



Tahoe-Truckee Sanitation Agency
Special Board Meeting
February 12, 2020

TAHOE-TRUCKEE SANITATION AGENCY

A Public Agency
13720 Butterfield Drive
TRUCKEE, CALIFORNIA 96161
(530) 587-2525 • FAX (530) 587-5840



Directors

Dale Cox: President
Dan Wilkins: Vice President
Jon Northrop
Blake Tresan
S. Lane Lewis

General Manager

LaRue Griffin

BOARD OF DIRECTORS SPECIAL MEETING NOTICE AND AGENDA

Date: February 12, 2020

Time: 9:00 AM

Place: Board Room, Tahoe-Truckee Sanitation Agency, 13720 Butterfield Drive, Truckee, California

All or portions of this meeting will be conducted by teleconferencing in accordance with Government Code section 54953(b). The following are the teleconferencing locations: (1) 647 Broadway, Dunedin, FL. 34698 and (2) 2525 Buenos Aires St., Los Barriles, Baja Ca Sur. The locations are accessible to the public, and members of the public may listen to the meeting and address the Board of Directors from the teleconference location.

Members of the public will have the opportunity to directly address the Agency Board of Directors concerning any item listed on the Agenda below before or during consideration of that item. To better accommodate members of the public and staff, some Agenda items may be considered in an order different than listed below.

I. Call to Order, Roll Call, and Pledge of Allegiance

II. Public Comment Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject that is within the jurisdiction of Tahoe-Truckee Sanitation Agency and that does not appear on the agenda. Any matter that requires action may be referred to staff for a report and action at a subsequent Board meeting. Please note there is a five (5) minute limit per person. In addition to or in lieu of public comment, any person may submit a written statement concerning Agency business to be included in the record of proceedings and filed with the meeting minutes. Any such statement must be provided to the recording secretary at the meeting.

III. Professional Achievements, Awards and Anniversaries Acknowledgement of staff for professional achievement and other awards.

IV. Consent Agenda Consent Agenda items are routine items that may be approved without discussion. If an item requires discussion, it may be removed from the Consent Agenda prior to action.

1. Approval of the minutes of the regularly scheduled Board meeting on January 8, 2020.
2. Approval of general fund warrants.
3. Approval of Progress Pay Estimate No. 1 for the Portable Emergency Pump Systems project.
4. Approval of Progress Pay Estimate No. 3 for the 2019 Digital Scanning of Sewer Lines project.

V. Regular Agenda

1. Discussion of Employer-Employee Relations (EER) update
2. Discussion of updated Employee Handbook.
3. Presentation of the annual financial audit for fiscal year 2018-2019.
4. Approval to receive and file the annual financial audit for fiscal year 2018-2019.
5. Update on the 2020 Revenue Refunding Bonds.
6. Approval of Agency Fund Policy.
7. Approval of Resolution No. 2-2020 extinguishing the SRF loan reserve fund and transferring money to the rate stabilization fund.
8. Approval of Ordinance No. 1-2020 adjusting Agency connection charges as applied to accessory dwelling units.
9. Approval to enter into a contract for the purchase of VFDs for the BNR influent pumps.
10. Approval to award the rebuild of Centrisys CS21-4 rotating assembly and Viscotherm hydraulic back drive.
11. Approval to award the purchase of utility carts.
12. Approval to award the 2020 Plant Painting project.
13. Discussion of board room layout for the 2020 Administration Building Remodel project.
14. Discussion concerning Board of Director compensation.

VI. Management Team Report

1. Department Reports.
2. General Manager Report.

VII. Board of Director Comment Opportunity for directors to ask questions for clarification, make brief announcements and reports, provide information to staff, request staff to report back on a matter, or direct staff to place a matter on a subsequent agenda.

VIII. Closed Session

1. Closed session conference with legal counsel -- existing litigation (Government Code section 54956.9(d)(1)), Fay v. Agency.

IX. Adjournment

Posted and Mailed, 02/07/20



LaRue Griffin
Secretary to the Board

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact Roshelle Chavez at 530-587-2525 or 530-587-5840 (fax). Requests must be made as early as possible, and at least one-full business day before the start of the meeting.

Documents and material relating to an open session agenda item that are provided to the T-TSA Board of Directors less than 72 hours prior to a regular meeting will be available for public inspection and copying at the Agency's office located at 13720 Butterfield Drive, Truckee, CA.



