall be allowed as an expense for purposes of reviewing and approving Contractor's collection rates, but shall not be included as an eligible cost for purposes of calculating Contractor's profit margin. Pass-through costs include the following:

(a) The debt service (principal and interest payments) on the loan made to Contractor by the South Lake Tahoe Basin Waste Management Authority for the construction of the Materials Recovery Facility building (but the principal payment on any loans to purchase equipment located therein shall not be an allowed cost), and the debt service (principal and interest payments) on the loan for the construction of the Resource Recovery Facility buildings (but the principal payment on any loans to purchase equipment located therein shall not be an allowed cost);

(b) Any expenses incurred by Contractor arising out of the loans referenced above in subparagraph (a);

(c) Interest charges on other obligations of Contractor;

(d) The Franchise Fee established pursuant to this Agreement; and

(e) Fees, surcharges, and other amounts collected by Contractor as the agent of, or for the benefit of City, or the South Lake Tahoe Basin Waste Management Authority, or any other federal, state, or local agency.

F. Operating Ratio and Allowed Profit. The Contractor is entitled to a profit on its operating costs, to be determined by use of an operating ratio.

The operating ratio number will be determined using a sliding scale, under which the operating ratio number will decrease (and, thus, the Contractor's profit margin will increase) if more Recyclable Materials collected by Contractor are diverted by Contractor from landfilling (i.e., "Recovered Materials" as defined in this Agreement). The percentage of Recovered Materials diverted from landfilling by Contractor shall be measured by determining the percentage by weight (in tons) of Recovered Materials diverted by Contractor from landfilling out of: (a) all Solid Waste collected by Contractor in the South Lake Tahoe Basin Waste Management Authority Franchise Area from collection routes; (b) all Solid Waste received by Contractor at the Materials Recovery Facility from haulers other than Contractor's collection trucks; and (c) all Recyclable Materials collected at Contractor's buyback centers and through other recycling programs operated by Contractor (hereinafter the "Recovery Percentage"). Contractor shall not receive diversion credit for the recovery of Recyclable Materials collected outside of the franchise area of the South Lake Tahoe Basin Waste Management Authority or from recycling programs operated by third parties. The Recovery Percentage shall be rounded to the nearest whole number.

The operating ratio number shall vary with Contractor's Recovery Percentage in accordance with the following sliding scale:

Operating Ratio Number	Recovery Percentage
94.34	0-15%
93.90	16
93.46	17
93.02	18
92.59	19
92.17	20
91.74	21
91.32	22
90.90	23
90.50	24
89	25-28
88	29-32
87	33-100

The amount of profit ("Allowed Profit") to be received by Contractor for a given period shall be determined by multiplying the total projected operating costs for the period by a fraction, the numerator of which shall be one hundred (100), and the denominator of which shall be the operating ratio number applicable to the period as determined by using the foregoing sliding scale. The Allowed Profit shall then be determined by subtracting the projected operating costs from the product of the foregoing multiplication. For example, if projected operating costs for a year were $5,000,000, and the operating ratio number to be used was 90, the Allowed Profit would be calculated as follows:

100/90 = 1.11 (rounded off to one one-hundredths)

$5,000,000 x 1.11 = $5,550,000

$5,550,000 - 5,000,000 = $550,000

Allowed Profit = $550,000

G. Recycling Revenue Bonus for Extraordinary Diversion. In addition to the calculation of Allowed Profit in paragraph (F) above, Contractor shall be entitled to receive as additional profit, an amount equivalent to twenty-five percent (25%) of Contractor's gross revenues from the sale of Recyclable Materials diverted from landfilling by Contractor pursuant to this Agreement for those rate periods in which Contractor's Recovery Percentage is equal to or greater than thirty-seven percent (37%), and an amount equivalent to fifty percent (50%) of Contractor's gross revenues from the sale of Recyclable Materials diverted from landfilling by Contractor pursuant to this Agreement for those rate periods in which Contractor's Recovery Percentage is equal to or greater than forty percent (40%).

H. Resolution of Issues Regarding Rate Adjustments. Any issue regarding rates, or the computation thereof, or any other question regarding Contractor's reimbursement for fees, special services, or extraordinary costs shall be decided by the City Council. The rates in effect at the time any issue or dispute is submitted to the City Council shall remain in effect pending resolution of the issue or dispute. The effective date of any dispute resolution, whether retroactive or prospective, shall reasonably be determined by the City Council.

I. Billing and Payment.

(1) Contractor shall bill all customers for all services, whether regular or special. Contractor shall provide itemized bills showing charges for all classifications of services, including charges for late payment and, where applicable, tipping fees. Contractor shall also collect and remit to City any AB 939 fees and other surcharges imposed by the City Council on customers within the Franchise Area. Billings may be made no less frequently than every quarter and may be mailed at the beginning of the billing period for all services to be provided to residential and commercial customers.

(2) City may, at City's sole option, upon such terms and conditions as may be mutually agreed upon between the parties, elect to bill residents for solid waste collection. If City elects to do so, mutually agreed-upon guidelines will be established and incorporated into this Agreement by an amendment.

J. Refunds. Contractor shall refund to each customer, on a pro-rata basis, any advance service payments made by a customer for service not provided when service is discontinued by the customer after reasonable advance written notice, or for service not provided by Contractor due to no fault of the customer, except as may be modified by any mandatory collection ordinance adopted by City.

SECTION 23 - COLLECTION EQUIPMENT

A. Vehicle Standards. Contractor warrants that it shall provide an adequate number of vehicles and equipment for the collection and transportation services for which it is responsible under this Agreement. All vehicles used by Contractor shall be registered with the California Department of Motor Vehicles, shall be kept clean and in good repair, and shall be uniformly painted. Solid waste collection vehicles shall be washed such that they are maintained

in a reasonably clean and sanitary condition. Contractor's name, telephone number and vehicle number shall be visibly displayed on its vehicles. Loads shall be kept completely covered at all times except when material is being loaded or unloaded, or when vehicles are in the process of collection. Collection vehicles shall be designed and operated while in route in such a manner as to prevent solid waste, including leachate and garbage juice, from leaking, escaping, or spilling. Any spillage of materials shall be immediately cleaned up by Contractor at Contractor's sole expense. The noise level generated by vehicles using compaction mechanisms during the stationary compaction process shall be such that it does not unreasonably interfere with the quiet enjoyment of nearby properties unless mandated by any applicable law. The equipment of Contractor used under this Agreement shall be subject to inspection by City on a semi-annual basis but shall not be subject to any permit fees.

Notwithstanding the generality of the foregoing, Contractor's equipment shall at all times be in conformance with all applicable provisions of the South Lake Tahoe City Code.

B. Low Emissions Requirement. If changes in federal, state, or local laws mandate that Contractor convert or retrofit its collection fleet to use the most cost-effective means to reduce air pollutant emissions, Contractor shall take all necessary steps to so comply, and shall be in full compliance with all other local, state, and federal clean air requirements.

C. Equipment List. Upon City's request, Contractor shall provide to City a written list of all equipment (including trucks and containers) being used within the Franchise Area, including make and model, age, mileage or hours of operation, and type of vehicle.

SECTION 24 - PUBLIC ACCESS TO CONTRACTOR

A. Office Hours. Contractor's office hours shall be, at a minimum, from 8:00 A.M. to 12:00 noon, and from 1:00 P.M. to 5:00 P.M., Monday through Friday, except holidays. An adequate number of customer service representatives shall be available during office hours for communication with the public in person and by telephone at Contractor's principal office in South Lake Tahoe. Contractor shall also provide City with an emergency telephone number for use during other than normal business hours. Contractor shall have a representative or answering service available at an after-hours telephone number during all hours other than normal office hours.

B. Withholding of Residential Service. Service may be withheld during any period in which bills for prior service remain delinquent. Bills become delinquent 45 days after the end of each full month in which services have been rendered. Contractor shall notify City in writing before withholding service to any residential customer. This notice shall include the customer's name, address, and phone number, and the amount and time period covered by all unpaid bills for Contractor's services. Notwithstanding the foregoing, Contractor may not withhold service from customers in mandatory collection areas without City's prior written consent as to each affected customer.

C. Service Complaints.

(1) All customer complaints shall be directed to Contractor. Contractor shall record all complaints received by mail, by telephone, or in person, including date, name, address of complainant, and nature of complaint. Contractor will use its best efforts to resolve all

complaints by the close of business of the second business day following the date on which the complaint is received. Service complaints may be investigated by the City Manager or designee.

(2) Contractor will maintain records listing the date of customer complaints, the customer, the nature of the complaint or request, and when and what action was taken by the Contractor to resolve the complaint. These records shall be maintained for a period of 24 months and shall be available for City's inspection.

D. Regular Meetings With City. At the reasonable request of City, Contractor shall meet with City representatives to discuss matters of mutual concern, including, but not limited to, problems with Contractor's service, compliance with AB 939, and future planning. The person attending these meetings on behalf of Contractor shall be vested with sufficient authority to make decisions that are binding on Contractor.

SECTION 25 - CUSTOMER COMPLAINTS

A. Complaint Resolution. Contractor shall notify customers that service complaints may be reviewed by the City if a satisfactory solution is not reached.

B. Non-Collection Tags. City shall approve in advance Contractor's written procedures for determining when not to collect Solid Waste, and Contractor shall adhere to these approved written procedures in making these determinations.

C. City Review of Complaints. A customer dissatisfied with Contractor's decision regarding a complaint may ask the City to review the complaint. To obtain this review, the customer must request City's review within 30 days of receipt of Contractor's response to the complaint, or within 45 days of submitting the complaint to Contractor if Contractor has failed to respond to the complaint. City may extend the customer's time to request City review for good cause.

D. Remedy. The City Manager or designee shall determine if the customer's complaint is justified, and if so, what remedy, if any, shall be imposed. The remedy under this section shall be limited to a rebate of customer charges during the period of breach of any of the terms of this Agreement.

SECTION 26 - SERVICE EXCEPTIONS; HAZARDOUS WASTE NOTIFICATIONS

A. Compliance With Hazardous Waste Laws. The parties recognize that federal, state, and local agencies with responsibility for defining Hazardous Waste and for regulating the collection, hauling, or disposal of such substances, are continually providing new definitions, tests, and regulations concerning these substances. Under this Agreement, it is Contractor's responsibility to keep current with the regulations and tests on those substances, to identify those substances, and to comply with all federal, state, and local regulations concerning those substances. Contractor shall make every reasonable effort to prohibit the collection and disposal of Hazardous Waste in any manner that is inconsistent with federal and state law. Contractor shall have no duty or responsibility to collect or manage Hazardous Waste, other than as explicitly set forth in this Agreement.

B. Notice to Agencies Regarding Toxics. Contractor represents to City that Contractor will carry out its duties to notify all agencies with jurisdiction, including the California Department of Toxic Substances Control and local emergency response providers, and, if appropriate, the National Response Center, of reportable quantities of Hazardous Waste that are found or observed by Contractor in Solid Waste anywhere within the City, including on, in, under or about City's property, including streets, easements, right of ways, and City's waste containers. In addition to other required notifications, if Contractor observes any substances that it or its employees reasonably believe or suspect to contain Hazardous Wastes unlawfully disposed of or released on City's property, including streets, storm drains, or public right-of-ways, Contractor will also immediately notify the City Manager or designee.

C. Inspection for Toxics. Contractor shall conduct a visual inspection, consistent with its normal operating procedures, of all Solid Wastes that it collects, transports or disposes of pursuant to this Agreement for the purpose of discovering, identifying, and refusing to collect, transport, and dispose of Hazardous Wastes or materials.

D. No Collection or Disposal of Hazardous Waste. Except as provided in this Section 26, Contractor shall not knowingly collect, handle, process, transport, arrange for the transport of, or dispose of Hazardous Waste.

E. Hazardous Waste Program. Notwithstanding paragraph (D) above, Contractor agrees to provide, upon City's request and with appropriate fee reimbursement, a program for residents in the Franchise Area to identify Hazardous Waste and to comply with all federal, state, and local statutes and regulations dealing with Hazardous Waste. Subject to City authorization, this program shall include, and be expanded to include, collection of all items listed on the attached Exhibit "B" as "Hazardous Waste Items," which list may be amended by City from time.

SECTION 27 - INDEMNIFICATION

A. Indemnification of City. Contractor shall protect, defend (with counsel selected by Contractor and reasonably acceptable to City), indemnify, and hold harmless City, its Council members, officers, directors, employees, agents, consultants, successors and assigns (hereinafter "City Indemnified Parties") from and against any and all claims, suits, losses, damages and liability for damages of every kind and description, including attorneys' fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, City employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to or in any way arise out of or are connected with the Contractor's services, operations, or performance hereunder, regardless of the existence or degree of fault or negligence on the part of the City Indemnified Parties, except for the sole active negligence of the City, its officers and employees, or as expressly prohibited by statute; provided that if a final decision or judgment allocates liability by determining that any portion of damages awarded is attributable to a wrongful act, error, or omission or the active negligence of a City Indemnified Party, then City shall pay the allocable portion of damages . Contractor's duty to indemnify and hold the City Indemnified Parties harmless includes the duties to defend set forth in California Civil Code section 2778.

B. Hazardous Substance Indemnification. Contractor shall protect, defend (with counsel selected by Contractor and reasonably acceptable to City), indemnify, and hold

harmless the City, its Council members, officers, directors, employees, agents, consultants, successors and assigns (hereinafter "City Indemnified Parties"), from and against all claims for actual damages (including but not limited to special and consequential damages), natural resources damages, punitive damages, restitution, injuries, costs, response costs, remediation and removal costs, losses, demands, debts, liens, liabilities, causes of action, suits, legal or administrative proceedings, interest, fines, charges, penalties and expenses (including but not limited to attorneys' and expert witness fees and costs incurred in connection with defending against any of the foregoing or in enforcing this indemnity) of any kind whatsoever paid, incurred, suffered by, or asserted against, the City Indemnified Parties, arising out of or resulting from any repair, cleanup, detoxification, or preparation and implementation of any removal, remedial, response, closure, corrective action or other plan (regardless of whether undertaken due to governmental action), concerning the release or threatened release of any hazardous substance or Hazardous or municipal Solid Waste at any place where Hazardous or Solid Waste is or has been transported, transferred, processed, stored, disposed of, or has otherwise come to be located by Contractor pursuant to this Agreement, which may result in a release of Hazardous Waste or hazardous substance into the environment. As used herein, the phrases "hazardous substance" and "Hazardous Waste" shall coincide with the broadest definition thereof contained in any present or future federal or state laws. The foregoing indemnity is intended to operate as an agreement pursuant to Section 107(e) of the Comprehensive Environmental Response and Liability Act ("CERCLA"), 42 U.S.C. Section 9607(e), and California Health and Safety Code Section 25364, to defend, protect, hold harmless, and indemnify the City Indemnified Parties from liability. This provision shall survive the termination of this Agreement between Contractor and City. The foregoing indemnity shall not have any dollar limitation. The foregoing indemnity is for the exclusive benefit of the City Indemnified Parties and in no event shall this indemnity inure to the benefit of any third party.

The foregoing indemnity shall not apply with respect to: (1) any Hazardous Waste or hazardous substance generated by City and delivered by City to Contractor; (2) the closure and post-closure of Meyers Landfill; (3) the disposal or release of hazardous substances or Hazardous Waste, which disposal or release has resulted from the negligence or willful misconduct of City in collecting or delivering hazardous substances or Hazardous Waste in City vehicles to Contractor's facilities; or (4) Contractor's operation of the PHHWCF, unless the release is caused by the negligence of Contractor. This indemnity shall include and cover any activities of Contractor under the Prior Agreements. Nothing in these exclusions shall be deemed a waiver of any other rights or claims City may have against Contractor independent of this indemnity.

C. AB 939 Indemnification. Contractor shall protect, defend with counsel reasonably acceptable to City, indemnify, and hold City harmless from any and all fines, penalties, and assessments levied against or threatened to be levied against the City for City's failure to meet the requirements of AB 939, its amendments, or any successor legislation and all rules and regulations promulgated thereunder, but only to the extent such liability is caused by Contractor's failure to comply with Contractor's express obligations under this Agreement or Contractor's failure to comply with laws, rules, or regulations binding on Contractor, including but not limited to failing to timely supply City with information or reports in order to comply with AB 939. Contractor is not obligated to indemnify City for fines or penalties caused by City's modifications of Contractor's information, by City's change in the scope of work hereunder that materially and negatively affects the ability of Contractor to perform diversion activities that would facilitate City's compliance with AB 939, or by City's acts or omissions that

result in City's failure to provide timely reports to the state. In addition, Contractor's duty to indemnify under this paragraph (C) is subject to the following restrictions:

(1) Contractor's obligation to indemnify City shall not be enforceable if the penalty imposed by the CIWMB is based solely upon City's failure to establish and maintain a source reduction and recycling element pursuant to Sections 41000 et seq. of the Public Resources Code.

(2) No payment required under the Contractor's obligation to indemnify City may exceed that portion of any penalty assessed by the CIWMB against the City that was attributable to Contractor's failure to comply with an express obligation or requirement of this Agreement. Further, Contractor shall not be liable under the indemnity obligation to the extent that Contractor's breach or noncompliance resulted from City's action or failure to act, determined as a result of judicial review, hearing or appeal to the California Integrated Waste Management Board.

SECTION 28 - GENERAL PROVISIONS

A. Force Majeure. Contractor shall not be in default under this Agreement if Contractor's collection, processing, transportation, or disposal services are temporarily interrupted or discontinued for reasons outside the reasonable control of Contractor, including but not limited to riots, wars, sabotage, civil disturbances, acts of terrorism, insurrection, explosion, natural disasters such as floods, earthquakes, landslides and fires, strikes, lockouts and other labor disturbances, excessive snow, acts of God, or other similar or dissimilar events. Other events do not include the financial inability of Contractor to perform, or the failure of Contractor to obtain any necessary permits or licenses from other governmental agencies, or the right to use the facilities of any public utility where such failure is due solely to the acts or omissions of Contractor. If a labor disturbance interrupts the collection, transportation, or disposal of solid waste by Contractor as required under this Agreement, City may elect to exercise its rights under Section 16 of this Agreement.

B. Independent Contractor. Contractor is an independent contractor, and not an officer, agent, servant, or employee of City. Contractor is solely responsible for the acts and omissions of its officers, agents, employees, and subcontractors, if any. Nothing in this Agreement shall be construed as creating a partnership or joint venture between City and Contractor. Neither Contractor nor its officers, employees, agents, or subcontractors shall obtain any rights to retirement or other benefits that accrue to City employees.

C. Right of Entry. Contractor shall have the right, until written notice revoking permission to pass is delivered to Contractor, to enter or drive on any private street, court, place, easement or other private property for the purpose of collecting and transporting solid waste pursuant to this Agreement.

D. Law to Govern; Venue. The law of the State of California shall govern this Agreement. In the event of litigation between the parties, venue in state trial courts shall lie exclusively in the County of El Dorado. In the event of litigation in a U.S. District Court, exclusive venue shall lie in the Eastern District of California.

E. Fees and Gratuities. Contractor shall not, nor shall it permit any agent, employee, or subcontractor employed by it, to request, solicit, demand, or accept, either directly or indirectly, any compensation or gratuity for the collection of solid waste otherwise required to be collected under this Agreement.

F. Prior Agreements and Amendments. No amendment of this Agreement shall be valid unless in writing duly executed by the parties. This Agreement contains the entire agreement between the parties, and no promises, representations, warranty, or covenant not included in this Agreement have been or are relied upon by either party. This Agreement is intended to supersede and replace all prior agreements between the parties, except as otherwise specifically provided in this Agreement.

G. Compliance With Agreement. Contractor shall comply with all applicable provisions of the South Lake Tahoe City Code, and with all amendments to those applicable provisions during the term of this Agreement, provided that such provisions are not inconsistent with the terms of this Agreement.

H. Notices. All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered or sent by telecopier or United States certified mail, postage prepaid, return receipt requested, addressed as follows:

To Contractor:
Jeff Tillman, President
South Tahoe Refuse Co, Inc.
2140 Ruth Avenue
South Lake Tahoe CA 96150

To City:
City Manager
City of South Lake Tahoe
1901 Airport Road
South Lake Tahoe, CA 96150

or to such other address as either party may from time to time designate by notice to the other given in accordance with this paragraph. Notice shall be deemed effective on the date personally served or sent by telecopier or, if mailed, three business days from the date such notice is deposited in the United States mail.

I. Savings Clause and Entirety. If any non-material provision of this Agreement shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of that provision shall not affect the validity and enforceability of any of the remaining provisions of this Agreement.

J. Exhibits Incorporated. The attached Exhibits "A" through "G" are incorporated in this Agreement by this reference.

K. Joint Drafting. This Agreement was drafted jointly by the parties to the Agreement.

L. Judicial Review. Nothing in this Agreement shall be construed to prevent either party from seeking redress to the courts for the purposes of legal review of administrative proceedings in regard to rate review and approval, or City's actions taken pursuant to this

Agreement, or for the purpose of interpreting or enforcing the provisions contained in this Agreement.

M. Police Powers. Nothing in this Agreement is intended to or may limit City's authority pursuant to its police power.

N. Successors and Assigns. Subject to the other terms and conditions herein, this Agreement shall be binding upon and inure to the benefit of the respective successors, permitted assigns, administrators and trustees of City and Contractor.

O. Survival. All confidentiality and indemnification provisions of this Agreement shall survive termination of this Agreement.

P. Administrator. The City Manager, or the City Manager's designee, is responsible for administering this Agreement.

TO EFFECTUATE THIS AGREEMENT, City and Contractor have caused this Agreement to be executed on the dates set forth below the authorized signatures.

CITY OF SOUTH LAKE TAHOE

By: Kathy Lovell
Mayor

Date: August 21, 2007

ATTEST:

Susan Alessi
City Clerk

CITY OF SOUTH LAKE TAHOE 19 65 CALIFORNIA

SOUTH TAHOE REFUSE CO., INC.
a California corporation

By:
Its: President

Date: August 24, 2007

By:
Its: Secretary

Date: August 29 2007

EXHIBIT A

SOUTH TAHOE REFUSE CO., INC.

DEFINITION OF FRANCHISE AREA

The area for which this franchise is granted and to which it shall apply includes all territory within the boundaries of the City of South Lake Tahoe, California, as those boundaries now exist and may hereafter be expanded or contracted by annexation or de-annexation.

EXHIBIT B

LEVEL OF SERVICE

1. GENERAL

Contractor will perform the following services under the Agreement:

Weekly Solid Waste Collection

- Residential service using existing 32 gallon "trash cans"
- Commercial service using existing 32 gallon "trash cans," bins, or compactors
- Commercial commingled recycling for high volume generators
- House service at no additional charge for disabled or frail elderly residential customers
- Recyclable Materials processing and marketing services
- Green Waste Materials processing and marketing services

Other services include:

- Transfer Station services for recycling and disposal by self-haul public customers
- Permanent Household Hazardous Waste Collection Facility for residents and CESQGs
- Consolidation Point for Home-Generated Sharps
- Certified oil collection facility
- Annual Clean Tahoe Day Event
- Christmas tree collection recycling program
- Certified Recycling buy-back center
- Additional programs as mutually agreed upon by City and Contractor and funded as set forth in Section 6.A.

2. SOLID WASTE COLLECTION

The Solid Waste Collection Services will include the following services:

Residential Solid Waste Collection
Commercial Solid Waste Collection

Contractor is responsible for collecting and transporting Solid Waste to Disposal, Transfer, or Materials Recovery Facilities. Contractor will conform to the applicable receiving facility's unloading standards and hours of operation. Contractor is responsible for paying the tipping fee at the applicable receiving facility for all tonnage delivered that relates to the Collection Services.

Residential Service

Contractor will provide weekly Solid Waste collection services to residential customers. Residential collection consists of mandatory unlimited service in all portions of the Franchise Area. Residents will be serviced on a one-time per week basis. The collection service will include collection at the curb using either manual, semi-automated, or automated collection vehicles. Disabled and frail elderly residential customers shall be provided house service at no cost in accordance with the City's qualifying procedures.

Commercial Service

Contractor will collect Solid Waste generated by commercial customers with container sizes and collection frequencies that serve the needs of the customer.

Multi-Family and Mobile Home Park Solid Waste Collection

Contractor will collect Solid Waste from Multi-family and Mobile Home Park customers in accordance with the City's mandatory collection ordinance.

Debris Box and Compactor Solid Waste

Contractor will provide compactors and debris boxes for regular and on-call residential and commercial customers. The debris box size will be variable and will include debris boxes providing 6, 8, 20, 30, and 40 cubic yards of capacity. Contractor will arrange, on an on-call-basis, to provide customers with debris boxes sized to appropriately service their needs. Contractor is responsible for collecting the compactor or debris box and transporting it to the applicable Disposal, Transfer, or Materials Recovery Facility. Contractor must conform to the facility's receiving and unloading standards.

3. COMMERCIAL RECYCLING

Contractor may, at its option, provide Recyclables collection to commercial customers.

4. GREEN WASTE MATERIALS COLLECTION

Upon completion of Phase I of the Resource Recovery Facility, and upon mutual agreement between City and Contractor, a Green Waste program will be developed in accordance with the provisions of Section 6.A.

5. RECYCLABLE MATERIALS PROCESSING AND MARKETING

Contractor is responsible for all Recyclable and Green Waste Materials processing and marketing services associated with the collection of Recyclable and Green Waste Materials. Contractor shall provide adequate processing facility capacity. In meeting this obligation, Contractor may purchase, lease, subcontract, or make other arrangements with a new or existing facility for the processing and marketing of the Recyclable and Green Waste Materials collected in the City. Ownership or leasing arrangements will be the sole responsibility of Contractor. Contractor is responsible for ensuring the technical and environmental suitability of any processing site for its intended purpose. Contractor will be compensated for Recyclable and Green Waste Materials processing and marketing solely through the Service Rates.

Contractor shall arrange for the transportation of the Recyclable, Green Waste, or other Solid Waste Materials to the processing, transfer, or disposal facility. If Contractor chooses to consolidate the Recyclable or Green Waste Materials to reduce transportation costs to a distant processing site, Contractor will be responsible for obtaining and operating a staging area for temporary storage, consolidation, and loading of materials into transfer vehicles for long-hauling to the processing facility.

In accordance with the terms of this Agreement, Contractor shall receive and process the source-separated Recyclable and Green Waste Materials, prepare Recyclable and Green Waste Materials for markets, and market the recovered materials for sale, reuse, or other beneficial purposes. All revenues derived from the sale of Recyclable or Green Waste Materials will be retained by Contractor.

By mutual written agreement, Contractor will process and market additional types of Recyclables.

Disposal of residue remaining after segregation of the Recyclable and Green Waste Materials is Contractor's responsibility. The costs of residue transportation and disposal will be borne by Contractor and shall be included in the Service Rates.

6. CHRISTMAS TREE COLLECTION

Contractor will, without additional compensation, collect all Christmas trees discarded by all Single-family, multi-family, and mobile home park residents for each collection route during the first two regularly scheduled collection days after Christmas Day. Christmas trees must be cut to three foot by three foot dimensions and placed next to the cart on the scheduled service day. Residential customers will also have the option to deliver their trees to the South Tahoe Refuse Transfer Station/MRF facility during the month of January at no charge to the customers.

7. BULKY ITEMS PICK-UP BY APPOINTMENT

Contractor shall provide Bulky Item pick-up service on an as-requested basis, by appointment, for an additional charge and at rates to be negotiated in good faith by Contractor and City. Customers will be required to contact Contractor to arrange for an appointment to collect their Bulky Items.

8. HOUSE SERVICE FOR DISABLED AND FRAIL ELDERLY RESIDENTIAL CUSTOMERS

Qualified individuals requiring house service due to physical disability or frailty, and as determined by the City's qualification procedure, will be provided this service by Contractor at no additional fee. The house service will include collection of Solid Waste, Recyclable Materials, and Green Waste Materials.

9. E-WASTE COLLECTION PROGRAM

If City opts to phase out its current single day collection event for electronic waste (e.g., computers), City and Contractor will work in cooperation to have Contractor establish a curbside collection program for E-Waste, upon terms and at rates that are mutually agreed upon by the parties.

10. MANDATORY SERVICE

Contractor shall provide mandatory collection service in accordance with City's mandatory collection ordinance.

11. LIST OF HAZARDOUS WASTE ITEMS

Contractor shall receive and process hazardous waste materials and universal waste materials, as provided for by state and federal law, through Contractor's state-permitted permanent Household Hazardous Waste Facility and Material Recovery Facility operations.

EXHIBIT C

SCHEDULE OF RATES

I. CONTRACTOR'S RATES ON COMMENCEMENT DATE

South Tahoe Refuse RATE INCREASE OF 9% EFFECTIVE JANUARY 1, 2007	Monthly	Quarterly
RESIDENTIAL (Quarterly/Advance)		
City of SLT Residential (Mandatory Unlimited)		
unlimited service	21.76	65.28
mandated pickup per 32-gal can/bag	4.45	
mandated pickup per cubic yard	29.80	
qualified senior rate	18.62	55.86
House Service = Outside front door/garage (NOT Unlimited Service)		
house service: 1 can	24.78	74.34
house service: 2 can	27.81	83.43
house service: 3 can	30.84	92.52
COMMERCIAL RATES (Monthly/Arrears)		
City of SLT Commercial		
Service Charge all Non-Scheduled City Commercial Pickups		
Does Not Apply to Commercial Can Service	3.02	
	24.10	
per cubic yard	24.10	
extra yard	3.32	
per 32-gal can/bag	3.32	
extra 32-gal can/bag	4.12	
per 45-gal can/bag	4.12	
extra 45-gal can/bag	33.82	
compacted rate per yard	33.82	
extra compacted yard		

II. GATE RATES

TRANSFER STATION RATES
EFFECTIVE JANUARY 2007*

1 Can	4.15
2	8.30
3	12.45
4	16.60
5	20.75
6	24.90
7	29.05
8	33.20
9	37.35
10	41.50

Appliances	13.60

Refrigerators	30.95
(with cert.)	10.50

Mattresses	13.60
Furniture Lg	13.60
(small)	8.50

Acquatic weed	20.70
Sod	37.50
Slash	16.50
Slash (clean)	9.40
Wood Chips	6.00
Stumps	20.20
Pine Needles	9.40

Concrete	73.70
Asphalt	69.65
Dirt	58.90
Mixed	67.60
Clean	18.70

TV's/Monitors	25.00
Propane Tanks	7.50
Compressed Cylinders	7.50
Florescent Bulbs	1.00

Contractors Steel	6.80
MSW Compacted	26.20

Tires	Each
up to 19"	2.25
19" to 24"	10.00
25" to sm. Loader	14.35
Lg. Tractor	114.40

1 Yard	13.10
1 1/2	19.65
2	26.20
2 1/2	32.75
3	39.30
3 1/2	45.85
4	52.40
4 1/2	58.95
5	65.50
5 1/2	72.05
6	78.60
6 1/2	85.15
7	91.70
7 1/2	98.25
8	104.80
8 1/2	111.35
9	117.90
9 1/2	124.45
10	131.00
10 1/2	137.55
11	144.10
11 1/2	150.65
12	157.20
12 1/2	163.75
13	170.30
13 1/2	176.85
14	183.40
14 1/2	189.95
15	196.50
15 1/2	203.05
16	209.60
16 1/2	216.15
17	222.70
17 1/2	229.25
18	235.80
18 1/2	242.35
19	248.90
19 1/2	255.45
20	262.00

* Commencing September 1, 2007, Contractor shall add a 5.34% surcharge to these transfer station rates, the proceeds of which shall be paid to City quarterly, at the same time as the franchise fees, for the purpose of supporting City's programs, activities and personnel that relate to the abatement of nuisances attributable to the accumulation of solid waste. Unless otherwise agreed to by the parties, the amount remitted by Contractor to City will not be less than Eighty Thousand Dollars ($80,000) per rate year during the term of this Agreement; provided, however, that the minimum to be paid for the partial rate year commencing on September 1, 2007, and ending on December 31, 2007, shall be the sum of Twenty-Six Thousand Six Hundred Sixty-Six Dollars and Sixty-Seven Cents ($26,666.67). Commencing with rate year 2008, the Eighty Thousand Dollar ($80,000) minimum is to be calculated on a cumulative basis during the term of the Agreement. By way of example, if during rate years 2008, 2009, and 2010, Contractor remits the sum of Ninety Thousand Dollars ($90,000) per year to City, and in rate year 2011 the surcharge on the rates only generates Seventy Five Thousand Dollars ($75,000), then Contractor would not be required to make up the deficiency and would still have a Twenty-Five Thousand Dollar ($25,000) credit to be applied in the future.

EXHIBIT D

RESOURCE RECOVERY FACILITY PROJECT DESCRIPTION

[Attached]

EXHIBIT E

COLA FORMULA

Contractor's Collection Rates shall be subject to annual adjustment, commencing on January 1, 2008, and continuing on each succeeding January 1 (the "Rate Adjustment Date") of each year thereafter during the remaining term of this Agreement, except for those years when Contractor may apply to City for a general rate increase, or the City may initiate a general rate review. The following Cost-of-Living adjustment formula ("COLA") shall be used:

COLA = [.09(A) + .03(B) + .13(C) + .37(D) + .09(E) + .11(F) + .18(G)] In addition, the City Council shall consider revising Contractor's rates whenever Contractor establishes to the satisfaction of the Council, or the Council determines on its own initiative, that unforeseen circumstances have arisen that have materially affected the Contractor's costs or revenues under this Agreement.

Where:

A= LANDFILL DISPOSAL COST

This component represents the percentage increase in landfill disposal costs for the Lockwood Landfill from the prior year. For example, the April 1, 2007, percentage rate increase at the Lockwood Landfill would be used for the January 1, 2008, COLA calculation. Contractor shall not agree to any increases in disposal costs at the Lockwood Landfill except as required under the current disposal agreement between Contractor and Lockwood Landfill, or any amendment thereto subsequently approved by City. Landfill disposal costs, other than annual COLA adjustments under the disposal agreement between Contractor and the Lockwood Landfill, shall be subject to review and approval of the City Council.

B= FUEL COST

This component represents the percentage change in the annual average of the U.S. Department of Labor, Bureau of Labor Statistics, Producer Price Index (PPI)-Commodities, Series ID: wpu057303, Not Seasonally Adjusted, Group: Fuels and related products and power, Item #2 diesel fuel, Base Date: 8200. The adjustment will be based on the percentage change between the annual average of the Index for the most recently completed fiscal year and the corresponding Index published 12 months earlier. For example, the change for the 2008 rate year would be the percentage change in the annual average for the period July 1, 2006, to June 30, 2007, compared to the annual average for the period July 1, 2005, to June 30, 2006.

C= INSURANCE COST

This component represents the actual percentage change for the cost of insurance for workers' compensation, health, property, and casualty insurance over the prior year. The adjustment will be based on the percentage change between actual insurance expenses for the most recently completed fiscal year and the actual insurance expenses for the prior fiscal year as reflected in the Contractor's financial statement. For example, the change for the 2008 rate year would be the percentage change in the actual insurance expense for

the period July 1, 2006, to June 30, 2007, compared to the actual insurance expense for the period July 1, 2005, to June 30, 2006.

D= GENERAL LABOR COST

This component represents the percentage change in the annual average of the U.S. Department of Labor, Bureau of Labor Statistics, Employment, Hours, and Earnings from the Current Employment Statistics Survey (National), Series ID: ceu6056210006, Not Seasonally Adjusted, Professional and business services, Industry: Waste collection, NAICS Code: 5621, Data Type: average hourly earnings of production workers. The adjustment will be based on the percentage change between the annual average of the Index for the most recently completed fiscal year and the corresponding Index published 12 months earlier. For example, the change for the 2008 rate year would be the percentage change in the annual average for the period July 1, 2006, to June 30, 2007, compared to the annual average for the period July 1, 2005, to June 30, 2006.

E= OFFICERS AND ADMINISTRATIVE LABOR COST

This component represents the percentage change in the annual average in the #9240 San Francisco/Oakland/San Jose Consumer Price Index Urban Wage Earners and Clerical Workers Index. The adjustment will be based on the percentage change between the annual average of the Index for the most recently completed fiscal year and the corresponding Index published 12 months earlier. For example, the change for the 2008 rate year would be the percentage change in the annual average for the period July 1, 2006, to June 30, 2007, compared to the annual average for the period July 1, 2005, to June 30, 2006.

F= EQUIPMENT REPLACEMENT AND MAINTENANCE COST

This component will blend the weighted percentage change in the annual average of the three indices for motor vehicle body mfg (25%), truck trailer mfg with axle rating of 10,000 pounds or more (25%), and vehicle maintenance (50%). The indices used will be the U.S. Department of Labor, Bureau of Labor Statistics, PPI Industry Date:

1. Vehicle Replacement, Weight = 25%. Series ID: pcu3362113362113,

   Not Seasonally Adjusted, Industry: Motor Vehicle body mfg, Product: Complete vehicles produced on purchased chassis, Base Date: 8212.

2. Vehicle Replacement, Weight = 25%. Series ID: pcu3362123362121,

   Not Seasonally Adjusted, Industry: Truck trailer mfg, Product: Truck trailers and chassis, with axle rating of 10,000 lbs or more, Base Date: 7912.

3. Vehicle Maintenance, Weight = 25%. Series ID: pcu333924333924,

   Not Seasonally Adjusted, Industry: Industrial truck, tractor, trailer, stacker machinery mfg, Product: Industrial truck, tractor, trailer, stacker machinery mfg, Base Date: 7912.

The rate adjustment will be based on the weighted percentage change between the most recently completed fiscal year and the corresponding Index published 12 months earlier. For example, the change for the 2008 rate year would be the percentage change in the annual average for the period July 1, 2006, to June 30, 2007, compared to the annual average for the period July 1, 2005, to June 30, 2006.

G= GENERAL OPERATING AND ADMINISTRATIVE COST

Any other cost not included in one of the categories listed above will be included here and will be adjusted based on the percentage change in the national #9340 Producer Price Index for Industrial Commodities. The adjustment will be based on the weighted percentage change between the most recently completed fiscal year and the corresponding Index published 12 months earlier. For example, the change for the 2008 rate year would be the percentage change in the annual average for the period July 1, 2006, to June 30, 2007, compared to the annual average for the period July 1, 2005, to June 30, 2006.

EXHIBIT F

CONTRACTOR'S OPERATIONS PLAN FOR THE MATERIALS RECOVERY FACILITY

STR owns and operates the Transfer Station/Material Recovery Facility (MRF), a large volume transfer/processing facility located in the City of South Lake Tahoe, El Dorado County, California. Material recovery operations at the MRF supplement those conducted at the STR Recycling Buy-Back Center serving the public under the California Redemption Value program. The MRF serves as the centralized facility for material recovery operations to meet the waste diversion goals set forth in AB 939, which is the California Integrated Waste Management Act of 1989. AB 939 set forth California's renewed commitment to the conservation of natural resources and reaffirmed the need for solid waste reduction, reuse and recycling. Detailed information on facility operations and conformance with regulatory requirements is provided in the Transfer Processing Report submitted under Solid Waste Facilities Permit No. 09-AA-0002 for the South Tahoe Refuse Transfer Station/Material Recovery Facility.

EXHIBIT G

RECORDING REQUESTED BY
AND WHEN RECORDED RETURN TO:

City of South Lake Tahoe
1901 Airport Road
South Lake Tahoe, CA 96150
Attn: City Clerk

El Dorado, County Recorder
William Schultz Co Recorder Office
DOC- 2007-0059642-00
Acct 110-CITY OF SO LAKE TAHOE
Tuesday, SEP 18, 2007 08:23:27
Ttl Pd $0.00 Nbr-0001024344
JLB/C1/1-4

RESTRICTIVE COVENANTS AGREEMENT

THIS RESTRICTIVE COVENANTS AGREEMENT is dated as of August 21, 2007, and is executed by SOUTH LAKE TAHOE REFUSE CO., INC., a California corporation ("Owner") in favor of the CITY OF SOUTH LAKE TAHOE, a municipal corporation of the State of California ("City").

Recitals

A. Owner is the fee owner of record of certain real property in the City of South Lake Tahoe, California, described on Exhibit "A" attached hereto (the "Land") and all improvements thereon (said Land and improvements being collectively referred to as the "Property").

B. Owner and City have entered into that certain Solid Waste Services Agreement dated August 21, 2007, the terms of which require Owner and City to execute, acknowledge, and record this Restrictive Covenants Agreement with respect to the Property as a condition precedent to City's disbursement of certain funds collected from ratepayers for the purpose of financing construction of a Resource Recovery Facility on Owner's Property.

Restrictions

NOW, THEREFORE, in consideration of City's disbursement to Owner of funds collected from ratepayers for the purpose of financing construction of a Resource Recovery Facility on Owner's Property, the parties agree as follows:

1. Use. Owner covenants that Owner shall use the Property for the construction and operation of a Resource Recovery Facility only and in accordance with all applicable laws.

2. Transfer of Property or Change in Control. Owner agrees that Owner will not convey, encumber, or otherwise transfer the Property or any interest therein, nor shall Owner permit or suffer a sale of or change in control of Owner, without the prior written consent of City as provided for in the Solid Waste Services Agreement; provided, however, that the Owner may

encumber the Property for the sole purpose of financing construction of the Resource Recovery Facility.

3. Term. This Agreement will remain in effect for the period commencing with the date of disbursement of funds by City to Owner, as provided for in the Solid Waste Services Agreement, and ending on the expiration date of that Solid Waste Services Agreement.

4. Successors and Assigns; Runs With Land. This Restrictive Covenants Agreement shall bind and inure to the benefit of the successors and assigns of City and shall bind and encumber the Property such that it "runs with the land". This Restrictive Covenants Agreement benefits the City and the City's residents, and all real property owned by the City.

5. Construction of Agreement. The provisions of this Agreement will be liberally construed to effectuate its purposes. The provisions of this Agreement are deemed to be independent and severable, and the invalidity or partial invalidity or unenforceability of any one provision, or portion thereof, will not affect the validity or enforceability of the remainder. The various headings in this Agreement are for convenience only and will not affect the meaning or interpretation of this document.

6. Attorneys' Fees. In any action brought to declare the rights granted in this Agreement or to enforce any of its terms, the prevailing party will be entitled to an award of reasonable attorneys' fees in the amount determined by the court.

7. Notices. Any notice sent to Owner under the provisions of this Agreement will be deemed to have been received when mailed, with postage prepaid, to the last known address of Owner, or in the case of personal delivery, upon delivery to such last known address of Owner. Any notice sent to City must be properly addressed with postage prepaid, or personally delivered to the attention of the City's City Manager.

8. Amendments. This Agreement may be amended only by the mutual consent of Owner and City. Any such amendment must be by written instrument duly executed by the parties and recorded in the Office of the El Dorado County Recorder.

TO EFFECTUATE THIS RESTRICTIVE COVENANTS AGREEMENT, the parties have caused this instrument to be executed by their duly authorized representatives.

CITY OF SOUTH LAKE TAHOE

By Kathleen Howell

SOUTH LAKE TAHOE REFUSE CO., INC.

By _____

President
Title

ALL SIGNATURES MUST
BE ACKNOWLEDGED)

059642

ACKNOWLEDGEMENTS

State of California }
}
County of El Dorado }

On August 21, 2007, before me, Ellen Boyle, a Notary Public, personally appeared Kathay Lovell, personally known to me (~~or proved to me on the basis of satisfactory evidence~~) to be the person(~~s~~) whose name(~~s~~) is/~~are~~ subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(~~ies~~), and that by ~~his~~/her/~~their~~ signature(~~s~~) on the instrument the person(~~s~~), or the entity upon behalf of which the person(~~s~~) acted, executed the instrument.

WITNESS my hand and official seal.

Signature Ellen Boyle

(seal)

ELLEN BOYLE
Commission # 1467490
Notary Public - California
El Dorado County
My Comm. Expires Feb 3, 2008

State of California }
}
County of El Dorado }

On August 24, 2007, before me, Peggy Lee Jenner, a Notary Public, personally appeared Jeffery R. Tillman, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature Peggy Lee Jenner

(seal)

PEGGY LEE JENNER
COMM. # 1606048
NOTARY PUBLIC-CALIFORNIA
EL DORADO COUNTY
MY COMM. EXP. SEPT. 12, 2008

EXHIBIT "A"

LEGAL DESCRIPTION OF THE LAND

THE LAND DESCRIBED HEREIN IS SITUATED IN THE STATE OF CALIFORNIA, COUNTY OF EL DORADO, CITY OF SOUTH LAKE TAHOE, AND IS DESCRIBED AS FOLLOWS:

LOT 28, BLOCK 1 OF TAMARACK SUBDIVISION, FILED IN THE OFFICE OF THE COUNTY RECORDER, COUNTY OF EL DORADO, STATE OF CALIFORNIA ON FEBRUARY 11, 1946 IN BOOK A OF MAPS AT PAGE 35.

ASSESSORS PARCEL NO.: 023-201-02-100

09/18/2007,20070059642

AGREEMENT

This agreement ("Agreement") is entered into as of this 7th day of December 2021 between the City of South Lake Tahoe, a California municipal corporation ("City"), South Tahoe Refuse Co., a California corporation ("STR"), and Clean Tahoe Program, a California non-profit public benefit corporation ("Clean Tahoe"). The City, STR and Clean Tahoe are each referred to as a "Party" and collectively as the "Parties."

This Agreement is made with reference to the following recitals:

Recitals

A. The City is a general law city within the meaning of the California Constitution and has reserved its powers pursuant to California Public Resources Code Section 40000 et seq. to grant an exclusive franchise to handle discarded materials in the City, including Solid Waste, Compostable Materials (organics) and Recyclable Materials.

B. On August 21, 2007, the City granted to STR an exclusive Waste Services Agreement for the collection, transportation, recycling, composting and disposal of Solid Waste, Compostable Materials and organics and Recyclable Materials within the City, which was amended on January 2, 2012 (the "Franchise").

C. On September 3, 2019, the City entered into a Professional Services Agreement ("PSA") with Clean Tahoe Program for litter abatement and debris and illegal dumping cleanup services. The PSA was amended by the City and Clean Tahoe on March 2, 2021.

D. STR and Clean Tahoe have both provided services to the City relating to the collection, processing and disposal of discarded materials and litter in the City for many years and have worked in close and effective cooperation with each other.

E. The City has determined that it is in the best interests of all Parties, and will provide the most efficient means for the City to manage, coordinate and finance the collection and cleanup of discarded materials, litter and illegal dumping in the City, for Clean Tahoe to become a subcontractor to STR and, concurrently, to terminate Clean Tahoe's PSA with the City.

Agreement

NOW, THEREFORE, in consideration of the foregoing Recitals, and for good and valuable consideration, the receipt and sufficiency of which the Parties acknowledge, City, STR and Clean Tahoe agree to the following terms and conditions:

1. Effective Date. The effective date of this Agreement ("Effective Date") and of the Parties' respective rights and obligations shall be January 1, 2022.

2. Termination of Clean Tahoe Program Professional Services Agreement. The PSA between the City and Clean Tahoe shall terminate as of midnight of the day before the Effective

Date. The City will pay Clean Tahoe for all services rendered under the PSA up to the Effective Date. The City's and Clean Tahoe's rights and obligations under paragraph 15 of the PSA shall survive termination of that agreement. STR will have no obligation in connection with the termination of the PSA or incur any liability related thereto.

3. Amendment to STR Franchise Agreement. The Franchise is amended to add the following section 29 to the Franchise.

29. *For the duration of the Franchise, STR shall enter into a subcontract, the form of which shall be conditioned on the City's prior written approval, for Clean Tahoe to perform the following services in the City*:

Clean Tahoe agrees to provide litter control and related services in accordance with the following Scope of Work.

The Clean Tahoe Program is a community-based nonprofit organization focused on improving the visual quality of the El Dorado County portion of the Lake Tahoe Basin. The Program performs litter abatement services and addresses litter issues through community education, citizen involvement, and special events.

Clean Community Fund Scope of Work:

- *Regularly tour neighborhoods and major thoroughfares in the City of South Lake Tahoe. Clean litter and debris that is visible from the roadway in the public easement.*

- *Respond to requests to clean up litter or illegally dumped items. Whenever possible, Clean Tahoe will respond to requests with 24 hours. Illegally dumped items will be transported to South Tahoe Refuse Transfer Station and dump fees billed to City of South Lake Tahoe Nuisance Abatement account.*

- *Issue/post Courtesy Notices or Warning Notices to property owners and/or residents where violations of local trash/litter ordinances are found. Copies of such notices shall be provided to City staff, along with photos, and properties will be re-inspected within 14 days. Properties with repeated violations of City trash/litter ordinances will be referred to the City's Code Enforcement Division.*

- *Maintain detailed records of Clean Tahoe field crew activity.*

- *Provide at least one "Community Cleanup Day" per year where City residents receive discounts for the disposal of unwanted items at the South Tahoe Refuse Transfer station.*

- *Upon request, provide hauling services of up to 4 items and waive or discount the service fee for senior citizens and disabled residents who need the disposing of unwanted bulk items such as furniture and appliances.*

- *Provide hourly billed trash can servicing at a rate of $35.00, within the City limits, including Stateline, Linear Park, Wildwood Basin, Osgood Basin, "Y" area, and City offices, paid separately from Clean Community Funds.*

- *Provide hourly billed homeless encampment clean-up at a rate of $400.00, within the City limits, paid separately from Clean Community Funds.*

4. STR shall have no obligation to itself perform any of the services to be provided by Clean Tahoe to the City, which shall be the sole obligation of Clean Tahoe. STR's sole obligation with respect to the services of Clean Tahoe will be to: (1) pay Clean Tahoe its portion of the rates that STR receives to compensate Clean Tahoe for Clean Tahoe's services; and (2) ensure that Clean Tahoe continues to perform those minimum services as contemplated by this amendment; provided that STR will not have any liability to the City or other persons for the quality of Clean Tahoe's services or the manner in which Clean Tahoe provides its services or for any liability to third persons for claims or damages arising from Clean Tahoe's acts or omissions in providing its services. The subcontract shall provide that Clean Tahoe shall indemnify and hold STR harmless in connection with the provisions of such services.

5. STR Rate Adjustment for Funding of Clean Tahoe Program. Upon the Effective Date, STR's rates shall be increased, as set forth in Exhibit A to this Agreement, to compensate STR for its costs incurred in subcontracting with Clean Tahoe, and to incorporate STR's rate adjustment for calendar year 2022 pursuant to the Franchise Agreement. The rates in Exhibit A shall be subject to annual adjustment commencing on January 1, 2023, per the rate adjustment provisions in the Franchise, which adjustment shall be in addition to the other rate adjustments allowed under the Franchise. STR shall not be obligated to pay to Clean Tahoe any amount that exceeds the rate adjustment. By approval of this Agreement by City, as of the date of this amendment STR is hereby deemed to have complied with all provisions related to rate adjustments as provided in the Franchise and the Solid Waste Rate Setting Policies and Procedures Manual, including the submission of all required documentation and evidence to the City, the satisfaction of any notice requirement of STR, the receipt of all approvals, and the making by the City of any required findings in connection with the rate adjustment contemplated herein.

6. Capitalized Terms. Capitalized terms used but not otherwise defined in this Agreement shall have the meanings assigned to them in the Franchise.

7. Continuing Effect of Franchise. Except as expressly modified or amended by this Agreement, all terms and provisions of the Franchise shall remain in full force and effect. In the event of a conflict in meaning between the Franchise and this Agreement, this Agreement shall prevail.

8. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which combined shall constitute one and the same instrument. Facsimile and/or electronic copies of the parties' signatures shall be valid and treated the same as original signatures.

(Signatures on following page)

IN WITNESS WHEREOF, the Parties have entered into this Agreement to be effective as of the Effective Date.

THE CITY OF SOUTH LAKE TAHOE:

By: Anush Nejad
Anush Nejad (Dec 31, 2021 10:13 PST)

Name: Anush Nejad

Title: Public Works Director

SOUTH TAHOE REFUSE CO:

By: jeffery r tillman (Jan 5, 2022 11:34 PST)

Name: Jeffery R. Tillman

Title: President

CLEAN TAHOE PROGRAM:

By: Katie Sheehan
Katie Sheehan (Jan 5, 2022 11:19 PST)

Name: Katie Sheehan

Title: Executive Director

EXHIBIT A
2022 SOUTH TAHOE REFUSE RATES

Service Level	2021 Rates (Per customer, per month)	2022 Rates Before City Surcharge And Clean Tahoe Subcontract Cost (Per customer, per month)	2022 Interim Year Rate Increase	City Surcharge (Street Sweeping, Nuisance Abatement)	2022 Clean Tahoe Program Cost	Total 2022 Rates
	A	B	C=A-B	D	E	F=C+D+E
Residential (Unlimited Service)	$33.43	$34.69	$1.26	$0.50	$0.70	$35.89
Commercial (Per cubic yard)	$38.64	$40.10	$1.46	-	$0.39	$40.49

C-167-2021 STR Franchise and Clean Tahoe Amendment

Final Audit Report 2022-01-05

Created:	2021-12-28
By:	jo Mcdonough (jmcdonough@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1BntVdl4Y6To9B9D20Jhr8z__BMhag6j

"C-167-2021 STR Franchise and Clean Tahoe Amendment" History

Document created by jo Mcdonough (jmcdonough@cityofslt.us)
2021-12-28 - 8:36:26 PM GMT- IP address: 128.92.136.146

Document emailed to Anush Nejad (anejad@cityofslt.us) for signature
2021-12-28 - 8:37:31 PM GMT

Email viewed by Anush Nejad (anejad@cityofslt.us)
2021-12-28 - 8:44:22 PM GMT- IP address: 174.241.41.207

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City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: August 22, 2023
Agenda Item #:2

Agenda Item: FY 2023-2024 Recommended Budget

Executive Summary: The Fiscal Year 2023-2024 (FY 2024) Recommended Budget will be presented and discussed at the City Council Budget Workshop on August 22, 2023. The total City budget across all funds is approximately $149.3 million, including the primary General Fund budget of approximately $56.3 million and Measure S Sales Tax general fund budget of $6.3 million. The total increase in the primary General Fund proposed expenditure appropriations is marginal compared to the FY 2023 amended budget. The FY 2024 budget continues to include targeted funding to address some of the City Council's top priorities. FY 2024 General Fund revenue estimates are approximately $1.9 million higher than the current FY 2023 total budget. The FY 2024 Recommended Budget is balanced without usage of the City's undesignated General Fund reserves (conservatively projected at $2.0 million at September 30, 2023) that are set-aside for future budget years to help address the potential budget deficit due to slow revenue growth and increasing personnel costs largely related to increasing pension costs.

Requested Action / Suggested Motions: Receive presentation and either: (1) Pass a Resolution Approving FY 2023-2024 Municipal Operating and Capital Improvement Program Budget and $2,000,000 Set-Aside from the General Fund Unassigned Undesignated Excess Reserves for 2024-2025 and 2025-2026 Budget Years; and (2) Pass a Resolution Approving FY 2023-2024 List of Allocated Permanent Positions, including new, eliminated, and reclassified positions; or (3) Provide direction to staff on any desired changes to the FY 2023-2024 Recommend Budget, in which case the budget and the list of allocated permanent positions will be brought back to City Council for adoption on September 12, 2023.

Responsible Staff Member: Olga Tikhomirova, Director of Finance Joseph Irvin, City Manager

Reviewed and Approved By: Susan Blankenship, City Clerk Heather Stroud, City Attorney

Attachments:

01-Staff Report 2023-2024 Budget Workshop.docx
02-Resolution Budget 2023-2024.docx
03-Resolution Allocated Position Listing 2023-2024 Budget.docx
04-Allocated Permanent Positions 23-24 Budget (Exh. 1 to Resolution).pdf
05-Budget Details by Department 23-24 Budget.pdf
06-CIP 23-24 Budget.pdf
07-Draft_Departmental_Summaries_FY24.pdf

City of South Lake Tahoe
Report to **City Council**

Meeting Date: August 22, 2023

Title: Fiscal Year 2023-2024 Recommended Budget

Location: Citywide

Responsible Staff Member: Olga Tikhomirova, Director of Finance (530)542-7431
Joe Irvin, City Manager (530)542-6043

Background:

In accordance with Section 2.10.040(h) of the South Lake Tahoe City Code, the preliminary proposed municipal budget for Fiscal Year 2023-2024 (FY 2024) will be presented and discussed at the City Council Budget Workshop meeting scheduled for August 22, 2023. If revisions are requested, the budget will be brought back to City Council for adoption on September 12, 2023.

The goal of the workshop is to present an overview of City finances within the context of the proposed budget and to discuss City revenues and proposed expenditures with the City Council and the public.

The FY 2024 Municipal Budget is balanced, meaning revenues (plus appropriated fund balances in certain funds) equal or exceed expenditures, and all funds maintain positive fund balances. The budget is strategically focused on priorities, cautiously optimistic, and maintains staffing levels to provide essential services. The recommended budget uses ongoing core operating revenues for ongoing core operating expenditures. It also addresses the strategic priorities identified by the City Council at the 2023 Strategic Planning Retreat held on January 31, 2023, which were affirmed at the regular scheduled meeting on March 14, 2023.The five main strategic priorities for 2023-2028 are:

- Built Environment
- Recreation and Equitable Access
- Community for All
- Economic Development
- Core Services & High-Performing Government

Each of these priorities includes several goals and action plan items intended for implementation over the next five years. The recommended budget allocates funding to continue progress towards achieving the above priorities, goals, and action plan items defined within the Strategic Plan. More information regarding this allocation is provided in the relevant section later in this report.

Issue and Discussion:

The City successfully navigated the severe yet short-lived global pandemic recession of 2020. Despite the resulting high inflation leading many economists to predict a recession or slowdown in 2023, the situation evolved differently. Layoffs, that started in tech companies, were mostly contained to a handful of industries, the housing market and the economy overall have begun to stabilize, inflation slowed, and the risk of recession diminished. The economic recovery gained momentum in the spring of 2023, with consumer spending and business investment contributing to staving off a recession. However, concerns

persist regarding a potential spending pullback by consumers in the latter half of 2023, along with challenges in job and wage growth.

The City is prepared for economic uncertainties and remains adaptable to an evolving environment. The FY 2024 budget reflects the City's commitment to community needs, strong leadership, and excellent services while adhering to fiscal sustainability and managing external funding challenges.

FY 2024 Proposed Budget and Current Year-End Projected Fund Balances

The total FY 2024 recommended expenditure appropriations amount to $149.3 million, with general fund appropriations totaling $62.6 million, including Measure S Sales Tax general fund appropriations of $6.3 million. The main General Fund total unassigned fund balance, which refers to the difference between the fund's assets and liabilities, is conservatively projected at $15.7 million at the end of the current fiscal year. This balance includes $13.7 million towards the City's 25% designated reserve for FY 2024, meeting the current financial policy requirement. The reserve is established to be able to continue operations, pay debt service and provide public services for at least 90 days in the event of a natural or economic disaster. The residual unassigned undesignated fund balance (excess reserves) is conservatively estimated at $2.0 million at September 30, 2023. This estimation accounts for remaining projected revenues and expenditures, which are expected to meet or exceed budget expectations through the end of the current fiscal year or will require budget re-appropriations into the following fiscal year for purchases and services not fully received or completed in FY 2023.

The assigned and committed (non-spendable) fund balances are projected to total $10.1 million. This includes items such as advances to former RDA ($4.6 million), encumbrances, inventories and prepaids ($3.9 million), grant match set-aside ($1.0 million), and General Liability Program committed reserve ($500K).

The attached budget resolution includes a $2.0 million set-aside from the General Fund available excess reserves to address the potential budget deficit in the upcoming years. The main drivers of the deficit are slow revenue growth and increasing personnel costs largely related to increasing pension costs. The proposed set-aside allows us time to research and implement longer-term solutions or make course correcting adjustments in the upcoming budget years. Additional details are provided later in this staff report.

Primary General Fund - Revenues and Financing Sources

Projected FY 2024 General Fund revenues are anticipated to surpass the FY 2023 total budget by approximately $1.9m and exceed FY 2022 actuals by $3.2m. The new hazardous fuel reduction federal grant ($900K) has contributed to this increase over the two-year period. The total budgeted General Fund revenues amount to $56.3m, with three primary revenue sources (Property Tax, Transient Occupancy Tax, excluding Project Area TOT, and Sales Tax, including Measure Q) accounting for approximately 58% of the total. The City's Transient Occupancy Tax (TOT) is budgeted at $10.8m and is projected to exceed FY 2023 total budget by approximately $0.4m. This amount is also $0.2m above FY 2022 actuals and $0.3m above FY 2021 actuals, reflecting minimal growth due to the impact of the Measure T VHR ban, which took full effect in FY 2022.

In contrast, Redevelopment Project Area TOT is budgeted at $0.6m above FY 2023 total budget, $0.1m above FY 2022 actuals and $1.6m above FY 2021 actuals. This demonstrates the mitigating effect of VHR loss in the residential areas, the shift of occupancy to the redevelopment area hotels, motels and VHRs, as well as the rising average nightly room prices, which have helped offset the loss of VHRs in the City. The Redevelopment Project Area TOT is projected at $7.6m in the FY 2024 proposed budget.

The General Fund budget also includes other significant revenues, such as Vehicle License Fees ($2.8m), Business Licenses ($1.8m), Franchise Fees ($1.8m), Police revenue ($1.8m) including 9-1-1 Fees ($0.7m), Building and Planning Fees ($1.5m), and more.

Among the total Transfers-in amount of $2.6m, the largest portion is from Measure S Sales Tax fund ($1.7m). This transfer provides funding for seven firefighter positions ($1.1m) previously largely funded by the SAFER grant, an additional police lieutenant position established in FY 2023 ($320K), 50% of the fire marshal position ($120K), and the South Shore Fuels Reduction Program seasonal crew ($127K). Of the remaining Transfers-in portion, $337K is transfers-in from Police and Fire Safety Sales Tax for machinery and equipment purchases, $250K from the Long-Term Building Permits Fund for contract services related to plan checks, with the remaining portion of transfers-in designated for staff time reimbursements from various funds (approximately $300K).

General Fund Actual and Budgeted Revenue Comparison

Revenue Type	2021-2022 Actuals	As % of Total	2022-2023 Amended Budget	As % of Total	2023-2024 Proposed Budget	As % of Total	$ Difference 2023-24 to 2022-23
Property Taxes	9,679,822	18%	10,160,000	19%	10,850,000	19%	690,000
Transient Occupancy Tax - City	10,623,873	20%	10,413,562	19%	10,822,562	19%	409,000
Transient Occupancy Tax - Project Area	7,463,579	14%	7,040,000	13%	7,600,000	13%	560,000
Sales Tax	7,268,696	14%	7,100,000	13%	7,264,000	13%	164,000
Measure Q	3,933,402	7%	3,500,000	6%	3,800,000	7%	300,000
Motor Vehicle Licens Fees (MVLF)	2,534,976	5%	2,515,000	5%	2,772,000	5%	257,000
Franchise Taxes (incl. Water franch.)	1,863,813	4%	1,690,000	3%	1,810,000	3%	120,000
Business License Tax	1,874,297	4%	1,692,000	3%	1,785,000	3%	93,000
Transfers-In	1,686,641	3%	2,525,286	5%	2,567,897	5%	42,611
Other Revenue	6,129,203	11%	7,740,749	14%	7,028,381	13%	(712,368)
	53,058,302	100%	54,376,597	100%	56,299,840	100%	1,923,243

Primary General Fund - Expenditures and Financing Uses

General Fund budgeted expenditures slightly exceed the current FY 2023 total budget by $21K. Notable variances include decreased Non-Departmental expenditures ($866K) due to factors like a loan disbursement to the Sugar Pine Village project. Conversely, Police Department expenditures increased by $952K due to machinery and equipment purchases, additional police officer position previously funded by a Tobacco Grant, and new Parking Ambassador positions.

The Fire department's decrease of $414K is attributed to one-time expenditures in FY 2023, while Transfers-out decreased by $289K. The increase of $262K in General Government is driven by higher general liability insurance and litigation-settlement costs, among other factors.

Expenditure increases across all departments are attributed to new MOUs with bargaining units and rising costs. Other variances are attributed to one-time contract expenses that will be considered in the carry-forward request if unexpended.

It is important to highlight that the FY 2024 proposed budget includes only marginal increases to the Unfunded Accrued Liability (UAL), based on projections from the prior year's actuarial reports and pension outlook tool. Newly released actuarial reports from early August indicate a need for an additional $995K in General Fund appropriations at mid-year. While this increase is expected to be partially offset by reduced health insurance costs based on the new plans negotiated with the City's broker Keenan in July 2023, staff will explore additional cost savings and revenues (e.g., increased investment earnings) to bridge the UAL gap by mid-year and avoid utilizing the funding set aside for year two and three of Class & Comp Study implementation.

General Fund Actual and Budgeted Expenditures Comparison

Department	2021-2022 Actuals	As % of Total	2022-2023 Amended Budget	As % of Total	2023-2024 Proposed Budget	As % of Total	$ Difference 2023-24 to 2022-23
General Government[1]	4,278,529	8%	5,364,058	10%	5,626,038	10%	261,980
Finance[2]	2,379,951	4%	2,605,081	5%	2,734,226	5%	129,145
Non-Departmental	4,490,840	8%	5,732,006	10%	4,866,124	9%	(865,882)
Police	12,172,003	23%	13,617,368	24%	14,569,523	26%	952,155
Fire	9,407,422	18%	11,474,696	20%	11,060,785	20%	(413,911)
Public Works	4,059,105	8%	4,750,338	8%	5,030,321	9%	279,983
Development Services	1,721,116	3%	2,120,137	4%	2,014,790	3%	(105,347)
Parks & Recreation	2,830,172	5%	3,244,195	6%	3,315,422	6%	71,227
Transfers-out	12,364,312	23%	7,371,160	13%	7,082,611	12%	(288,549)
Total Expenditures	53,703,449	100%	56,279,039	100%	56,299,840	100%	20,801

[1] Includes City Council, City Clerk, City Manager's Office, City Attorney, City Treasurer, and Sustainable SLT Program

[2] Includes Information Technology

Allocated Position Listing and Salary Table Changes

New permanent full-time positions added in the FY 2024 proposed budget are:

Program Coordinator (Housing)
Associate Civil Engineers (2 FTEs)
Equipment Mechanic
Airport Administrative Assistant

These new positions are offset by the elimination of one existing position due to retirement:

Engineering Manager

Additionally, one Police Officer position previously separately funded by a Tobacco grant is proposed to be incorporated into the General Fund FY 2024 budget.

Measure S Sales Tax General Fund Revenues and Expenditures

Measure S Sales tax is projected to generate $7.6m in revenue in FY 2024. The projected uses include:

Capital Improvement Projects, Vehicle and Equipment Replacement and Storm Water Program:

- Road Rehabilitation - $2.5m
- Fire Station II Rehabilitation set-aside - $500K
- Pioneer Trail Ph. 2 - $300K
- Storm Water Program - $136K
- Communication System Financing (debt service) - $555K
- Snow Removal Equipment (debt service) - $603K

Safety Personnel and Projects Funding:

- Seven (7) Firefighters (previously funded by SAFER grant) - $1.1m
- Fire Marshal 50% funding - $120K
- Police Lieutenant - $320K
- South Shore Fuels Reduction Program staffing- $127K

Measure S Sales Tax General Fund	2021-2022 Actuals	As % of Total	2022-2023 Amended Budget	As % of Total	2023-2024 Proposed Budget	As % of Total	$ Difference 2023-24 to 2022-23
REVENUES							
Measure S Sales Tax	7,748,588	100%	7,000,000	100%	7,600,000	100%	600,000
Revenues Totals	7,748,588	100%	7,000,000	100%	7,600,000	100%	600,000
EXPENDITURES and FINANCING USES							
Technical Services	-	0%	5,000	0%	10,000	0%	5,000
Transfer out to/for:							
Hazardous Fuels Reduction - Airport	-	0%	200,000	3%	-	0%	(200,000)
Capital Improvement Program (CIP)	4,860,920	70%	3,300,000	46%	3,300,000	52%	-
Debt Service - Communication System	554,643	8%	554,643	8%	554,643	9%	-
Debt Service - Snow Removal Equipment	-	0%	301,361	4%	602,721	10%	301,360
General Fund - Safety Personnel and Equip.	486,010	7%	1,875,854	26%	1,682,811	27%	(193,043)
Storm Water Program	50,000	1%	50,000	1%	136,054	2%	86,054
Tobacco Grant - Police Officer	-	0%	70,013	1%	-	0%	(70,013)
Street and Snow Vehicle Replacement	954,295	14%	843,263	11%	-	0%	(843,263)
Expenditures Totals	6,905,868	100%	7,200,134	100%	6,286,229	100%	(913,905)

Funding for City Council Top Priorities (All Funds)

The FY 2024 proposed budget continues to allocate funding towards the City Council's top priorities. Some of those budgeted items funded by the General Fund and other funding sources (e.g., ARPA, Measure P, Measure S) include:

- Carbon Neutrality – 3rd year of Sustainability Coordinator position and Civic Spark Fellow funded by the General Fund.
- Bijou/Al Tahoe Area Plan Update (General Fund and ARPA in FY 2022) – Sr. Planner position.
- City's Housing program enhancement (ARPA and General Fund) – Long Term Rental Incentive Pilot Program and a new Housing Program Coordinator position.
- Mid-town Revitalization - funding for construction and operations of the new Recreation and Swim Complex including continuing one full time Head Pool Lifeguard position and additional funding for seasonal lifeguard positions (General Fund, Measure P TOT).
- Housing Element Update and Housing Feasibility Study (LEAP & REAP grants).
- Hazardous Fuel Reduction and Wildfire preparedness - Fire Marshall funded 50/50 by General Fund and Measure S Sales Tax, South Shore Fuel Reduction Program seasonal staff funded by Measure S Sales Tax.
- Transportation – contributions to South Shore Transportation Management Association (SSTMA) toward free Lake Link Microtransit services and funding for Transit Transition Study (General Fund).

Grants Program and Grant Match Set-Aside

Over the years, the City has been very successful and aggressive in pursuing and managing grant funding to supplement local public funds. Since around 2002, the City has been awarded approximately $219 million in grant awards.

The Finance department currently manages 40 approved grants for a total of $42 million. In FY 2023, the City submitted applications for 31 grants, totaling over $31 million. To date, 20 awards have been received in the amount of $14,452,145, and additional five proposals currently under review totaling an additional $7.5 million. Six proposals in the total amount of $9,193,000 were denied.

Current pending grant applications include the following:

1. HCD Local Gov't Matching Grant Program Phase 2B ($5 million)
2. CA Energy Commission, Clean Mobility Options ($1.5 million, no grant match requirement)

3. Sustainable Transportation, Stateline Complete Streets ($450K, no grant match requirement)
4. FAA Airport Master Plan Update ($495K, $30,250 grant match, non-General Fund)
5. Caltrans Div of Aeronautics, Airport Master Plan Matching Funds ($24,750)

In October of 2021, the City Council approved Resolution 2021-083 that established a process for reserving Grant Matching Funds, distinct from the General Fund Undesignated Excess Reserves, at the time a grant application is approved by City Council. As of August 8, 2023 City Council meeting, the total balance within the current and future-year grant match set-aside committed reserves is $1.0 million. Approximately $0.6 million of this amount has been allocated for future years. The overall set-aside amount includes the following grants pending final approval by the grantor or City Council:

1. Cycle 4 Pioneer Trail Pedestrian Upgrades Construction ($2.1 million grant, $269K grant match)
2. Tahoe Metropolitan Planning Organization (TMPO) 2023 Reginal Grant Program ($590K grant match over three years)
3. TRPA Lake Tahoe Restoration Act Grant for Tahoe Valley Stormwater & Greenbelt Improvement Project Phase 2 ($145K grant match)

Five Year Financial Plan and CalPERS Update

The Five-Year Financial Plan analyzes major known fiscal conditions and projected future scenarios to facilitate informed long-term planning and decision-making regarding operational and capital improvement resources.

The presented Plan focuses on the City's General Fund and provides updated projections of revenues and expenditures for the five-year period from fiscal year 2024-25 through 2028-29.

Key highlights of this Five-Year Financial Plan update include:

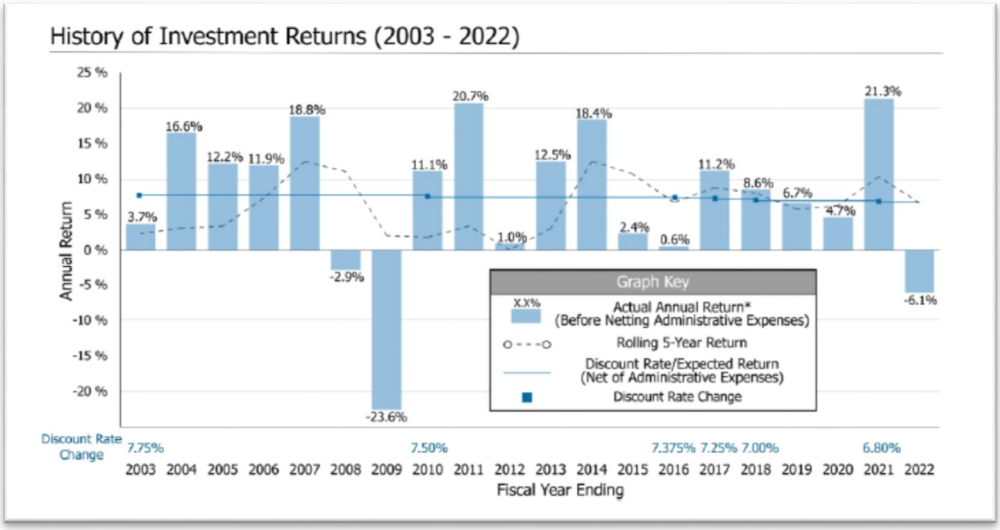
- Revenues:
  - Revenues are forecasted based on current economic trends and estimates.
  - The plan includes modest revenue increases (ranging between 1% and 3%).
  - The plan assumes the usage of approximately $1.7m in FY 2025 (increasing by 3% in subsequent years) from Measure S Sales Tax funding to cover 100% of expenses for seven firefighter positions previously funded by the SAFER grant, 50% of the fire marshal position, 100% of the police lieutenant position, and funding for the South Shore Fuel Reduction Program seasonal crew.
  - Parks and Recreation Revenues remain flat from FY 2025 to 2026 due to the reduced campground occupancy but include increases in the final three years of the projections.
  - The plan does not incorporate the potential transfer of $850K in projected available revenue into the General Fund following the early pay-off of the parking garage bonds. This option could be considered to address the anticipated budget gap, should it persist in those years.
- Expenditures:
  - The majority of personnel and operating expenditures are projected to increase annually, ranging between 2% and 3%.
  - One-time machinery and equipment expenditures are funded by transfers from other funds (e.g., Safety Sales Tax), and they can be eliminated in future years if non-General Fund revenue is unavailable to support them.
  - Major capital expenditures, such as road rehabilitation or vehicle replacement, are not included in the primary General Fund budget due to projected funding from Measure S Sales Tax general fund.
  - Assumptions are based on staffing level funded according to the proposed FY 2024 budget moving forward.
  - Pension cost assumes an annual prepayment of CalPERS Unfunded Accrued Liability (UAL) in July, resulting in City savings ranging from $75K to $200K.
  - The projections anticipate significant increases in UAL over the next five years, reflecting the recently released June 30, 2022 actuarial valuation reports from CalPERS. These projections

are based on CalPERS's negative investment return of 6.1% for FY 2021-2022. It's important to note that this projected liability could change due to economic and demographic shifts, investment returns, and modifications in other modeling assumptions employed by CalPERS.

Subsequent Events

Recent CalPERS actuarial reports indicate the potential for additional increases in the forthcoming valuation period, with the next reports scheduled for release in August 2024. Additionally, the current valuation reports assume a 6.8% investment return for Fiscal Year 2022-2023 and beyond. The preliminary investment return, reported in July 2023, indicates a net return of 5.8% for the 12-month period ending on June 30, 2023. Here are some excerpts from the June 30, 2022 valuation reports released in August 2023:

> *"This actuarial valuation report reflects fund investment return through June 30, 2022 and statutory/regulatory changes and board actions through January 2023.*
>
> *During the time period between the valuation date and the publication of this report, inflation has been significantly higher than the expected inflation of 2.3% per annum. Since inflation influences cost-of-living increases for retirees and beneficiaries and active member pay increases, higher inflation is likely to put at least some upward pressure on contribution requirements and downward pressure on the funded status in the June 30, 2023 valuation. The actual impact of higher inflation on future valuation results will depend on, among other factors, how long higher inflation persists. At this time, we continue to believe the long-term inflation assumption of 2.3% is appropriate."*
>
> *"Without investment gains (returns higher than 6.8%) in FY 2023-24 or later, projected contributions rates would continue to rise over the next four years due to the continued phase-in of the impact of the illustrated investment loss in FY 2022-23."*



As a result of the negative investment return in CalPERS Fiscal Year 2021-2022, the City's funded status has worsened. The total Unfunded Accrued Liability has increased to $98 million in total for all groups, up from $66.7 million in the preceding fiscal year. Based on the most recent reports, the average funded ratio across all plans is calculated at 79.1%, a drop from an average of 93.6% in 2020-2021. These funded ratios range from a low of 61.6% for Fire First Tier and 62.0% for Miscellaneous to a high of 89.6% for Police Third Tier. Based on the CalPERS existing UAL amortization schedules, the annual minimum required payments are expected to continue increase through 2030-2031 for the Miscellaneous group and through 2031-2032 for Safety groups. According to the current CalPERS amortization policy and

schedules, the required minimum employer contributions continue through FY 2043 to 2045 for Safety and through FY 2046 for Miscellaneous.

The table below presents a summary of the General Fund Five-Year Financial Plan update as of August 2023. The current FY 2023 amended budget includes mid-year adjustments and reflects the use of $1.9 million from undesignated excess reserves. At September 30, 2022, the undesignated excess reserves amounted to $8.9 million, excluding the required 25% reserve of $12.7 million for FY 2023.

General Fund Five-Year Plan Summary 2025 to 2029								
	Actual	Budget	Proposed	Projected	Projected	Projected	Projected	Projected
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Rev.	$53,058,303	$54,376,597	$56,299,840	$56,751,173	$57,600,349	$58,716,475	$59,603,069	$60,635,658
Exp.	$53,703,450	$56,279,039	$56,299,840	$57,983,183	$59,520,034	$59,946,568	$60,313,165	$61,641,539
Net Rev/(Exp)	$ (645,146)	$ (1,902,442)	$ -	$ (1,232,009)	$ (1,919,685)	$ (1,230,093)	$ (710,096)	$ (1,005,880)

The preliminary estimates for FY 2025 and FY 2026 indicate a General Fund deficit of $1.2 million and $1.9 million, respectively. The estimates are built upon the assumptions previously listed in the Key Highlights section and include Class & Comp implementation costs for years two and three. The growing deficit is primarily attributed to continued increases in the Unfunded Accrued Liability (UAL). The forecasted deficit begins to taper in the years 2026-2027 and 2027-2028 due to the payoff of the 2016 Bonds and 2014 Pension Obligation bonds in those respective years but is projected to resume in the following year due to the ongoing increases in UAL.

Staff is actively exploring various innovative approaches and cost-saving measures to attain balanced budgets in the upcoming years while maintaining continuous progress in implementing the City Council Strategic Priorities. These are big challenges but not unconquerable. The budget resolution's set-aside of $2.0 million from undesignated excess reserves serves as a cushion to bridge the projected budget gap over the next two fiscal years and allows us time to research and implement longer-term solutions or make course correcting adjustments in FY 2025 budget and future years rather than crisis-cut today. City staff takes our role as fiscal stewards seriously. It will be our role in Finance and your role on this City Council to assure we are delivering the right level of services in a most sustainable way possible. While we may strive for perfections, we need to size the services and solutions to the size of our community and revenue base. It is our job to ask questions, challenge the status quo, and hold departments accountable for their budgets and spending.

Financial Implications:

The recommended FY 2024 budget represents a balanced fiscal plan, proposing the use of ongoing revenues to cover recurrent expenses while maintaining a 25% General Fund reserve. The City has in place sound fiscal management practices and established policies and procedures to ensure careful budget oversight throughout the year.

In conjunction with the recommended FY 2024 budget, which incorporates the capital improvement program budget for the upcoming year, the City Council will also consider a formal resolution to adopt the FY 2024 list of allocated permanent positions. The attached resolution outlines positions that are new, eliminated, or frozen.

Policy Implications:

The recommended FY 2024 budget reflects the City's commitment to sustaining fiscal well-being, allocating funds to align with City Council priorities, while maintaining appropriate levels of service.

The current General Fund committed reserve policy is set in the South Lake Tahoe City Code section 3.25.020. The recommended budget maintains the committed reserves at the established threshold of 25%.