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: I
Subject: Call to Order, Roll Call, and Pledge of Allegiance

Background

Call to Order, Roll Call, and Pledge of Allegiance.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: II
Subject: Public Comment

Background

Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject that is within the jurisdiction of Tahoe-Truckee Sanitation Agency and that does not appear on the agenda. Any matter that requires action may be referred to staff for a report and action at a subsequent Board meeting. There is a five (5) minute limit per person.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: III
Subject: Professional Achievements, Awards & Anniversaries

Background

Acknowledgement of staff for professional achievements, awards and anniversaries received the previous calendar month or quarter.

Achievements and Promotions

- Dean Haines - Received CWEA Electrical/Instrumentation Technician Grade IV Certificate
- Dean Haines - Promoted to CWEA Instrumentation and Electrical Technician III
- Jaime Garcia - Received CWEA Mechanical Technologist Grade I Certificate (over-certification)

Awards

- Plant Safety Award
 - Issued by the California Water Environment Association (CWEA) Sierra Section

Fiscal Impact

Recipients of promotions receive salary increases. Recipients of certifications are subject to applicable over certification award and reimbursement.

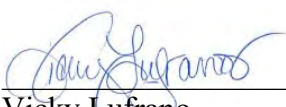
Attachments


None.

Recommendation

No action required.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Services Manager
Item: IV-1
Subject: Approval of the minutes of the regularly scheduled Board meeting on January 8, 2020

Background

Draft minutes from previous meeting(s) held are presented to the Board of Directors for review and approval.

Fiscal Impact

None.

Attachments

Minutes of the regular Board meeting on January 8, 2020.

Recommendation

Management recommends approval of the minutes of the regularly scheduled Board meeting on January 8, 2020.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager

BOARD OF DIRECTORS
REGULAR MEETING MINUTES

January 8, 2020

I. Call to Order:

President Cox called the regular meeting of the Tahoe-Truckee Sanitation Agency Board of Directors to order at 9:00 AM. Roll call and Pledge of Allegiance followed.

Directors Present: Dale Cox, SVPSD
Dan Wilkins, TCPUD (left the meeting at 10:13 AM)
S. Lane Lewis, NTPUD
Jon Northrop, ASCWD
Blake Tresan, TSD

Staff Present: LaRue Griffin, General Manager
Roshelle Chavez, Administrative Services Manager
Jay Parker, Engineering Manager
Michael Peak, Operations Manager
Richard Pallante, Maintenance Manager
Robert Gray, Information and Technology Department
Vicky Lufrano, Human Resources Administrator
Richard P. Shanahan, Agency Counsel
Aaron Carlsson, Engineering Department
Scott Fleming, Engineering Department
Mike Smith, Engineering Department
Paul Shouse, Maintenance Department
Jaime Garcia, Maintenance Department
Jesus Zarate, Maintenance Department
Ryan Schultz, Maintenance Department
Troy Kilgore, Operations Department
Jessie Denham, Operations Department
Michelle Mackey, Administration Department
Dawn Davis, Administration Department
Angelina Henson, Administration Department

Public Present: Steven Gortler, Municipal Advisor
Dave Fama, Jones Hall
James Wawrzyniak, Jones Hall
Sarah Coolidge, Public

II. Public Comment.

There was no public comment. No action was taken by the Board.

III. Professional Achievements, Awards & Anniversaries.

Mrs. Vicky Lufrano acknowledged Agency staff who obtained professional achievements, awards, and anniversaries received for the previous calendar month to the Board of Directors.

Most of the Agency employees left after the acknowledgement.

IV. Consent Agenda

1. Approval of the minutes of the regularly scheduled Board meeting on December 11, 2019.
2. Approval of general fund warrants.

MOTION by Director Lewis **SECOND** by Director Northrop to approve the Consent Agenda items; unanimously approved.

The Board approved the motion by the following vote:

AYES:	Directors Northrop, Tresan, Lewis, Wilkins, and President Cox.
NOES:	None
ABSENT:	None
ABSTAIN:	None

Motion passed.

V. Regular Agenda

1. Presentation by municipal advisor Steven Gortler on the SRF Loan Refinancing Preliminary Savings Analysis.

Mr. Steven Gortler, Registered Municipal Advisor, provided an update to the Savings Analysis on the State Revolving Fund (SRF) Loan Refinancing and addressed questions from the Board of Directors on the refinancing process.

No action was taken by the Board.

2. Approval of Resolution No. 1-2020 authorizing the sale and issuance of Wastewater Revenue Refunding Bonds to refinance the Agency's State Revolving Fund loan.