In accordance with Strategic Priority 5.5 Fiscal Sustainability, Resiliency & Transparency, staff began research into Pension Stabilization options to tackle the escalating pension liabilities. The objective is to establish a policy that dedicates future available revenues to address pension liabilities, which are anticipated to persistently rise over the next 10 years due to market fluctuations and deviations in investment returns from CalPERS's assumed discount rate of 6.8%, among other factors.

Environmental Considerations:

The municipal budget approval is not a project subject to review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15378(b)(4),(5) (government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment and organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment).

Resolution 2023-XXX

Adopted by the City of South Lake Tahoe
City Council

August 22, 2023

Approving FY 2023 – 2024 Municipal Operating and Capital Improvement Program Budget and $2,000,000 Set-Aside from the General Fund Unassigned Undesignated Excess Reserves for 2024-2025 and 2025-2026 Budget Years

BACKGROUND

A. The City Council Strategic Plan 2023-2028 includes priorities and goals, some of which are included in the fiscal year 2023-2024 budget.

B. The City Council wishes to appropriate funds for uninterrupted operations of services to the citizens of South Lake Tahoe, and the accomplishment of several priorities and goals.

C. The City Council wishes to adopt a full fiscal year budget at the Department/Division level to cover the period from October 1, 2023 through September 30, 2024.

D. The City Council directs staff to set aside $2,000,000 from the General Fund's Unassigned Undesignated Excess Reserve Fund Balance as a safeguard against future slow revenue growth and rising pension costs. These funds will be utilized to cover the projected budget deficits in fiscal years 2024-2025 and 2025-2026. The City Council instructs the staff to strive for budget balance without relying on this reserved funding and research and implement longer-term solutions or make course correcting adjustments in the FY 2025 budget and future years.

E. The set-aside funds not utilized during the budget process will be reported to City Council and made available for other City needs and City Council priorities.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED, that the City Council of the City of South Lake Tahoe:

1. Adopts the appropriations for the 2023-2024 fiscal year as follows:

Fund	Expense Appropriation
General Fund	$62,586,069
Special Revenue	22,047,027
Enterprise	8,860,208
Internal Service	6,897,403
Debt Service	4,574,973
Capital Improvement	38,105,286
Trust and Agency	6,256,290
Total	$149,327,256

2. Directs staff to set aside $2,000,000 for 2024-2025 and 2025-2026 Budget years as a safeguard against potential budget deficits in those years.

Adopted by the City of South Lake Tahoe City Council on August 22, 2023 by the following vote:

Yes:
No:
Absent:

Abstain:

_____ Date:_____

Cristi Creegan, Mayor

Attest:

_____

Susan Blankenship, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.

Resolution 2023-XXX

Adopted by the City of South Lake Tahoe
City Council

August 22, 2023

Approving FY 2023 – 2024 List of Allocated Permanent Positions, including new, eliminated and reclassified positions

BACKGROUND

A. The City Council has, through the adoption of the budget for Fiscal Year 2023-2024, approved funding for requested changes to allocated positions.

B. Adoption of this resolution will incorporate approved changes into the position allocation report (Exh. 1).

C. The adoption of this resolution authorizes reclassification of the following grant funded position and appropriations from the General Fund:

FROM	FTE	TO	FTE
Police Officer (Tobacco grant)	1	Police Officer	1

D. The adoption of this resolution authorizes the elimination (partial year) and reduction of funding for the following position:

FROM	FTE	TO	FTE
Engineering Manager	1	Engineering Manager	0.33

E. The adoption of this resolution authorizes the addition and funding appropriations for the following positions:

FROM	FTE	TO	FTE
Program Coordinator (Housing)	0	Program Coordinator (Housing)	1
Associate Civil Engineer, Assistant Engineer	1	Associate Civil Engineer, Assistant Engineer	2.5
Equipment Mechanic I, II, III	5	Equipment Mechanic I, II, III	6
Administrative Assistant I, II (Airport)	0	Administrative Assistant I, II (Airport)	1

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED by the City Council of the City of South Lake Tahoe finds that:

1. The above recitals are true, correct and a substantive part of this resolution.
2. The list of Allocated Permanent Positions (attached hereto as Exh. 1) is hereby adopted.

Adopted by the City of South Lake Tahoe City Council on August 22, 2023 by the following vote:

Yes:
No:
Absent:
Abstain:

_____ Date:_____

Cristi Creegan, Mayor

Attest:

_____

Susan Blankenship, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.

Allocated Permanent Positions

Department/Positions			Authorized/ Appropriated Positions 21/22 Budget*	Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Budget	Authorized/ Frozen Positions 23/24 Budget
CITY COUNCIL							
Council Member	*(Elected)*	**Department Total**	**5.00**	**5.00**	**5.00**	**5.00**	**0.00**
CITY CLERK							
City Clerk	*(Elected)*		1.00	1.00	1.00	1.00	
Assistant City Clerk			1.00	1.00	1.17	1.17	
		Department Total	**2.00**	**2.00**	**2.17**	**2.17**	**0.00**
CITY TREASURER							
City Treasurer	*(Elected)*	**Department Total**	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
CITY MANAGER DEPARTMENT							
City Manager			1.00	1.00	1.00	1.00	
Assistant City Manager			0.00	0.75	0.75	1.00	
Assistant to the City Manager I			1.00	0.25	0.25	0.00	
Assistant to the City Manager II			1.00	0.25	0.25	0.00	
Communications and Project Specialist			1.00	1.00	1.00	1.00	
Sustainability Coordinator			1.00	1.00	1.00	1.00	
			5.00	4.25	4.25	4.00	
Human Resources							
Human Resources Manager			0.00	1.00	1.00	1.00	
Principal &/or H.R. Analyst			1.00	1.00	1.50	2.00	
		Total	1.00	2.00	2.50	3.00	0.00
		Department Total	**6.00**	**6.25**	**6.75**	**7.00**	**0.00**
CITY ATTORNEY							
City Attorney			1.00	1.00	1.00	1.00	
Assistant City Attorney			1.00	1.00	1.00	1.00	
Risk Manager			1.00	1.00	1.00	1.00	
Paralegal			1.00	1.00	1.00	1.00	
		Department Total	**4.00**	**4.00**	**4.00**	**4.00**	**0.00**
FINANCE DEPARTMENT							
Director of Finance			1.00	1.00	1.00	1.00	
		Total	1.00	1.00	1.00	1.00	0.00
Financial Services							
Financial Services Supervisor			1.00	1.00	1.00	1.00	
Accountant I, II			1.00	1.00	1.00	1.00	
Accountant I / Payroll Coordinator			1.00	1.00	1.00	1.00	
Principal Management Analyst - Purchasing and Grants			1.00	1.00	1.00	1.00	
		Total	4.00	4.00	4.00	4.00	0.00
Revenue							
Accounting Technician I, II			2.00	2.00	2.00	2.00	
Supervising Accounting Technician			1.00	1.00	1.00	1.00	
Accountant I/II			1.00	1.00	1.00	1.00	
		Total	4.00	4.00	4.00	4.00	0.00
Information Systems							
Information Systems Supervisor			1.00	1.00	1.00	1.00	
Network Systems Administrator			1.00	1.00	1.00	1.00	
Information Systems Technician			1.00	1.00	1.00	1.00	
		Total	3.00	3.00	3.00	3.00	0.00
		Department Total	**12.00**	**12.00**	**12.00**	**12.00**	**0.00**

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 21/22 Budget*	Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Budget	Authorized/ Frozen Positions 23/24 Budget
DEVELOPMENT SERVICES DEPARTMENT					
Director of Development Services	1.00	1.00	1.00	1.00	
Administrative Clerk I, II	1.00	1.00	1.00	1.00	
Total	2.00	2.00	2.00	2.00	0.00
Planning					
Planning Manager/Environmental Planner	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner	2.00	2.00	2.00	2.00	
Sr. Planner (2 year limited term)	0.00	1.00	0.00	0.00	
Sr. Planner	0.00	0.00	0.42	1.00	
Development Services Technician	0.00	0.00	0.00	0.00	1.00
Total	3.00	4.00	3.42	4.00	1.00
Housing					
Housing Manager	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner- Housing	1.00	1.00	1.00	1.00	
Associate Management Analyst	0.00	1.00	1.00	1.00	
Program Coordinator	0.00	0.00	0.00	1.00	
	2.00	3.00	3.00	4.00	0.00
Building and Safety					
Building Official	1.00	1.00	1.00	1.00	
Pr Bldg & Sr Bldg Inspector, Bldg Inspector, Hsng Insp.	4.00	4.00	4.00	4.00	
Sr. Permit Center Technician, Permit Center Technician	2.00	2.00	2.00	2.00	
Program Coordinator	1.00	0.00	0.00	0.00	
Total	8.00	7.00	7.00	7.00	0.00
Department Total	**15.00**	**16.00**	**15.42**	**17.00**	**1.00**
PUBLIC WORKS DEPARTMENT					
Director of Public Works	1.00	1.00	1.00	1.00	
Capital Improvement Projects Manager	0.50	0.00	0.00	0.00	
Capital Program and Facilities Program Manager	0.50	1.00	1.00	1.00	
Office Manager	1.00	1.00	1.00	1.00	
Total	3.00	3.00	3.00	3.00	0.00
Engineering					
Construction Engineer	0.00	0.00	0.00	0.00	1.00
Stormwater Program Coordinator	0.50	0.00	0.00	0.00	
Complete Streets Program Manager	0.50	1.00	1.00	1.00	
GIS Analyst	1.00	1.00	1.00	1.00	
Resident Engineer / Resident Inspector	1.00	1.00	1.00	1.00	
Engineering Manager	1.00	1.00	1.00	0.33	
Associate Civil Engineer, Assistant Engineer	1.00	1.00	1.00	2.50	
Engineering Technician	1.00	1.00	1.00	1.00	
Total	6.00	6.00	6.00	6.83	1.00
Maintenance Operations / Snow Removal					
Maintenance Manager	2.00	2.00	2.00	2.00	
Lead Maintenance Technician	2.00	2.00	2.00	2.00	
Maintenance Technician I, II, III, IV, V	14.83	16.00	16.00	16.00	
Total	18.83	20.00	20.00	20.00	0.00

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 21/22 Budget*	Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Budget	Authorized/ Frozen Positions 23/24 Budget
PUBLIC WORKS (CONTINUED)					
Fleet Maintenance					
Maintenance Manager - Fleet	1.00	1.00	1.00	1.00	
Equipment Mechanic I, II, III	5.00	5.00	5.00	6.00	
Fleet Control Specialist	1.00	1.00	1.00	1.00	
Total	7.00	7.00	7.00	8.00	0.00
Airport					
Airport Manager	1.00	1.00	1.00	1.00	
Airport Maintenance Supervisor	1.00	1.00	1.00	1.00	
Administrative Assistant I, II	0.00	0.00	0.00	1.00	
Maintenance Technician I, II, III, IV, V	1.00	1.00	1.00	1.00	
Total	3.00	3.00	3.00	4.00	0.00
Department Total	**37.83**	**39.00**	**39.00**	**41.83**	**1.00**
PARKS AND RECREATION DEPARTMENT					
Director of Parks and Recreation	1.00	1.00	1.00	1.00	
Total	1.00	1.00	1.00	1.00	
Recreation					
Administrative Assistant I, II	1.00	1.00	1.00	1.00	
Recreation Manager	1.00	1.00	1.00	1.00	
Events Coordinator	1.00	1.00	1.00	1.00	
Head Pool Lifeguard	0.00	1.00	1.00	1.00	
Total	3.00	4.00	4.00	4.00	
Parks					
Maintenance Manager - Parks	1.00	1.00	1.00	1.00	
Lead Maintenance Technician	1.00	1.00	1.00	1.00	
Maintenance Technicians I, II, III, IV,V	7.00	7.00	7.00	7.00	
Total	9.00	9.00	9.00	9.00	
Department Total	**13.00**	**14.00**	**14.00**	**14.00**	**0.00**
FIRE DEPARTMENT					
Fire Chief	1.00	1.00	1.00	1.00	
Deputy Fire Chief / Fire Marshall	0.75	0.00	0.00	0.00	
Fire Marshall	0.00	1.00	1.00	1.00	
Fire Battalion Chief	3.00	3.00	3.00	3.00	
Fire Captain	9.00	9.00	9.00	9.00	
Fire Engineer	10.00	10.00	9.00	9.00	
Firefighter, Paramedic	8.00	8.00	9.00	9.00	
Firefighter, Paramedic (Measure S, prev. SAFER Grant)	7.00	7.00	7.00	7.00	
Fire Safety Inspector I, II	1.00	1.00	1.00	1.00	
Executive Assistant to the Fire Chief	1.00	1.00	1.00	1.00	
Department Total	**40.75**	**41.00**	**41.00**	**41.00**	**0.00**
POLICE DEPARTMENT					
Chief of Police	1.00	1.00	1.00	1.00	
Police Lieutenant	2.00	3.00	3.00	3.00	
Police Sergeant	6.00	6.00	6.00	6.00	
Police Officer	30.00	30.00	30.00	31.00	1.00
Police Officer (cannabis)	1.00	1.00	1.00	1.00	
Police Officer (Tobacco grant)	1.00	1.00	1.00	0.00	

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 21/22 Budget*	Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Budget	Authorized/ Frozen Positions 23/24 Budget
POLICE DEPARTMENT (CONTINUED)					
Public Safety Dispatch Supervisor	1.00	1.00	1.00	1.00	
Police Records Supervisor	1.00	1.00	1.00	1.00	
Community Service Officer Supervisor	0.00	0.00	1.00	1.00	
Public Safety Dispatcher	9.00	9.00	9.00	9.00	
Senior Police Records Tech, Police Record Tech	2.00	2.00	2.00	2.00	
Administrative Assistant I	1.00	1.00	1.00	1.00	
Senior Evidence/Prop Tech, Evidence/Prop Tech	2.00	2.00	2.00	2.00	
Lead Community Services Officer	1.00	1.00	0.00	0.00	
Sr Community Svcs Officer, Community Svcs Officer	5.00	5.00	4.00	4.00	
Parking Ambassador	0.00	0.00	3.00	4.00	
Code Compliance Investigator	1.00	1.00	1.00	1.00	
Administrative Assistant II	1.00	1.00	1.00	1.00	
Department Total	**65.00**	**66.00**	**68.00**	**69.00**	**1.00**
Total City Employees	**201.58**	**206.25**	**208.34**	**214.00**	**3.00**

*Reflects mid-year adjustments. Includes positions added or eliminated during the year.

Budget Details by Department – Revenues and Expenditures

Department/Division	Account	REVENUES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	Budget 2023-24 vs. 2022-23 % Variance	EXPENSES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	Budget 2023-24 vs. 2022-23 % Variance	Increase to/ (Use of) Fund Balance
GENERAL GOVERNMENT												
City Council	10001110	-	-	-	-	0%	303,731	297,481	287,849	(9,632)	-3%	(287,849)
City Clerk	10001130	1,503	1,765	1,765	-	0%	310,642	358,920	362,911	3,991	1%	(361,146)
City Attorney	10001210	-	-	-	-	0%	1,071,354	1,068,407	1,195,157	126,750	12%	(1,195,157)
Risk Management	10001220	53,800	226,200	225,472	(728)	0%	1,246,225	1,817,381	1,983,055	165,674	9%	(1,757,583)
Treasury	10001516	-	-	-	-	0%	27,860	31,234	32,001	767	2%	(32,001)
Total General Fund		55,303	227,965	227,237	(728)	0%	2,959,811	3,573,423	3,860,973	287,550	8%	(3,633,736)
Internal Service												
Worker's Comp Insurance	60201220	1,836,810	1,973,852	2,191,473	217,621	11%	1,895,120	2,008,052	2,191,473	183,421	9%	-
TOTAL GENERAL GOVERNMENT		**1,892,112**	**2,201,817**	**2,418,710**	**216,893**	**10%**	**4,854,931**	**5,581,475**	**6,052,446**	**470,971**	**8%**	**(3,633,736)**
CITY MANAGER'S OFFICE												
General Fund												
City Manager	10001310	2,788	24,518	48,781	24,263	100%	595,140	491,335	536,895	45,560	9%	(488,114)
Human Resources	10001320	-	-	-	-	0%	450,450	744,368	623,023	(121,345)	-16%	(623,023)
Communication & Marketing	10001330	-	-	-	-	0%	273,128	548,232	599,670	51,438	9%	(599,670)
Sustainable South Lake Tahoe	10001967	34,005	-	-	-	0%	2,788	31,218	29,258	(1,960)	-6%	(29,258)
Total General Fund		36,793	24,518	48,781	24,263	100%	1,321,505	1,815,153	1,788,846	(26,307)	-1%	(1,740,065)
Special Revenue												
Arts - Public Art	21704504	(540)	-	-	-	0%	-	20,000	-	(20,000)	-100%	-
Public Ed - Govt Program Fund	22401330	75,157	90,000	90,000	-	0%	-	90,000	90,000	-	0%	-
Total Special Revenue		74,617	90,000	90,000	-	0%	-	110,000	90,000	(20,000)	-18%	-
Internal Service												
Health Self-Insurance	60101220	3,446,379	4,231,120	4,645,930	414,810	10%	3,315,150	4,231,120	4,645,930	414,810	10%	-
Health Insurance Savings	60501220	45,157	50,000	50,000	-	0%	48,321	60,000	60,000	-	0%	(10,000)
Total Internal Service		3,491,536	4,281,120	4,695,930	414,810	10%	3,363,472	4,291,120	4,705,930	414,810	10%	(10,000)
TOTAL CITY MANAGER'S		**3,602,946**	**4,395,638**	**4,834,711**	**439,073**	**10%**	**4,684,976**	**6,216,273**	**6,584,776**	**368,503**	**6%**	**(1,750,065)**
FINANCE												
General Fund												
Financial Services	10001511	44,357,356	43,387,562	45,937,927	2,550,365	6%	864,430	994,410	1,034,523	40,113	4%	44,903,404
Revenue Services	10001730	1,971,415	1,765,050	1,879,050	114,000	6%	458,381	564,314	514,453	(49,861)	-9%	1,364,597
Information Systems	10001840	55,708	46,000	56,000	10,000	22%	1,057,140	1,046,357	1,185,250	138,893	13%	(1,129,250)
Total General Fund		46,384,479	45,198,612	47,872,977	2,674,365	6%	2,379,951	2,605,081	2,734,226	129,145	5%	45,138,751
Parking Enterprise												
Parking Authority Debt Serv.	52005340	357,621	380,000	335,000	(45,000)	-12%	293,425	564,625	5,834,213	5,269,588	933%	(5,499,213)
Total Parking Enterprise		357,621	380,000	335,000	(45,000)	-12%	293,425	564,625	5,834,213	5,269,588	933%	(5,499,213)
TOTAL FINANCE		**46,742,100**	**45,578,612**	**48,207,977**	**2,629,365**	**6%**	**2,673,376**	**3,169,706**	**8,568,439**	**5,398,733**	**170%**	**39,639,538**
NON-DEPARTMENTAL												
General Fund												
Non-Departmental	10001951	273,217	351,699	19,000	(332,699)	-95%	4,213,700	5,383,176	4,495,064	(888,112)	-16%	(4,476,064)
Community Marketing	10001953	-	-	-	-	0%	-	5,000	5,000	-	0%	(5,000)
General Fund Transfers In/Out	10001956	70,000	392,438	104,200	(288,238)	-73%	12,284,784	7,226,642	6,938,830	(287,812)	-4%	(6,834,630)
Rents & Leases	10001958	-	-	-	-	0%	277,140	343,830	366,060	22,230	6%	(366,060)
Total General Fund		343,217	744,137	123,200	(620,937)	-83%	16,775,624	12,958,648	11,804,954	(1,153,694)	-9%	(11,681,754)
Measure S General Fund												
Measure S - Sales Tax	10201511	7,748,588	7,000,000	7,600,000	600,000	9%	6,905,868	7,200,134	6,286,229	(913,905)	-13%	1,313,771
Total Measure S General Fund		7,748,588	7,000,000	7,600,000	600,000	9%	6,905,868	7,200,134	6,286,229	(913,905)	-13%	1,313,771
Special Revenue												
TOT Revenue Fund	26309110	973,933	220,000	220,000	-	0%	1,067,000	58,203	-	(58,203)	-100%	220,000
American Rescue Plan Act	26401952	5,309,994	-	-	-	0%	5,309,994	-	-	-	0%	-
Total Special Revenue		6,283,927	220,000	220,000	-	0%	6,376,994	58,203	-	(58,203)	-100%	220,000
Debt Service												
City Debt Service	40101910	3,841,111	4,465,128	4,699,974	234,846	5%	3,713,303	4,016,798	4,381,489	364,691	9%	318,485
City Debt Service - Other Debt	40108220	25,000	25,000	25,000	-	0%	192,685	193,330	193,484	154	0%	(168,484)
Total Debt Service		3,866,111	4,490,128	4,724,974	234,846	5%	3,905,988	4,210,128	4,574,973	364,845	9%	150,001
TOTAL NON-DEPARTMENTAL		**18,241,844**	**12,454,265**	**12,668,174**	**213,909**	**2%**	**33,964,474**	**24,427,113**	**22,666,156**	**(1,760,957)**	**-7%**	**(9,997,982)**

Budget Details by Department – Revenues and Expenditures (continued)

Department/Division	Account	REVENUES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	Budget 2023-24 vs. 2022-23 % Variance	EXPENSES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	Budget 2023-24 vs. 2022-23 % Variance	Increase to/ (Use of) Fund Balance
SOUTH TAHOE REDEVELOPMENT SUCCESSOR AGENCY (STRSA)												
Trust Fund												
RD Obligation Retirement Fund	72509220	5,287,973	5,258,203	5,257,356	(847)	0%	2,629,822	5,258,203	5,257,356	(847)	0%	-
TOTAL STR SUCCESSOR AGENCY		**5,287,973**	**5,258,203**	**5,257,356**	**(847)**	**0%**	**2,629,822**	**5,258,203**	**5,257,356**	**(847)**	**0%**	**-**
BUSINESS IMPROVEMENT DISTRICTS												
Ski Run BID	28001511	23,864	25,600	23,000	(2,600)	-10%	22,417	25,600	23,000	(2,600)	-10%	-
Tourism Improvement District 2005	28501513	3,075,213	3,000,000	3,101,000	101,000	3%	3,082,870	3,000,000	3,131,000	131,000	4%	(30,000)
TOTAL BUSINESS IMPROVEMENT DISTRICTS		**3,099,077**	**3,025,600**	**3,124,000**	**98,400**	**3%**	**3,105,287**	**3,025,600**	**3,154,000**	**128,400**	**4%**	**(30,000)**
TRUST AND AGENCY												
Park Avenue CFD Fund	70701962	913,986	930,000	938,000	8,000	1%	916,285	914,319	911,234	(3,085)	0%	26,766
Bijou ECP CFD	71101966	10,939	14,200	14,800	600	4%	10,785	61,200	61,700	500	1%	(46,900)
Harrison Avenue CFD	71201973	63,172	57,250	60,900	3,650	6%	26,000	26,000	26,000	-	0%	34,900
Special Assessments	75101970	(102)	-	-	-	0%	-	-	-	-	0%	-
Tahoe Transportation Authority	76201972	(97)	-	-	-	0%	-	-	-	-	0%	-
TOTAL TRUST AND AGENCY		**987,898**	**1,001,450**	**1,013,700**	**12,250**	**1%**	**953,071**	**1,001,519**	**998,934**	**(2,585)**	**0%**	**14,766**
POLICE												
General Fund												
Police Administration	10002110	158,342	563,420	769,112	205,692	37%	2,838,363	3,119,720	3,422,407	302,687	10%	(2,653,295)
Police Operations	10002120	75,000	179,898	139,000	(40,898)	-23%	5,536,637	6,233,043	6,497,722	264,679	4%	(6,358,722)
Police Enforcement	10002140	317,656	370,000	370,000	-	0%	158,546	337,267	405,875	68,608	20%	(35,875)
Police Certified Training	10002150	73,305	50,000	70,000	20,000	40%	108,254	70,000	100,000	30,000	43%	(30,000)
Joint Dispatch Center	10002160	996,175	966,450	980,000	13,550	1%	1,322,659	1,632,817	1,483,928	(148,889)	-9%	(503,928)
Police Support	10002180	98,776	104,028	71,240	(32,788)	-32%	2,207,545	2,224,521	2,659,591	435,070	20%	(2,588,351)
Total General Fund		1,719,255	2,233,796	2,399,352	165,556	7%	12,172,003	13,617,368	14,569,523	952,155	7%	(12,170,171)
Special Revenue												
Police Vehicle Replacement	21102110	190,946	586,218	560,420	(25,798)	-4%	87,353	721,811	490,000	(231,811)	-32%	70,420
Cannabis Program	22302120	1,242,863	1,045,700	1,055,700	10,000	1%	675,376	1,165,344	251,929	(913,415)	-78%	803,771
Tobacco Law Enforcement Grant	22502110	171,853	143,761	-	(143,761)	-100%	171,853	160,605	3	(160,602)	-100%	(3)
DUI/Traffic Safety Grant	22902110	27,565	65,000	44,675	(20,325)	-31%	27,565	65,000	42,915	(22,085)	-34%	1,760
JAG/LLEBG Grant	23002110	(45)	-	-	-	0%	-	-	-	-	0%	-
AB3229 COPs Grant	23102110	153,902	101,200	136,200	35,000	35%	143,806	134,891	136,200	1,309	1%	-
Police Prop 172 Safety Sales Tax	23202110	579,176	550,250	656,000	105,750	19%	343,000	655,948	824,500	168,552	26%	(168,500)
Asset Forfeitures - Justice Fund	23302110	(944)	-	-	-	0%	-	-	-	-	0%	-
Asset Forfeitures - Treasury Fund	23502110	66	-	-	-	0%	4,638	-	-	-	0%	-
Boat Patrol Grant	23702110	120,884	170,927	149,314	(21,613)	-13%	120,884	170,927	149,314	(21,613)	-13%	-
Domestic Violence Grant	23802110	225,304	222,974	142,716	(80,258)	-36%	226,170	222,974	142,716	(80,258)	-36%	-
Clean Community	24103801	83,388	87,000	87,000	-	0%	123,974	87,000	81,638	(5,362)	-6%	5,362
Vehicle Abatement	24203802	(2,952)	3,000	43,000	40,000	1333%	12,946	33,000	33,000	-	0%	10,000
Nuisance Abatement	24303803	223,463	180,000	191,000	11,000	6%	169,773	283,347	338,269	54,922	19%	(147,269)
Opioid Abatement	29002110	-	151,303	72,000	(79,303)	-52%	-	151,303	223,303	72,000	48%	(151,303)
Total Special Revenue		3,015,469	3,307,333	3,138,025	(169,308)	-5%	2,107,338	3,852,150	2,713,787	(1,138,363)	-30%	424,238
Enterprise Fund												
Parking - Bellamy Court	51005440	127,961	123,800	123,800	-	0%	13,351	92,410	19,000	(73,410)	-79%	104,800
Parking Garage Operations	52005320	1,209,346	1,695,000	1,695,000	(0)	0%	916,224	1,046,585	1,364,470	317,885	30%	330,530
Total Enterprise Fund		1,337,306	1,818,800	1,818,800	(0)	0%	929,575	1,138,995	1,383,470	244,475	21%	435,330
TOTAL POLICE		**6,072,029**	**7,359,929**	**7,356,177**	**(3,752)**	**0%**	**15,208,916**	**18,608,513**	**18,666,780**	**58,267**	**0%**	**(11,310,603)**
FIRE												
General Fund												
Fire Administration	10002210	121,660	89,558	200	(89,358)	-100%	2,360,354	2,290,191	2,285,331	(4,860)	0%	(2,285,131)
Fire Suppression	10002220	1,215,432	1,381,740	1,240,204	(141,536)	-10%	6,798,025	7,338,648	7,200,347	(138,301)	-2%	(5,960,143)
Fire Prevention	10002230	-	-	48,000	48,000	0%	61,348	70,250	97,310	27,060	39%	(49,310)
Fire Support	10002240	63,909	1,459,987	1,118,807	(341,180)	-23%	131,327	1,689,657	1,373,947	(315,710)	-19%	(255,140)
Fire Training/Safety	10002250	13,833	15,000	15,000	-	0%	56,368	85,950	103,850	17,900	21%	(88,850)
Total General Fund		1,414,834	2,946,285	2,422,211	(524,074)	-18%	9,407,422	11,474,696	11,060,785	(413,911)	-4%	(8,638,574)
Special Revenue												
Fire Vehicle Replacement	21302210	432,018	859,100	-	(859,100)	-100%	891,018	850,000	850,000	-	0%	(850,000)
Fire Prop 172 Safety Sales Tax	22202210	558,078	550,250	556,000	5,750	1%	432,018	859,100	62,500	(796,600)	-93%	493,500
EMS - JPA - General Fund	23602262	202,042	175,000	190,000	15,000	9%	145,132	240,000	214,005	(25,995)	-11%	(24,005)
Total Special Revenue		1,192,138	1,584,350	746,000	(838,350)	-52.9%	1,468,168	1,949,100	1,126,505	(822,595)	-42%	(380,505)
TOTAL FIRE		**2,606,972**	**4,530,635**	**3,168,211**	**(1,362,424)**	**-30.1%**	**10,875,590**	**13,423,796**	**12,187,290**	**(1,236,506)**	**-9%**	**(9,019,079)**

Budget Details by Department – Revenues and Expenditures (continued)

Department/Division	Account	REVENUES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	% Variance	EXPENSES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	% Variance	Increase to/ (Use of) Fund Balance
PUBLIC WORKS												
General Fund												
Public Works Administration	10003010	-	-	-	-	0%	285,641	287,116	267,481	(19,635)	-7%	(267,481)
Engineering	10003210	216,286	168,300	188,300	20,000	12%	1,061,238	1,287,651	1,440,031	152,380	12%	(1,251,731)
Facilities Maintenance	10003310	-	-	-	-	0%	1,057,775	1,514,255	1,547,888	33,633	2%	(1,547,888)
Motor Pool	10003410	398,408	325,000	325,000	-	0%	1,654,452	1,661,316	1,774,921	113,605	7%	(1,449,921)
Total General Fund		614,694	493,300	513,300	20,000	4%	4,059,106	4,750,338	5,030,321	279,983	6%	(4,517,021)
Special Revenue												
Gas Tax	20103510	1,157,033	990,000	1,270,000	280,000	28%	1,163,038	1,435,772	1,370,772	(65,000)	-5%	(100,772)
Snow Removal	20703610	2,021,468	1,900,000	2,700,000	800,000	42%	2,145,775	2,360,205	2,689,828	329,623	14%	10,172
Snow Removal Equipment	20803610	684,586	3,364,254	231,500	(3,132,754)	-93%	272,016	4,117,049	282,000	(3,835,049)	-93%	(50,500)
Vehicle Replacement	21003010	637,462	561,009	500	(560,509)	-100%	573,574	718,127	48,000	(670,127)	-93%	(47,500)
Storm Water Management Program	24503215	412,837	314,578	368,442	53,864	17%	406,525	375,831	393,895	18,064	5%	(25,453)
Street Sweeping	24503805	70,704	67,646	78,733	11,087	16%	42,374	67,304	78,733	11,429	17%	-
Street (Snow) Sweeping	24503806	80,581	70,776	71,879	1,103	2%	91,088	71,067	72,515	1,448	2%	(636)
Total Special Revenue		5,064,672	7,268,263	4,721,054	(2,547,209)	-35%	4,694,392	9,145,355	4,935,743	(4,209,612)	-46%	(214,689)
Solid Waste												
AB 939	24003800	62,084	66,050	66,050	-	0%	75,561	75,226	78,007	2,781	4%	(11,957)
Solid Waste JPA	24403804	(20,700)	12,000	12,000	-	0%	78,954	514,928	598,178	83,250	16%	(586,178)
Total Solid Waste		41,384	78,050	78,050	-	0%	154,514	590,154	676,185	86,031	15%	(598,135)
Airport Enterprise												
Airport Administration	50105110	562,111	2,000	2,000	-	0%	1,423,926	607,258	572,476	(34,782)	-6%	(570,476)
Airport Special Events	50105115	-	3,200	3,200	-	0%	-	-	-	-	0%	3,200
Airport Terminal Building	50105120	415,770	435,905	528,760	92,855	21%	478,493	557,323	441,269	(116,054)	-21%	87,491
Airfield Area	50105130	864,549	781,062	980,520	199,458	26%	348,682	786,628	418,213	(368,415)	-47%	562,307
Airport Other Areas	50105140	10,000	10,000	10,000	-	0%	10,055	10,000	10,000	-	0%	-
Airport General Shop	50105160	-	-	-	-	0%	58,809	72,000	57,000	(15,000)	-21%	(57,000)
Airport Environmental Operations	50105180	-	-	-	-	0%	25,382	29,927	26,500	(3,427)	-11%	(26,500)
Total Airport		1,852,430	1,232,167	1,524,480	292,313	24%	2,345,347	2,063,136	1,525,458	(537,678)	-26%	(978)
Transit - Enterprise Fund												
Transit Operations	55005220	223,696	167,140	149,715	(17,425)	-10%	393,281	143,607	117,067	(26,540)	-18%	32,648
TOTAL PUBLIC WORKS		**7,796,875**	**9,238,920**	**6,986,599**	**(2,252,321)**	**-24.4%**	**11,646,639**	**16,692,590**	**12,284,774**	**(4,407,816)**	**-26%**	**(5,298,175)**
DEVELOPMENT SERVICES												
General Fund												
Building and Safety	10003110	1,429,187	1,200,503	1,450,503	250,000	21%	966,542	1,244,889	1,098,237	(146,652)	-12%	352,266
Multi Family Dwelling Inspection	10003112	181,580	161,000	171,879	10,879	7%	212,475	221,238	221,028	(210)	0%	(49,149)
Planning	10003710	175,222	98,000	85,000	(13,000)	-13%	540,205	648,060	688,875	40,815	6%	(603,875)
Planning Commission	10003711	-	-	-	-	0%	1,895	5,950	6,650	700	12%	(6,650)
Total General Fund		1,785,990	1,459,503	1,707,382	247,879	17%	1,721,116	2,120,137	2,014,790	(105,347)	-5%	(307,408)
Special Revenue												
VHR Program	21805330	714,783	465,500	371,075	(94,425)	-20%	470,215	549,661	413,191	(136,470)	-25%	(42,116)
General Plan	27003710	427,345	44,135	66,135	22,000	50%	93,432	463,296	516,605	53,309	12%	(450,470)
Building Permit Fee - RDA	27103110	1,238,670	115,800	500,800	385,000	332%	200,432	235,000	275,000	40,000	17%	225,800
Substandard Housing Relocation	27103113	1,613	4,001	4,001	-	0%	-	64,091	67,468	3,377	5%	(63,467)
Total Special Revenue		2,382,411	629,436	942,011	312,575	50%	764,078	1,312,048	1,272,264	(39,784)	-3%	(330,253)
Housing Programs												
Work-Force Housing	25006024	168,398	10,108,285	5,078,285	(5,030,000)	-50%	42,671	10,127,329	5,250,000	(4,877,329)	-48%	(171,715)
Home Program Income	25106014	165,252	50,000	50,000	-	0%	-	-	-	-	0%	50,000
RDA Program Income Housing Fund	25106015	222,645	35,000	35,000	-	0%	566,318	311	-	(311)	-100%	35,000
Housing Administration	25306010	494,946	888,349	1,068,707	180,358	20%	358,828	675,118	830,150	155,032	23%	238,557
CDBG Program Income Loans	25506020	78,243	25,738	35,175	9,437	37%	-	-	-	-	0%	35,175
CDBG Economic Development	25606021	54,726	589,858	506,295	(83,563)	-14%	54,726	589,858	494,951	(94,907)	-16%	11,344
Cal Home Loan Repayments	25806018	11,349	35,300	35,300	-	0%	-	-	-	-	0%	35,300
First Time Homebuyers Rev Loan	25906022	-	-	-	-	0%	-	-	9,675	9,675	100%	(9,675)
Total Housing Programs		1,195,559	11,732,530	6,808,762	(4,923,768)	-42%	1,022,543	11,392,616	6,584,776	(4,807,840)	-42%	223,986
Economic Development												
Economic Development Program Income	25706021	1	-	-	-	0%	-	238	-	(238)	-100%	-
Total Economic Development		1	-	-	-	0%	-	238	-	(238)	0%	-
TOTAL DEVELOPMENT SERVICES		**5,363,961**	**13,821,469**	**9,458,155**	**(4,363,314)**	**-31.6%**	**3,507,738**	**14,825,039**	**9,871,830**	**(4,953,209)**	**-33%**	**(413,675)**

Budget Details by Department – Revenues and Expenditures (continued)

Department/Division	Account	REVENUES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	Budget 2023-24 vs. 2022-23 % Variance	EXPENSES 2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	Budget 2023-24 vs. 2022-23 $ Variance	Budget 2023-24 vs. 2022-23 % Variance	Increase to/ (Use of) Fund Balance
PARKS AND RECREATION												
General Fund												
Recreation Administration	10004105	-	-	-	-	0%	322,464	450,544	398,581	(51,963)	-12%	(398,581)
Golf Course	10004110	39,937	160,000	160,000	-	0%	94,840	198,168	179,973	(18,195)	-9%	(19,973)
Campground	10004130	371,429	420,000	420,000	-	0%	237,270	294,922	308,754	13,832	5%	111,246
Park Maintenance	10004170	142,243	216,581	143,500	(73,081)	-34%	1,425,405	1,509,478	1,550,213	40,735	3%	(1,406,713)
Recreation Programs	10004220	141,684	246,000	256,000	10,000	4%	710,224	763,428	817,771	54,343	7%	(561,771)
Special Events	10004225	5,688	1,000	1,000	-	0%	86,149	120,445	152,920	32,475	27%	(151,920)
Senior Center	10004230	2,758	4,900	4,900	-	0%	30,560	27,210	27,210	-	0%	(22,310)
Total General Fund		703,739	1,048,481	985,400	(63,081)	-6%	2,906,912	3,364,195	3,435,422	71,227	2%	(2,450,022)
Special Revenue												
Transit Center/Explore Tahoe	21605250	59,299	28,200	90,200	62,000	220%	52,589	69,750	79,000	9,250	13%	11,200
Measure P - Recreation	22004220	3,237,205	3,275,000	3,475,000	200,000	6%	5,468,882	5,000,000	1,096,995	(3,903,005)	-78%	2,378,005
Ice Arena (Operator)	22104260	297,607	201,200	145,200	(56,000)	-28%	148,540	223,979	172,041	(51,938)	-23%	(26,841)
Measure S - Ski Run Bike Trail Maint.	28104120	63	10,000	10,000	-	0%	4,553	29,155	30,270	1,115	4%	(20,270)
Measure S - CTC Greenway	28404123	30,064	25,500	25,500	-	0%	4,264	35,996	35,961	(35)	0%	(10,461)
Measure S - LV Commons	28404124	14,500	14,500	14,500	-	0%	-	14,500	14,500	-	0%	-
Measure S - Playfield Maint.	28404127	50,000	50,000	50,000	-	0%	53,237	53,000	53,000	-	0%	(3,000)
Bike Trails Snow Removal	28404129	12,000	12,000	12,000	-	0%	7,433	12,000	12,000	-	0%	-
Total Special Revenue		3,700,738	3,616,400	3,822,400	206,000	6%	5,739,497	5,438,380	1,493,767	(3,944,613)	-73%	2,328,633
TOTAL PARKS AND RECREATION		**4,404,477**	**4,664,881**	**4,807,800**	**142,919**	**3%**	**8,646,409**	**8,802,575**	**4,929,189**	**(3,873,386)**	**-44%**	**(121,389)**

Project Name	Project Number	Carryforward at 6-30-2023 Revenue	Carryforward at 6-30-2023 Expense
Tahoe Valley Storm Water Improvement	301-40030	(7,578,857)	9,116,283
Drainage Master Plan	301-40036	-	35,000
Storm Water Management Plan	301-40037	-	28,818
City-Wide Drainage- SWMP	301-40040	-	37,150
Keys Drainage Pipeline Replacement	301-40049	-	625,329
Bijou Park Creek Restoration	301-40050	-	15,635
Bijou Park Creek	301-40051	(1,526,421)	1,646,421
Ruby Way Erosion	301-40052		21,591
James-Eloise Drainage	301-40053	-	445,308
Barton - 2nd Street	301-40054	(1,163,982)	1,245,810
Rehab Water Quality	306-42001	(20,000)	20,000
Erosion Control Project Total		**$ (10,289,261)**	**13,237,345**
Street Overlay Program PMP	301-50005	(553,128)	6,046,317
Linear Park Bike Trails	301-50008	-	152,829
Class 1 Bicycle Trail Rehabilitation	301-50013	-	75,000
Pioneer Trail Pedestrian	301-50024	(534,477)	602,019
Lake Tahoe Blvd. Bike Trail	301-50026	(24,448)	1,081,869
RMRA Roadway	301-50035	(203,146)	518,128
Bellamy Court Parking	301-50036	-	25,343
Bijou Park Connector	301-50037	-	827,361
Pioneer Trail Safety	301-50038	(45,249)	50,749
Bike Trail	301-50041	-	216,515
Sierra/Palmira	301-50042	-	37,179
Misc. Traffic Safety	301-50043	(200,000)	496,932
LED Pedestrian Light	301-50044	-	14,566
Stateline Ave Complete Streets	301-50045	-	100,000
Ski Run Pedestrian Circle	301-50047	-	35,550
Streets Projects Total		**$ (1,560,448)**	**10,280,355**
Service Center Lobby Remodel	301-60017	-	188,208
Remodel Rec/Rufus	301-60018	(1,096,995)	1,027,086
Fire Station 2 Rehab	301-60019	-	1,075,996
Police Dept. Remodel	301-60022	-	805,000
Relocation of PW	301-60028	-	3,574
Community Fields restroom/concessions	301-60050	-	14,223
Bijou Bike Park	301-60066	-	35,000
Community Playfields	301-60068	-	28,707
Campground	301-60069	(250,000)	18,554
Fire Station III Crews	301-60071	-	135,050
Cemetery Security	301-60073	-	35,418
Police Training Center	301-60074	-	200,000
Skatepark Renovations	301-60075	-	206,521
Broadband	301-60076	-	299,862
STPUD Fire Hydrant	301-60077	-	300,000
Ski Run Park	301-60078	-	150,000
General Facility	301-60080	-	300,000
Buildings and Grounds Projects Total		**$ (1,346,995)**	**4,823,199**
Miscellaneous	301-70020	-	165,596
City Communication	301-70021	-	1,424,815
Backup Power Replacement	301-70053	-	150,000
Long Term Capital Replacement	310-70000	-	285,133
LT Rental Incentive Pilot Program	320-30003	-	258,104
Capital Equipment Purchase Total		**$ -**	**2,283,648**
Pavement Plan	501-80035	(140,953)	147,226
Airport Hangar Repair	501-80039	-	128,560
Airport Veg Mngt	501-80041	(200,000)	202,893
Air Apron Recon	501-80043	(3,100)	-
Airport Hangar Pavement	501-80046	-	978,737
Airport Improvement Projects Total		**$ (344,053)**	**1,457,416**
Total CIP Carryforward @ 6-30-2023		**$ (13,540,756)**	**$ 32,081,964**
New 2023-2024 CIP Budget Requests		**$ (5,914,742)**	**$ 6,023,322**
Total CIP 2023-2024 Budget		**$ (19,455,498)**	**$ 38,105,286**



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City Council

City Vision

Elevating South Lake Tahoe by providing service excellence for an inspired future that values the natural and built environments, civic engagement for all, and economic prosperity.

City Council Priorities

City Council will be responsible financial stewards of its resources and assets to ensure long-term fiscal sustainability by practicing sound financial management and fiscal transparency, while providing fiscally sustainable government services that address the needs our community.

Continue to monitor progress of the 2021-26 Strategic Plan, which serves as the blueprint for the City Council's policymaking process.

Strategic Priorities from the 2021-26 Strategic Plan:

- Built Environment
- Recreation and Equitable Access
- Community for All
- Economic Development
- Core Services and High Performing Government

City Council

100 01110

The City Council is the legislative, policy-making and law-making body elected to represent the interests of the citizens of South Lake Tahoe. In general, the City Council is responsible for determining and delivering services necessary to meet the needs of the community, overseeing of the City's operations and adoption of an annual budget.

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Revenues and Expenditures by Fund Type and Category
City Council

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	**-**	**-**	**-**	**-**	**-**	-	**-**
Expenditures							
Personnel Services	169,989	183,425	187,101	196,481	189,049	-4%	(7,432)
Contractual Services	49,339	61,394	63,696	69,900	69,900	0%	-
Other Operating	15,209	24,175	49,541	17,600	21,900	24%	4,300
Capital Outlay	2,625	4,378	3,392	13,500	7,000	-48%	(6,500)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**237,162**	**273,373**	**303,731**	**297,481**	**287,849**	**-3%**	**(9,632)**
Net Rev (Exp)	**(237,162)**	**(273,373)**	**(303,731)**	**(297,481)**	**(287,849)**		
FTE's	5	5	5	5	5	0%	

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City Clerk

Core Services

City Clerk
100 01130

The City Clerk performs all mandated functions under the United States Constitution, the Constitution of the State of California, California Government and Election Codes, and the City of South Lake Tahoe Municipal Code. The City Clerk serves as clerk for the City Council, South Tahoe Redevelopment Successor Agency (STRSA), South Tahoe Joint Powers Parking Authority (STJPPA), South Tahoe Joint Powers Financing Authority (STJPFA), City of South Lake Tahoe Parking Authority (SLTPA), Redevelopment Successor Agency Countywide Oversight Board El Dorado County (Oversight Board), South Lake Tahoe Basin Waste Management Authority (SLTBWMA), City of South Lake Tahoe Planning Commission (PC), and City of South Lake Tahoe Police Advisory Commission (PAC); oversees preparation and noticing of agendas, administrative records, and official legislative history; manages the citywide records program; acts as the City's Notary Public; acts as filing officer for the California Fair Political Practices Commission; is the elections official for conduct of municipal elections; and performs a variety of other administrative duties for the City Council, Commissions, and Boards.

City Council Strategic Priorities Supported

Strategic Priority 3 - Community for All
Goal 3.2: Inclusion and Diversity

FY 2022/23 Department Accomplishments

Inclusion and Transparency

1. Coordinated 20 City Council Meetings and 36 Commission/Board Meetings.
2. Fulfilled 286 Public Record Requests.
3. Received over 293 written City Council and Planning Commission Public Comments.
4. Processed 85 FPPC Annual Statement of Economic Interest Form 700 fillings (employees, commissioners, and elected officials).
5. Continued progress on the City Clerk Repository of Public Document.
6. Began remote participation and video archiving of Arts, Culture, and Tourism Commission and Parks & Recreation Commission meetings.

Records and Services

7. Elections Official for the 2022 General Municipal Election of 3 Councilmember, 1 City Clerk, and 1 City Treasurer seats, and 1 City initiated Ballot Measure.
8. Processed 275 City Contracts, 152 Resolutions, 11 Ordinances, and 38 Deeds.
9. Produced Minutes for City Council and Commission/Board meetings.
10. Updated South Lake Tahoe City Code.
11. Accepted 63 Claims and 2 Appeal.
12. Notarized 112 documents.
13. Completed City Clerk Budget process.
14. Issued 10 Proclamations.
15. Drafted "At Lake Level" Articles.

Education and Training

16. Completed Second Session of the Master Municipal Clerk and Clerk of the Board Institute.
17. Attended the City Clerk Association of California Annual Conference.
18. Attended League of CA Cities - New Law and Election Seminar.

FY 2023/24 Department Goals and Objectives

City Clerk's office strives to provide exceptional service to all residents of the City of South Lake Tahoe, the City Council, city staff and other public agencies. Our primary goal is to preserve the public's trust in government by ensuring the city's legislative processes are transparent, accurate and timely; safeguarding the legislative history of the city; administering open elections; and delivering timely information and services.

1. Continue electronic archival of public documents.
2. Develop revenue generating services (passport processing City Hall Weddings).
3. Research cost saving opportunities for agenda management production services.

Performance Measures

Strategic Priority 3.2: *Inclusion and Diversity*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Translation services offered for City Council and Planning Commission meetings (Spanish - Written & Verbal).	31	31	31
Remote participation of ACT Commission and P&R Commission meetings.	24	24	24

Department Goal 1: *Provide exceptional services by enhancing accessibility to public records.*

Measure	Requests Received	Fulfilled/ Uploaded	Target Achieved
Number of public record requests fulfilled.	286	286	100%
Total number of city contracts, resolutions, ordinances, and deeds processed and uploaded to the public repository.	476	476	100%

Department Goal 2: *Promote transparency by increasing public participation.*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Number of city council and commission meetings offered.	56	56	56
Number of city council and commission meetings offering remote participation.	45	45	56

Revenues and Expenditures by Fund Type and Category
City Clerk

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	7,213	13,090	1,503	1,765	1,765	0%	-
Grants	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	**7,213**	**13,090**	**1,503**	**1,765**	**1,765**	**0%**	**-**
Expenditures							
Personnel Services	245,053	260,975	282,301	306,470	326,061	6%	19,591
Contractual Services	2,294	11,284	11,428	12,500	12,500	0%	-
Other Operating	17,772	37,931	16,913	37,350	21,750	-42%	(15,600)
Capital Outlay	56	742	-	2,600	2,600	0%	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**265,175**	**310,932**	**310,642**	**358,920**	**362,911**	**1%**	**3,991**
Net Rev (Exp)	**(257,962)**	**(297,842)**	**(309,139)**	**(357,155)**	**(361,146)**		
FTE's	2	2	2	2.17	2.17	0%	

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City Treasurer

Core Services

Treasury
100 01516

The City Treasurer invests public funds in a prudent manner that provides maximum security while meeting daily cash flow demands and conforming to all statutes governing the investment of public funds. Within these parameters, funds are invested to optimize investment return. The City Treasurer also prepares, annually reviews, updates, and presents to the City Council for adoption, a comprehensive Investment Policy document pursuant to which the City manages and conducts investment of the City's pooled treasury funds.

Revenues and Expenditures by Fund Type and Category
City Treasurer

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures							
Personnel Services	23,401	24,590	26,162	27,234	27,776	2%	542
Contractual Services	-	-	175	-	175	100%	175
Other Operating	1,126	365	1,523	3,000	3,550	18%	550
Capital Outlay	-	-	-	1,000	500	-50%	(500)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**24,527**	**24,955**	**27,860**	**31,234**	**32,001**	**2%**	**767**
Net Rev (Exp)	**(24,527)**	**(24,955)**	**(27,860)**	**(31,234)**	**(32,001)**		
FTE's	1	1	1	1	1	0%	

City Attorney

Core Services

City Attorney

100 01210

Major areas of responsibility:

Provide sound legal advice regarding all aspects of municipal affairs, including advice to the City Council, City Manager, City Clerk, Department Heads and Division Managers daily.

Review every contract that the City enters into, and every insurance certificate and bond to ensure they contain comprehensive risk transfer provisions.

Draft ordinances and resolutions for the City Council to address City business and issues.

Directly handle or manage City litigations as cost-effectively as possible, to eliminate or minimize defense costs and monies paid to settle claims.

Risk Management

100 01220

The Risk Management function of the department administers and processes the City's liability program and monies paid to settle claims, oversees worker safety programs, handles insurance procurement, and serves as the City's Americans With Disabilities Act Coordinator.

Worker's Compensation Insurance

602 01220

The Workers' Comp Insurance account is the funding account for the City's self-insured Worker's Compensation Program. The Risk Manager oversees the City's Worker's Compensation program.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Built Environment
- Goal 1.1: Broadband For All
- Goal 1.2: Mid-Town Revitalization
- Goal 1.3: Housing
- Goal 1.4: Transportation
- Goal 1.5: Carbon Neutrality and Grid Reliability

Strategic Priority 2 - Recreation and Equitable Access
- Goal 2.3: Connectivity

Strategic Priority 3 - Community for All
- Goal 3.4: Waste Management and Stewardship

Strategic Priority 4 - Economic Development
- Goal 4.3: Resident Retention and Workforce Development

Strategic Priority 5 - Core Services and High Performing Government
- Goal 5.1: Public Safety
- Goal 5.4: Local Control

FY 2022/23 Department Accomplishments

1. Successfully resolved 7 lawsuits on the merits or with favorable settlements; 6 of which were defended in-house and 1 with outside counsel, with no unfavorable judgments against the City.
2. Favorably resolved Measure T lawsuit in court of appeal.
3. Assisted with drafting and successful adoption of ordinances including ordinance to ban Styrofoam and single-use plastic water bottles and ordinance to establish pre-qualification and design-build authority for public works contracts.
4. Assisted with drafting and negotiating contracts including a new franchise agreement with South Tahoe Refuse.
5. Conducted ethics training (AB 1234) for City Council and boards and commissions.
6. Implemented public safety employee wellness program.
7. Re-established city-wide safety incentive program.
8. Drafted proclamation of local emergency due to severe winter storms and staffed Emergency Operations Center.
9. Coordinated City's participation in National Opioid Litigation Settlements.

FY 2023/24 Department Goals and Objectives

1. Finalize ADA Transition Plan Update.
2. Negotiate and prepare Disposition and Development Agreement with developer for affordable housing project at 3900 Lake Tahoe Boulevard.
3. Assist staff with identifying local funding source for housing and/or transit, including ballot placement if necessary.
4. Assist staff with determining feasibility of creating municipal owned utility.
5. Work with State Lands Commission to enforce right to public access within public trust lands below high-water mark of Lake Tahoe.
6. Develop and implement Gun Violence Restraining Order program and process.
7. Assist with negotiations and drafting of new Memoranda of Understanding with employee bargaining units.
8. Assist City Council with outreach and analysis of whether to pursue charter city status, including ballot placement if necessary.
9. Work with City Manager to annex portions of El Dorado County including Heavenly Cal Base and cleanup parcels.

Performance Measures

Strategic Priority 1.1: *Broadband For All*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Complete NeoConnect contract to expand broadband infrastructure, to connect to regional broadband infrastructure, to secure funding to assist in the implementation of broadband infrastructure, and to update the City's "dig once" policy.	n/a	n/a	100%

Strategic Priority 1.2: *Mid-Town Revitalization*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Complete the new Recreation and Swim Center Complex, and in the meantime, maintain the current complex for resident use.	n/a	n/a	n/a

Strategic Priority 1.3: *Housing*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Proactively work with an affordable housing developer and partner agencies to develop affordable and/or workforce housing at 3900 Lake Tahoe Boulevard.	n/a	n/a	20%
Establish a local discretionary funding source to leverage access to and increase competitiveness for outside funds, and implement Council direction to conduct outreach to analyze vacancy tax and transient occupancy tax funding sources.	n/a	n/a	50%
Investigate the development of a regulatory framework for developing an "Employee Housing Bill of Rights Program," which includes best practices where housing is tied to the employer and which supports seasonal workers.	n/a	n/a	50%

Strategic Priority 1.4: *Transportation*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Evaluate option to develop a local revenue source to support transportation projects.	n/a	n/a	100%
Evaluate feasibility of transit system run by the City.	n/a	n/a	100%

Strategic Priority 1.5: *Carbon Neutrality and Grid Reliability*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Evaluate feasibility and cost implications of creating a municipal owned utility.	n/a	n/a	33%

Strategic Priority 2.3: *Connectivity*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Explore regulatory options for public access and easements to beaches below the high water mark and clarify rules with the State Lands Commission.	n/a	n/a	50%

Strategic Priority 3.4: *Waste Management and Stewardship*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Include "bear proof" trash containers in franchise agreement with South Tahoe Refuse.	n/a	n/a	100%
Draft suite of regulations for City Council consideration to further regulate single-use plastics.	100%	100%	n/a

Strategic Priority 4.3: *Resident Retention and Workforce Development*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Implement Classification and Compensation Study.	n/a	n/a	100%

Strategic Priority 5.1: *Public Safety*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Develop Gun Violence Restraining Order program in coordination with El Dorado County Superior Court.	n/a	n/a	100%

Strategic Priority 5.4: *Local Control*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Revisit whether City should pursue charter city status.	100%	33%	100%
Evaluate feasibility of annexing portions of unincorporated El Dorado County.	100%	50%	100%

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Revenues and Expenditures by Fund Type and Category
City Attorney

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	-	32,500	53,800	226,200	225,472	0%	(728)
Grants	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	**-**	**32,500**	**53,800**	**226,200**	**225,472**	**(0.00)**	**(728)**
Expenditures							
Personnel Services	514,369	568,493	675,768	714,747	780,203	9%	65,456
Contractual Services	133,235	112,619	363,617	447,517	344,133	-23%	(103,384)
Other Operating	576,127	855,621	1,272,808	1,720,910	2,050,376	19%	329,466
Capital Outlay	13	1,961	5,385	2,614	3,500	34%	886
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**1,223,744**	**1,538,694**	**2,317,578**	**2,885,788**	**3,178,212**	**10%**	**292,424**
Net Rev (Exp) General Fund	**(1,223,744)**	**(1,506,194)**	**(2,263,779)**	**(2,659,588)**	**(2,952,740)**		
Special Revenue Fund							
Revenues							
Operating Revenues	-	-	-	-	-	-	-
Grants	(173)	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Revenues Total	**(173)**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Rev (Exp) Special Revenue Fund	**(173)**	**-**	**-**	**-**	**-**		
Internal Service Fund							
Revenues							
Operating Revenues	1,646,369	1,769,924	1,836,810	1,973,852	2,191,473	11%	217,621
Grants	-	-	-	-	-	-	-
Transfers In	600,000	-	-	-	-	-	-
Revenues Total	**2,246,369**	**1,769,924**	**1,836,810**	**1,973,852**	**2,191,473**	**11%**	**217,621**
Expenditures							
Personnel Services	834,009	1,219,063	1,476,892	1,486,986	1,619,507	9%	132,521
Contractual Services	116,340	119,695	129,997	150,000	170,000	13%	20,000
Other Operating	164,628	198,042	214,627	293,966	323,966	10%	30,000
Capital Outlay	-	6,398	3,604	2,900	3,800	31%	900
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	30,000	30,000	70,000	74,200	74,200	0%	-
Expenditures Total	**1,144,978**	**1,573,198**	**1,895,120**	**2,008,052**	**2,191,473**	**9%**	**183,421**
Net Rev (Exp) Special Revenue Fund	**1,101,391**	**196,726**	**(58,310)**	**(34,200)**	**-**		
FTE's	3	3	4	4	4	**0%**	



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City Manager's Office

Core Services

City Manager

100 01310

As a Council/Manager form of government, the South Lake Tahoe City Manager operates as CEO of the organization, carrying out the policies established by the City Council from which the organization functions. The City Manager's role is to ensure the efficient, effective, and equitable day-to-day operations of the City and administration of the government and provide professional advice and counsel to the City Council on issues of importance to the community and those affecting government operations. The City Manager also prepares a budget for the Council's consideration and provides direct supervision over all Department Directors and City Manager's Office. Included in the South Lake Tahoe City Manager's Office are the following divisions:

Human Resources

100 01320

The function of Human Resources is to coordinate recruitments, labor relations/negotiations, employee personnel file record management, administer benefits, pensions, promotions, transfers and training coordination, retirement planning, employee separation and other compensation related procedural requirements. The division is also responsible for ensuring legal compliance relative to diversity and discrimination issues, disability, leaves, fitness-for-duty, workplace wrong-doing investigations and compliance with all state and federal laws, regulations, and employment policies applicable to the City.

Communications and Government Affairs

100 01330

The Assistant City Manager/Public Information Officer provides professional, administrative, and technical assistance to the office of the City Manager; develops and coordinates public outreach information, including television, radio, internet, social media, and print media to effectively disseminate news and other items of interest to the community.

The City's communications strategy includes creating an integrated environment to promote civic engagement and participation. Staff leverages social media, traditional media, the City's website, and other innovative platforms to educate and inform the public on citywide programs, policies, and priorities.

The PIO coordinates with South Lake Tahoe Police Department and South Lake Tahoe Fire Rescue on crisis communications, to help ensure public safety messaging is widely disseminated and effective in times of emergency.

As a government affairs representative on behalf of the City, the Assistant City Manager/PIO serves as a liaison to local, regional, state, and federal entities, communicating policy priorities and creating opportunities for the City to collaborate with stakeholders.

Sustainable South Lake Tahoe

100 01967

The purpose of the Sustainability program is to continue making and documenting progress on greenhouse gas reduction programs and projects. Specifically, the Sustainability Coordinator works across departments to: advance actions articulated in the 2020 Climate Action Plan; reduce solid and organic waste; and advance large, clean energy projects.

Arts – Public Art

217 04504

The purpose of the Public Art program is to provide a financing mechanism for creation of art pieces and designs to be displayed on City property and within the city limits. Through our Arts, Culture, and Tourism Commission, members can provide input on how they envision the role of arts and culture in the city of South Lake Tahoe. The Arts, Culture, and Tourism Commission will also review proposed public art projects and make recommendations for the appropriation of allocated funds.

Public, Education, Government Program Fund

224 01330

The purpose of the Public, Education, Government Program fund is to collect Franchise fees which provide a financing mechanism for capital expenditures that support day-to-day operations of public-access channels.

Health Insurance

601 01220 Health Insurance

605 01220 Health Insurance Savings

The Health Insurance account is the funding account for the City's Health Insurance Program. It is funded through payroll deductions for all departments and through contributions from employees for buy-up options.

These accounts are used for payments of Health Insurance premiums as well as excess insurance payments, third party administration fees, and employee safety incentive programs.

The Health Insurance Savings account remains open for the purpose of payments of yearly fees applicable to the individual retiree HRA accounts.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Built Environment
- Goal 1.1: Broadband For All
- Goal 1.2: Mid-Town Revitalization
- Goal 1.3: Housing
- Goal 1.4: Transportation
- Goal 1.5: Carbon Neutrality and Grid Reliability

Strategic Priority 2 - Recreation and Equitable Access
- Goal 2.3: Connectivity

Strategic Priority 3 - Community for All
- Goal 3.2: Inclusion and Diversity
- Goal 3.4: Waste Management and Stewardship

Strategic Priority 4 - Economic Development
- Goal 4.1: Economic Diversification Strategy
- Goal 4.2: Support Development of a Regenerative Tourism Model
- Goal 4.3: Resident Retention and Workforce Development

Strategic Priority 5 - Continuous Improvement
- Goal 5.4: Local Control
- Goal 5.5: Fiscal Sustainability, Resiliency and Transparency

FY 2022/23 Department Accomplishments

1. Presented Liberty Utilities with an MOU; however continued efforts are needed to open up opportunities including CPUC proceedings and legal and operational feasibility analysis.
2. Climate Action Plan tracking site developed and live in late summer. Currently evaluating options to broaden scope to track Strategic Plan implementation.
3. Continue to work in partnership with the California Tahoe Alliance (CTA) to effectively lobby state and federal representatives for support and resources.
4. The annual CIP program is institutionalized, and financial resources are going towards facilities and stormwater.
5. Received opioid monies and initiated conversations with Barton Health to expense on mitigated mental and behavioral health outreach.

FY 2023/24 Department Goals and Objectives

1. Support the City Council.
2. Increase public engagement.
3. Increase employee engagement.

Performance Measures

Strategic Priority 1.1: *Broadband For All*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Broadband feasibility study/funding strategies completed.	100%	100%	n/a
Solicit proposals on Citywide broadband public/private initiative.	n/a	n/a	100%

Strategic Priority 1.2: *Mid-Town Revitalization*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Complete Recreation and Swim complex, Phase 1.	100%	100%	n/a
Complete Recreation and Swim complex, Phase 2.	n/a	n/a	50%

Strategic Priority 1.3: *Housing*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Complete Sugar Pine Village, Phase 1A and 1B.	10%	10%	90%

Strategic Priority 1.4: *Transportation*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Feasibility study of new transit services conducted.	100%	100%	n/a
Continue to invest in South Shore Transit Management Association.	Ongoing	Ongoing	Ongoing
Evaluation of Citywide parking strategy.	n/a	n/a	100%

Strategic Priority 1.5: *Carbon Neutrality and Grid Reliability*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Roll out a new tracking platform showing City progress on the Climate Action Plan and Strategic Plan.	100%	90%	100%
Number of electric vehicles chargers available to both city fleet and the public.	14	14	29
Work with community partners to achieve 50% local, renewable energy for all entities by 2025.	20%	0%	20%
Evaluate the feasibility of creating a municipally owned utility.	n/a	n/a	33%
Work with Liberty Utilities on MOU and customer programs.	Ongoing	Ongoing	Ongoing

Strategic Priority 2.3: *Connectivity*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Develop a communications strategy to promote biking as a way of life in the South Lake Tahoe community.	100%	75%	100%
Present options for increasing access to beaches below high water mark.	n/a	n/a	100%

Strategic Priority 3.3: *Arts and Culture Program*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Work with Arts, Culture and Tourism commission to develop a "racial equity statement."	n/a	n/a	100%

Strategic Priority 3.4: *Waste Management and Stewardship*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Number of businesses directly educated about single use plastic water bottle ban.	n/a	n/a	50%
New Franchise Agreement with STR requiring "bear proof" trash containers.	n/a	n/a	100%
Meet with STR to evaluate possible expansion of residential food waste programs.	n/a	5	Annual

Strategic Priority 4.1: *Economic Diversification Strategy*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Present summary of vacant/underutilized properties in the Lakeview to Lakeside, and the "Y" areas, including prioritized list of property owners to work on redevelopment.	n/a	n/a	100%

Strategic Priority 4.2: *Support Development of a Regenerative Tourism Model*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
"Hole in the Ground" development facilitated.	25%	0%	50%

Strategic Priority 4.3: *Resident Retention and Workforce Development*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Develop City incentives system for hiring local.	50%	50%	100%
Number of sustainable green industry jobs implemented as a result of partnership/affiliation with the City.	10%	10%	20%
Develop career pipeline to the city.	100%	100%	Ongoing
Implement City Classification and Compensation study.	n/a	n/a	100%

Strategic Priority 5.4: *Local Control*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Obtain public feedback in pursuing charter city status.	100%	20%	100%
Evaluate feasibility of annexing portions of unincorporated El Dorado County.	100%	100%	n/a
Develop a strategy to improve the way the city coordinates with Basin entities.	Ongoing	Ongoing	Ongoing

Department Goal 1: *Support the City Council*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Support Mayor outreach opportunities (number of events organized).	n/a	4	6
Host annual State of the City (number of events hosted).	n/a	1	1
Meet regularly with council members.	Weekly	Weekly	Weekly
Provide Strategic Priorities implementation plan (number of reports provided).	1	1	1

Department Goal 2: *Increase Public Engagement*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Increase social media platform engagement.	10%	10%	5%
Collaborate with federal, state, county, and local delegations to effectively communicate the City's priorities.	Ongoing	Ongoing	Ongoing
Number of public service announcements produced to improve the PEG channel.	4	4	3
Increase newsletters views.	10%	10%	10%

Department Goal 3: *Increase Employee Engagement*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Annual City Manager awards.	Annual	Annual	Annual
Employee recognition events.	1	1	1

Revenues and Expenditures by Fund Type and Category
City Manager's Office

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	10,512	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Transfers In	-	-	36,793	24,518	48,781	100%	24,263
Revenues Total	**10,512**	**-**	**36,793**	**24,518**	**48,781**	**-**	**24,263**
Expenditures							
Personnel Services	816,935	845,743	1,040,189	1,274,915	1,327,036	4%	52,121
Contractual Services	188,549	87,709	128,501	320,455	226,600	-29%	(93,855)
Other Operating	75,141	66,874	98,536	142,567	158,679	11%	16,112
Capital Outlay	46,218	52,349	51,491	52,698	52,750	0%	52
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	2,788	24,518	23,781	-3%	(737)
Expenditures Total	**1,126,842**	**1,052,675**	**1,321,505**	**1,815,153**	**1,788,846**	**-1%**	**(26,307)**
Net Rev (Exp) General Fund	**(1,116,330)**	**(1,052,675)**	**(1,284,712)**	**(1,790,635)**	**(1,740,065)**		
Special Revenue Fund							
Revenues							
Operating Revenues	86,831	81,407	75,157	90,000	90,000	0%	-
Grants	-	-	-	-	-	-	-
Transfers In	-	20,000	(540)	-	-	-	-
Revenues Total	**86,831**	**101,407**	**74,617**	**90,000**	**90,000**	**0%**	**-**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Operating	5,056	-	-	20,000	-	-100%	(20,000)
Capital Outlay	3,010	10,182	-	90,000	90,000	0%	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	36,803	-	-	-	-	-	-
Expenditures Total	**44,869**	**10,182**	**-**	**110,000**	**90,000**	**-18%**	**(20,000)**
Net Rev (Exp) Special Revenue Fund	**41,962**	**91,225**	**74,617**	**(20,000)**	**-**		
Internal Service Fund							
Revenues							
Operating Revenues	3,365,298	3,300,200	3,441,336	4,225,920	4,644,630	10%	418,710
Grants	-	-	-	-	-	-	-
Transfers In	135,000	30,000	50,200	55,200	51,300	-7%	(3,900)
Revenues Total	**3,500,298**	**3,330,200**	**3,491,536**	**4,281,120**	**4,695,930**	**10%**	**414,810**
Expenditures							
Personnel Services	3,387,858	3,251,278	3,308,780	4,224,920	4,639,630	10%	414,710
Contractual Services	56,892	55,454	50,646	62,000	62,300	0%	300
Other Operating	2,974	39	41	-	-	-	-
Capital Outlay	4,188	4,144	4,004	4,200	4,000	-5%	(200)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	1,250,000	-	-	-	-	-	-
Expenditures Total	**4,701,912**	**3,310,914**	**3,363,472**	**4,291,120**	**4,705,930**	**10%**	**414,810**
Net Rev (Exp) Special Revenue Fund	**(1,201,614)**	**19,285**	**128,064**	**(10,000)**	**(10,000)**		
FTE's	2.25	5.5	6	6.75	7	**4%**	

Finance Department

Core Services

The Finance Department is responsible for providing centralized professional support services to the City Council, City Manager and operating departments assisting them in making sound financial and organizational decisions that promote the fiscal sustainability of the City and its ability to provide services to the community as well as providing support to employees at all levels on a variety of issues.

The Finance Director is responsible for overall departmental leadership and administration of the department's Financial Services, Treasury, Revenue, and Purchasing functions and oversight of the Information Technology division functions. The Director is also responsible for financial policies, financial reporting and compliance, financial analysis and interpretation, financial planning, the annual financial audit, internal controls, budget development and management, debt financing and debt administration. The Director serves as the City's Chief Financial Officer and provides financial support to the City Council, City Manager, City Treasurer, City Departments, Redevelopment Successor Agency, Financing Authorities and Special Districts.

The Finance divisions are responsible for protecting the City's fiscal health and sustainability by maintaining compliance with financial policies and internal controls, accurate accounting of financial transactions, timely revenue collection and accounts receivable processing, timely payment of accounts payable, payroll and debt service, transparent and professional financial reporting, effective budget management, grant administration, cash and investment management, debt financing and administration, and ensuring efficient purchasing practices.

Financial Services Division

100 01511

The Financial Services Division staff is responsible for all governmental accounting, financial reporting and compliance functions, budget development and support, debt financing and management, Accounts Payable, Payroll, including PERS and tax reporting, Grant Administration, fixed asset accounting, salary and benefit analyses, coordination of yearly audit, preparation of the Annual Comprehensive Financial Report and Budget documents, and accounting support to all City Departments and Special Districts.

In addition, the division also provides financial reporting and accounting services to the South Tahoe Redevelopment Successor Agency, the South Lake Tahoe Joint Powers Financing Authority, the South Tahoe Joint Powers Parking Financing Authority, and the South Lake Tahoe Basin Waste Management Authority.

Revenue Services Division

100 01730

The primary goal of the Revenue Services Division is to manage the City's revenues. Major responsibilities of the division are monitoring and collection of Transient Occupancy Tax (TOT) from approximately 120 hotels/motels, around 400 vacation homes rented by individual property owners that include hosted rentals, shared and qualified VHRs, and 33 property management companies. The division collects Business Tax from over 3,800 businesses. Staff is also responsible for bank deposits, city-wide accounts receivable processing, revenue audits, delinquency collections, and economic development loan collections. The division also provides Cash/Treasury management including banking and investment transactions to ensure availability of city funds when needed. In addition, the division provides revenue collection and disbursement services, and financial reporting for several business improvement districts. The division annually updates the Master Fee Schedule in accordance with financial policies.

Information Technology Division
100 01840

The Information Technology (IT) division provides computer services for all city departments; including police and fire. Services include network administration, internet, email, help desk, software and hardware support, technology purchases and installation, specialized programming, database administration, and training.

The IT Division supports approximately 3 virtualized data centers, 250 computers and laptops, 30 patrol cars with mobile data computers (MDCs) with In-Car-Video (ICV) equipment, 130 printers/faxes/plotters, 20 scanners, over 50 surveillance cameras, body-camera data and a wide variety of networking equipment (firewalls, routers, and switches). These servers, computers and other equipment are located throughout the city in 18-facility locations connected with a fiber back-bone. Support is also provided for a variety of audio/video and presentation equipment in the Council Chambers and other conference rooms. Staff is also responsible for the encrypted access control systems for the Police Department and the Airport - these systems control, monitor and log entry and egress to all doors and gates. These systems are slowly being expanded to cover all city facilities.

PARKING ENTERPRISE
520 05340 – Parking Authority Debt Service

The City's public parking garage is located adjacent to the Heavenly Village and gondola and provides over 400 parking spaces. The garage has been improved to include automated payment capability and increased marketing. The Finance Department is responsible for the management of the Parking Authority Debt Service. The Parking Garage's daily operations are managed by the Police Department.

City-wide Strategic Priorities Supported

Strategic Priority 5 - Continuous Improvement

Goal 5.2: Digital Government

Goal 5.3: Infrastructure and Maintenance

Goal 5.5: Fiscal Sustainability and Transparency

FY 2022/23 Department Accomplishments

1. Applied for and received the Distinguished Budget Presentation Award for FY 2022/23 and the Certificate of Achievement for Excellence in Financial Reporting for FY 2021/22 from the Government Finance Officers Association (GFOA).
2. Updated outdated City Financial Policies and created new GASB 87 and 96 (Leases and SBITAs) policy.
3. Provided financial reporting to Measure P TOT Oversight Committee.
4. Provided financial reporting on revenues, expenditures and projects currently underway for Measure S Sales Tax through the City's Fiscal Accountability webpage.
5. Provided Five Year Financial Plan Update to City Council in March and August 2023.
6. Prepared and presented financial information to the credit rating agency for receiving a bond rating on the new Recreation center construction financing bonds 2023 Series A.
7. Coordinated, reviewed, and submitted documents and held a presentation to City Council for the Recreation Center bond financing approval.
8. Solicited, selected the vendors and initiated the CommunityPLUS software upgrade project.
9. Initiated process for the Parking Garage bond debt early pay-off (September pending).
10. Applied for 31 grants totaling $31,169,895 and has received 20 awards in the amount of $14,452,145 to date with 6 proposals currently under review totaling $11,524,750 and 5 proposals in the amount of $5,193,000 denied.
11. 2,200+ IT helpdesk tickets closed.

12. Network infrastructure and software systems audited, upgraded, and simplified at several locations.
13. New security measures implemented based on industry best practices.
14. Completed new CAD system for PD.
15. Completed DOJ security verification.
16. Implemented new VPN system for PD.
17. Improved datacenter security and fault tolerance.
18. Added new network nodes and Wi-Fi access at several locations.
19. Further reduced number of physical machines.
20. Implemented new cloud-based backups and ransomware protection.
21. Implemented MDM and endpoint protection system.
22. Implemented IT asset management system.
23. Rebuilt IT training room.

FY 2023/24 Department Goals and Objective

1. Provide exceptional services internally and to the public.
2. Continue to look for cost savings within City departments to ensure financial stability.
3. Continue to aggressively pursue grant funding as well as actively engage in updates to legislature and available funding.
4. Complete upgrade of One Solution Software to new version.
5. Completed Parking Garage bond debt early pay-off process.
6. Implement Classification and Compensation Study and new MOUs through Payroll.
7. Complete conversion from CommunityPLUS to two new software applications for Finance and Development Services.
8. Implement SMS capture system.
9. Install cameras and security systems at multiple city locations.
10. Improve Wi-Fi access throughout city facilities.
11. Further improve fault tolerance across of data centers.
12. VOIP system to replace city copper phone system.
13. Decommission old domain.
14. Improve cyber security posture.
15. Roll out comprehensive IT security policy.
16. Create change management process and documentation.
17. Continue to create efficiencies through technology.
18. Continue audit and consolidation of data centers, file systems, directories, and software packages to reduce overhead.

DRAFT

Performance Measures

Strategic Priority 5.2: *Digital Government*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
CommunityPLUS software upgraded.	100%	35%	100%
IT Strategic Plan completed and implemented.	70%	90%	100%
IT equipment updated to current industry standards.	100%	80%	100%

Strategic Priority 5.5: *Fiscal Sustainability and Transparency*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Publish Annual Comprehensive Financial Report no later than 180 days following fiscal year end.	100%	100%	100%
Publish Budget document no later than 90 days following the budget adoption.	100%	100%	100%
Complete month closing within 30 days of month end.	100%	92%	100%
Maintain solid financial practices and a "clean" unqualified opinion.	100%	100%	100%

Departmental Goal 1: *Provide Exceptional Services Internally and to the Public*

Output Measure	2021/2022 Actual	2022/2023 Actual to date	2023/2024 Projected
Number of Business Licenses Issued	3400	3361	3800
Number of New Business Licenses Issued	501	479	450
Number of TOT Transactions Processed	4078	4182	4200

Revenues and Expenditures by Fund Type and Category
Finance Department

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	38,209,151	43,787,371	46,302,745	45,120,612	47,793,612	6%	2,673,000
Grants	-	-	-	-	-	-	-
Transfers In	69,606	81,764	81,734	78,000	79,365	2%	1,365
Revenues Total	**38,278,757**	**43,869,135**	**46,384,479**	**45,198,612**	**47,872,977**	**6%**	**2,674,365**
Expenditures							
Personnel Services	1,676,519	1,730,018	1,623,346	1,723,161	1,864,381	8%	141,220
Contractual Services	244,244	286,947	337,355	421,700	469,515	11%	47,815
Other Operating	186,230	160,923	186,639	160,220	190,330	19%	30,110
Capital Outlay	254,552	248,522	232,610	300,000	210,000	-30%	(90,000)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**2,361,546**	**2,426,411**	**2,379,951**	**2,605,081**	**2,734,226**	**5%**	**129,145**
Net Rev (Exp) General Fund	**35,917,211**	**41,442,725**	**44,004,528**	**42,593,531**	**45,138,751**		
Enterprise Fund - Parking Garage							
Revenues							
Operating Revenues	61,438	5,105	27,621	50,000	5,000	-90%	(45,000)
Grants	-	-	-	-	-	-	-
Transfers In	330,000	330,000	330,000	330,000	330,000	0%	-
Revenues Total	**391,438**	**335,105**	**357,621**	**380,000**	**335,000**	**-12%**	**(45,000)**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	1,175	1,238	1,513	-	-	-	-
Other Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service/Leases*	309,300	301,867	291,913	564,625	5,834,213	933%	5,269,588
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**310,475**	**303,104**	**293,425**	**564,625**	**5,834,213**	**933%**	**5,269,588**
Net Rev (Exp) Enterprise Fund - P. Garage	**80,963**	**32,001**	**64,196**	**(184,625)**	**(5,499,213)**		
FTE's	15.8	12.3	12.00	12.00	12.00	**0%**	

Non-Departmental

Core Services

100 01951 – Non-Departmental
100 01952 – Emergency Preparedness
100 01953 – Community Marketing
100 01956 – General Fund Transfers In/Out
100 01958 – Rents & Leases
101 01951 – PERS Savings
102 01511 – Measure S Sales Tax
263 09110 – TOT Revenue Fund
264 01952 – Local Fiscal Recovery / ARPA
401 01910 – City Debt Service
401 08220 – City Debt Service Other Debt

The non-departmental budget provides a financial reporting and budgeting section to account for all General Fund monies transferred to other funds, as well as to monitor disbursement of monies for general purpose items not specific to any one department. These disbursements include: City Administrative office rent, retirement payouts, rentals and leases of equipment used by all departments, City's debt service payments, cost of Animal Control Services provided by El Dorado County, LAFCO fees, portion of PADMA cost for the maintenance of Park Avenue area, Community Marketing, disbursements to Contract Agencies, and other specific types of expenditures that have no ongoing activities or projects.

Measure S Sales Tax

102 01511

On July 14th, 2020 the South Lake Tahoe City Council unanimously placed Measure S, the South Lake Tahoe Fire Protection, Emergency Response, City Services Measure, on the November 2020 ballot. 63.73% of the Voters in the 2020 election approved Measure S, allowing for the collection of a one percent sales tax that is estimated to generate over $6 million in local funding. Following passage of the measure, collection of the tax began on April 1, 2021. The City began receiving revenue from the tax in June of 2021.