MOTION by Director Wilkins **SECOND** by Director Northrop to approve Resolution No. 1-2020 authorizing the sale and issuance of Wastewater Revenue Refunding Bonds to refinance the Agency's State Revolving Fund loan; unanimously approved.

The Board approved the motion by the following vote:

AYES: Directors Northrop, Tresan, Lewis, Wilkins, and President Cox.
NOES: None
ABSENT: None
ABSTAIN: None

Motion passed.

3. Approval of Amended and Restated TTSA/TTAD Real Property Exchange Agreement.

MOTION by Director Lewis **SECOND** by Director Northrop to approve the Amended and Restated TTSA/TTAD Real Property Exchange Agreement; unanimously approved.

The Board approved the motion by the following vote:

AYES: Directors Northrop, Tresan, Lewis, Wilkins, and President Cox.
NOES: None
ABSENT: None
ABSTAIN: None

Motion passed.

4. Approval to solicit bids for the 2020 Plant Painting project.

MOTION by Director Wilkins **SECOND** by Director Northrop to approve the solicitation of bids for the 2020 Plant Painting project; unanimously approved.

The Board approved the motion by the following vote:

AYES: Directors Northrop, Tresan, Lewis, Wilkins, and President Cox.
NOES: None
ABSENT: None
ABSTAIN: None

Motion passed.

VI. Management Team Reports

1. Department Reports.

Mr. Peak provided an update on current and past projects for the operations department and reported that all waste discharge requirements were met for the month.

Mr. Pallante provided an update on current and past projects for the maintenance department.

Mr. Parker provided an update on current and past projects for the engineering department.

Mr. Gray provided an update on current and past projects for the information and technology department.

Mrs. Chavez provided an update on current and past projects for the administration department.

No action was taken by the Board.

2. General Manager Report

Mr. Griffin provided an update on the status of various ongoing projects, none of which required action by the Board.

No action was taken by the Board.

VII. Board of Director Comment

Director Tresan thanked Agency staff for providing a plant tour to Truckee Sanitary District employees. He also requested the Agency's new asset management software be demonstrated when convenient.

Director Northrop inquired if it was possible to increase the Board of Directors pay for meeting attendance.

Director Lewis thanked Mr. Griffin and Mrs. Chavez for their work in preparing the documentation for the SRF loan refinancing. He also stated he looks forward to receiving updates on the Master Sewer Plan as Carollo Engineers continues its work.

Director Cox reminded the Directors that the Board of Directors meetings will be held on the 3rd Wednesday of the month, commencing next month on February 19th, 2020. He also commended staff for their attire which had the Agency logo. He also inquired if the Board of Director meeting packets could be reduced as it often requires considerable staff effort and materials to prepare and can be burdensome for a director to review.

No action was taken by the Board.

VIII. ADJOURNMENT

There being no further business, the meeting was adjourned at 10:35 AM.

LaRue Griffin
Secretary to the Board

Approved: _____



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Services Manager
Item: IV-2
Subject: Approval of general fund warrants

Background

The Agency has recently implemented the Caselle software program and the report of general fund warrants is attached as prepared by the software. It should be noted, payroll summaries are now excluded from the general fund warrants and shall be incorporated into the financial statements.

All warrants are paid and payable for the previous calendar month(s).

Fiscal Impact

Decrease in Agency general fund per the warrant amounts.


Attachments

Report of general fund warrants.

Recommendation

Management recommends approval of the general fund warrants paid and payable.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager

Payee	Check Number	Check Issue Date	Description	Amount
1000 BULBS				
	85004	01/08/2020	PHILLIPS 32W LAMP	114.75
	85004	01/08/2020	SYLVANIA QUICKTRONIC BALLAST	28.03
	85004	01/08/2020	BODINE B50 BALLAST	476.00
Total 1000 BULBS:				618.78
ACCU-SLUDGE				
	85005	01/08/2020	Sludge Judge "Classic"	1,292.50
	85005	01/08/2020	Sales Tax	108.25
Total ACCU-SLUDGE:				1,400.75
AIRGAS USA LLC				
	85006	01/08/2020	HELIUM COMPRESSED	762.22
	85006	01/08/2020	CYLINDER RENTALS	107.37
	85006	01/08/2020	CYLINDER RENTALS	101.79
	85006	01/08/2020	CYLINDER RENTALS	42.39
	85090	01/08/2020	DISPOSABLE PARTICULATE REPIRATOR	60.45
Total AIRGAS USA LLC:				1,074.22
ALLIANT INSURANCE SERVICES INC				
	85007	01/08/2020	PUBLIC BOND RENEW LEWIS	100.00
	85007	01/08/2020	PUBLIC BOND RENEW NORTHROP	100.00
	85007	01/08/2020	PUBLIC BOND RENEW TRESAN	100.00
	85007	01/08/2020	PUBLIC BOND RENEW WILKINS	100.00
	85007	01/08/2020	PUBLIC BOND RENEW COX	100.00
Total ALLIANT INSURANCE SERVICES INC:				500.00
ALPHA ANALYTICAL INC				
	85008	01/08/2020	4Q19 PRETREATMENT	2,090.00
	85091	01/08/2020	4Q19 SLUDGE TESTING	275.00
Total ALPHA ANALYTICAL INC:				2,365.00
AMAZON CAPITAL SERVICES				
	85009	01/08/2020	BALACLAVA MASKS	129.80
	85009	01/08/2020	1/4" Screw Pinch Anchor	18.38
Total AMAZON CAPITAL SERVICES:				148.18
AMERIPRIDE UNIFORM SERVICES				
	85010	01/08/2020	Credit for Jaime Garcia	7.82
	85010	01/08/2020	Credit for Jaime Garcia	8.36
	85010	01/08/2020	Safety Uniforms	9.56
	85010	01/08/2020	Operations Uniforms	151.45
	85010	01/08/2020	Laboratory Uniforms	13.83
	85010	01/08/2020	Maintenance Uniforms	91.99
	85010	01/08/2020	I & E Uniforms	58.63
	85010	01/08/2020	IT Uniforms	11.01
	85010	01/08/2020	Warehouse Uniforms	19.21
	85010	01/08/2020	Lab Janitorial	11.67
	85010	01/08/2020	Maintenance Janitorial	202.47
	85010	01/08/2020	Service/Finance Charges	10.50
	85010	01/31/2020	Credit for Jaime Garcia	7.82

Payee	Check Number	Check Issue Date	Description	Amount
	85010	01/31/2020	Credit for Jaime Garcia	8.36 V
	85010	01/31/2020	Safety Uniforms	9.56- V
	85010	01/31/2020	Operations Uniforms	151.45- V
	85010	01/31/2020	Laboratory Uniforms	13.83- V
	85010	01/31/2020	Maintenance Uniforms	91.99- V
	85010	01/31/2020	I & E Uniforms	58.63- V
	85010	01/31/2020	IT Uniforms	11.01- V
	85010	01/31/2020	Warehouse Uniforms	19.21- V
	85010	01/31/2020	Lab Janitorial	11.67- V
	85010	01/31/2020	Maintenance Janitorial	202.47- V
	85010	01/31/2020	Service/Finance Charges	10.50- V
Total AMERIPRIDE UNIFORM SERVICES:				.00
ARAMARK WORK APPAREL				
	85011	01/08/2020	uniforms	9.56
	85011	01/08/2020	uniforms	141.07
	85011	01/08/2020	uniforms	13.83
	85011	01/08/2020	uniforms	88.53
	85011	01/08/2020	uniforms	48.25
	85011	01/08/2020	uniforms	7.55
	85011	01/08/2020	uniforms	15.75
	85011	01/08/2020	TOWELS	11.67
	85011	01/08/2020	SERVICE CHARGE	10.50
	85011	01/08/2020	uniforms	9.56
	85011	01/08/2020	UNIFORMS	141.07
	85011	01/08/2020	UNIFORMS	13.83
	85011	01/08/2020	UNIFORMS	88.53
	85011	01/08/2020	UNIFORMS	48.25
	85011	01/08/2020	UNIFORMS	7.55
	85011	01/08/2020	UNIFORMS	15.75
	85011	01/08/2020	TOWELS	11.67
	85011	01/08/2020	SERVICE CHARGE	10.50
	85011	01/08/2020	ARAMARK	9.56
	85011	01/08/2020	ARAMARK	141.12
	85011	01/08/2020	ARAMARK	13.78
	85011	01/08/2020	ARARMARK	88.53
	85011	01/08/2020	ARAMARK	48.25
	85011	01/08/2020	ARAMARK	7.55
	85011	01/08/2020	ARAMARK	15.75
	85011	01/08/2020	TOWELS	11.67
	85011	01/08/2020	MATS	237.47
	85011	01/08/2020	ARAMARK	21.24
	85011	01/08/2020	uniforms	9.56
	85011	01/08/2020	uniforms	140.46
	85011	01/08/2020	uniforms	13.83
	85011	01/08/2020	uniforms	88.53
	85011	01/08/2020	uniforms	45.40
	85011	01/08/2020	uniforms	7.55
	85011	01/08/2020	uniforms	19.21
	85011	01/08/2020	TOWELS	11.67
	85011	01/08/2020	ARARMARK	31.98
Total ARAMARK WORK APPAREL:				1,656.53
ASTRO PAK				
	85012	01/08/2020	SHOP 02 CLEAN	600.00