As part of its promise to voters, the City has implemented strict fiscal accountability for Measure S spending and released a webpage dedicated to Measure S financial reporting on revenues, expenditures and projects currently underway. To learn more about Measure S Sales Tax revenue and spending, please visit: www.cityofslt.us/MeasureS/fiscal.

Local Fiscal Recovery / ARPA

264 01952

The American Rescue Plan Act (ARPA) (Public Law No. 117-2) was signed into law by President Biden on March 11, 2021. The Act appropriated Coronavirus State and Local Fiscal Recovery Funds for allocation by the U.S. Department of the Treasury to states, counties, metropolitan cities, and small cities with population under 50,000 (referred to as non-entitlement units (NEUs) of local government). As NEU, the City of South Lake Tahoe was allocated $5,309,994. This amount was received in two tranches, in 2021 and 2022. In FY 2021/22, a total of $2.5 million was appropriated for several projects including $500,000 for Long Term Rental Incentive Pilot Program, $400,000 for Broadband Study and Deployment, $377,500 for Small Business Sustainability (SBS) Loan Forgiveness, and $300,000 for South Tahoe Public Utility District Fire Hydrants.

Revenues and Expenditures by Fund Type and Category
Non-Departmental

General Fund (incl. Measure S)	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	260,003	3,345,490	7,138,408	7,351,699	7,619,000	4%	267,301
Grants	278,119	-	-	-	-	-	-
Other Financing Sources	2,570,716	373,242	953,398	392,438	104,200	-73%	(288,238)
Revenues Total	**3,108,838**	**3,718,732**	**8,091,806**	**7,744,137**	**7,723,200**	**0%**	**(20,937)**
Expenditures							
Personnel Services	2,356,195	2,284,065	2,630,071	2,349,936	2,613,074	11%	263,138
Contractual Services	1,067,370	1,055,430	903,419	2,611,090	1,482,797	-43%	(1,128,293)
Other Operating	898,744	898,832	957,350	774,980	779,253	1%	4,273
Capital Outlay	-	-	-	1,000	1,000	0%	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	6,383,967	11,103,532	19,190,652	14,421,776	13,215,059	-8%	(1,206,717)
Expenditures Total	**10,706,277**	**15,341,858**	**23,681,492**	**20,158,782**	**18,091,183**	**-10%**	**(2,067,599)**
Net Rev (Exp) General Fund	**(7,597,438)**	**(11,623,127)**	**(15,589,686)**	**(12,414,645)**	**(10,367,983)**		
Special Revenue Fund							
Revenues							
Operating Revenues	16,926	2,900	(26,067)	20,000	20,000	0%	-
Grants	-	-	5,309,994	-	-	-	-
Transfers In	-	800,000	1,000,000	200,000	200,000	0%	-
Revenues Total	**16,926**	**802,900**	**6,283,927**	**220,000**	**220,000**	**0%**	**-**
							-
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	1,298,681	406,000	6,376,994	58,203	-	-100%	(58,203)
Expenditures Total	**1,298,681**	**406,000**	**6,376,994**	**58,203**	**-**	**-100%**	**(58,203)**
Net Rev (Exp) Special Rev. Fund	**(1,281,755)**	**396,900**	**(93,067)**	**161,797**	**220,000**		
Debt Service Fund							
Revenues							
Operating Revenues	3,857	45	1,365	10,050	5,000	-50%	(5,050)
Grants	-	-	-	-	-	-	-
Transfers In	3,369,450	3,347,643	3,864,746	4,480,078	4,719,974	5%	239,896
Revenues Total	**3,373,308**	**3,347,688**	**3,866,111**	**4,490,128**	**4,724,974**	**5%**	**234,846**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	15,803	17,855	68,533	17,900	39,400	120%	21,500
Other Operating	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service/Leases	3,317,822	3,857,391	3,837,455	4,192,228	4,535,573	8%	343,345
Transfers Out	-	-	-	0	-	-	(0)
Expenditures Total	**3,333,625**	**3,875,247**	**3,905,988**	**4,210,128**	**4,574,973**	**9%**	**364,845**
Net Rev (Exp) Debt Service Fund	**39,683**	**(527,559)**	**(39,877)**	**280,000**	**150,001**		
FTE's	-	-	-	-	-	**0%**	

Business Improvement Districts

Core Services

Ski Run BID
280 01511

The Ski Run Business Improvement District is located on Ski Run Boulevard between Pioneer Trail and Lake Tahoe Blvd. Fees are collected with business tax payments for the purpose of supporting landscaping and snow removal expenses along the bike trail. Approximately 70 businesses/property owners are subject to fees in this program.

Tourism Improvement District
285 01513

Begun in November 2006, its main purpose is to collect a per night fee for each room night occupied by a visitor and pass through the monies to the Tourism Improvement District (TID) for their use toward marketing the South Lake Tahoe area. City retains a 1% administrative fee for collection, accounting/reporting, and pass-through of the monthly assessments to the TID Board by the Revenue Division of the Finance Department.

Revenues and Expenditures by Fund Type and Category Business Improvement Districts

Special Revenue	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	2,172,069	3,178,026	3,086,677	3,011,700	3,112,500	3%	100,800
Grants	-	-	-	-	-	-	-
Transfers In	7,500	7,500	12,400	13,900	11,500	-17%	(2,400)
Revenues Total	**2,179,569**	**3,185,526**	**3,099,077**	**3,025,600**	**3,124,000**	**3%**	**98,400**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	2,141,170	3,134,541	3,052,053	2,970,000	3,100,000	4%	130,000
Other Operating	22,527	19,327	22,417	25,600	23,000	-10%	(2,600)
Capital Outlay	-	-	-	-	-	-	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	21,606	31,658	30,817	30,000	31,000	3%	1,000
Expenditures Total	**2,185,303**	**3,185,526**	**3,105,287**	**3,025,600**	**3,154,000**	**4%**	**128,400**
Net Rev (Exp)	**(5,734)**	**(0)**	**(6,210)**	**-**	**(30,000)**		
FTE's	-	-	-	-	-	**0%**	

South Tahoe Redevelopment Successor Agency (STRSA)

Core Services

725 09220 – Redevelopment Obligation Retirement Private-Purpose Trust Fund

In an effort to balance its budget, the State of California adopted ABx1 26 on June 28, 2011, which suspends all new redevelopment activities except for limited specified activities as of that date and dissolves redevelopment agencies effective October 1, 2011. The State simultaneously adopted ABx1 27 which allows redevelopment agencies to avoid dissolution by the City opting into an "alternative voluntary redevelopment program" requiring specified substantial annual contributions to local schools and special districts. However, in its December 29, 2011 decision the State Supreme Court upheld ABx1 26, but invalidated ABx1 27, and extended the date of dissolution to February 1, 2012.

The suspension provisions of ABx1 26 prohibit all redevelopment agencies from a wide range of activities, including incurring new indebtedness or obligations, entering into or modifying agreements or contracts, acquiring or disposing of real property, taking actions to adopt or amend redevelopment plans and other similar actions, except actions required by law or to carry out existing enforceable obligations, as defined in ABx1 26.

On September 27, 2011, the City of South Lake Tahoe adopted Resolution 2011-54 electing to serve as the South Tahoe Redevelopment Successor Agency. The Successor Agency is responsible for the wind down of the former Redevelopment Agency's debt, obligations and affairs.

Revenues and Expenditures by Fund Type and Category
South Tahoe Redevelopment Successor Agency

Trust & Custodial Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	4,437,404	4,887,291	4,220,973	5,200,000	5,257,356	1%	57,356
Grants	-	-	-	-	-	-	-
Transfers In	380,362	406,000	1,067,000	58,203	-	-100%	(58,203)
Revenues Total	**4,817,767**	**5,293,291**	**5,287,973**	**5,258,203**	**5,257,356**	**0%**	**(847)**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	11,688	125,080	97,717	126,921	130,000	2%	3,079
Other Operating	-	-	-	-	-	-	-
Capital Outlay	82,192	82,192	82,192	-	-	-	-
Debt Service/Leases	2,682,612	2,571,712	2,449,912	5,101,282	5,097,356	0%	(3,926)
Transfers Out	-	-	-	30,000	30,000	0%	-
Expenditures Total	**2,776,493**	**2,778,985**	**2,629,822**	**5,258,203**	**5,257,356**	**0%**	**(847)**
Net Rev (Exp)	**2,041,274**	**2,514,306**	**2,658,151**	**-**	**-**		
FTE's	-	-	-	-	-	**0%**	

Custodial Funds and Other CFD Funds

Core Services

707 01962 – Park Avenue CFD
708 01963 – Parent/School Partnership
711 01965 – Bijou ECP CFD
712 01973 – Harrison Avenue CFD

There are many financial relationships that may exist between a city and the public or other organizations that require special accounting treatment by the city in a fiduciary or custodial fund (formerly agency fund). These relationships and conditions are usually governed by ordinances, statutes, regulations, trust indenture agreements or other contractual arrangements. The following excerpts from GAAFR are provided to explain the various types of fiduciary and custodial funds and their related accounting treatment:

Pension (and other employee benefit) trust funds. Pension and other employee benefit trust funds are used to report the government's and its component units' fiduciary assets that are held in a GASB PEB trust fund or in a GASB other fiduciary trust, which is used to administer employee benefits for the benefit of members of the respective plans.

Investment trust funds. Investment trust funds are used to report external investment pools and individual investment accounts. If the reporting government participates in an investment pool it sponsors, the portion of the pool's assets belonging to the sponsoring government must be excluded from the amount reported in the investment trust fund and reported in the appropriate governmental or proprietary fund(s). To qualify as an investment trust fund, the assets must be administered through a GASB other fiduciary trust.

Private-purpose trust funds. Private-purpose trust funds are used to account for all assets held in a GASB other fiduciary trust that are neither pension (and other employee benefit) trust funds nor investment trust funds.

Custodial funds. Custodial funds are used to report all fiduciary activities that are not held in one of the three types of fiduciary trust funds, except for those business-type entities and enterprise funds that are eligible and elect to use the business-type activity exception. Specifically, the authoritative financial reporting literature allows that if a business-type entity or an enterprise fund has assets that meet the criteria to be reported as a custodial fund, the assets may nonetheless be reported in the enterprise fund, as an asset with a corresponding liability in the enterprise fund's statement of net position. In order to qualify for this exception, the assets, upon receipt, must be expected to be held for three months or less. If a government sponsors an investment pool and the pool assets are not held in an investment trust, the assets would be reported in a custodial fund. Similarly, if a government is holding assets on behalf of another government for pension or OPEB benefits, and those assets are not in a qualifying trust, the use of a custodial fund would be appropriate.

Community Facility Districts

Community Facilities Districts ("CFDs"), also known as Mello-Roos Districts, are special tax districts that were created in 1982 through the Mello-Roos Community Facilities Act of 1982 as a means of obtaining additional public funding and financing for various services and infrastructural improvements in California by imposing special taxes on property. Two of the City's CFDs were reported as Agency Funds prior to the implementation of GASB Statement No. 84, Fiduciary Activities. The new accounting standard changed the terminology of Agency funds to Custodial funds. In addition to the change in nomenclature, there is significant changes in accounting and reporting. As a result, two of the City's CFD funds, Bijou ECP CFD and Harrison Avenue CFD, previously reported as Agency funds under Fiduciary Activities, were classified as special revenue governmental funds during the GASB 84 implementation requiring the related accounting restatement in FY 2021 financial statements.

Revenues and Expenditures by Fund Type and Category
Custodial Funds and Other Special Revenue CFD Funds

Custodial and Other CFDs	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	1,006,698	979,353	987,898	1,001,450	1,013,700	1%	12,250
Grants	-	-	-	-	-	-	-
Transfers In	50,000	-	-	-	-	-	-
Revenues Total	**1,056,698**	**979,353**	**987,898**	**1,001,450**	**1,013,700**	**1%**	**12,250**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	29,283	33,687	34,161	33,700	33,350	-1%	(350)
Other Operating	8,824	3,519	7,056	58,000	58,000	0%	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service/Leases	510,019	509,909	508,853	506,819	504,219	-1%	(2,600)
Transfers Out	403,000	403,000	403,000	403,000	403,365	0%	365
Expenditures Total	**951,126**	**950,115**	**953,071**	**1,001,519**	**998,934**	**0%**	**(2,585)**
Net Rev (Exp)	**105,572**	**29,238**	**34,828**	**(69)**	**14,766**		
FTE's	-	-	-	-	-	**0%**	



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Police Department

Core Services

The City of South Lake Tahoe Police Department is a full-service general law enforcement organization. The Police Department serves a permanent population of approximately 22,000. The community is a tourist resort destination consistently inflating the functional population to 100,000 on weekends and holidays. The Police Department also manages the Joint Dispatch Center which is classified as a Public Safety Answering Point (PSAP) for the County and State of California. The Joint Dispatch Center provides public safety dispatching services to the Police Department, City Fire Department, Lake Valley Fire Protection District, Fallen Leaf Fire Department, along with contracted services to Cal Tahoe Joint Powers Authority (JPA) Ambulance Services.

The Department provides the following programs/services:

- Uniform Patrol
    - Canine Unit
    - Traffic Enforcement Unit (motor)
    - South Tahoe Alternative Collaborative Services (STACS) Officer (Homeless/Mental Health)
    - Crisis Negotiation Team
    - SWAT Team
    - School Resource Officer (SRO)
- Detectives
    - Homicide
    - Sexual Assault
    - Child Crimes
    - Domestic Violence
    - Property Crimes
    - Cannabis Control Officer
    - Evidence/Property Technicians
    - Background Investigation
- Joint Dispatch Center
    - South Lake Tahoe Police Department (SLTPD) Police
    - South Lake Tahoe Fire Rescue (SLTFR)
    - CalFire Station 5
    - Fallen Leaf Lake Fire Department
    - Lake Valley Fire Department
    - Cal Tahoe Ambulance
- Community Service Officers
    - Vacation Home Rentals (VHRs) Enforcement
    - Code Enforcement
    - Nuisance Abatement
    - Parking Enforcement (Heavenly Village, Transit Way/Bellamy Ct., citywide)
    - Parking Garage operations and parking enforcement
    - Vehicle Abatement
    - Graffiti abatement reporting and volunteer program
    - Radar trailer deployment
    - Lime/Byrd scooter compliance
- Police Records
    - Public Records request
    - Police criminal case management
    - Sex Offender Registration
    - Front Office public contact
    - CLETS/CIBRS/DOJ compliance

- Police Boat Safety Program (State Grant/vessel tax funded)
- Reserve Officer Program

Administration

100 02110

The Administrative Division is responsible for the overall leadership and managerial duties at the Police Department i.e. policy, budget, recruitment, payroll, training, travel, and human resource functions. The Administration Division is currently staffed with the Chief of Police, and an Administrative Assistant.

For FY 2022/23 we requested to add an Administrative Lieutenant funded through Measure S Sales Tax funds for public safety. That position was funded and is currently staffed. This new administrative lieutenant position assists with new State Law mandates, Policy Manual updates, Internal Affairs investigations, Community Service Officers, Parking Garage Management, training compliance, and other duties.

Operations

100 02120

The Operations Division encompasses the basic patrol functions of the police department. During this fiscal year the division will consist of 27 patrol officers. This includes one (1) traffic (motor) officer, two (2) canine officers, one (1) School Resource Officer assigned to South Tahoe High school (paid in part by the Lake Tahoe Unified School District) (grant funding for the School Resource Officer assigned to South Tahoe Middle School expired and was not renewable), and one (1) officer assigned to the STACS program. In addition to the line level staff, this division has four (4) Reserve Officers (Part time Marine Unit Officers), Five (5) Patrol Sergeants, and one (1) Patrol Lieutenant.

Note: At the time of this report 2 of the 41 Sworn Officer positions are off work on long term injuries. In addition, there is one Officer is off on long term military leave in an unfunded position. There is possibility that he will return for the next fiscal year.

The main service provided by this division is uniformed patrol. In addition to patrol level functions, this division develops, manages, and executes special event planning, a canine program, field training program, officer-in-charge program, bike patrol, the marine program, crisis negotiations, SWAT, STACS, traffic, and a reserve officer program.

Joint Dispatch

100 02160

The Joint Dispatch account handles all costs associated with the dispatch center located in the Police Department. We provide dispatch services to the City Police Department, the City Fire Department, Lake Valley Fire Department, Fallen Leaf Fire, and Cal Tahoe JPA Ambulance Service.

The Dispatch Center is currently allocated with (1) Full-time Dispatch Supervisor, (9) Full-time Public Safety Dispatchers.

Support

100 02180

The Police Support Division budget handles all the positions within the Police Department that are not covered in Administration, Operations, or the Joint Dispatch Center. The area of responsibility is primarily Detectives, Property and Evidence, Records, and Building Maintenance.

Detectives are staffed with one (1) lieutenant, one (1) Detective Sergeant, five (5) investigative detectives, one (1) Cannabis Investigator, and two (2) evidence technicians.

The Records Division is staffed with one (1) records supervisor and two (2) records technicians.

AB3229 COPS Grant

231 02110

COPS grant funds are used for paying officer overtime for projects associated with Community Policing Programs. Funds have also been used for training and supplies as they relate to community matters. The requirements for this fund are broad and allow for discretion on our part, based on the suitability of the expenditure as long as the expenditure of funds is not supplanting the general fund.

Proposition 172 Safety Sales Tax

232 02110

Safety Sales Tax revenues provide funds to supplement equipment purchases and technical support, i.e. police vehicles, computers, the mobile range, other one-time equipment purchases, and salary and wages. These revenues may also be used to purchase other large expenditure items such as the purchase/replacement of the police boat for the Department.

OTHER POLICE PROGRAMS

Police Certified Training (POST)

100 02150

The State of California through POST provides reimbursements for some law enforcement training. The Police Department actively sends officers, supervisors, and other qualifying non-sworn personnel to POST training. The majority of sworn officer training is reimbursed based through POST, however, there is a cost sharing component to this training.

Police Vehicle Replacement

211 02110

This program provides the budget resources to purchase vehicles by supporting either outright purchases or debt service and lease programs needed for acquisition. This program is funded through transfers in from the Safety Sales Tax account.

Cannabis Program

223 02120

This program provides the budget resources to

(1) Oversee the Public Safety License Application/inspection Process,
(2) Respond to, investigate, and collate information on all marijuana-related calls for service,
(3) Conduct proactive compliance inspections of marijuana businesses,
(4) Gather marijuana-related data and provide periodic reports to City Council,
(5) Coordinate and monitor marijuana education efforts,
(6) Conduct training on cannabis regulations for local hotels to ensure marijuana products are handled properly,
(7) Conduct/coordinate illicit marijuana enforcement activities,
(8) Facilitate/coordinate periodic audits to provide for transparency,
(9) Perform other unanticipated marijuana-related duties, and
(10) Keep accurate time records of activities so future Public Safety Impact Mitigation Fee and Public Safety License Application Fee apportionments can be accurately developed.

Tobacco Grant

225 02110

The Tobacco Grant was an enforcement and education program funded through the California Department of Justice. This grant provided funding for one (1) FTE School Resource Officer assigned to South Tahoe Middle

School. This grant expired on June 30, 2023 and was not pursued for 2023/2024 because the grant specifically excluded funding for the SRO position.

ABC Grant

229 02112

The ABC Grant is an enforcement and assistance program funded through the State Department of Alcohol and Beverage Control. ABC works with law enforcement agencies to help aide in eliminating the crime and public nuisance associated with alcohol beverages by providing funds to assist with additional enforcement including minor decoy, shoulder tap, and plain clothes enforcement operations. We did not receive this grant for the 22/23 grant cycle; however, we will apply again for budget year 2023/2024.

Asset Forfeitures – Justice Fund

233 02110

Asset forfeiture funds are received as a result of criminal assets being seized. These funds are used for contract services, equipment, training, and special police investigations. These funds are one-time monies; the amount and frequency of these funds are not guaranteed. Allocating these funds is carefully thought out prior to expenditure. Asset forfeiture money must meet qualifying criteria to be eligible for transfer to the police department.

Asset Forfeitures – Treas. Fund

235 02110

Asset forfeiture funds are received as a result of criminal assets being seized. These funds are used for contract services, equipment, training, and special police investigations. These funds are one-time monies; the amount and frequency of these funds are not guaranteed. Allocating these funds is carefully thought out prior to expenditure. Asset forfeiture money must meet qualifying criteria to be eligible for transfer to the police department.

Boat Patrol Grant

237 02110

The Boat Patrol provides law enforcement services to the open waters and harbor area of the city of South Lake Tahoe and mutual aid to surrounding jurisdictions that share a boundary of Lake Tahoe. Some of these services include:

- Law enforcement patrol
- Crime prevention
- General law enforcement investigations
- Rescue/recovery operations
- Vessel assist
- Vessel collision investigation
- Boater Education

Law Enforcement Specialized Unit Grant

238 02110

This program funds a collaborative effort between the SLTPD and Live Violence Free to use an integrated community-oriented approach to address domestic violence. The detective provides investigative expertise of criminal cases and works with an Advocate from Live Violence Free assigned to a Domestic Violence Response Team.

This program funds $107,266.00 for Live Violence Free to provide advocacy, support, assistance, and outreach to victims of Domestic Violence. In addition, $67,714.00 goes towards the salary and incentives of one full time Police Detective (FTE) as well as $28,000.00 towards overtime expenses generated by the PD Joint Dispatch Center. Dispatchers are responsible for fielding calls from victims and facilitating police and medical emergency response.

Additionally, dispatch may summon or refer advocacy services for domestic violence victims. Funding for this grant expires on 12/31/2023. We intend to re-apply for this grant should it be available for calendar year 2024.

Opioid Abatement Program

290 02110

The Opioid Abatement Program is funded by Opioid Settlement Funds. Money from these funds can only be used for Opioid Remediation such as care, treatment, and other programs that address the misuse and abuse of opioid products, treat or mitigate opioid use or related disorders, and mitigation of other alleged effects of the opioid epidemic. The funds in this program may only be used for Core Strategies and Approved Uses. California has identified six High Impact Abatement Activities on which at least 50% of the funds must be spent.

Law Enforcement expenditure of these fund must fall into one of seven categories; education, diversion, overdose response, naloxone purchase and distribution, correction treatment and transition, drug takebacks, and opioid wellness for first responders.

SLTPD will work with community stakeholders in identifying best practice evidence-based uses within Core Strategies, Approved Uses, and High Impact Abatement Activities.

COMMUNITY SERVICES OFFICE (CSO) DIVISION

The Community Services Office is staffed with (1) Full time Community Service Supervisor, (1) Full time Administrative Assistant, (4) Full time Community Services Officers handling Code Enforcement, Nuisance Abatement, Vacation Home Rental Enforcement and Vehicle Abatement, (4) Parking Ambassadors, and (1) Full time Code Compliance Investigator.

Code Enforcement

100 02140

This account was established for 2015-16 budget to consolidate four Parking Management Program and one Community Code Enforcement accounts established during the past 3 years. The City's paid parking program was dissolved; however, the function of parking enforcement remains for general parking violations. This budget will continue to receive revenue from fines generated by the enforcement of standard parking violations. In addition, this program will be funded by the revenue generated from enforcement of other violations.

Vehicle Abatement

242 03802

As part of their assignment, the Community Service Officers respond to and identify vehicles as abandoned in accordance with the City Code. The owners are notified of pending action. The CSOs coordinate with contract tow companies to remove abandoned or junk vehicles and then notify DMV of vehicles to be destroyed. The CSOs maintain files on all identified vehicles for annual audit. Submit quarterly reports to El Dorado County Joint Powers Authority (JPA). This budget account partially funds, and is administered by, the Community Services Office. Partial reimbursement for the vehicle abatement process is funded by a portion of vehicle registration through California DMV.

Nuisance Abatement

243 03803

Additionally, the Community Service Officers process all complaints of nuisances as identified in the City Code; prepare correspondence notifying property owners of identified nuisances; prepare cases for hearing by the Zoning Administrator; post all properties with notices of identified nuisances; present cases at Zoning Hearings; coordinate the abatement of the nuisance. Additionally, CSOs coordinate action and programs to remove graffiti. This budget account partially funds, and is administered by, the Community Services Office.

Parking – Bellamy Court

510 05440

This account was established in June of 2011 to provide support for the paid parking program on Transit Way and Bellamy Court. Net revenue from this program is identified to reduce the debt associated with the parking garage or transferred to the General Fund.

520 05320 – Parking Garage Operations

The City's public parking garage provides over 400 parking spaces adjacent to the Heavenly Village and The Gondola. The garage has been improved to include automated payment capability and increased marketing. The Finance Department is responsible for the management of the Parking Authority Debt Service. The Parking Garage's daily operations were transferred to the Police Department with the Parking Management Program that was established in 2012. Current projects at the parking garage include point of sale, traffic pattern changes, and maintenance for ease of use and facility longevity.

Clean Community

241 03801

Clean Community Program removes litter from highly visible locations along public roadways and in neighborhoods, issues notices for trash violations and provides education and special events including the annual Community Cleanup Day, Coastal Cleanup Day as well as Earth Day.

Clean Tahoe contracts with the City and El Dorado County to conduct these services. Clean Tahoe Staff is comprised of a Program Manager, Program Assistant and two Field Assistants. These are not City or County employees. The budget in this account is administered by the Community Services Office.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Built Environment
- Goal 1.4: Transportation - paid parking options and enhanced enforcement

Strategic Priority 3 - Community for All
- Goal 3.1: Mental Health and Homelessness
  - STACS program
  - Opioid Settlement Fund program development
  - Engagement in EDCOE behavioral threat assessment program
- Goal 3.4: Waste Management and Stewardship
  - Increase Bear box and STR placement violation enforcement
  - Enhance Hotel dumpster compliance
  - Reinvigorate nuisance abatement CSO program

Strategic Priority 4 – Economic Diversity
- Goal 4.3: Resident retention and Workforce Development
  - Career development opportunities with Parking Ambassador program

Strategic Priority 5 - Continuous Improvement
- Goal 5.1: Public Safety
  - Continue to participate in and with the Police Advisory Commission
  - Engage with City Attorney to develop GVRO program efficacy and efficiency
  - Build out parking enforcement program citywide
  - Utilize revitalized CSO division to address quality of life issues
- Goal 5.3: Infrastructure and Maintenance
  - Collaborate with Public Works on Roof, parking lot, and other facility improvements

FY 2022/23 Department Accomplishments

1. Requested and staffed Parking Ambassador positions to fill settlement obligations.
2. CSO division positions (4) to be filled by the end of fiscal year 2023.
3. Dispatcher applicants/trainees (2) onboarded for the first time in 18 months, screening process revamped.
4. Employees wellness program established, and training commenced.

FY 2023/24 Department Goals and Objective

1. Bring the Police Department to full staffing.
2. Complete implementation of Records Management System to include CIBRS/STOP data compliance.
3. Complete Radio System upgrade, test, and move to new system.
4. Full implementation of employee wellness program.
5. Complete build out of parking enforcement program.
6. GVRO program completed during FY 2023-2024.

Performance Measures

Strategic Priority 3.1: *Mental Health and Homelessness*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
STACS (South Tahoe Alternative Collaborative Services) implemented.	100%	75%	100%

Department Goal 1: *Bring the Police Department to Full Staffing*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Patrol division, Community Service Office Division, and Dispatch Center fully staffed.	100%	79%	100%
Number of employees on injured status.	1	3	1
Number of vacancies unfilled.	0	7	0

Department Goal 2: *Complete Implementation of Records Management System*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
RIMS system implementation completed.	100%	95%	100%

Department Goal 3: *Complete Radio System Upgrade and Move to New System*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Public Safety Radio System replacement completed.	100%	95%	100%

Department Goal 4: *Full Implementation of Employee Wellness Program*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Employee Wellness Program developed and launched.	90%	75%	100%

Department Goal 5: *Complete Build Out of Parking Enforcement Program*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Develop and launch Parking Ambassador program citywide.	50%	50%	100%

Department Goal 6: *Develop GVRO Program*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
GVRO process and program developed with City Attorney and Superior Court.	50%	50%	100%

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Revenues and Expenditures by Fund Type and Category
Public Safety - Police Department

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	1,257,892	1,423,211	1,622,766	1,716,675	1,754,112	2%	37,437
Grants	-	-	-	-	-	-	-
Other Financing Sources	181,152	484,545	96,489	517,121	645,240	25%	128,119
Revenues Total	**1,439,044**	**1,907,756**	**1,719,255**	**2,233,796**	**2,399,352**	**7%**	**165,556**
Expenditures							
Personnel Services	10,021,026	10,363,285	11,172,942	12,204,930	13,272,817	9%	1,067,887
Contractual Services	96,372	98,528	92,356	189,300	238,920	26%	49,620
Other Operating	481,611	592,207	627,487	630,900	689,066	9%	58,166
Capital Outlay	632,730	127,813	279,218	592,238	368,720	-38%	(223,518)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**11,231,738**	**11,181,833**	**12,172,003**	**13,617,368**	**14,569,523**	**7%**	**952,155**
Net Rev (Exp) General Fund	**(9,792,695)**	**(9,274,077)**	**(10,452,749)**	**(11,383,572)**	**(12,170,171)**		
Special Revenue Fund							
Revenues							
Operating Revenues	1,635,641	2,453,236	2,397,685	2,502,346	2,333,309	-7%	(169,037)
Grants	432,047	366,723	379,706	222,974	142,716	-36%	(80,258)
Other Financing Sources	575,613	192,000	238,078	582,013	662,000	14%	79,987
Revenues Total	**2,643,301**	**3,011,959**	**3,015,469**	**3,307,333**	**3,138,025**	**-5%**	**(169,308)**
Expenditures							
Personnel Services	441,803	793,189	737,835	829,752	731,658	-12%	(98,094)
Contractual Services	300,360	322,238	350,129	397,941	414,592	4%	16,651
Other Operating	60,185	265,597	439,840	558,850	102,172	-82%	(456,678)
Capital Outlay	439,016	371,886	154,051	826,131	565,125	-32%	(261,006)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	1,144,765	458,001	425,483	1,239,476	900,240	-27%	(339,236)
Expenditures Total	**2,386,128**	**2,210,911**	**2,107,338**	**3,852,150**	**2,713,787**	**-30%**	**(1,138,363)**
Net Rev (Exp) Special Revenue Fund	**257,173**	**801,048**	**908,131**	**(544,817)**	**424,238**		
Enterprise Fund							
Revenues							
Operating Revenues	1,060,572	1,204,080	1,337,306	1,818,800	1,818,800	0%	-
Grants	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	0	-	-	(0)
Revenues Total	**1,060,572**	**1,204,080**	**1,337,306**	**1,818,800**	**1,818,800**	**0%**	**(0)**
Expenditures							
Personnel Services	32,104	40,890	240,543	248,833	422,370	70%	173,537
Contractual Services	149,982	105,815	260,452	262,652	145,000	-45%	(117,652)
Other Operating	127,014	208,952	181,349	221,100	233,100	5%	12,000
Capital Outlay	214,639	207,680	194,952	339,410	516,000	52%	176,590
Debt Service/Leases	45,484	52,097	52,279	67,000	67,000	0%	-
Transfers Out	500,000	29,405	-	-	-	-	-
Expenditures Total	**1,069,221**	**644,839**	**929,575**	**1,138,995**	**1,383,470**	**21%**	**244,475**
Net Rev (Exp) Enterprise Fund	**(8,649)**	**559,240**	**407,731**	**679,805**	**435,330**		
FTE's	69.1	68.1	65	68	69	1%	

Fire Department

Core Services

South Lake Tahoe Fire Rescue's mission is to serve our community with compassion, professionalism and honor. We accomplish this through our guiding principles:

- We are committed to the protection of life, property and the environment at South Lake Tahoe.
- We believe the community, the pristine lake and the citizens and visitors are the reason for our existence.
- We will foster and sustain the trust of the community, and will consistently protect that confidence through our professionalism, competence, attitude, conduct and actions.
- We will serve our community with honesty, fairness and integrity.
- We will pursue safe, effective, timely, caring, standardized and economic solutions to our residents and visitors' emergencies.
- We will provide professional, skilled and courteous customer service at all times.

The Fire Department provides fire suppression, emergency medical response, and a variety of emergency and non-emergent responses to our community. Our commitment to residents and visitors in need is that we will respond staffed paramedic engine and truck companies with three (3) personnel, a Captain, an Engineer and a Firefighter/Paramedic and resolve or assist them in the resolution of their emergency. We have found that individuals activate the 911 system when they need assistance and do not know where to turn for help. In the calendar year 2022 the Fire Department responded to 3,444 calls for service; 1911 or 55% were for medical emergencies, 535 or 15% were for public service calls and 84 or 3% were for fire calls. The City of South Lake Tahoe has an above average number of public service calls which include a variety of events including smoke/carbon monoxide alarms, helping someone back into bed after a fall or general smoke checks within the area. These public service calls provide our employees an opportunity to provide superior customer service to those in need. Our fire calls are consistent with the National average of 1-3 % of fires in jurisdictions with a population of 49,000 or less. Fire loss for 2022 was estimated at $2,215,925. In 2022 we responded to out-of-jurisdiction wildland fires fulfilling our commitment to the Lake Tahoe Regional Fire Chief's Association as well the State of California's Master Mutual Aid Agreement. Our current staffing is 41 full time employees who staff three 3-person Paramedic Engines, an on-duty Battalion Chief and administrative positions. We maintain 3 shifts and also staff 6 part time positions for Defensible Space Inspector and a new Chipping crew. The Fire Department has updated our Strategic Plan as of April 2023.

The Fire Department is divided into 6 budget divisions: Administration, Suppression, Special Operations, Prevention, Training, and Emergency Medical Services.

Administration

100 02210

Fire Administration is staffed with the Fire Chief and Administrative Assistant and is responsible for budget management, personnel management, and administrative oversight for the Fire Department. Fire Administration manages a budget of $11,714,696 and a workforce of 41 employees. Fire Administration also represents the department and City in regional endeavors, such as cooperative response agreements with State and Federal forest agencies, mutual aid agreements, local and county preparedness groups, and other regional approaches to services. The Fire Chief serves as the City of South Lake Tahoe's emergency operations center manager and coordinates annual Emergency Operations Center drills and trainings.

Suppression

100 02220

The Suppression Division is staffed with 37 positions. The City provides a minimum daily staffing level of three 3-person paramedic engines and a Battalion Chief. Generally, we have one person on vacation each day but on days

when everyone is at work, we have four (4) personnel assigned to Station 2 where a ladder truck was placed in service during the Fall of 2020. This division provides boots on the ground for all emergency response, maintains operational readiness through facility and apparatus maintenance, individual and team training, pre-incident planning and by participating in mutual aid response through an agreement with the Lake Tahoe Regional Fire Chiefs Association as well as the State of California. Emergency Response, Fitness and Training are the overall priorities within the Suppression Division.

Special Operations

100 02230

The Fire Special Operations division has five (5) basic components: Rescue, Hazardous Material Response, Arson Investigation, Public Education and Tactical Emergency Medical Services. All work is performed by suppression personnel. The City of South Lake Tahoe has several rescue challenges which include water rescue, ice rescue, rope rescue, heavy and technical rescue scenarios. Our location dictates that we protect those on the lake, in the mountains and within our urban environment. Our firefighters must have a variety of skills and equipment to meet those challenges. We also respond to all hazardous materials calls in conjunction with Law Enforcement. The Fire Department is responsible for determining cause and origin for all fires. We take great pride in presenting and educating our citizens in areas which include CPR, wildland fire prevention and specific safety tips for living in Lake Tahoe. Our engine paramedics also work closely with the Police Department with Tactical EMS where medics are trained and work with the SWAT Team. Several years ago, local citizen Lisa Maloff donated a brand-new rescue boat to SLTFR to help reinstate our water rescue program. Our water rescue program has been successful in the rescue of stranded boaters or citizens that experience trouble in the frigid waters of Lake Tahoe. The City is responsible for water response one mile out from shore from Stateline to the Tahoe Keys. The United States Coast Guard is responsible for the lake as a whole and has a Coast Guard Station in Tahoe City.

Fire Prevention

100 02240

In December of 2022 we were able to fill the position of Fire Marshal after a long absence. This position was defunded in 2011 and was identified as a critical need within the City to manage commercial and residential inspections. The Fire Inspector (a position filled in 2020) reports directly to the Fire Marshal. Among other duties the Fire Marshal also manages public outreach and education. The work load will remain high in the prevention division with the addition of seasonal Defensible Space Inspectors and a new Chipping Crew to provide roadside chipping and assist with fuels reduction projects around the city.

Fire Training and Safety

100 02250

Training is the backbone of any Fire Department and is an extremely high priority for South Lake Tahoe Fire Rescue. We have a young and energetic department that prides itself on skilled and well-trained response. Training is the best and safest way to ensure competency from the probationary firefighter level to the rank of Chief Officer managing command and control of larger events. This program provides funding of ongoing safety training for firefighting, emergency response and safety within the Department, as well as providing professional development to all personnel. This includes but is not limited to testing services for new and existing employees, travel costs in the form of meetings and seminars, and training materials for in-service, field and classroom settings. Firefighters are required to train a minimum of 2 hours every day. Having a classroom is a vital component of our training regimen and has been beneficial for the Police Department to use on a regular basis as well. This year's budget continues to reflect our commitment to command and control training.

Emergency Medical Services (EMS) Division
236 02262 – EMS

The EMS Division supports our paramedic engines, ladder truck, and rescue boat. The City currently charges a first responder fee for medical response, realizing $184,000 in 2022. These funds directly support training, certification and equipment for the department. In 2022 Emergency Medical response accounted for 55% of the calls. Fast arriving paramedic crews with SLTFR in conjunction with the Cal Tahoe JPA ambulance crews support the County's Emergency Medical Services (EMS). The change from transport to paramedic-based truck and engine companies continues to help our recruitment and retention program.

Fire Prop 172 Safety Sales Tax
222 02210

This program provides a funding source for Fire Department operations through the acquisition of equipment (Fire Vehicle Replacement Program - 213 02210). This is a critical funding source to replace the apparatus and equipment needs for an organization that has a full variety of risks including high-rise buildings to wildland urban interface firefighting challenges. Pierce Manufacturing is currently building our new Type I Fire Engine and we expect to take delivery in late August or early September of 2023.

Fire Vehicle Replacement Program
213 02210

This program provides the budget resource to purchase fire apparatus/vehicles by supporting either outright purchases or debt service programs needed for acquisition. The Department has developed a Strategic Plan for the next two (2) years which is supported by our Business plan outlining the capital needs of the fire department.

City-Wide Strategic Priorities Supported

Strategic Priority 3 - Community for All
Goal 3.1: Mental Health and Homelessness

Strategic Priority 4 - Economic Development
Goal 4.3: Resident Retention and Workforce Development

Strategic Priority 5 - Continuous Improvement
Goal 5.1: Public Safety

FY 2022/23 Department Accomplishments

1. Completed a $5 million-dollar communications system overhaul.
2. Completed recruitment and hiring for all positions in the Fire Department.
3. Built a new chipping program with grant funding.

FY 2023/24 Department Goals and Objective

1. Update a Standards of Cover Document.
2. Complete Fire Station 3 replacement project.
3. Update city burn ordinances.

Performance Measures

Strategic Priority 4.3: *Resident Retention and Workforce Development*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Evaluate/develop career pipelines to the City.	100%	90%	100%

Strategic Priority 5.1: *Public Safety*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
New public safety communications system implemented.	100%	95%	100%
Wildfire preparedness and emergency evacuation plan developed.	100%	50%	100%
Number of "Community Conversations" and other outreach/training events with the public.	20	20	20

Department Goal 1: *Update Standards of Cover Document and Strategic Plan document*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Demographics, call volume by type, and response metrics collected and analyzed.	100%	100%	100%

Department Goal 2: *Design and Approve a Public Safety Pier*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Work with TRPA on design and process to build a work-able plan for the public safety pier.	50%	45%	100%

Department Goal 3: *Remodel Fire Station 3*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Work with Public Works on the Capital Improvement Plan to establish an affordable design.	75%	50%	100%

Revenues and Expenditures by Fund Type and Category
Public Safety – Fire Department

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	585,056	1,185,740	928,824	1,448,076	996,900	-31%	(451,176)
Grants	-	-	-	-	-	-	-
Other Financing Sources	-	26,071	486,010	1,498,209	1,425,311	-5%	(72,898)
Revenues Total	**585,056**	**1,211,811**	**1,414,834**	**2,946,285**	**2,422,211**	**-18%**	**(524,074)**
Expenditures							
Personnel Services	7,267,217	8,621,549	8,691,331	9,421,938	9,511,318	1%	89,380
Contractual Services	29,418	119,331	89,900	947,665	920,057	-3%	(27,608)
Other Operating	348,818	376,237	409,951	707,214	539,450	-24%	(167,764)
Capital Outlay	61,299	62,519	216,240	397,879	89,960	-77%	(307,919)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**7,706,752**	**9,179,636**	**9,407,422**	**11,474,696**	**11,060,785**	**-4%**	**(413,911)**
Net Rev (Exp) General Fund	**(7,121,696)**	**(7,967,825)**	**(7,992,588)**	**(8,528,411)**	**(8,638,574)**		
Special Revenue Fund							
Revenues							
Operating Revenues	582,195	666,674	760,120	725,250	746,000	3%	20,750
Grants	-	-	-	-	-	-	-
Other Financing Sources	778,979	236,000	432,018	859,100	-	-100%	(859,100)
Revenues Total	**1,361,174**	**902,674**	**1,192,138**	**1,584,350**	**746,000**	**-53%**	**(838,350)**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	32,288	30,215	37,755	58,680	53,680	-9%	(5,000)
Other Operating	35,279	81,546	83,039	87,400	93,325	7%	5,925
Capital Outlay	257,179	98,470	915,355	943,920	917,000	-3%	(26,920)
Debt Service/Leases	507,552	-	-	-	-	-	-
Transfers Out	807,479	236,000	432,018	859,100	62,500	-93%	(796,600)
Expenditures Total	**1,639,777**	**446,231**	**1,468,168**	**1,949,100**	**1,126,505**	**-42%**	**(822,595)**
Net Rev (Exp) Special Revenue Fund	**(278,603)**	**456,443**	**(276,030)**	**(364,750)**	**(380,505)**		
FTE's	40.00	40.00	40.75	41.00	41.00	**0%**	



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Public Works Department

Core Services

The Public Works Department comprises seven operating divisions: Administration, Engineering, Street Maintenance, Fleet Maintenance, Facilities Maintenance, and Airport. These operating divisions deliver core services in support of the City's strategic initiatives, including capital project implementation, stormwater management, compliance with the City's municipal stormwater discharge permit, roadway maintenance, snow removal, road rehabilitation, maintenance of facilities, preservation of City facilities, provision of safe public spaces, and fleet services supporting City operations: police, fire, snow removal, and airport.

The Public Works Department is funded through multiple funding sources, including the General Fund, Gas Taxes, State and Federal Grants, Assessment Districts, and Permit and Inspection fee revenues. Over the last several years, grant funding has helped to offset costs and reduce the Department's general fund budget. While grants have significantly helped offset the cost of implementing priority capital improvement projects, the Public Works Department is also focused on determining asset maintenance needs and evaluating funding options for infrastructure upgrades and repair as a strategic priority.

Public Works Administration

100 03010

The administration is responsible for coordinating assistance to the citizens of the city of South Lake Tahoe. The administration responsible for fiscal oversight, and clerical support for the Public Works Departmental divisions, is also accountable for budgetary management and clerical support for the Public Works Department and other regulatory and coordination responsibilities.

ENGINEERING DIVISION

The Engineering Division comprises three functional areas with a team leader for each group: Engineering Services, Complete Streets Program, Storm Water Compliance, and Capital Improvement Program and Facilities Program.

Engineering, Design, and Construction

100 03210

The Engineering group is responsible for designing and constructing transportation projects, roadway pavement rehabilitation, and bicycle and pedestrian facilities. The Engineering group coordinates with the Complete Streets and Capital Improvement Program team leaders for coordinated planning, design, and construction of improvements.

The Road Rehabilitation program is run by the Engineering group. The goal of the program is to provide roadways that are safe, effective, and in good repair, which can be utilized by all user modes. The program includes pavement preservation and rehabilitation of roadways, bike trails, and sidewalks. The program also incorporates the repair of drainage infrastructure, underground utilities, ADA upgrades, and complete streets elements. On an annual basis, the group reviews and updates the City's 5-year paving plan, reviews the current roadway pavement condition index, and administers the annual Road Rehabilitation Project. The Road Rehabilitation program is funded by a combination of Measure S sales tax, state gas tax, and utility reimbursement agreements.

The Engineering group provides engineering services for review and issuance of permit applications, including encroachment permits, grading, excavation permits, transportation permits, subdivision, lot line applications, right-of-way abandonment applications, building permits, planning permits, and BMP retrofits. The Division includes planning, design, bidding, construction management and inspection for Environmental Improvement Projects (EIP) and Capital Improvement Projects (CIP). Throughout project delivery, the Division provides all aspects of project management, including preparing grant applications for project funding, public outreach,

managing consultants and contractors, permitting, construction management, quality assurance, and reporting. The Department also coordinates with Caltrans, utility companies, and other agencies concerning construction projects located within the city.

Engineering coordinates with the Metropolitan Planning Organization (MPO) for the Tahoe Basin. The local MPO is Tahoe Transportation District (TTD) branch within the Tahoe Regional Planning Agency (TRPA). The MPO works directly with Caltrans to allocate and appropriate Federal Highway Administration (FHWA) federal grant funding through the Regional Grant Program (RGP) competitive grant application process. Engineering Division staff assures the City's high priority transportation and Environmental Improvement Program (EIP) projects are included in the TRPA Regional Transportation Program as projects eligible for FHWA program funding. To qualify for FHWA funding, Engineering ensures high priority projects are added to the Federal Transportation Improvement Project (FTIP) list. Engineering Division project managers prepare competitive RGP applications to acquire federal funding for planning, environmental permitting, Project plans, easement & land acquisitions, construction management, and construction of Project improvements. Federally funded grants must be administered in strict accordance with Caltrans' Local Agency Procedures Manual (LAPM) to assure the project grant funding is expended in accordance with federal requirements.

Complete Streets and Storm Water Management

245 03215

The Complete Streets group is responsible for planning, designing, and constructing the citywide Complete Streets program. The Complete Streets program involves all facets of the roadway system, including the storm drainage system, bicycle, pedestrian facilities, and Environmental Enhancement Projects. In addition, the Complete Streets group is responsible for the stormwater management program, regulatory compliance, coordination with the Development Services Department for review of private development projects, lot line adjustments, and GIS services.

The stormwater management program, mandated by federal and state laws and regulations, is focused on reducing pollutants in stormwater discharges and urban runoff (protecting Lake Tahoe and local streams which are a significant focus for our tourist-based economy), and ensuring that stormwater discharges within the City's jurisdictional boundaries do not cause or contribute to violations of water quality standards. Every year, stormwater runoff generated from streets, private, and public properties within the City boundaries flows into City storm water infrastructure. The Lake Tahoe Total Maximum Daily Load (TMDL) identified fine sediment carried in the city's urban runoff as the significant source of Lake Tahoe's annual fine sediment load, contributing to the loss of clarity and increased algal growth in Lake Tahoe. The stormwater management program must develop strategies and funding plans to implement programs needed within municipal operations, construction, commercial, industrial and residential sectors to prevent and reduce the discharge of pollutants in stormwater.

The Complete Streets group also administers the City's Storm Water Management Plan (SWMP) to comply with the City's municipal stormwater discharge permit, issued by the Regional Water Quality Control Board, Lahontan Region (Lahontan). Additionally, the Storm Water Management Program has assisted the Bijou Golf Course with groundwater monitoring, data analysis, and reporting required by the Lahontan mandated Waste Discharge Requirements (WDR) for the Bijou Golf Course. In FY 2021/22, these responsibilities were transferred to the newly created Parks and Recreation Department, which oversees the budgeting and operations of the Bijou Golf Course. In the upcoming fiscal year, the Storm Water Management budget reflects a focus on the activities required to achieve the increasingly stringent TMDL load reductions, in addition to construction and business inspections, increased road maintenance activities, and stormwater treatment facility inspections and maintenance) identified in the SWMP and Pollutant Load Reduction Plan. The City will continue implementing water quality improvement projects to comply with the TMDL requirements and Tahoe Regional Planning Agency (TRPA) requirements and achieve maximum development allocations from TRPA. The City seeks to cost-effectively maintain stormwater basins and channels and provide vegetation management, trash clean-up, and other visual improvements to ensure City-owned stormwater basins are not providing visual cover for homeless and vagrant related activities. With assistance from the Finance Department, the Storm Water Management Program established a dedicated Water Quality Rehabilitation and Maintenance Fund, which will be used to fund the long-term maintenance of water quality treatment systems required to comply with the increasingly more stringent Lake Tahoe TMDL

requirements. This dedicated fund will enable the program to utilize TRPA O&M mitigation funds or in-lieu maintenance fees received from private property owners seeking BMP compliance through contribution to the long-term fund for area-wide stormwater system maintenance. In FY 2021/22, the City achieved the 21% reduction in fine sediment particles required by the Lake Tahoe TMDL. In FY 2022/23, the City is required to achieve the 21% reduction of the fine sediment particles under the Lake Tahoe TMDL, which will continue to increase in the years to come. The Storm Water Management Program completed an inventory of high-risk underground storm drain infrastructure with the highest probability of failure. The condition assessment should provide a proactive plan for critical infrastructure replacement and repair in the years to come as aging corrugated metal pipes continue to rust and fail.

Complete Streets group is also responsible for coordination with the Development Services Department. Lot line Boundary line adjustments such as Lot Line Adjustments, Lot Merges, and Public Right-of-Way abandonment occurring within the city are facilitated by the Engineering Division. The City retained the services of a professional land surveyor to review boundary line adjustment documents for technical correctness and a Civil Plan checking services to facilitate development review. Engineering Division staff administrate the on-call land surveyor agreement and coordinate between the applicant and on-call land surveyor to assure all pertinent documents are delivered as a part of the review process. Lot Line Adjustments, Lot Merges, and Parcel Maps are typically completed at the staff level. Engineering Division prepares staff reports and resolutions to the Planning Commission and City Council if the boundary line adjustments require approval of the City Planning Commission or City Council (i.e., public right-of-way abandonments, easement abandonments if they were created via a subdivision map, and condominium subdivision maps).

The group is also responsible for the City-wide GIS services to all departments. GIS plays a pivotal role in the city's operations, providing a comprehensive platform for a wide range of applications and data analysis. The city and its citizens and visitors benefit from its extensive capabilities, ranging from internal and public graphics to data analysis to surveying services, and most importantly innovative problem-solving solutions. GIS enables the creation of visually engaging graphics that depict spatial relationships, aiding in the visualization of complex datasets and facilitating effective communication. By utilizing advanced data analysis techniques, GIS enables city staff and officials to gain valuable insights into patterns, trends, and relationships within the data, thereby supporting informed decision-making processes. This last year GIS added drone services to its portfolio of tools and solutions. Overall, GIS acts as a unifying force, touching every department in the city, fostering collaboration, and driving innovation, thereby enabling effective problem-solving and ensuring the efficient management of citywide operations.

301 - Capital Improvement Program and Facilities Program

The Capital Improvement Program and Facilities Program group is responsible for developing and administering the 5-Year Capital Improvement Program (CIP). The group provides project development and project management services and works closely with other divisions and groups within the Public Works Department, particularly the Engineering and Storm Water Divisions. The group is also responsible for focused planning, design, and construction of new facilities and facility upgrades. New facilities include the new Multi-generational Recreation Center, 56-acre master plan, upgrade of fire stations, upgrades of Police Department, Ice Arena, Maintenance Facilities, EV Charging Stations, and Solar Projects.

The CIP program is a citywide program to create one-year (funded) and unfunded but essential projects. The group is responsible for developing financing mechanisms for the CIP program in coordination with the City Manager's office and Finance Departments.

Capital Improvements are often referred as the bricks and mortar of infrastructure that all cities and towns need to provide essential services to current residents and support changing community needs. Streets and roads, fire and police stations, drainage systems, parks and landscape beautification projects, and major equipment purchases are all capital improvements. Capital improvement projects are defined as $50,000 or greater in value and providing at least seven years of service life.

The list of potential projects for inclusion into the program comes from a variety of sources, including department requests, plans for facility construction and renovations, long-term capital replacement programs, citizen requests,

General plans, Community plans, Master plans, condition assessments and projects for which grant funds are available.

Programming capital projects over time can promote better use of the City's limited financial resources and assist in the coordination of public and private development. In addition, the programming process is valuable as a means of coordinating and taking advantage of joint planning and development of projects where possible. The underlying strategy of the program is to plan for the funding to support the design, acquisition, construction, replacement, and maintenance of public assets necessary for the safe and efficient provision of public services and operations. While the program serves as a long-range plan, it is reviewed and revised annually based on current circumstances and opportunities.

The CIP does not appropriate funds; instead, it functions as a budgeting tool, supporting the actual appropriations made by the City Council through the budget adoption process. As a basic tool for scheduling anticipated capital projects and capital financing, the CIP is a key element in planning and controlling future debt service requirements. For this reason, the CIP includes some projects where needs have been defined, but specific solutions for funding have not been identified.

STREET MAINTENANCE AND STORMWATER PROGRAM COMPLIANCE

The Street Maintenance Operations Division performs various maintenance services to repair, replace, develop, and maintain the City's various facilities and assets, including streets and other infrastructure. Two hundred fifty-nine lane miles of roadway, 115 linear miles of curb, 29 miles of stormwater pipe, over 7,700 street signs, street markers, and 13 miles of multi-use paths.

This functional area provides street maintenance for 259 lane miles of road, maintains over 7,700 signs and post markers, inspects, cleans and maintains 2000+ drainage inlets, vaults, infiltration basins, and pipes essential to compliance with the City of South Lake Tahoe Storm Water Management Program. Street Maintenance operations also provide for stop-gap asphalt repairs and maintenance for City streets. Staffing is split between 6-months Street Maintenance and 6-months Snow Removal.

Gas Tax

201 03510

Gas Tax is the money received from the State of California per the Streets and Highways Code to construct and maintain streets and roads. The City uses the funds for asphalt maintenance and all related expenditures.

Snow Removal

207 03610

Provide safe and efficient snow removal services for City streets and generate clear, traversable routes for emergency services, citizens, businesses, school routes, solid waste collection and visitors. Fifty percent (50%) of specific snow removal expenses are reimbursed through the State of California Gas Tax.

The city of South Lake Tahoe receives an average of 201 inches of snowfall per year and may have up to 100,000 visitors in town at any given time. These conditions can create a potentially challenging environment for snow management operations.

Snow Removal Equipment

208 03610

A Joint Powers Agreement (JPA) with El Dorado County permits them to collect $20.00 per improved parcel within County Service Area (CSA) #3, which includes improved parcels within the city limits. The City collects approximately $230,602 per year from the County under the JPA.

Previously, City Council approved budget for new snow removal equipment. The funding enabled the purchase of four (4) 2023 motor graders/plows, two Zaugg snow blower, 8 new cut off gates to retrofit the older motor graders and one trackless snow blower for the Parks Department.

Storm Water Maintenance - Street Sweep

245 03805

Street Sweeping collects all the debris and sediment during the non-snow season, usually spring through autumn. The amount of material collected is tracked to illustrate the effort to reduce pollutants carried in urban runoff into Lake Tahoe.

Storm Water Maintenance - Snow Street Sweep

245 03806

This account is designed to track the expenditures for street sweeping during the snow season (abrasives reclamation), usually November through April. Fifty percent of these expenditures are reimbursed from the State of California Gas Tax Fund. The City of South Lake Tahoe is one of twelve communities that receive this reimbursement.

One new hi-efficiency sweeper arrived in 2021 in support of Storm Water Maintenance. Winter street sweeping is the most cost-effective means for recovering sediment (traction sand) from roadways before it can be pulverized into fine sediment particles by vehicle traffic. Winter street sweeping is a critical component in the City's effort to reduce the amount of fine sediment particles in urban and roadway runoff that impact the clarity of Lake Tahoe.

FLEET MAINTENANCE DIVISION

Fleet Services

100 03410

The Fleet Services Division is responsible for managing and maintaining the City's vehicles and equipment (over 360 vehicles and pieces of equipment), to provide safe and reliable transportation and reliable equipment for the City's use. Services include vehicle specification writing and review, purchasing and contracts, the sale (auctioning) and disposal of vehicles, equipment and assets, scheduled and unscheduled maintenance and repairs, annual fire apparatus pump testing and opacity (diesel emissions) testing, 24/7 service support for snow removal operations, maintenance of required State and County records for fuel, hazmat, and vehicle emissions along with vehicle and equipment costs and utilization. Specific parts are maintained in the inventory to minimize downtime. The Division operates two fuel sites. This operation includes ordering fuel, billing departments, minor field repairs, and performing regular inspections and testing. Fleet Services provides 24- hour a day emergency roadside service 365 days a year in all weather conditions.

The Facilities Division is also responsible for implementing the Vehicle Electrification program in coordination with the Sustainability Coordinator.

Regulatory Compliance

City of South Lake Tahoe Fleet is in compliance with the following California Air Resources Board (CARB) and California state regulations:

1. Portable Equipment Registration Program (PERP)
2. Diesel Off-road Online Reporting System (DOOR)

Vehicle Replacement

210 03010

This program is designed to purchase vehicles and equipment for citywide use. Each Department is responsible for their own funding and purchase of non-pool car vehicles. This program is funded from the General Fund, Measure S sales tax, and revenue from the sale of used vehicles and equipment.

FACILITIES MAINTENANCE DIVISION

Maintenance Operations

100 03310

The Facilities Division maintains 43 separate properties for a total of 450,000 square feet citywide. The Facilities Division is responsible for maintenance of all City facilities, including but not limited to the Ice Arena, Police Department, Development Services building, Maintenance Facilities, and Transit Operations Center. The maintenance Facilities Division is also responsible for implementing the City's sustainability and efficient emergency programs.

OTHER PROGRAMS

SOLID WASTE JPA

Solid Waste JPA

244 03804

The South Lake Tahoe Basin Waste Management Authority (Solid Waste JPA) comprises the City of South Lake Tahoe, the County of El Dorado, and Douglas County, Nevada. The Solid Waste JPA was established to oversee regional cooperation in solid waste management. The current franchise agreement recipient, South Tahoe Refuse (STR), provides solid waste collection, recycling, and transfer station operations for the customers in the city of South Lake Tahoe, the eastern part of El Dorado County, and portions of Douglas County. Each member agency of the JPA holds individual franchise agreements with STR.

Core services include oversight, development, and administration of the Franchise Agreement with South Tahoe Refuse. This includes processing requests for rate increases, monitoring compliance with AB 939 requirements, and responding to customer complaints and inquiries. Also included in the development of the annual delinquent South Tahoe Refuse Fees Report under City Code Section 4.150.370 (D); (Code 1997 § 23-20.6.) Residential refuse pickup is mandatory within the city limits. Approximately 9,682 residential and 576 commercial accounts are served within the city of South Lake Tahoe.

SB 1383 was signed into law in September 2016 and established methane emissions reduction targets to reduce emissions of short-lived climate pollutants. Implementing SB 1383 consistent with State Law and Measure WA-2 in the City's Climate Action Plan will help the City achieve its goals to reduce Green House Gas (GHG) emissions. The City will be assessing its readiness to meet SB 1383 requirements as mandates included in the legislation continue to rollout. The City and South Tahoe Refuse have worked together, enabling the existing solid waste program to comply with SB 1383; however, future budget needs will need to be evaluated as requirements continue to emerge.

AB 939

240 03800

AB 939 established the "California Integrated Waste Management Act (IWMA) of 1989." Among its provisions, AB 939 established an integrated waste management hierarchy to guide the California Integrated Waste Management Board and local agencies in implementing the IWMA. Priorities include (1) source reduction, (2) recycling and composting, and (3) environmentally safe transformation and land disposal. The City of South Lake Tahoe works closely with South Tahoe Refuse (STR) and residents, visitors, and businesses to meet the provisions of AB 939. South Lake Tahoe Area citizens, visitors, and businesses. STR also promotes environmentally friendly practices to reduce solid waste by diverting as much recyclable material as possible.

TRANSIT SERVICE COORDINATION

Transit Operations

550 05220

The City of South Lake Tahoe participates in providing a coordinated transit system within the city limits. The City is an active participant on the Tahoe Transportation District Board.

AIRPORT DIVISION

Lake Tahoe Airport is a General Aviation airport operated and maintained by all applicable State and Federal regulations governing public use airports serving general aviation. The airport strives to maintain facilities by commercial service airport standards. Additionally, the City of South Lake Tahoe has accepted numerous FAA grants, thus obligating the City to operate the airport in accordance with various Federal grant assurances.

The Airport Division is responsible for operations and maintenance of the Airport, including the terminal facilities, hangers, and non-aeronautical ground leases within the airport property. Airport Division performs various maintenance services to repair, replace, develop, and maintain the Airport facilities and assets. Airport staff is also responsible for coordination with Federal Aviation Administration (FAA), the Caltrans Division of Aeronautics, and the Fixed Based Operator (FBO). The airport staff is responsible for the asset management and leasing contracts for airport assets, including the restaurants, office spaces, hangers, and parking spaces. The Airport Manager is responsible for seeking state and federal funding for various projects, including master plan updates, hazard removal, and airport rehabilitation projects.

The airport staff is tasked with the responsibilities required for the airport. These include, but are not limited to:

- Operate the airports safely and efficiently and by numerous Federal, State, County and local directives.
- Daily inspections of runways and taxiways; correcting noted deficiencies.
- Maintenance of the equivalent of 46 miles of roads (asphalt).
- Marking runways and taxiways.
- Maintenance of various high voltage electrical systems.
- Completing various construction projects.
- Snow removal.
- Operating heavy equipment.
- Alerting pilots regarding temporary hazards.
- Investigate and report on airport noise issues.
- Wildlife Hazard Mitigation.
- Tree obstruction maintenance and prevention in surrounding airport environs.
- Participate in legislative and regulatory issues affecting the airport.
- Real estate management and development.
- Facility Planning and Maintenance.
- Special event promotion.
- Tenant improvement project oversight and permitting assistance.
- Airport Facility Development and Planning Coordination.
- Property management and facility leasing.

Airport Administration

501 05110

Manage all airport functions including monitor daily operations, leasehold compliance, real property management, coordination with Federal, State, County and local agencies and organizations on projects affecting the airport environment, personnel management, budget creation and management, capital improvement projects, etc.

Airport Special Events

501 05115

Provides revenue from miscellaneous events such as movie productions or airshows that happen on airport property.

Airport Terminal Building
501 05120

Provides rental space for aviation uses, restaurant, and non-aviation use, including temporary City Hall offices. Aviation use spaces are an FAA requirement. Aviation and non-aviation rental space generates approximately 460,000 in annual income.

Airfield Area
501 05130

Operate and maintain airport runway, taxiways, aircraft parking ramp, and aircraft hangars. Operate and maintain instrument landing system and airfield.

Airport General Shop
501 05160

Operate and maintain airport shop to complete various maintenance and repairs of airport facilities and equipment.

Airport Environmental Operations
501 05180

Operate and maintain stormwater monitoring, oil pollution prevention, deicing fluid collection/disposal, wildlife management, and other airport environmental tasks per current regulations.

Other Airport Programs
501 05140 - Airport Other Areas
501 80041 - Airport Vegetative Management

The Airport Other Areas program involves the annual State Grant of $10,000 for airports that do not have 10,000 or more annual revenue enplanements. The revenue must be used for airport purposes approved by the State Division of Aeronautics.

The Airport is moving forward with a comprehensive long-term plan to mitigate airport airspace obstructions caused by encroaching trees surrounding and on airport property. The airport manages numerous grant-funded capital projects. As a condition of these State and Federal grants, each grant is treated as a separate budget area for financial tracking and auditing purposes.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Built Environment
- Goal 1.1: Broadband For All
- Goal 1.2: Mid-Town Revitalization
- Goal 1.4: Transportation

Strategic Priority 2 - Recreation and Equitable Access
- Goal 2.3: Connectivity

Strategic Priority 3 - Community for All
- Goal 3.4: Waste Management and Stewardship

Strategic Priority 5 - Continuous Improvement
- Goal 5.3: Infrastructure and Maintenance

FY 2022/23 Department Accomplishments

Administration Division

1. Implemented a Traffic Calming Program for Lakeview and Highland Woods neighborhoods.
2. Obtained a grant from FHWA for Vision Zero program.
3. Revised the Snow Operations Plan.
4. Completed Broadband Feasibility Study.
5. Completed Design of Bellamy Parking Garage.

Engineering Division

1. Completed and bid out Tahoe Valley Greenbelt and Barton and 2nd Project.
2. Completed an update for Pavement Management Program.
3. Contracted the Annual Pavement Rehabilitation Project and three pothole repair contracts.

Street Maintenance and Operations Division

1. The City plowed a record amount of snow in 2023/23 season.
2. Patched thousands of potholes.
3. Swept the entire city.
4. Fixed damaged signs.

Fleet Maintenance Division

1. California Air Resources Board Doors program is compliant up to 2028. The City is compliant with the state of California PREP program for secondary engines.
2. Purchased and on order is 2023 LeeBoy 7000C paver, two 2023 Zaugg-Rolba R3000 snow blowers, four 2023 John Deere 872G motor graders, eight new Henke cut off gates for snow removal to retrofit the older motor graders.
3. Purchased new used mechanic work vehicle for field service and repairs in summer and winter operations.

Facilities Division

1. Repaired damage to Recreation Center.
2. Provided on-going facilities maintenance.
3. Completed the Facilities Conditions Assessment Study.

Airport Division

1. Completed and implemented the Rate Study for the Airport.
2. Coordinate with CalFire to cut down tree's obstructions around the airport.
3. Completed Phase I of the Hanger Lane Pavement Rehabilitation.
4. Repaired the instrument landing and PAPI equipment.
5. Fixed stairway to FBO.
6. Gate repairs.
7. Crack seal and stripping of airport.
8. Kept the airport open during record year of snow fall.

FY 2023/24 Department Goals and Objectives

Administration Division

1. Focus on hiring seasonal snow operators for a goal of 28 staff.
2. Complete the Vision Zero Plan.
3. Implement the GPS system for snow operations equipment to improve efficiency.
4. Initiate the US 50 Corridor Planning Study in Coordination with Caltrans.

Engineering Division

1. Apply for additional funding for Tahoe Valley and Greenbelt Phase to close funding gap.

2. Complete Phase I of the Tahoe Valley Greenbelt Project.
3. Complete Barton and Second Improvement Project.
4. Complete James and Eloise Drainage Project.
5. Initiate the Stateline Complete Streets Planning Process.
6. Initiate the Mobility Hub Feasibility Study.
7. Initiate the Aquatic and Recreation Center Project.
8. Initiate Fire Station 3 Design Project.

Street Maintenance and Operations Division

1. Streamline snow removal.
2. Fewer complaints during snow removal.
3. Patch with hot asphalt.

Fleet Services Division

1. Adapt and institute new technology (Alternate Fuel Vehicles etc.).
2. Seek to fund alternative fueled vehicles with grant and/or rebate fund sources.
3. Right size fleet in conjunction with changing operations needs and strategies.

Facilities Division

1. Complete the Roof Repair for Police Department.
2. Repair Ice Arena Rood and Fire Suppression System.
3. Replace Heat Tapes for facilities.

Airport Division

1. Work with FBO to increase revenues.
2. Continue to work with Cal Fire to cut down tree's obstructions around the airport.
3. Complete Phase 2 of the Hanger Lane and Taxiway Pavement Rehabilitation.
4. Repair Fire Station 4 Hanger.
5. Repair leaks and damages to the Hanger doors and roof.
6. HVAC Filtration system for clean air in terminal.
7. Complete build of large hangar for additional revenue at the airport.

Performance Measures

Strategic Priority 1.1: *Broadband For All*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Broadband feasibility study/funding strategies completed.	100%	50%	100%
Broadband deployment strategies developed.	100%	50%	100%

Strategic Priority 1.2: *Mid-Town Revitalization*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
56-Acre Master Plan design completed.	n/a	Complete	n/a
New Recreation and Swim Complex completed.	50%	30%	60%

Strategic Priority 1.4: *Transportation*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Street projects including continued progress of the Greenway to Van Sickle Bi-State Park.	20%	20%	30%
Mobility Hub Feasibility.	20%	20%	30%

Strategic Priority 2.3: *Connectivity*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Comprehensive way-finding signage plan developed.	100%	100%	n/a
Locations for bike repair stations, charging stations and bike racks identified.	100%	100%	n/a
Seek funding to support the installation of such infrastructure determined.	100%	100%	Ongoing

Strategic Priority 3.4: *Waste Management and Stewardship*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Potential code amendments evaluated to update trash ordinance with respect to SRO's.	n/a	Complete	n/a

Strategic Priority 5.3: *Infrastructure and Maintenance*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Maintenance needs by Asset Class defined:			
Streets and Roads (Pavement Management Plan).	100%	100%	n/a
Storm Water.	100%	100%	n/a
Facilities.	75%	100%	n/a
Vehicles/Equipment.	100%	100%	n/a
Appropriate funding sources matched to the defined maintenance needs.	30%	50%	50%

Department Goal 1: *Enhance Airport operations*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Airport Rate Study completed and a break-even point reached.	50%	100%	n/a
Non-closures during snow and other maintenance issues.	90%	90%	95%
Number of tree obstruction hazards removed from NAVAIDS and other safety areas.	50%	50%	80%

Department Goal 2: *Complete Engineering ongoing projects*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Pavement Management System Study completed and a 20-Year Pavement Rehabilitation Program developed.	100%	100%	n/a
Lake Tahoe TMDL required load reductions attained.	n/a	100%	n/a
NPDES field inspections (construction site, stormwater treatment, and road condition assessment) completed per NPDES permit compliance.	n/a	100%	n/a

Department Goal 3: *Enhance Streets Maintenance operations*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Tracking of snow operations equipment and increasing efficiency.	100%	50%	100%
New signs replaced/installed.	100%	75%	100%
Snow poles installed.	100%	50%	100%
Snow poles repaired.	100%	50%	100%
Fiber glass poles installed.	100%	50%	100%
Planning documents for ongoing signing, striping, and pavement marking upgrades prepared.	100%	100%	100%

Department Goal 4: *Enhance Fleet Maintenance operations*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Productivity rate of 80% or more maintained for shop mechanics, which is tracked month by month.	80%	80%	85%
Comprehensive vehicle replacement plan with a focus on electric vehicle fleet transition updated and maintained.	100%	80%	100%
Mechanic work van replaced with a good used vehicle to help streamline field repairs for winter and summer work.	100%	100%	n/a

Department Goal 5: *Enhance Facilities operations*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Training offered for new staff to increase capabilities to make more repairs and higher quality service in-house.	100%	100%	100%
Priorities, goals, and budget forecasting developed based on the upcoming facility assessments study to provide better maintained, safer, more efficient facilities.	50%	50%	100%

Revenues and Expenditures by Fund Type and Category
Public Works Department

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	563,500	409,222	612,615	478,300	498,300	4%	20,000
Grants	-	-	-	-	-	-	-
Transfers In	94,971	946	2,079	15,000	15,000	0%	(0)
Revenues Total	**658,471**	**410,168**	**614,694**	**493,300**	**513,300**	**4%**	**20,000**
Expenditures							
Personnel Services	3,596,006	3,587,055	2,912,975	3,302,743	3,639,100	10%	336,357
Contractual Services	120,523	113,068	200,378	497,770	418,510	-16%	(79,260)
Other Operating	694,057	641,115	844,659	826,876	856,132	4%	29,256
Capital Outlay	95,539	84,979	101,094	122,949	116,579	-5%	(6,370)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**4,506,125**	**4,426,217**	**4,059,106**	**4,750,338**	**5,030,321**	**6%**	**279,983**
Net Rev (Exp) General Fund	**(3,847,654)**	**(4,016,048)**	**(3,444,412)**	**(4,257,038)**	**(4,517,021)**		
Special Revenue Fund							
Revenues							
Operating Revenues	2,454,938	2,475,346	2,249,810	2,353,050	2,913,050	24%	560,000
Grants	-	-	-	-	-	-	-
Transfers In	2,234,926	2,034,873	2,856,246	4,993,263	1,886,054	-62%	(3,107,209)
Revenues Total	**4,689,864**	**4,510,219**	**5,106,056**	**7,346,313**	**4,799,104**	**-35%**	**(2,547,209)**
Expenditures							
Personnel Services	2,302,484	2,262,901	2,463,103	2,657,378	2,936,308	10%	278,930
Contractual Services	155,198	99,544	192,232	262,071	274,334	5%	12,263
Other Operating	1,183,850	853,331	1,298,256	1,592,456	1,605,586	1%	13,130
Capital Outlay	2,501,778	654,582	895,315	5,223,604	795,700	-85%	(4,427,904)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	250,000	-	-	0	-	-	(0)
Expenditures Total	**6,393,310**	**3,870,359**	**4,848,906**	**9,735,509**	**5,611,928**	**-42%**	**(4,123,581)**
Net Rev (Exp) Special Revenue Fund	**(1,703,445)**	**639,860**	**257,150**	**(2,389,196)**	**(812,824)**		
Enterprise Fund - Airport							
Revenues							
Operating Revenues	904,904	969,332	1,203,389	1,220,737	1,514,480	24%	293,743
Grants	10,000	10,000	10,000	10,000	10,000	0%	-
Transfers In	250,082	346,115	639,041	1,430	-	-100%	(1,430)
Revenues Total	**1,164,986**	**1,325,447**	**1,852,430**	**1,232,167**	**1,524,480**	**24%**	**292,313**
Expenditures							
Personnel Services	515,274	380,207	321,657	590,426	675,304	14%	84,878
Contractual Services	139,574	84,571	260,089	326,625	115,000	-65%	(211,625)
Other Operating	397,434	390,914	478,704	799,856	676,600	-15%	(123,256)
Capital Outlay	1,293,406	1,300,280	1,282,286	334,875	47,200	-86%	(287,675)
Debt Service/Leases*	3,337	2,982	2,611	11,354	11,354	0%	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**2,349,025**	**2,158,954**	**2,345,347**	**2,063,136**	**1,525,458**	**-26%**	**(537,678)**
Net Rev (Exp) Enterprise Fund - Airport	**(1,184,039)**	**(833,507)**	**(492,917)**	**(830,969)**	**(978)**		

Revenues and Expenditures by Fund Type and Category
Public Works Department (continued)

Enterprise Fund - Transit	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	149,087	149,846	148,696	167,140	149,715	-10%	(17,425)
Grants	-	-	-	-	-	-	-
Other Financing Sources	-	-	75,000	-	-	-	-
Revenues Total	**149,087**	**149,846**	**223,696**	**167,140**	**149,715**	**-10%**	**(17,425)**
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Other Operating	116,959	117,287	218,532	143,607	117,067	-18%	(26,540)
Capital Outlay	193,383	193,383	174,749	-	-	-	-
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**310,342**	**310,670**	**393,281**	**143,607**	**117,067**	**-18%**	**(26,540)**
Net Rev (Exp) Enterprise Fund	**(161,255)**	**(160,823)**	**(169,585)**	**23,533**	**32,648**		
FTE's	49	44	37.83	39	41.83	7%	

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Development Services Department

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Development Services Department

Core Services

The Development Services Department ensures the built environment is consistent with the General Plan, design guidelines, Area Plan policies, City municipal code, State building code and the surrounding environment. The Department is committed to guiding principles that promote quality, clarity and consistency in the processing and approval of all permits as well as code compliance. The Department provides permit review, issuance, inspection and assistance with development permit applications. The department also exercises its delegated authority to review and approve various projects, consistent with the administration of the TRPA Memorandum of Understanding.

The Permit Center provides public counter services, permit and plan check processing and consultation services for local, regional and state code requirements related to the planning, design and construction of commercial and residential structures. The Permit Center also provides consultation and processes applications for all projects or activities which require a City and/or TRPA permit through the Planning Division.

The Development Review Team was established to provide exceptional customer service. The Team is made up of members from City Departments and other regulatory agencies (e.g., County Health, Liberty Utilities, STPUD, TRPA, Public Works and Public Safety) who gather weekly to collectively review projects and provide direct feedback to the developer/applicant. We also believe this Team provides vital communication linkage to ensure a project's success.

In addition to permitting and inspection services, the Development Services Department provides services to the community that promote quality housing conditions and housing availability. The Department assists residents with resources to address substandard housing conditions and fair housing issues, including monitoring, inspection, and enforcement services.

BUILDING DIVISION

Building & Safety

100 03110

The Building Division provides to the general public, Building Code interpretation, Plan Check service, Building Permit issuance and inspection services to ensure compliance with California Building Code, TRPA regulations and City of South Lake Tahoe Ordinances for all construction activities.

Building Board of Appeals

100 03111

The purpose of the Building Board of Appeals (BBOA) is to provide a forum for the construction industry to seek relief, clarification and/or interpretation of the California Building and International Property Maintenance Codes. Appointed BBOA members are local professionals in the building construction field and the Board will continue to hear and decide appeals of orders, decisions or determinations made by the Building Official relative to the application and interpretations of the Building Code.

Building Permit Fee – Long Term

271 03110

This account was created to ensure revenues are set aside for multiple years of inspection on major long-term projects. Permit fees are collected in one budget year but are dispersed over multiple years for services. These funds support staff, equipment, vehicles and inspections for long term projects.

PLANNING DIVISION

Planning

100 03710

The Planning Division provides services to the general public, project applicants, and other City Departments. The Division maintains the City General Plan, Zoning Ordinance, Airport Land Use Plan, City Design Standards, Sign Ordinance, Plan Area Statements, Community Plans, Area Plans and Design Guidelines. The Division provides research and consultation services to the community for all planning related issues. The Division conducts project or permit application review to ensure that subdivision and development activities in the City are consistent with City, State, TRPA, and Federal laws or policies. The Division also annually reports the status of residential permits issued and residential construction starts to California Department of Housing and Community Development.

Planning Commission

100 03711

The Planning Commission is comprised of five members appointed by the City Council. The Planning Commission considers projects on their merits and makes land use decisions on planning permit applications and related environmental documentation. They review, approve and recommend policy statements contained within the City's General Plan, Community Plans, Area Plans, Zoning, Development Standards, Sign Ordinance, and other planning related items. The Planning Commission also solicits public input and provides recommendations to the City Council on various land use policy documents. City Planning Division staff provides the staff support for the Planning Commission.

General Plan

270 03710

State planning law requires every City to adopt and maintain a long-term "blueprint" for physical development throughout the City. The General Plan includes elements that address all aspects of development, including Land use, Circulation, Housing, Conservation, Open space, Noise, and Safety. The City adopted the General Plan Update in 2011 and updated the Housing Element in 2014. State law requires regular updates to the Housing and Safety Elements.

Community Plan

270 03712

The City currently maintains the Bijou/Al Tahoe and the South Y Industrial Tract community plans. After the TRPA Regional Plan update in 2012, Area Plans have been developed and adopted for the Tourist Core and Tahoe Valley areas.

Vacation Home Rental Program

218 05330

The City initially adopted the Vacation Home Rental (VHR) Program in 2003 in response to community concerns. Over time the number of vacation homes has steadily grown and in response the City modified and created a set of policies and regulations to provide clarity for the processing or new applications, renewal of existing licenses, and notification of surrounding neighbors to ensure public participation, while maintaining the residential character. The City is currently implementing VHR regulations as modified by Measure T and has closed VHR permits in residential zones. In addition, the City continues to review applications and issues permits for qualified vacation home rental permits pursuant to Measure T.

Hosted Rental Program

The City adopted a Hosted Rental Program in 2020 in response to the increased demand for shared rentals and their potential impacts on neighborhoods. The City Council adopted an ordinance regulating shared rentals including the following provisions: require the owner to live onsite; require the owner to meet guests in person at check-in to go over the rules; require owner to respond to complaints within a short period of time; prohibit shared rentals in multi-family residences like apartments; limit the days of shared rental permitted per year or number of shared rental contracts; limit occupancy based on number of bedrooms; include noise regulations and quiet hours; include parking requirements; and require owner to submit names of all advertising platforms to City. Beginning on June 16, 2021, the City has been accepting and processing applications for 200 hosted rental permits.

HOUSING PROGRAMS - ADMINISTRATION

The City Council has established resident housing as a strategic priority. Over the past year and a half, the Housing Division has grown to 4 staff positions that oversee a broad array of programs, funding and policy development efforts necessary to implement the goals of the City's Strategic Plan. The Division has overseen increased operational efficiency of the housing inspection programs which has resulted in significant improvements in the condition of existing housing stock within the City. The efforts of the division have also helped secure approximately $65 million in funding for the construction of new affordable housing. Success has been further realized through implementing programs which include the "Lease to Locals" grant program to incentivize the conversion of housing stock to long-term rentals, facilitating the rehabilitation of properties owned by the Tahoe Coalition for the Homeless that were purchased with State Homekey Program funds and to initiate a study to explore a permanent local funding source for housing programs. The division is also playing a central role in coordinating enforcement of blighted properties as well as creating informational materials to assist property owners in the development process related to Accessory Dwelling Units. Overall, there are approximately 40 housing related programs identified in the newly updated General Plan Housing Element which the housing division will bare either fully or at least partial responsibility for implementing, monitoring and reporting on.