Payee	Check Number	Check Issue Date	Description	Amount
Total ASTRO PAK:				600.00
AT&T 530 582-0827 966 5				
	85013	01/08/2020	TELEPHONE BILL 966	140.73
	85013	01/08/2020	TELEPHONE BILL 966	1,266.51
Total AT&T 530 582-0827 966 5:				1,407.24
AT&T ACCT #171-800-7674 001				
	85014	01/08/2020	TELEPHONE BILL 001	97.62
	85014	01/08/2020	TELEPHONE BILL 001	878.64
Total AT&T ACCT #171-800-7674 001:				976.26
AT&T ACCT 831-000-6939 380				
	85015	01/08/2020	TELEPHONE BILL 380	132.06
	85015	01/08/2020	TELEPHONE BILL 380	1,188.63
Total AT&T ACCT 831-000-6939 380:				1,320.69
AUS WEST LOCKBOX				
	85016	01/08/2020	Uniforms	9.56
	85016	01/08/2020	Uniforms	141.12
	85016	01/08/2020	Uniforms	13.78
	85016	01/08/2020	Uniforms	88.53
	85016	01/08/2020	Uniforms	48.25
	85016	01/08/2020	Uniforms	7.55
	85016	01/08/2020	Uniforms	15.75
	85016	01/08/2020	Uniforms	11.67
	85016	01/08/2020	MATS	178.52
	85016	01/08/2020	Uniforms	10.50
Total AUS WEST LOCKBOX:				525.23
BARTKIEWICZ, KRONICK & SHANAHAN				
	85114	01/20/2020	BARTKIEWICZ	14,598.70
Total BARTKIEWICZ, KRONICK & SHANAHAN:				14,598.70
BRADY AMERICA				
	85003	01/06/2020	WIRE LABELING	210.05 M
Total BRADY AMERICA:				210.05
CALCHAMBER; MEMBERSHIP				
	85115	01/20/2020	MEMBERSHIP RENEWAL 1/11/2020-1/11/2021	849.00
Total CALCHAMBER; MEMBERSHIP:				849.00
CALCHAMBER; PRODUCT				
	85092	01/08/2020	2020 CA LABOR LAW POSTER	69.01
Total CALCHAMBER; PRODUCT:				69.01
CALIFORNIA HYDRONICS CORP.				
	85017	01/08/2020	SEAL KIT # 1	487.13

Payee	Check Number	Check Issue Date	Description	Amount
	85017	01/08/2020	GASKET	25.98
	85017	01/08/2020	MOTOR BRACKET 7"	2,087.47
Total CALIFORNIA HYDRONICS CORP.:				2,600.58
CALIFORNIA STATE BOARD OF EQUALIZAT				
	1202001	01/20/2020	4TH QTR USE TAX 2019	92.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	235.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	16.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	75.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	43.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	41.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	25.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	2.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	103.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	90.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	20.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	89.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	12.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	31.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	9.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	34.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	16.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	88.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	12.00 M
	1202001	01/20/2020	4TH QTR USE TAX 2019	120.00 M
Total CALIFORNIA STATE BOARD OF EQUALIZAT:				1,153.00
CASA				
	85002	01/02/2020	2020 ANNUAL MEMBERSHIP	16,711.00 M
Total CASA:				16,711.00
CASHMAN EQUIPMENT CO.				
	85018	01/08/2020	PARTIAL PAY HYDO OIL	373.59
Total CASHMAN EQUIPMENT CO.:				373.59
CENTRISYS CENTRIFUGE SYSTEMS				
	85019	01/08/2020	CSI INSPECTION	4,995.00
Total CENTRISYS CENTRIFUGE SYSTEMS:				4,995.00
CLARK PEST CONTROL				
	85020	01/08/2020	CLARK PEST BILL	275.00
Total CLARK PEST CONTROL:				275.00
CNW CONSTRUCTION INC.				
	85021	01/08/2020	RETENTION FOR PROG PAY #1	1,695.00
	85021	01/08/2020	RETENTION FOR PROG PAY #2	1,820.00
Total CNW CONSTRUCTION INC.:				3,515.00
CORELOGIC INFORMATION SOLUTIONS, IN				
	85022	01/08/2020	MONTHLY CORELOGIC	463.50