Multi Family Dwelling (MFD) and Single Room Occupancy (SRO) Inspections

100 03112

In order to protect the public health, the State of California and the City of South Lake Tahoe have established minimum standards for human occupancy of multiple family dwelling units. Chapter 6.30 of the South Lake Tahoe City Code (SLTCC) establishes minimum health and safety standards and mandates annual housing inspections for certain multi-family rental properties.

The intent was to improve the overall housing stock and quality of the multi-family dwelling units. These standards are often referred to as the "tenants implied warranty of habitability". This means that any building or portion of a building rented as a residential living space for human habitation must meet certain minimum health & safety standards. Standards established by the "tenants implied warranty of habitability" have been adopted by the California Legislature under California Health & Safety Code Section 17920.3 and by the South Lake Tahoe City Council under various sections of the City Code.

The MFD program currently inspects over 100 properties containing 1685 dwelling units on an annual basis. This involves an annual health and safety inspection of every unit yearly and the common grounds. Each property also receives a minimum of 1 follow up visit to verify corrections, with MOST properties requiring 2-3 follow up visits, and extra courtesy inspections that are performed at the request of the owner or tenant. In addition, this program is assigned the housing complaint hotline and each year fields approximately 400 phone calls and actively investigates and resolves about 90 complaints.

The City of South Lake Tahoe also recognizes that affordable housing opportunities are often difficult for certain residents to identify and obtain. Similarly, many older hotel/motel properties have responded to the demand for lower income and workforce housing by converting their use from transient lodging to long-term living facilities. As a result, the City of South Lake Tahoe passed the Single Room Occupancy (SRO) Ordinance, allowing for

hotels/motels to rent one or more rooms for thirty (30) days or more. Although this has fulfilled some of the demand for affordable housing, the conditions in these converted motel rooms are often poor.

Hotel/motel owners apply for SRO status and are required to complete specified modifications to the property to accommodate long term residency within one (1) year. Department staff will continue its commitment to support and work with property owners pursing program compliance and certification.

Work-Force Housing

250 06024

Revenue generated from the sale of development commodities and sewer units are deposited into the Workforce Housing account and are used for housing programs and projects.

Housing Administration

253 06010

Revenue generated from the sale of development commodities and sewer units are deposited into the Workforce Housing account and are used for housing programs and projects.

Rehabilitation and Loan Repayment Programs

251 06014 – Home Loan Repayments
251 06015 – RDA Loan Repayments
255 06020 – CDBG Program Income Loans
258 06018 – CalHOME Loan Repayments
259 06022 – First Time Homebuyers Revenue Loan

The Homebuyer Acquisition Programs provided loans to low-and moderate-income households (depending upon program, up to 120% of the Area Median Income) to acquire homes within the City limits, as well as an educational program developed for potential homebuyers exploring all areas involved in the process of purchasing a home.

The Rehabilitation and Loan Repayment Programs provided loans to low-income homeowners to make necessary repairs and/or improvements to their homes.

Due to the lack of funding as a result of the dissolution of the Redevelopment Agency and the expiration of grant funding, the City no longer has staff in the Housing Division to offer these programs. However, program income from past loans continues to be received. A portion of the program income is used for existing loan portfolio administration and loans for new housing projects.

Substandard Housing Relocation

271 03113

Housing complaints are received through the Housing Issues Hotline or other monitoring efforts and investigated by the Housing Inspector to ensure a safe and habitable condition for residents. If the resulting inspection determines the dwelling uninhabitable there are revolving funds available to pay for the relocation of tenants. These funds are generated by fees from substandard inspections. When this action is taken the owner of the property is responsible for repayment to the City.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Built Environment
- Goal 1.2: Mid-Town Revitalization
- Goal 1.3: Housing
- Goal 1.4: Transportation
- Goal 1.5: Carbon Neutrality and Grid Reliability

Strategic Priority 2 - Recreation and Equitable Access
- Goal 2.1: Parks and Recreation Master Planning

Strategic Priority 3 - Community for All
- Goal 3.1: Mental Health and Homelessness

Strategic Priority 4 - Economic Development
- Goal 4.1: Economic Diversification Strategy
- Goal 4.2: Support Development of a Regenerative Tourism Model

Strategic Priority 5 - Core Services and High Performing Government
- Goal 5.2: Digital Government

FY 2022/23 Department Accomplishments

1. Issued 859 construction permits in the first three quarters of the fiscal year, collecting over $1.5 million in permit fee revenue.
2. In the first three quarters of the fiscal year, completed 63% of all Building Permit Plan Check reviews within performance goals.
3. Received 100% "very satisfied" or "satisfied" with their service responses to customer service survey.
4. Achieved Planning Application review time performance at 81% achievement.
5. Presented feasibility analysis of local discretionary funding source to leverage access to and increase competitiveness for outside funds (second home vacancy tax, real estate transfer tax, inclusionary zoning in-lieu fee, employer impact, etc.).
6. Continued to increase the number of residents finding rental units through the Lease to Locals program up to 70 individuals (58 adults and 12 children).
7. In partnership with Related California, obtained grants to support the financing of Sugar Pine Village Phase 2A, 60 units of affordable housing.

FY 2023/24 Department Goals and Objectives

1. Initiate the Bijou/Al Tahoe Community Plan Update to an Area Plan to include the Bijou Community Park Master Plan and evaluation of Bijou Meadow.
2. Complete the update to the Property Data Management and Permit Tracking software.
3. Achieve California Pro-Housing Designation.
4. Enter into a Development Agreement for the development of affordable housing at 3900 Lake Tahoe Blvd.
5. Establish a consistent local funding source for housing programs and projects.
6. Adopt a Reach Code.
7. Adopt updates to the Tourist Core and Tahoe Valley Area Plans to reduce barriers to housing development and increase opportunities for alternative transportation and parking management.
8. Continue to measure and improve service performance and customer satisfaction.

Performance Measures

Strategic Priority 1.2: *Mid-Town Revitalization*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Bijou/Al Tahoe Area Plan update completed.	80%	0%	50%

Strategic Priority 1.3: *Housing*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Sugar Pine Village progressed.	40%	40%	80%
St. Joseph Land Trust progressed.	n/a	100%	n/a
Housing Element of the General Plan updated.	n/a	100%	n/a
Local discretionary funding source to leverage access to and increase competitiveness for outside funds identified.	100%	80%	100%
Operational Agreement with Tahoe Coalition for the Homeless.	n/a	100%	n/a

Strategic Priority 1.5: *Carbon Neutrality and Grid Reliability*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Reach Code adopted.	100%	40%	100%

Strategic Priority 2.1: *Parks and Recreation Master Planning*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Update the Master Plan for Bijou Park and evaluate the option to include the Master Plan as part of the scope of work for the Bijou/Al Tahoe Area Plan update.	80%	0%	50%
Explore Alternative uses for Bijou Golf Course to reach the highest community and environmental benefit to provide access for all.	80%	0%	50%

Strategic Priority 3.1: *Mental Health and Homelessness*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Administration of CDBG CV-2/3 grant for Bears Den rehabilitation.	100%	50%	100%

Strategic Priority 4.2: *Support Development of a Regenerative Tourism Model*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
"Hole in the Ground" development facilitated.	25%	10%	25%

Strategic Priority 5.2: *Digital Government*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
CommunityPLUS permit tracking software upgraded.	50%	10%	100%

Department Goal 1: *Improve/Maintain Customer Satisfaction*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Achievement of performance targets for number of days to review initial and resubmittal Building Permit Plan Check.	75%	63%	75%
Achievement of performance targets for number of days to review Planning Applications based on permit type.	75%	81%	80%
Satisfied or Very Satisfied overall response on survey collected through online Customer Service Survey.	90%	100%	90%

Department Goal 2: *Employee Satisfaction with Opportunities to Gain Knowledge and Abilities through Training.*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Number of training opportunities provided.	50	35	50

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Revenues and Expenditures by Fund Type and Category
Development Services Department

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	2,029,740	1,922,180	1,768,518	1,459,503	1,457,382	0%	(2,121)
Grants	-	-	-	-	-	-	-
Transfers In	36,848	-	17,472	-	250,000	100%	250,000
Revenues Total	**2,066,588**	**1,922,180**	**1,785,990**	**1,459,503**	**1,707,382**	**17%**	**247,879**
Expenditures							
Personnel Services	1,683,707	1,411,931	1,495,433	1,570,549	1,627,600	4%	57,051
Contractual Services	191,627	132,343	168,707	465,138	304,600	-35%	(160,538)
Other Operating	47,349	49,104	41,581	59,050	66,090	12%	7,040
Capital Outlay	7,885	14,200	15,395	25,400	16,500	-35%	(8,900)
Debt Service/Leases	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Expenditures Total	**1,930,569**	**1,607,577**	**1,721,116**	**2,120,137**	**2,014,790**	**-5%**	**(105,347)**
Net Rev (Exp) General Fund	**136,019**	**314,603**	**64,873**	**(660,634)**	**(307,408)**		
Special Revenue Fund							
Revenues							
Operating Revenues	1,419,615	670,188	2,164,901	580,811	987,811	70%	407,000
Grants	-	36,859	203,124	10,855,561	5,741,998	-47%	(5,113,563)
Transfers In	252,673	187,437	1,209,946	925,594	1,020,964	10%	95,370
Revenues Total	**1,672,288**	**894,484**	**3,577,971**	**12,361,966**	**7,750,773**	**-37%**	**(4,611,193)**
Expenditures							
Personnel Services	915,801	840,970	692,148	911,493	1,121,568	23%	210,075
Contractual Services	175,495	95,665	194,133	1,386,413	1,040,365	-25%	(346,048)
Other Operating	26,927	34,472	29,232	46,425	47,375	2%	950
Capital Outlay	131,073	105,540	95,506	237,091	124,768	-47%	(112,323)
Debt Service/Leases	2,710	2,697	570,748	9,502,311	4,752,000	-50%	(4,750,311)
Transfers Out	224,285	1,264,493	204,854	621,169	770,964	24%	149,795
Expenditures Total	**1,476,291**	**2,343,836**	**1,786,621**	**12,704,902**	**7,857,040**	**-38%**	**(4,847,862)**
Net Rev (Exp) Special Revenue Fund	**195,997**	**(1,449,352)**	**1,791,350**	**(342,936)**	**(106,267)**		
FTE's	15.75	15	15	15.42	17	**10%**	



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Parks and Recreation Department

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Parks and Recreation Department

Core Services

The City of South Lake Tahoe Parks and Recreation Department pledge to sustain the delivery of the broad-based parks, facilities, programs, and services creating a sense of community, enabling a safe and secure environment, and enhancing South Lake Tahoe's quality of life, by:

- Being responsive to the recreational needs of the community;
- Continuing a citizen-driven and professional approach to provide safe, well designed and maintained facilities and programs;
- Maximizing community resources.

The mission of the City of South Lake Tahoe Parks and Recreation Department is to work collaboratively and inspire accessible and engaging recreation experiences through the South Shore. Our programs are designed to provide safe, fun, and memorable recreation experiences for the residents and visitors of South Lake Tahoe.

In 2021, the department underwent a re-organization, moving the Parks Division from Public Works to Recreation Services, resulting in the formation of a traditional Parks and Recreation Department.

Recreation Administration

100 04105

Recreation Services Administration provides director level management of the parks and recreation department as well as administrative support to operations and programs associated with parks maintenance, the Recreation and Swim Complex, Aquatics Programs, Facility Rentals, Bijou Golf Course, Bijou Park, Campground by the Lake, El Dorado Beach and Lakeview Commons, Reagan Beach, Senior Center, and Special Events on Parks and Recreation Facilities. There are two Full Time Employees in Recreation Administration.

Golf Course

100 04110

Owned and operated by the City of South Lake Tahoe, Bijou Golf Course is the oldest golf course in the city and provides a friendly golfing experience for the beginning golfer to the advanced player. The 9-hole executive golf course is an easy walk through the meadow with spectacular mountain views in a tranquil setting. The course accommodates both walk up players and tee time reservations. The course operates May through October when the season allows.

Campground

100 04130

Campground by the Lake is located in the heart of the city, across the street from beautiful Lake Tahoe, and only two miles from the excitement of the Nevada casinos. The campground has a total of 96 sites. The campground is convenient to many activities and located next to the Ice Arena and Recreation Complex. The campground accommodates both walk up reservations if available and online reservations. The campground operates April through October weather dependent.

In 2022 the city broke ground on a new recreation and aquatics center located on the north side of the campground. The construction project impacted loops A, B, portions of C, and the tent cabin village eliminating approximately 90 camp sites. The campground continues to operate through the construction project with over 90 sites available in loops D, E, F and portions of C.

Parks Maintenance

100 04170

Parks Maintenance is responsible for providing maintenance services for all city owned parks, beaches, and rights of way. This includes grounds and turf maintenance, irrigation, hardscape and landscape, parks facilities maintenance (including plumbing and janitorial) as well as Measure S bike paths and other paths throughout the city including bike path snow removal in winter. Parks Maintenance is also responsible for the care and upkeep of Bijou Golf Course and assisting with special events on City parks and facilities. Parks Maintenance coordinates with user groups for Disc Golf and the Bike Park to aid volunteers for maintenance needs. Parks Maintenance is responsible for maintaining an estimated 180 acres of area throughout the City limits. The acres include a combination of high maintenance green spaces, playgrounds, and low maintenance grounds keeping.

The Parks Maintenance budget was reduced by $100,000 in 2022-2023 due to the reduced services related to the pandemic. Parks Maintenance is requesting $170,000 to backfill positions necessary to maintain a high level of service for parks and facilities and to offer higher wages consistent with Public Works. Public Works is paying maintenance staff at a higher rate than offered by Parks Maintenance and Parks Maintenance is losing staff members that join Public Works in part for higher wages. This increase in Parks Maintenance budget is necessary to maintain parks and facilities at a high level of service.

Recreation Programs

100 04220

Recreation Programs supports the staffing, operations and programming of the Recreation and Swim Complex. The primary programs for the Recreation and Swim Complex are aquatics, fitness, facility rentals, and youth programming. All aquatic programs align with the American Red Cross standard and include swim lessons, water exercise classes, lap swimming, recreation swimming, masters swimming, swim teams, swim tournaments, lifeguard certification courses and pool rentals. A variety of Aquatics programs for all ages and abilities are provided year-round.

The City of South Lake Tahoe aquatics programs remain the only public aquatics facility in the south lake region. Fitness programming include access to the fitness center, gymnasium, and contract class partnerships. The Recreation and Swim Complex has several meeting rooms available for rental as well as partial and full rental of each amenity in the facility including pool, gymnasium, and full building rental. The department currently contracts with a private provider for youth summer camp programs. The department previously operated a summer day camp, STAR Camp, and youth after school programming. In the plans to move towards the new Recreation and Aquatics complex, a recommendation to restore in house youth programming is being considered.

Senior Center

100 04230

The City of South Lake Tahoe Senior Center is a multi-use facility that offers a variety of programs and activities, both scheduled and on a drop-in basis, for senior citizens. The facility is also available for rent to outside groups and individuals. The senior center provides a nutrition program daily administered by El Dorado County. The role of City staff includes managing room reservations, updating City website, janitorial, and maintenance of the facility and landscape.

Transit Center / Explore Tahoe

216 05250

Explore Tahoe: An Urban Trailhead Visitor Center serves to welcome, educate and transport visitors and locals to recreational and cultural activities around the Lake Tahoe Basin. Interpretive programs, interactive exhibits and educational films provide visitors with a unique experience when visiting the center. Outreach programs bring environmental education to a variety of age groups within the community.

Transit information and access is provided and encouraged as the best way to reach points of interest. Internet access is provided to help visitors plan excursions.

Measure P - Recreation

220 04220

On November 8, 2016, the residents of South Lake Tahoe voted to support recreation by passing Measure P which increased the Transient Occupancy Tax by an additional 2%. Funds from Measure P will be used solely for the construction, operations, and maintenance of a new Recreation and Aquatics Complex. In 2017, conceptual designs and public input began. The final conceptual alternative plan provides for a roughly 50,000+ square foot facility.

In 2019, the Independent Citizen's Oversight Committee for Measure P was established. The primary function of the committee is to review and report on the use of the South Lake Tahoe Measure P funds for the design and construction of the new recreational complex. There are five voting members. The committee shall act in an advisory capacity to City Council and advise of its findings and make recommendations for the use of funding during the design and construction of the new complex.

Ice Arena (Operator)

221 04260

On July 14, 2011, the City Council approved an initial Management and Operations Agreement with Tahoe Sports Entertainment (TSE) to operate and maintain the Ice Arena. The revised agreement commenced on July 1, 2012, with a ten-year term to expire on June 30, 2022. TSE will have an option to extend the contract under conditions related to the investment of capital of at least $500,000. The operation of the Ice Arena by TSE will save the city approximately $150,000 in annual operational costs, with a potential of additional revenue in future years. Revenues from the operator and the city's portion of expenses under contract will be accounted for under this account.

TSE has introduced high level ice hockey competition by bringing a semi-professional team to South Lake Tahoe. Tournaments and events continue to draw capacity crowds to the Ice Arena. Recreation Services and TSE personnel collaborate to provide cross facility access and promotional material for programs and events to capitalize on the volume of users visiting each of our facilities.

OTHER PROGRAMS

Special Events

100 04225

The city is committed to hosting special events that benefit the community and attract visitors to enjoy all that Lake Tahoe has to offer. Parks and Recreation processes all requests for events on city parks and recreation facilities.

In 2021, a reclassification of an administrative position to the Special Event and Facility Rental Coordinator position was implemented into the department structure to better manage all event and rental permit processing for parks and recreation facilities. In addition, the newly defined coordinator was tasked with producing two new and unique special events for the city as well as taking over management of the city's 4th of July Parade.

In 2023-24, the department is responsible for the following city sponsored Special Events: Festival of Winter Lights, July 4 Parade, July Parks Make Life Better Events, Multicultural Festival. The City is under contract with On Course Events to produce the Live at Lakeview Summer Music Series through 2023 with an option to extend for an additional twelve-month period.

MEASURE S FACILITIES

Park Maintenance oversees the maintenance activities related to Measure S Facilities. Maintenance of bike trails includes landscaping, sweeping, removing debris and snow removal. This includes approximately 23 miles of trail corridor.

Measure S Ski Run Bike Trail Maintenance
281 04120

This section of bike trail, which flanks Ski Run Boulevard on both sides from Pioneer Trail to Hwy 50 (2 miles), also features landscaping and pedestrian lighting to beautify this corridor. Maintenance includes seal coating the bike trail, providing snow removal, maintaining the turf areas, repairing and upgrading the irrigation system annually, and maintaining the lighting.

Measure S El Dorado Beach Bike Trail Maintenance
284 04121

Located between Tulare Avenue and Ski Run Blvd, the Class 1 Bike Trail link between Lakeview Commons and Ski Run Blvd was completed in 2017. The bike trail provides connectivity from the Al Tahoe Boulevard Intersection to Pioneer Trail near Stateline. The trail provides alternative transportation opportunities for children accessing the Middle School, Students attending Lake Tahoe Community College, public access to Civic Facilities, Stateline, area beaches, and recreation amenities. Maintenance of bike trails includes landscaping, sweeping, removing debris and snow removal.

Measure S Harrison/Riverside Bike Trail Maintenance
284 04122

Constructed in 2015, the Harrison Avenue/Riverside Class 1 Bike Trail provides critical gap closure along the US Hwy 50 corridor system. The trail is comprised of both concrete pavers and asphalt and was constructed as part of the Harrison Avenue Streetscape Project. The Trail now allows pedestrians and cyclists the ability to ride/walk on a separated path from the Alta Mira Site (east of Lakeview Commons) to the South Y and onto connectors for the Hwy 89 Corridor or the County of El Dorado Sawmill Path. Maintenance of bike trails includes landscaping, sweeping, removing debris and snow removal.

Measure S Playfield Bike Trail Maintenance
284 04125

This bike trail is located near the Community Playfield and provides an important link to connect the Al Tahoe bike trail to the community college area and the playfield itself. Maintenance of bike trails includes landscaping, sweeping, removing debris and snow removal.

Measure S 15th Street Bike Trail Maintenance
284 04126

The 15th St. bike trail is an important link connecting city bike trails to the bike trail going to Camp Richardson and beyond. Maintenance of bike trails includes landscaping, sweeping, removing debris and snow removal.

Measure S Playfield Maintenance
284 04127

Located off of Al Tahoe Blvd., adjacent to Lake Tahoe Community College, the Community Playfield is South Lake Tahoe's first synthetic turf field. This surface allows almost limitless play, even in wet conditions. Demand for this facility has been very high and has required an increase in maintenance hours to keep up the facility.

In 2014 an evaluation of the community playfield determined the playing surface has been playable beyond its warrantied lifespan for several years and is recommended the turf be replaced. A replacement fund was established and in 2016 the synthetic field turf was replaced and at the same time other facility improvements were implemented. Additionally, in 2014 LTCC began intercollegiate soccer play. Over the summer of 2014 the use of the field was largely dedicated to LTCC activities. According to the existing MOU with LTCC for the community play field the City maintains the schedule and collects rental fees as well as performs all maintenance and repairs.

In FY15/16 a Recreation Joint Powers Authority (JPA) was developed between the City and LTCC to oversee maintenance and programming of the playfields. LTCC will be responsible for maintaining the fields and scheduling play on behalf of the JPA. In 2017, the City completed the construction of two new turf soccer fields within the newly developed JPA boundary. As part of the JPA agreement the City Parks Division is responsible for janitorial and maintenance of the restroom building and playground structure at the Community Play Fields.

In 2021, the well pumps serving the restroom building failed requiring replacement. In addition, City engineering staff continue to troubleshoot a section of the new field that has not drained properly. City staff work in coordination with LTCC field maintenance staff and facility manager to resolve the drainage issue.

Measure S Lyons Avenue Bike Trail
284 04128

A short but important bike trail as it allows cyclists and pedestrians to get from Hwy 50 to facilities located near Lyons Ave and Rufus Allen Blvd without having to share the road with vehicles. In winter, the trail is cleared and provides a safe route for Middle School and St. Teresa School kids to get to the Recreation Complex, County Library, and adjacent neighborhoods. Maintenance of bike trails includes landscaping, sweeping, removing debris and snow removal.

City-Wide Strategic Priorities Supported

Strategic Priority 1 - Built Environment
- Goal 1.2: Mid-Town Revitalization

Strategic Priority 2 - Recreation and Equitable Access
- Goal 2.1: Parks and Recreation Master Planning
- Goal 2.2: Equitable Access

Strategic Priority 3 - Community for All
- Goal 3.4: Waste Management and Stewardship

Strategic Priority 4 - Economic Development
- Goal 4.3: Resident Retention and Workforce Development

FY 2022/23 Department Accomplishments

1. Hired new Parks and Recreation Director John Stark.
2. Expanded recreation partnerships to provide youth summer camp program and baseball program.
3. Implemented a new reservations software for all recreation facilities, rentals, programs, etc.
4. Growth of Park Ranger Program.

FY 2023/24 Department Goals and Objectives

1. Expand recreation programs consistent with program plan for new facility.
2. Improve efficiencies in Parks & Recreation Operational Procedures.
3. Expand Aquatics Operation and Swim Programs.
4. Prepare for operations of new recreation and aquatics center.

Performance Measures

Strategic Priority 1.2: *Mid-Town Revitalization*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Design plans for new Recreation and Aquatics Center finalized.	100%	100%	100%
New Recreation and Swim Complex completed.	0%	0%	40%
Bijou/Al Tahoe Area Plan update completed.	0%	0%	25%

Strategic Priority 2.1: *Parks and Recreation Master Planning*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Number of recreation programs consistent with the new facility program plan expanded.	14	12	14
Number of full-time staff in Aquatics consistent with new facility operations plan.	4	1	2
Recreation priority list presented to City Council based on the existing Parks and Recreation Master Plan.	n/a	100%	n/a
Golf course opened for play by Memorial Day through Oct 1 weather permitting.	100%	100%	n/a

Strategic Priority 2.2: *Equitable Access*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Low to no cost recreation programs created with access to recreation gear for qualified families.	1	2	1
Aesthetics of high visibility City parks and right of ways improved.	80%	50%	100%
Opportunities identified to promote health and wellness, combat childhood obesity, and encourage active lifestyles.	5	4	4
Option to develop a park or community garden in every neighborhood evaluated.	40%	30%	40%

Strategic Priority 4: *Economic Development*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Evaluate opportunities to provide grants for local workforce development.	n/a	100%	100%

Department Goal 1: *Expand Program Plan Consistent with New Facility Program Plan*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Number of new contract instruction program providers identified.	4	2	4
Number of partnerships expanded for fitness programs (LTUSD, LTCC, and Barton).	3	2	3

Department Goal 2: *Improve efficiencies in Parks Maintenance Procedures*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Number of procedures: (1) Create procedures for all maintenance and inspections of ALL parks areas; (2) develop a tiered response timeline for addressing reported issues.	100%	50%	100%
Ornamental turf replaced with drought tolerant native vegetation.	20 acres	100% mapped	0.5 acres
Volunteer Program for Graffiti Removal implemented.	1	1	1

Department Goal 3: *Expand Golf Course Operation and Programs*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Contract instructor assigned for youth golf program.	1	0	1
Golf challenge event organized for locals.	1	0	1

Department Goal 4: *Prepare for Operations of the New Recreation and Aquatics Center*

Measure	2022/2023 Target	2022/2023 Actual	2023/2024 Target
Prepare draft plans based on operations study, update information based on current fees and program trends, and update recruitment plans to staff facilities by 2024.	Ongoing	Ongoing	Ongoing

Revenues and Expenditures by Fund Type and Category
Parks and Recreation Department

General Fund	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	% Change from Prior Year	$ Change from Prior Year
Revenues							
Operating Revenues	445,074	272,918	654,279	1,048,481	985,400	-6%	(63,081)
Grants	-	-	-	-	-	-	-
Transfers In	-	-	49,459	-	-	-	-
Revenues Total	**445,074**	**272,918**	**703,739**	**1,048,481**	**985,400**	**-6%**	**(63,081)**
Expenditures							
Personnel Services	807,416	713,615	1,798,460	2,115,024	2,139,304	1%	24,280
Contractual Services	81,480	67,757	147,142	142,255	126,355	-11%	(15,900)
Other Operating	616,964	680,182	790,924	874,763	916,711	5%	41,948
Capital Outlay	58,319	90,380	93,646	112,153	133,052	19%	20,899
Debt Service/Leases	700	20	-	-	-	-	-
Transfers Out	33,180	96,520	76,740	120,000	120,000	0%	-
Expenditures Total	**1,598,060**	**1,648,474**	**2,906,912**	**3,364,195**	**3,435,422**	**2%**	**71,227**
Net Rev (Exp) General Fund	**(1,152,986)**	**(1,375,556)**	**(2,203,173)**	**(2,315,714)**	**(2,450,022)**		
Special Revenue Fund							
Revenues							
Operating Revenues	3,101,080	3,425,787	3,436,704	3,480,400	3,682,400	6%	202,000
Grants	-	-	-	-	-	-	-
Transfers In	242,241	83,050	264,034	136,000	140,000	3%	4,000
Revenues Total	**3,343,321**	**3,508,837**	**3,700,738**	**3,616,400**	**3,822,400**	**6%**	**206,000**
Expenditures							
Personnel Services	-	-	4,648	17,226	27,106	57%	9,880
Contractual Services	2,618	27,292	5,880	43,450	43,450	0%	(0)
Other Operating	152,485	111,260	150,440	266,163	214,675	-19%	(51,488)
Capital Outlay	241,209	50,000	50,000	50,000	50,000	0%	-
Debt Service/Leases	59,719	59,660	59,648	61,541	61,541	0%	-
Transfers Out	173,282	1,739,326	5,468,882	5,000,000	1,096,995	-78%	(3,903,005)
Expenditures Total	**629,313**	**1,987,538**	**5,739,497**	**5,438,380**	**1,493,767**	**-73%**	**(3,944,613)**
Net Rev (Exp) Special Rev. Fund	**2,714,008**	**1,521,299**	**(2,038,759)**	**(1,821,980)**	**2,328,633**		
FTE's	4.00	7.00	13.00	14.00	14.00	**0%**	



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Fiscal Year 2023-2024

Proposed Budget Presentation

CITY OF
SOUTH LAKE TAHOE

City Council Budget Workshop
August 22, 2023

City Council Strategic Priorities 2023-2028



- Built Environment
- Recreation and Equitable Access
- Community for All
- Economic Development
- Core Services & High-Performing Government

Budget Calendar - April 2023 to September 2023

CITY OF SOUTH LAKE TAHOE
FISCAL YEAR 2023/2024 BUDGET
DEPARTMENTAL BUDGET CALENDAR

ITEM	DETAILS	2023 DUE DATES
		APRIL - MAY
Payroll Account Distributions forms sent to Departments	Departments verify and update employee salary distributions	**April 13**
2023/2024 Budget Instructions and Forms sent to Departments	Departments begin developing 2023/2024 budget requests	**April 18**
Distribution forms due to Finance	Departments return updated salary distribution forms	**May 5**
Budget Module is open to Departments for entry	Departments enter their budget requests using Budget Module	**April 28 - May 15**
Budget Module update and electronic backup forms due to Finance	Departments complete updating budgets in Budget Module, submit electronic budget backup forms	**May 15**
2023/2024 Budget narratives sent to Departments	Departments begin updating description of services, goals, objectives, and performance measures for 2023/2024 Budget document	**May 18**
		JUNE - JULY
Departmental Budget Reviews with City Manager	Departments meet with City Manager and/or Finance Director for preliminary review of budget requests for 2023/2024 Budget	**June 7 - June 16**
City Council CIP presentation with Policy Rankings	PW Dept presents 5-yr CIP plan to City Council for ranking and funding prioritization	**June 20**
Budget narratives due to Finance	Departments submit updated Budget narratives in Word format	**June 21**
Completion of Proposed 2023/2024 Budget	Proposed 2023/2024 Budget is completed based on changes and recommendations from Preliminary Budget Review meetings	**July 21**
		AUGUST - SEPTEMBER
City Council Meeting - Budget Workshop	Presentation of proposed 2023/2024 Budget to City Council for review and discussion	**August 22**
City Council Meeting - Formal CIP Presentation for Adoption	Formal CIP plan is adopted with funding for projects included in 2023/2024 budget	**August 22**
City Council Meeting	Adoption of 2023/2024 Budget	**September 12**

General Information and Budget Approach

- A budget is the financial plan for the year
- The City adopts an annual budget (one fiscal year)
- The City's fiscal year = October 1st through September 30th
- Matches resources with expenses
  - Total Expenditures shall not exceed Revenues
  - General Fund Unassigned Fund Balance appropriated only for one-time expenditures
- Ensures money spent is available
- Continuing Appropriations
  - Unspent Capital Project and Grant Appropriations are carried forward to the next fiscal year
- Helps maintain fiscal control and sustainability – once adopted, the budget between funds can only be adjusted by City Council
- Incorporates a long-term perspective – includes Five-Year financial forecast update for 2025 through 2029
- Facilitates financial discussions: what are our priorities, what core services do we want to fund? What do we want to accomplish in the next year?

Budget Fund Types

Governmental Funds

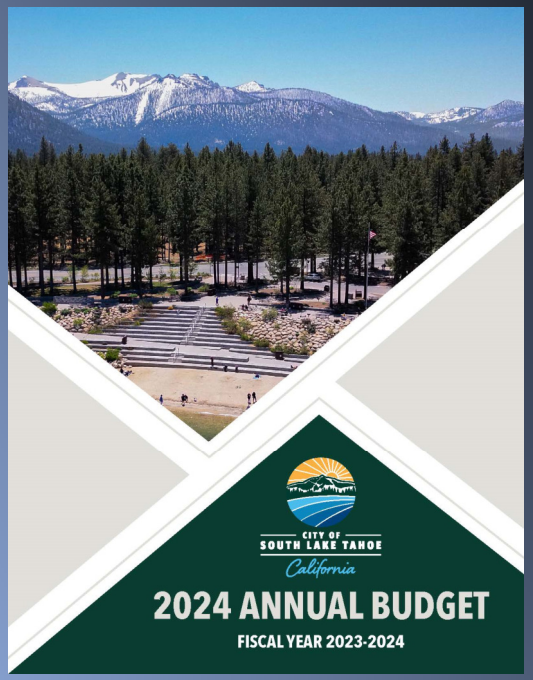
- General Fund – “Checking Account”; fewer restrictions
- Special Revenue Funds – “Savings/Money Market /Gift Account”; funding restricted or limited by regulations, statute, code, funder, etc.
- Debt Service Fund – “Mortgage/Vehicle/Other Loan/Debt Account”; non-discretionary, legal obligations
- Capital Project Funds – “Construction Account”

Proprietary Funds

- Enterprise Funds – account for operations similar to private enterprise
- Internal Service Funds – account for goods/services provided by one department to other departments of the City, on a cost reimbursement basis

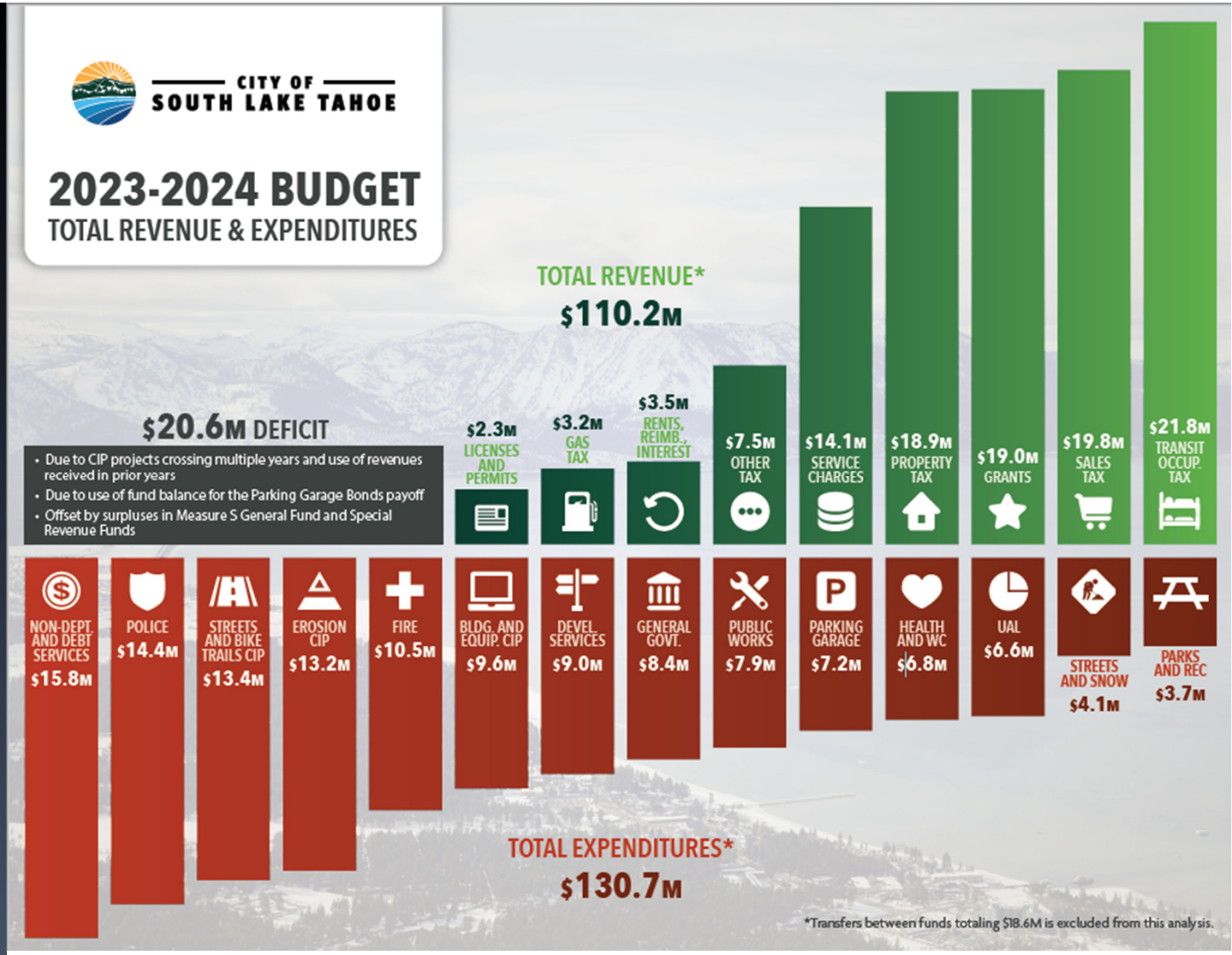
Fiduciary Funds – used in situations where the City is acting in a fiduciary capacity as a trustee or custodian of funds

FY 2024 RECOMMENDED BUDGET - HIGHLIGHTS



- Approximately 66% of General Fund Budget for the upcoming budget year is personnel costs
- Assumes prepayment of UAL, savings of $75K
- Total pension costs budget is $9.0 million. Normal cost rates are marginal increases and decreases. New Actuarial Reports include an additional $995K UAL increase (to be requested at mid-year)
- Health Plan costs - budgeted to increase 10% for 9mo of FY2024. Actual increase based on new plans 6.5% (to be adjusted at mid-year)
- Funding for major capital improvements cost provided by Measure S Sales Tax, grants, other available funding sources
- FY 2024 budget addresses deferred maintenance needs
- Funding for several City Council Strategic Priorities is included
- 5.66 net increase in full time equivalent positions (FTEs) for expansion of services
- Inflation 3.2% in July 2023 (up from 3.0% in June); Fed interest rates 5.25%-5.5% (the highest level in 22 years)
- City Code and City Financial Policy requires maintaining a 25% operating reserve - equaling $13.7m for FY 2024

Visualizing the City's 2023-2024 Proposed Budget (All Funds)

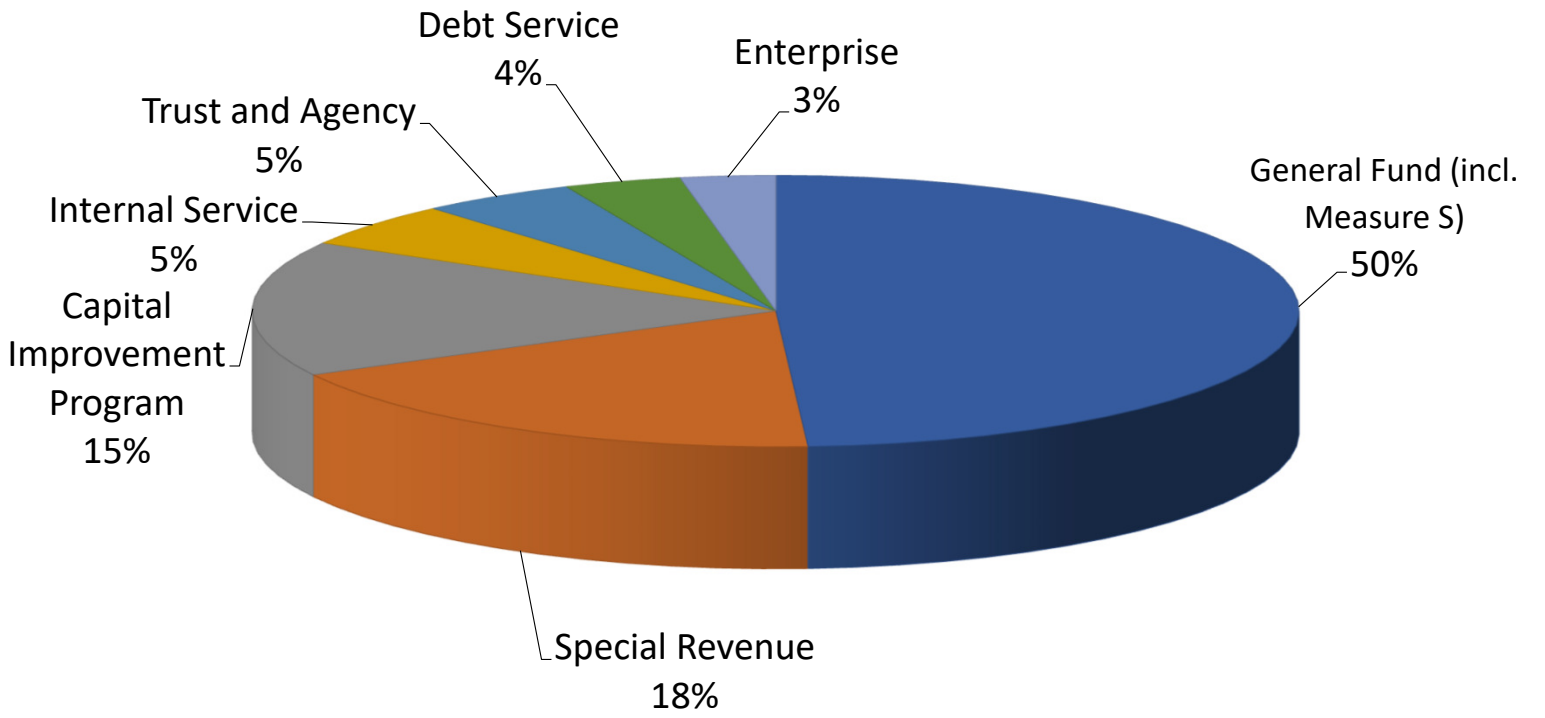


FY 2024 Budget Analysis by Fund - Summary

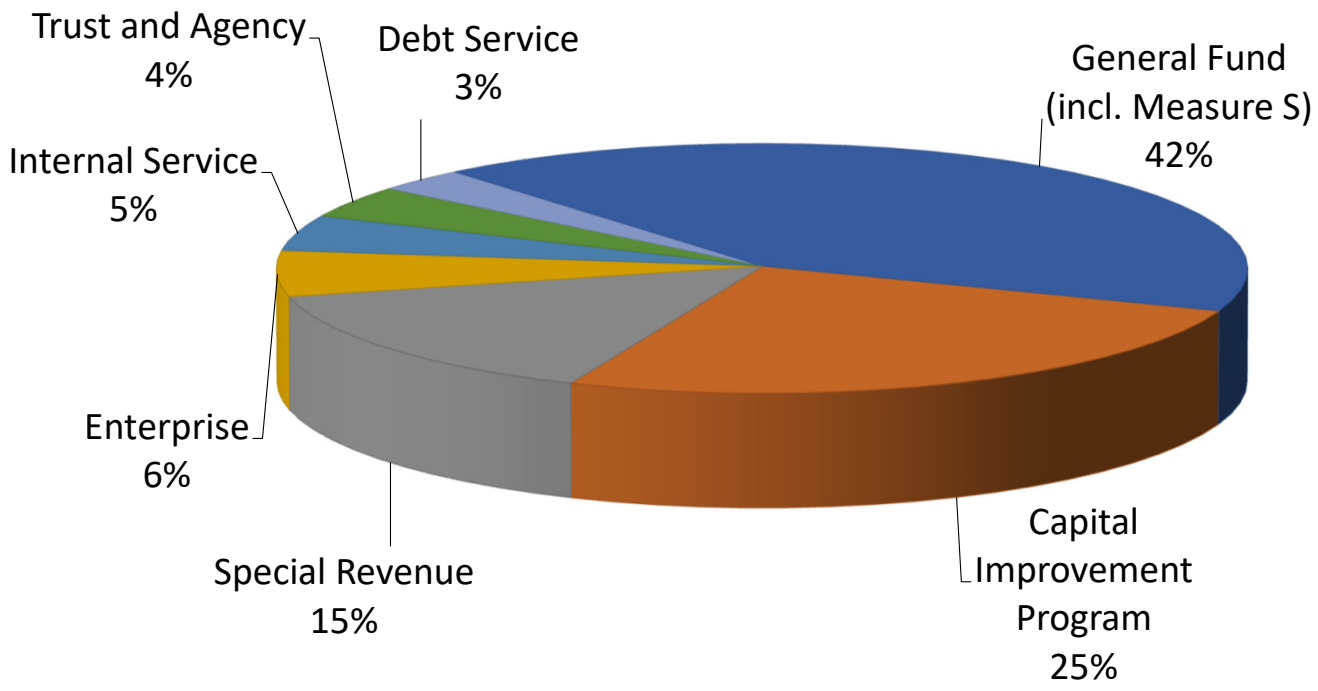
	REVENUES					EXPENSES					
				Budget 2023-24 vs. 2022-23					Budget 2023-24 vs. 2022-23		Increase to/ (Use of)
Fund Type	2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	$ Variance	% Variance	2021-22 Actual	2022-23 Amended Budget	2023-24 Proposed Budget	$ Variance	% Variance	Fund Balance
General Fund (incl. Measure S)	60,806,890	61,376,597	63,899,840	2,523,243	4%	60,609,317	63,479,173	62,586,069	(893,104)	-1%	**1,313,771**
Special Revenue	26,049,992	31,551,962	23,690,302	(7,861,660)	-25%	25,432,810	36,873,844	22,047,027	(14,826,817)	-40%	**1,643,275**
Enterprise Funds	3,771,053	3,598,107	3,827,995	229,888	6%	3,961,627	3,910,363	8,860,208	4,949,845	127%	**(5,032,213)**
Internal Service	5,328,345	6,254,972	6,887,403	632,431	10%	5,258,591	6,299,172	6,897,403	598,231	9%	**(10,000)**
Debt Service	3,866,111	4,490,128	4,724,974	234,846	5%	3,905,988	4,210,128	4,574,973	364,845	9%	**150,001**
Capital Improvement Program [1]	22,260,113	24,669,835	19,455,498	(5,214,337)	-21%	16,530,302	35,856,387	38,105,286	2,248,899	6%	**(18,649,788)**
Trust and Agency	6,275,870	6,259,653	6,271,056	11,403	0%	3,582,892	6,259,722	6,256,290	(3,432)	0%	**14,766**
Total Budget	**128,358,374**	**138,201,254**	**128,757,068**	**(9,444,186)**	**-7%**	**119,281,527**	**156,888,789**	**149,327,256**	**(7,561,533)**	**-5%**	**(20,570,188)**

[1] **FY 2023-24 CIP Revenues and Expenses include estimated carry-forward of prior year CIP projects.**

FY 2024 Budget - Revenues by Fund Type



FY 2024 Budget - Expenses by Fund Type

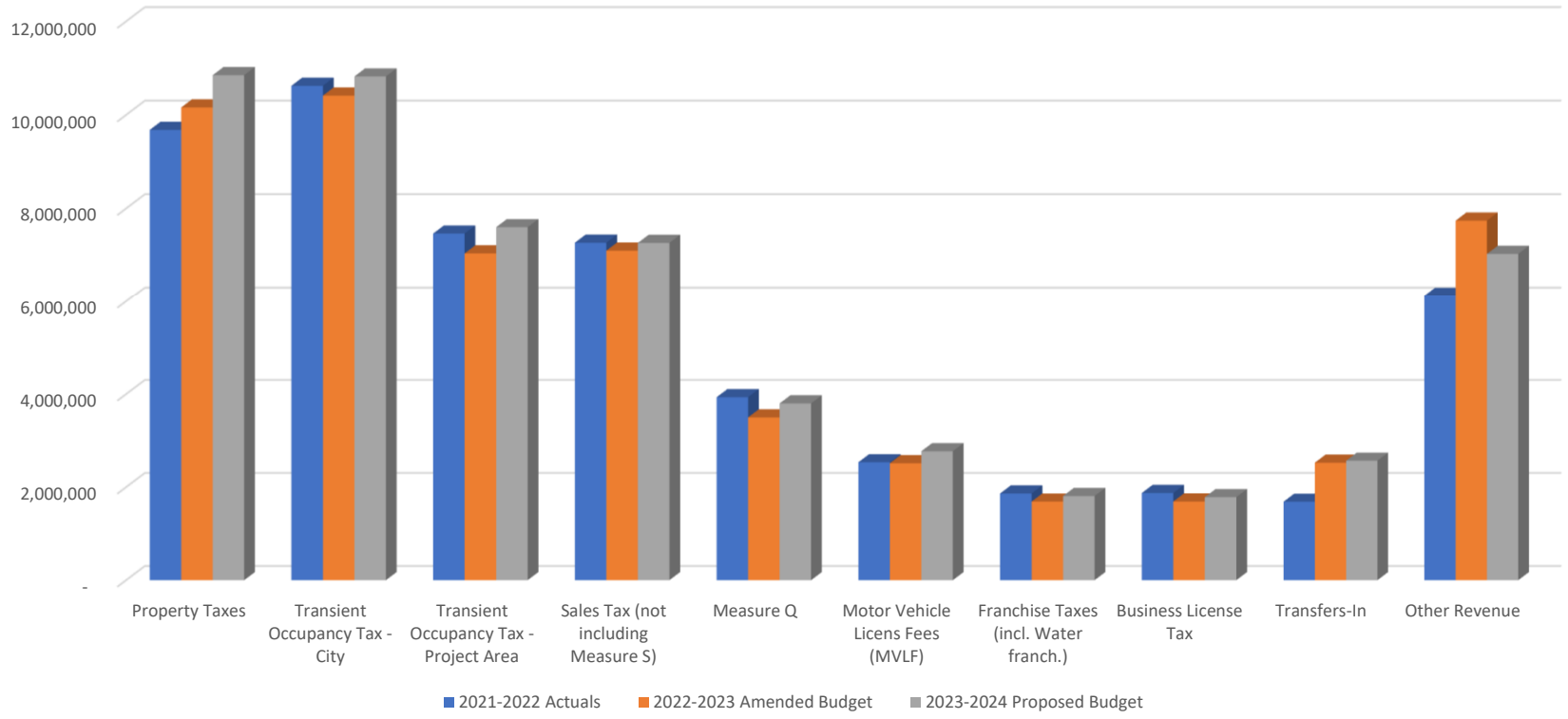


FY 2024 General Fund Revenues 3-year Comparison

Revenue Type	2023 Revenue Stats	2021-2022 Actuals	As % of Total	2022-2023 Amended Budget	As % of Total	2023-2024 Proposed Budget	As % of Total	$ Difference 2023-24 to 2022-23
Property Taxes	45,152 parcels (incl. timeshares)	9,679,822	18%	10,160,000	19%	10,850,000	19%	690,000
Transient Occupancy Tax - City	10%	10,623,873	20%	10,413,562	19%	10,822,562	19%	409,000
Transient Occupancy Tax - Project Area	10% + 2%	7,463,579	14%	7,040,000	13%	7,600,000	13%	560,000
Sales Tax (not including Measure S)	7.25% rate (excl. 1% Measure S)	7,268,696	14%	7,100,000	13%	7,264,000	13%	164,000
Measure Q	0.5% of purchases within City Limits	3,933,402	7%	3,500,000	6%	3,800,000	7%	300,000
Motor Vehicle Licens Fees (MVLF)	2004: replaced with a like amnt of prop tax	2,534,976	5%	2,515,000	5%	2,772,000	5%	257,000
Franchise Taxes (incl. Water franch.)	7 franchisees	1,863,813	4%	1,690,000	3%	1,810,000	3%	120,000
Business License Tax	over 3,800 businesses	1,874,297	4%	1,692,000	3%	1,785,000	3%	93,000
Transfers-In	some are on reimbursement basis [1]	1,686,641	3%	2,525,286	5%	2,567,897	5%	42,611
Other Revenue	Fire, Police, Bldng/Planning, Recreation	6,129,203	11%	7,740,749	14%	7,028,381	13%	(712,368)
	Total Revenues	**53,058,302**	**100%**	**54,376,597**	**100%**	**56,299,840**	**100%**	**1,923,243**

[1] Majority of these Transfers-In are transfers from Measure S Sales Tax General Fund and transfers of ARPA funding.

FY 2024 General Fund Revenues
3-year Comparison



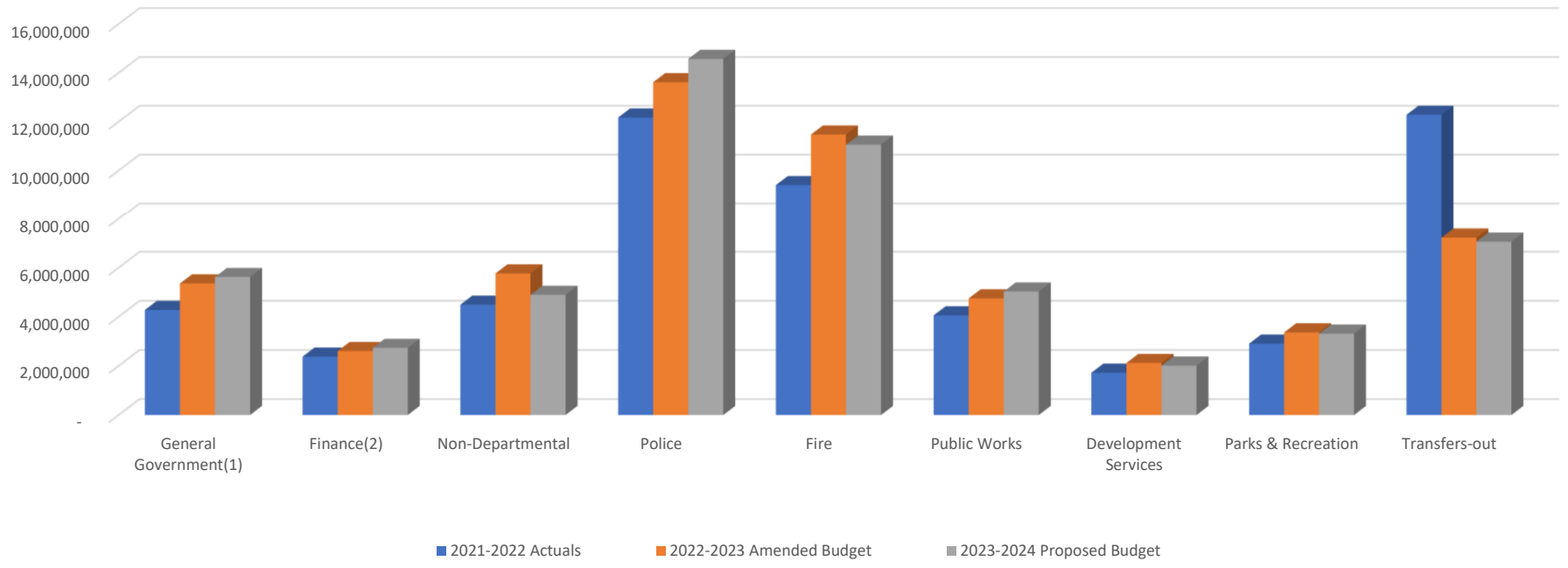
FY 2024 General Fund Expenditures 3-year Comparison

Department	2021-2022 Actuals	As % of Total	2022-2023 Amended Budget	As % of Total	2023-2024 Proposed Budget	As % of Total	$ Difference 2023-24 to 2022-23
General Government[1]	4,278,529	8%	5,364,058	10%	5,626,038	10%	261,980
Finance[2]	2,379,951	4%	2,605,081	5%	2,734,226	5%	129,145
Non-Departmental	4,490,840	8%	5,732,006	10%	4,866,124	9%	(865,882)
Police	12,172,003	23%	13,617,368	24%	14,569,523	26%	952,155
Fire	9,407,422	18%	11,474,696	20%	11,060,785	20%	(413,911)
Public Works	4,059,105	8%	4,750,338	8%	5,030,321	9%	279,983
Development Services	1,721,116	3%	2,120,137	4%	2,014,790	3%	(105,347)
Parks & Recreation	2,830,172	5%	3,244,195	6%	3,315,422	6%	71,227
Transfers-out	12,364,312	23%	7,371,160	13%	7,082,611	12%	(288,549)
Total Expenditures	**53,703,449**	**100%**	**56,279,039**	**100%**	**56,299,840**	**100%**	**20,801**

[1] Includes City Council, City Clerk, City Manager's Office, City Attorney, City Treasurer, and Sustainable SLT Program

[2] Includes Information Technology

FY 2024 General Fund Expenditures
3-year Comparison



FY 2024 General Fund Expenditures By Department and Category

Expenditure Category	General Government[1]		Finance[2]		Non-Departmental[3]		Police		Fire		Public Works		Development Services		Parks and Recreation		Total	
	$	% of total expendit.	$	% of total expendit.	$	% of total expendit.	$	% of total expendit.	$	% of total expendit.	$	% of total expendit.	$	% of total expendit.	$	% of total expendit.	$	% of total expendit.
Personnel Cost	2,650,125	5%	1,864,381	3%	2,613,074	5%	13,272,817	24%	9,511,318	17%	3,639,100	6%	1,627,600	3%	2,139,304	4%	37,317,719	66%
Contractual Services	653,308	1%	469,515	1%	1,472,797	3%	238,920	0%	920,057	2%	418,510	1%	304,600	1%	126,355	0%	4,604,062	8%
Other Operating	2,256,255	4%	190,330	0%	779,253	1%	689,066	1%	539,450	1%	856,132	2%	66,090	0%	916,711	2%	6,293,287	11%
Capital Outlay	66,350	0%	210,000	0%	1,000	0%	368,720	1%	89,960	0%	116,579	0%	16,500	0%	133,052	0%	1,002,161	2%
Debt Services	-	0%	-	0%	-	0%	-	0%	-	0%		0%	-	0%		0%	-	0%
Transfers-Out	23,781	0%	-	0%	6,938,830	12%	-	0%	-	0%	-	0%	-	0%	120,000	0%	7,082,611	13%
Totals	**5,649,819**	**10%**	**2,734,226**	**5%**	**11,804,954**	**21%**	**14,569,523**	**26%**	**11,060,785**	**20%**	**5,030,321**	**9%**	**2,014,790**	**4%**	**3,435,422**	**6%**	**56,299,840**	**100%**

[1] Includes City Council, City Clerk, City Manager's Office, City Attorney, City Treasurer, and Sustainable SLT Program

[2] Includes Information Technology

[3] Includes Transfers-Out

FY 2024 General Fund – Personnel Cost

Department	Salaries	Benefits	Total[3]	% of Total	# of GF FTEs[4]	FTEs - All Funds	% of Total
General Government[1]	$ 1,599,290	$ 696,416	$ 2,295,705	8%	19.07	19.17	9%
Finance[2]	1,257,404	546,277	1,803,681	6%	12.00	12.00	6%
Police	6,918,979	3,528,564	10,447,543	37%	59.70	69.00	32%
Fire	4,773,908	2,484,545	7,258,453	26%	41.00	41.00	19%
Public Works	2,331,455	1,092,682	3,424,137	12%	22.83	41.83	20%
Development Services	1,161,167	448,275	1,609,442	6%	11.80	17.00	8%
Parks and Recreation	1,206,683	590,398	1,797,081	6%	12.40	14.00	7%
Vacancy Factor	(600,000)	-	(600,000)	-2%	-	-	0%
	$ 18,648,886	$9,387,155	**$28,036,042**	100%	178.80	214.00	100%

Total GF Budgeted Expenditures **$56,299,840**

Permanent Employees' Salaries and Benefits as a % of Total Expenditures **50%**

[1] Includes City Council, City Clerk, City Manager's Office, City Attorney, City Treasurer

[2] Includes Information Technology

[3] **Does not include UAL cost of $6,144,607 (GF portion), Temp and OT cost of $2,327,585, reimbursable OT cost of $100,000, one-time retiree payouts cost of $55,000, Class and Comp implementation cost of $607,027, and other misc personnel cost of $47,458. After their inclusion, for a total of $37,317,719, percent of total General Fund Personnel cost is 66%.**

[4] FTE - Full Time Equivalent

FY 2024 General Fund – Transfers-Out

TRANSFER-OUT TO:	2021-2022 Actuals	2022-2023 Amended Budget	2023-2024 Proposed Budget
GENERAL FUND	2,787.50	24,518.00	23,781.00
AIRPORT	639,041.00	-	-
STREETS FUND	571,370.00	430,000.00	700,000.00
SNOW FUND	903,310.00	700,000.00	800,000.00
DEBT SERVICE FUND	3,285,103.00	3,599,074.00	3,537,610.00
HOUSING FUND	310,092.00	460,000.00	400,000.00
CITY CIP FUND	3,789,963.00	1,053,543.00	636,420.00
HEALTH INSURANCE FUNDS	5,200.00	5,200.00	1,300.00
STORM WATER MANAGEMENT PROGRAM FUND	377,271.00	270,000.00	250,000.00
PARKING GARAGE OPERATIONS	-	2,500.00	-
TRANSIT OPERATIONS FUND	75,000.00	-	-
GENERAL PLAN	250,000.00	-	-
TRANSIT CENTER	23,050.00	5,000.00	65,000.00
RETIREE SAVINGS	45,000.00	50,000.00	50,000.00
SKI RUN BID	12,400.00	13,900.00	11,500.00
TRANSFER-OUT TOT TRUST FUND	1,000,000.00	200,000.00	200,000.00
ICE ARENA	240,984.00	131,000.00	75,000.00
LONG TERM CAPITAL REPLACEMENT FUND	376,740.00	220,000.00	100,000.00
CLEAN TAHOE	12,000.00	12,000.00	12,000.00
VHR FUND	445,000.00	194,425.00	100,000.00
CAMPGROUND LT CAPITAL REPLACEMENT FUND	-	-	120,000.00
	$ 12,364,312	$ 7,371,160	$ 7,082,611

Measure S Sales Tax General Fund

Measure S Sales Tax General Fund	2021-2022 Actuals	As % of Total	2022-2023 Amended Budget	As % of Total	2023-2024 Proposed Budget	As % of Total	$ Difference 2023-24 to 2022-23
REVENUES							
Measure S Sales Tax	7,748,588	100%	7,000,000	100%	7,600,000	100%	600,000
Revenues Totals	**7,748,588**	**100%**	**7,000,000**	**100%**	**7,600,000**	**100%**	**600,000**
EXPENDITURES and FINANCING USES							
Technical Services	-	0%	5,000	0%	10,000	0%	5,000
Transfer out to/for:							
Hazardous Fuels Reduction - Airport	-	0%	200,000	3%	-	0%	(200,000)
Capital Improvement Program (CIP)	4,860,920	70%	3,300,000	46%	3,300,000	52%	-
Debt Service - Communication System	554,643	8%	554,643	8%	554,643	9%	-
Debt Service - Snow Removal Equipment	-	0%	301,361	4%	602,721	10%	301,360
General Fund - Safety Personnel and Equip.	486,010	7%	1,875,854	26%	1,682,811	27%	(193,043)
Storm Water Program	50,000	1%	50,000	1%	136,054	2%	86,054
Tobacco Grant - Police Officer	-	0%	70,013	1%	-	0%	(70,013)
Street and Snow Vehicle Replacement	954,295	14%	843,263	11%	-	0%	(843,263)
Expenditures Totals	**6,905,868**	**100%**	**7,200,134**	**100%**	**6,286,229**	**100%**	**(913,905)**

Departmental Budget Highlights

2023-2024 Budget

City Council

Elected Five-member Council

- City-wide policy makers
- Strategic Goals and Objectives

2023-2024 Budget

- Annual maintenance for Granicus System
- Spanish interpreter

City Clerk

Ensures Open and Public Legislative Process

- Disseminates Information
- Ensures access, integrity and preservation of historical records of the City
- Posts Public Notices
- Files Candidates for City Elections

2023-2024 Budget

- Budget of $37K (excluding salaries and benefits)
- Bulk of funding for expenditures on public transparency (Online Document Portal, Public Noticing). No Elections cost (savings of $17K-$33K)
- Department consists of two employees (City Clerk and Assistant City Clerk).
- Department continues to run hybrid City Council and Planning Commission meetings allowing remote participation and Spanish translation services.

City Attorney

Handles All Legal Activity for the City and Administers City Risk Management Program

- Provides legal advice to officials and employees, oversees litigation involving City
- Workers comp oversight, ADA Coordinator, worker safety oversight, liability claims, and insurance procurement

2023-2024 Budget

- Insurance costs are going up – 17% increase
- Minimize outside counsel costs
- City Attorney Department supports all strategic goals

City Manager

Oversees All City Departments plus

- Communications and Government Relations
- Human Resources (employee relations, labor relations/negotiations, city-wide recruitment process, employee recordkeeping)
- Sustainability, Facilities and Efficiency Upgrades

2023-2024 Budget

- Public messaging, outreach and education
- Staff recognition and retention
- Focus on City Council Strategic Plan and Climate Action Plan Implementation

Finance Department

All day-to-day accounting functions, including accounts payable and receivable, fixed assets, payroll, as well as:

- Budget
- Financial policies, reporting and internal control
- Revenue collection
- Cash management
- Debt management and debt financing
- Grant management
- Purchasing
- Information Systems

2023-2024 Budget

- Active, targeted pursuit of grant funding (in FY 2023 applied for 31 grants totaling over $31; 20 awards for a total of $14,452,145, five under review totaling $7.5m)
- Development of IT Security Policy user manuals and formal security awareness program
- Software conversion of CommunityPLUS to HdL Prime Could for business licensing and TOT
- Implementation of new GASB rules

Police Department

City-wide Police Operations:

- Operations Division
  - Patrol
    - STACS
    - School Resource Officer
  - Boat Patrol
  - Crisis Response Unit
  - STACS
- Support Division
  - Detectives
    - Homicide
    - Sexual assault
    - Child crimes
    - Property crimes
    - Cannabis Control
  - CSO
    - Vehicle and Nuisance Abatement
    - Parking Enforcement
  - Evidence
  - Records
  - Joint Dispatch Center
  - Background Investigations
- Administration

2023-2024 Budget

- One FTE police officer (General Fund), loss of Tobacco Grant
- GrayKey Mobile Forensic Solution
- Purchase of ballistic helmets for Patrol active shooter response
- Forced entry tools for active shooter response
- Replacement of Reusable Respirators at the end of their lifespan, agency-wide
- RIMS RMS system components to be fully implemented
- Four Patrol cars to replace those ending life cycle
- Crisis Response Unit specialized training
- Walker Telecomm to complete public safety radio upgrade, test, and certify
- Upgrade and replace Tasers agency-wide, current model will no longer be supported
- Parking Garage Construction starting

Fire Department

South Lake Tahoe Fire Rescue:

- Operations—All Risk
  - Suppression
  - EMS
  - Rescue
- Prevention Bureau
  - Fire Marshal and Inspectors
  - Defensible Space Inspections
  - Chipping Crew
- Training
- Special Operations
- Administration

2023-2024 Budget

- Prevention Bureau
  - Fuels Management Program
  - “South Shore Division” cooperative agreement with LVFD, USFS, CalFire
- Complete Radio Overhaul
  - Go live by Fall 2023
  - New Radios, Repeaters, CAD, Station Isolations System
- New Type I Engine to be delivered in Fall of 2023
- Station 3 Project
- Begin New Standards of Cover Document in 23/24

Public Works

Divisions/Functions/Structure 2023-2024

1. Public Works Administration
   - Solid Waste JPA
   - Transit Service Coordination
2. Engineering and Facilities Division
   - Facilities Program
     - Facilities Maintenance Division
   - Complete Streets and Stormwater Program
     - Engineering
     - CIP Program Development
     - Construction
3. Street Maintenance
   - Snow Operations
   - Stormwater Compliance
4. Fleet Maintenance
5. Airport Division

Public Works

2023-2024 Budget Highlights

Staffing

- Replacing the Engineering Manager position with two Associate Engineers
- Adding one new Equipment Mechanic in the Fleet Division

Contract Services

- Snow Management – Requesting $150,000 (Council Contract Approval on 9/12 including potential sidewalk snow removal addition)

Equipment

- Vehicle (s) for facilities and engineering - $48,000

Public Works

2023-2024 Budget Highlights – Existing Major CIP Projects

Strategic Goals:

- Broadband Feasibility Study (anticipated award 9/26)
- Wayfinding Signs and Bicycle Amenities Plan (anticipated installation by mid-September)

Airport:

- Tree Obstruction & Fire Hazard Reduction – Grant funded (USFS): $200K (over $1m in savings using CalFire)
- Airport Master Plan Update: $253K (Plus $218k)
- Taxilane Rehab Project: $900k

Engineering/Stormwater/Trails Programs:

- Roadway Rehab, including Pothole Repairs: $6.0 million
- Tahoe Valley & Greenbelt Project: $6.5 million
- Barton and 2nd Drainage Project: $2.0 million
- Drainage Pipe Replacement: $200K
- Vision Zero Program: $250k
- ADA Upgrades at Ski Run & Lakeview: $200k
- Greenway 1C Planning: $250k

Facilities:

- Multi-Generational Recreation Center: $68 million
- Bellamy Parking Garage: $480k
- Police Department Roof Repair: $600K
- Resource Center Renovations: $100k
- Fire Station I Flooring Upgrade: $10K
- Fire Station III Crew Quarters Upgrade: $TBD

Fleet and Equipment:

- 4 Graders, 2 Snow Blowers, and one trackless for Parks: $3.5 million (previously approved)
- GPS Equipment for Snow Equipment to improve Efficiency (previously approved)

Public Works

2023-2024 Budget Highlights – New CIP Budget Requests

- Street Overlay Program: $3,019,161
- Pioneer Trail Phase II: $350,000
- Bijou Park Connector: $300,000
- Regan Beach Bldg.: $50,000
- Fire Station 2 (set-aside only): $500,000
- Citywide ADA Upgrades: $150,000
- Lakeview and Ski Run Electrical upgrades: $80,000

- Fire Station 3 (TBD and Not Included): $16-19 million
- Recreation and Aquatic Center (Not included): $68.1 million

Development Services



Planning Division



Building Division



Housing Division

2023-2024 Budget

- Permit fee revenues and service demand
- Housing Initiatives and staffing
- Area Plans
- Permit tracking software and process improvement

Parks and Recreation

Gather ~ Connect ~ Inspire

Recreation Programs

- Recreation and Equitable Access - Serving over 17,000, including Youth, Adult, Senior, Disabled, & Families with in-house, contracted, and partnership programs at the Recreation Complex.
- Community for All - Special Events: Festival of Winter Lights, 4th of July Parade, Movies in the Park, Multi-cultural Festival Celebration, Live at Lakeview

Parks Maintenance

- 179 acres of maintained area in summer
- 11.35 miles of bike trail maintained
- Park Ranger Program impacts
- Park Manger selection

2023-2024 Budget

- Lifeguard pay increases $25k
- Expanding operations and programs ahead of new Recreation Center opening
- Create Staffing and Operations Plan for new Recreation Center
- Parks Foundation fundraising
- Parks maintenance projects

General Fund – Undesignated Fund Balance Activity through 8/8/2023 and Projections for 9/30/2023 and 10/01/2023

Beginning Fund Balance @ 10/01/2022		**$ 31,187,393**
Less: Unspendable amounts at the beginning of the fiscal year		
Non-Spendable (advances, encumbrances, prepaids, inventories, committed)		(9,062,377)
Restricted - General Liability Claims		(500,000)
25% Reserve		(12,721,439)
Available for 2022-2023 Expenditures		**$ 8,903,577**
Activity during FY 2022-2023:		
Grant Match Set-Aside Activity, Net		(523,550)
Mid-Year Budget Adjustments		304,246
ARPA funding (Assigned)		(2,811,457)
Other misc. supplemental appropriations		(292,527)
Total Activity (usage) during FY 2022-2023		(3,323,288)
Remaining Available Fund Balance @ 8/7/2023		**$ 5,580,289**
Less: Appropriations at 8/8/2023 CCM for winter storm expense reconciliation		($968,447)
Less: Appropriations at 8/8/2023 CCM for Rec Center Construction (estimated)		($2,600,000)
Less: Increase in 25% Reserve Requirement		($981,491)
Add: Projected FY 2022-2023 Excess Budgeted Revenues		$1,000,000
Projected Ending Fund Balance @ 9/30/2023		**$ 2,030,351**
Less: Budget 2024-2025 & 2025-2026 set aside: class&comp, pension costs		($2,000,000)
Projected Beginning Fund Balance @ 10/01/2023		**$ 30,351**

Grant Program and Grant Match Set-aside

- 40 approved grants for a total of $42M including:
  - $9.5 million for Tahoe Valley Greenbelt Project
  - $3.2 million for Lake Tahoe Blvd Bike Trail Construction
  - $4.1 million for Pioneer Trail Pedestrian Upgrades
  - $1.3 million for Barton Neighborhood Urban Stormwater project
  - $1.7 million for Bijou Park Creek Restoration Project
  - $3.3 ARPA Public Infrastructure, Recreation, and other Public Works Grant Projects
  - Over $10 million in Housing grants for loans to Sugar Pine Village project
  - $2.5 million for Sustainable Transportation/ bike lanes, sidewalks, ADA improvements associated with Sugar Pine Village
  - $2.3 million for EV charging, Sustainable Infrastructure, and solar photovoltaic system in City's Corp. Yard
  - $1.7 million in ARPA and other Housing Grant Programs
  - $1.8 million total in Fire department grants for Fuel Mitigation and Defensible Space Program
  - $360,000 in Airport grants for Hazardous Fuel Reduction and Pavement Management Plan
  - $450,000 in Police Department law enforcement activity grants
  - $100,000 in Recycling, Abatement, and SB 1383 grant programs
- Established Grant Match Set-aside process in October 2021
  - Grant Match Set-aside Balance is $1,003,257
  - Includes $590K for Tahoe Metropolitan Planning Organization (TMPO), $269K for Cycle 4 Pioneer Trail Ped. Upgrades, and $145K for LT Restoration Act Grant for Greenbelt Improvement Project

City Code Section 3.25.020 - General fund committed reserve policy

- Establishes a general fund committed reserve equal to 25 percent of the annual budgeted general fund expenditures appropriations in each fiscal year.
- Purpose is “to provide with sufficient working capital and a comfortable margin to provide one-time or temporary financing for the following purposes:
  a) When the city faces economic recession/depression and the city must take budget action.
  b) When the city is impacted by a natural disaster or any other emergency.
  c) When the city experiences unexpected declines in revenues and/or when unpredicted large one-time expenditures arise.
  d) When the city faces an unexpected liability created by federal or state legislative action.”
- $13.7 million reserve requirement in FY 2024
- Projected to grow to $15.2 million in FY 2029

General Fund Five-Year Plan 2025 to 2029

REVENUES BY TYPE	Actual 2021-2022	Total Budget 2022-2023	Proposed 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
Prop Tax	$ 9,679,822	$ 10,160,000	$ 10,850,000	$ 11,175,500	$ 11,510,765	$ 11,856,088	$ 12,211,771	$ 12,578,124
Transient Occupancy Tax (TOT)	10,623,784	10,413,562	10,822,562	10,957,844	11,094,817	11,233,502	11,373,921	11,516,095
Sales Tax	7,268,696	7,100,000	7,264,000	7,336,640	7,428,348	7,521,202	7,615,217	7,710,408
Transfers IN	1,689,428	2,525,286	2,567,897	2,236,447	2,296,165	2,304,726	2,365,194	2,427,636
Vehicle License Fee	2,534,976	2,515,000	2,772,000	2,855,160	2,940,815	3,029,039	3,119,910	3,213,508
Measure Q	3,933,402	3,500,000	3,800,000	3,838,000	3,885,975	3,934,550	3,983,732	4,033,528
Parks & Recreation Revenue	654,279	1,048,481	985,400	1,025,000	1,050,000	1,275,000	1,300,000	1,350,000
Project Area TOT	7,463,579	7,040,000	7,600,000	7,695,000	7,791,188	7,888,577	7,987,185	8,087,024
Other Revenue	473,219	1,549,714	1,276,287	1,200,000	1,100,000	1,100,000	1,000,000	1,000,000
Police Revenue	1,622,766	1,716,675	1,754,112	1,759,912	1,765,712	1,771,512	1,777,312	1,783,112
Franchise Fees	1,863,814	1,690,000	1,810,000	1,837,150	1,864,707	1,892,678	1,921,068	1,949,884
Business License Tax	1,940,581	1,732,000	1,845,000	1,857,000	1,869,000	1,881,000	1,893,000	1,905,000
Public Services Revenue	2,381,133	1,937,803	1,955,682	1,960,682	1,965,682	1,970,682	1,975,682	1,980,682
Fire Revenue	928,824	1,448,076	996,900	1,016,838	1,037,175	1,057,918	1,079,077	1,100,658
Base Revenues	**$ 53,058,303**	**$ 54,376,597**	**$ 56,299,840**	**$ 56,751,173**	**$ 57,600,349**	**$ 58,716,475**	**$ 59,603,069**	**$ 60,635,658**
EXPENDITURES BY DEPT								
Police	$ 12,172,003	$ 13,617,368	$ 14,569,523	$ 15,466,743	$ 15,911,157	$ 16,346,906	$ 16,936,277	$ 17,306,281
Fire	9,407,423	11,474,696	11,060,785	11,751,551	12,100,060	12,448,765	12,900,383	13,187,268
General Fund Transfers OUT	9,002,469	3,652,086	3,425,001	2,633,726	2,499,913	2,508,263	2,516,780	2,525,468
General Fund Transfer OUT - Debt Service	3,285,103	3,599,074	3,537,610	3,578,564	3,542,815	2,278,625	623,106	623,106
Parks and Recreation	2,906,911	3,364,195	3,435,422	3,523,123	3,593,699	3,677,998	3,764,428	3,853,044
General Government	4,250,668	5,326,124	5,588,560	5,726,555	5,844,427	5,995,618	6,150,862	6,310,270
Finance	2,407,810	2,636,315	2,766,227	2,840,473	2,900,052	2,970,000	3,041,705	3,115,213
Miscellaneous General Fund	4,490,840	5,738,706	4,871,601	5,223,768	5,737,043	6,155,571	6,636,584	6,795,257
Development Services	1,721,117	2,120,137	2,014,790	2,071,362	2,114,767	2,163,127	2,212,637	2,263,325
Public Works/Engineering	4,059,106	4,750,338	5,030,321	5,167,318	5,276,100	5,401,695	5,530,404	5,662,307
BASE Expenses	**$ 53,703,450**	**$ 56,279,039**	**$ 56,299,840**	**$ 57,983,183**	**$ 59,520,034**	**$ 59,946,568**	**$ 60,313,165**	**$ 61,641,539**
Gain/(Loss)	**($645,146)**	**($1,902,442)**	**$0**	**($1,232,009)**	**($1,919,685)**	**($1,230,093)**	**($710,096)**	**($1,005,880)**

General Fund
Five-Year Plan Assumptions - Revenues

MAJOR REVENUE ASSUMPTIONS					
	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Property Tax	3.00%	3.00%	3.00%	3.00%	3.00%
T.O.T./Project Area T.O.T	1.25%	1.25%	1.25%	1.25%	1.25%
Sales Tax/Measure Q/Measure S	1.00%	1.25%	1.25%	1.25%	1.25%
Vehicle License Fee	3.00%	3.00%	3.00%	3.00%	3.00%
Franchise Fees	1.50%	1.50%	1.50%	1.50%	1.50%
Fire Revenue / Safer Grant / Police funded by Measure S	$1.73 miliion from Measure S for 7 FFs, 50% of Fire Marshall and 100% of Police LT; 100% of Fuel Reduc. Crew	$1.79 miliion from Measure S for 7 FFs, 50% of Fire Marshall and 100% of Police LT; 100% of Fuel Reduc. Crew	$1.83 miliion from Measure S for 7 FFs, 50% of Fire Marshall and 100% of Police LT; 100% of Fuel Reduc. Crew	$1.9 miliion from Measure S for 7 FFs, 50% of Fire Marshall and 100% of Police LT; 100% of Fuel Reduc. Crew	$1.9 miliion from Measure S for 7 FFs, 50% of Fire Marshall and 100% of Police LT; 100% of Fuel Reduc. Crew

General Fund
Five-Year Plan Assumptions - Expenditures

MAJOR EXPENSE ASSUMPTIONS					
	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Salaries	3.00%	2.00%	2.00%	2.00%	2.00%
Health	3.00%	3.00%	3.00%	3.00%	3.00%
Pension	3.00%	2.00%	2.00%	2.00%	2.00%
Pension (UAL)	PERS actuarial estimates; assumes prepayment	PERS actuarial estimates; assumes prepayment	PERS actuarial estimates; assumes prepayment	PERS actuarial estimates; assumes prepayment	PERS actuarial estimates; assumes prepayment
Road Repairs	none	none	none	none	none
Vehicle and Equipment Replacem	none	none	none	none	none
Transfers-out CIP Projects	none	none	none	none	none
Other Personnel Expenditures	3.00%	2.00%	2.00%	2.00%	2.00%
Other Operational Expenditures	2.00%	2.00%	3.00%	3.00%	3.00%
Contractual Services	2.00%	2.00%	3.00%	3.00%	3.00%
Capital Outlay	2.00%	2.00%	3.00%	3.00%	3.00%

Questions ?

Thank you!

CITY OF SOUTH LAKE TAHOE