Payee	Check Number	Check Issue Date	Description	Amount
Total CORELOGIC INFORMATION SOLUTIONS, IN:				463.50
CSRMA % ALLIANT INSURANCE SERVICES				
	85023	01/08/2020	POOLED LIABILITY 12/31/19-2020	54,938.00
Total CSRMA % ALLIANT INSURANCE SERVICES:				54,938.00
CWEA				
	85024	01/08/2020	E/I Grade 2 Renewal Fee	94.00
	85024	01/08/2020	MEMBER RENEW PARRISH	192.00
	85024	01/08/2020	MEMBER RENEW PEAK	192.00
	85024	01/08/2020	ENVIRONMENTAL COMPLIANCE RENEW SMITH	89.00
	85024	01/08/2020	MEMBER RENEW WILCOX	192.00
Total CWEA:				759.00
DATCO SERVICES CORP.				
	85025	01/08/2020	DATCO QUARTERLY FEE	117.00
Total DATCO SERVICES CORP.:				117.00
DELL COMPUTER CORP. C/O DELL USA L.				
	85026	01/08/2020	DELL OPTIPLEX 3070 MT	806.06
	85026	01/08/2020	DELL OPTIPLEX 3070 MT	806.07
Total DELL COMPUTER CORP. C/O DELL USA L.:				1,612.13
DLT SOLUTIONS LLC				
	85027	01/08/2020	YEARLY AUTOCAD SOFTWARE UPDATE & MAINT.	2,793.00
Total DLT SOLUTIONS LLC:				2,793.00
E&M ELECTRIC				
	85028	01/08/2020	PROFIBUS MODULE	321.37
Total E&M ELECTRIC:				321.37
EASTERN REGIONAL LANDFILL				
	85029	01/08/2020	DUMP RUN	8.40
	85029	01/08/2020	DUMP RUN	64.00
	85029	01/08/2020	DUMP RUN	64.00
	85029	01/08/2020	DUMP RUN	56.00
Total EASTERN REGIONAL LANDFILL:				192.40
EMPLOYMENT DEVELOPMENT DEPARTMENT				
	116201	01/21/2020	State Disability Tax Pay Period: 1/15/2020	435.44
	116201	01/21/2020	State Disability Tax Pay Period: 1/15/2020	1,796.45
	116201	01/21/2020	State Withholding Tax Pay Period: 1/15/2020	2,500.52
	116201	01/21/2020	State Withholding Tax Pay Period: 1/15/2020	8,870.86
	1312001	01/31/2020	State Disability Tax Pay Period: 1/31/2020	435.15
	1312001	01/31/2020	State Disability Tax Pay Period: 1/31/2020	1,754.60
	1312001	01/31/2020	State Withholding Tax Pay Period: 1/31/2020	2,483.92
	1312001	01/31/2020	State Withholding Tax Pay Period: 1/31/2020	8,414.45

Payee	Check Number	Check Issue Date	Description	Amount
Total EMPLOYMENT DEVELOPMENT DEPARTMENT:				26,691.39
ENVIRONMENTAL WATER SOLUTIONS, INC.				
	85030	01/08/2020	REBUILD KIT FOR BLOWER	1,114.79
	85030	01/08/2020	REBUILD KIT FOR BLOWER	2,214.50
Total ENVIRONMENTAL WATER SOLUTIONS, INC.:				3,329.29
FERGUSON ENTERPRISES, INC. #1423				
	85031	01/08/2020	PVC SOCKET X THREAD	270.83
Total FERGUSON ENTERPRISES, INC. #1423:				270.83
FIRST US COMMUNITY CREDIT UNION				
	116202	01/21/2020	Credit Union First US Pay Period: 1/15/2020	2,400.00
	116202	01/21/2020	Credit Union First US Pay Period: 1/15/2020	800.00
	1312002	01/31/2020	Credit Union First US Pay Period: 1/31/2020	2,400.00
	1312002	01/31/2020	Credit Union First US Pay Period: 1/31/2020	800.00
Total FIRST US COMMUNITY CREDIT UNION:				6,400.00
FISHER SCIENTIFIC COMPANY				
	85032	01/08/2020	TUBE TYGN	144.27
	85032	01/08/2020	TRYPTIC SOY BROTH	600.11
Total FISHER SCIENTIFIC COMPANY:				744.38
FLUID COMPONENTS INTERNATIONAL LLC				
	85033	01/08/2020	CALIBRATION FLOW METER	851.28
Total FLUID COMPONENTS INTERNATIONAL LLC:				851.28
GLOBAL INDUSTRIAL				
	85034	01/08/2020	3" ALUM CAMLOCK FITTING	58.27
	85034	01/08/2020	3" ALUM CAMLOCK FITTING	16.00
	85034	01/08/2020	3" ALUM CAMLOCK FITTING	26.03
	85034	01/08/2020	3" ALUM CAMLOCK FITTING	21.01
	85034	01/08/2020	3" ALUM CAMLOCK FITTING	58.27
	85034	01/08/2020	3" ALUM CAMLOCK FITTING	21.02
Total GLOBAL INDUSTRIAL:				200.60
GRAINGER INC., W.W.				
	85035	01/08/2020	BALL VALVE	327.60
	85035	01/08/2020	FEMALE ADAPER	120.84
	85035	01/08/2020	ELBOW 90 DEG, SLIP SOCKET, PVC	22.44
	85035	01/08/2020	SALES TAX	38.87
	85035	01/08/2020	ELECTRICAL BOX	41.25
	85035	01/08/2020	INSPECTION TAG	22.35
	85035	01/08/2020	EXTENSION LADDER LEVELER KIT	181.80
	85035	01/08/2020	STORAGE CLIPBOARD	92.09
	85093	01/08/2020	RTV SILICONE SEALANT	164.58
Total GRAINGER INC., W.W.:				1,011.82

Payee	Check Number	Check Issue Date	Description	Amount
HACH CHEMICAL COMPANY				
	85036	01/08/2020	10MG/L NH4 STD SOLN, 2000ML	362.40
	85036	01/08/2020	1MG/ L NH4 N STD SOLN, 2000ML	362.40
	85036	01/08/2020	REAGENT F/AMTAX ANALYZER, 2500ML	535.00
	85036	01/08/2020	CLEANING SOLN F/ AMTAX ALNZER, 250ML	1,122.95
	85036	01/08/2020	Set of Electrolyte, Amtax	472.00
	85094	01/08/2020	BOD STD, DILUTION 10ML AMP PK/16	106.55
	85094	01/08/2020	CHLORIDE STD SOLN 1000MG/L 500ML	57.11
Total HACH CHEMICAL COMPANY:				3,018.41
HILTI INC				
	85037	01/08/2020	DUST COLLECTION SET	370.92
Total HILTI INC:				370.92
HUNT & SONS INC.				
	85038	01/08/2020	Heating Fuel	825.52
	85038	01/08/2020	Heating Fuel	7,429.62
	85038	01/08/2020	UNLEADED GAS	1,061.64
	85038	01/08/2020	Heating Fuel	690.73
	85038	01/08/2020	Heating Fuel	6,216.62
	85095	01/08/2020	UNLEADED GAS/DIESEL	1,694.95
Total HUNT & SONS INC.:				17,919.08
IDEXX LABORATORIES INC.				
	85039	01/08/2020	QUANTI CULT QC KIT	258.25
Total IDEXX LABORATORIES INC.:				258.25
ILEANA VASSILIOU				
	85096	01/08/2020	ILEANA TRAINING	400.00
	85096	01/08/2020	ILEANA TRAINING	800.00
Total ILEANA VASSILIOU:				1,200.00
INSTRUMART.COM				
	85040	01/08/2020	ROSEMOUNT 3051C SMART PRESSURE TRANSMITTER	3,132.15
	85040	01/08/2020	ROSEMOUNT CONVENTIONAL MANIFOLD	468.71
	85116	01/20/2020	SUBMERSIBLE PRESSURE TRANSMITTERS	1,216.96
Total INSTRUMART.COM:				4,817.82
INTERNAL REVENUE SERVICE				
	116203	01/21/2020	FWH/FICAME Tax Medicare Pay Period: 1/15/2020	631.40
	116203	01/21/2020	FWH/FICAME Tax Federal Withholding Tax Pay Period: 1/15/2020	5,760.18
	116203	01/21/2020	FWH/FICAME Tax Federal Withholding Tax Pay Period: 1/15/2020	22,757.08
	116203	01/21/2020	FWH/FICAME Tax Medicare Pay Period: 1/15/2020	2,604.82
	116203	01/21/2020	FWH/FICAME Tax Medicare Pay Period: 1/15/2020	631.40
	116203	01/21/2020	FWH/FICAME Tax Medicare Pay Period: 1/15/2020	2,604.82
	1312003	01/31/2020	FWH/FICAME Tax Medicare Pay Period: 1/31/2020	630.99
	1312003	01/31/2020	FWH/FICAME Tax Federal Withholding Tax Pay Period: 1/31/2020	5,790.80
	1312003	01/31/2020	FWH/FICAME Tax Federal Withholding Tax Pay Period: 1/31/2020	21,986.55
	1312003	01/31/2020	FWH/FICAME Tax Medicare Pay Period: 1/31/2020	2,544.13
	1312003	01/31/2020	FWH/FICAME Tax Medicare Pay Period: 1/31/2020	630.99
	1312003	01/31/2020	FWH/FICAME Tax Medicare Pay Period: 1/31/2020	2,544.13

Payee	Check Number	Check Issue Date	Description	Amount
Total INTERNAL REVENUE SERVICE:				69,117.29
J&L PRO KLEEN INC				
	85041	01/08/2020	JANITORIAL SVC DEC	2,300.00
Total J&L PRO KLEEN INC:				2,300.00
JAN BROWN & ASSOCIATES				
	85042	01/08/2020	LEGAL FEES	2,665.00
	85042	01/08/2020	LEGAL FEES	2,287.50
	85042	01/08/2020	LEGAL FEES	1,987.50
	85042	01/08/2020	LEGAL FEES	2,595.00
	85042	01/08/2020	LEGAL FEES	2,527.50
	85042	01/08/2020	LEGAL FEES	2,430.00
	85042	01/08/2020	LEGAL FEES	2,152.50
	85042	01/08/2020	LEGAL FEES	717.50
Total JAN BROWN & ASSOCIATES:				17,362.50
JOHNSON CONTROLS FIRE PROTECTION LP				
	85043	01/08/2020	REPAIR LEAK ON FIRE RISER	382.73
Total JOHNSON CONTROLS FIRE PROTECTION LP:				382.73
JOHNSON CONTROLS SECURITY SOLUTIONS				
	85097	01/08/2020	PARTIAL PAY OF 49% PANIC ALARM SYSTEM	1,232.00
Total JOHNSON CONTROLS SECURITY SOLUTIONS:				1,232.00
KEN GRADY CO. INC				
	85044	01/08/2020	PROPANE CAL GAS	310.80
	85044	01/08/2020	METHANE NITROGEN BALANCE GLINDER	297.80
	85044	01/08/2020	1.5 1PM REGULATOR	148.90
Total KEN GRADY CO. INC:				757.50
KONICA MINOLTA BUSINESS SOLUTIONS U				
	85045	01/08/2020	KONICA MONTHLY	130.58
Total KONICA MINOLTA BUSINESS SOLUTIONS U:				130.58
LHOIST NORTH AMERICA				
	85046	01/08/2020	HYDRATED LIME	8,733.80
	85046	01/08/2020	HYDRATED LIME	8,642.24
	85046	01/08/2020	HYDRATED LIME	8,797.21
Total LHOIST NORTH AMERICA:				26,173.25
LIBERTY UTILITIES				
	85098	01/08/2020	ELECTRIC BILL	22.75
	85098	01/08/2020	ELECTRIC BILL	19.74
	85098	01/08/2020	ELECTRIC BILL	21.50
	85098	01/08/2020	ELECTRIC BILL	19.59
	85098	01/08/2020	ELECTRIC BILL	38.32

Payee	Check Number	Check Issue Date	Description	Amount
Total LIBERTY UTILITIES:				121.90
MAGID GLOVE & SAFETY CO LLC				
	85047	01/08/2020	FINAL PAY LINE ITEM#2	416.98
	85047	01/08/2020	NITRILE GLOVES	128.71
	85047	01/08/2020	NITRILE GLOVES XL	257.42
	85047	01/08/2020	P100 CART/LOW PROFILE 2/DP	139.32
Total MAGID GLOVE & SAFETY CO LLC:				942.43
MCMASTER-CARR				
	85048	01/08/2020	ALUM CAM & GROOVE HOSE COUPLING	37.22
	85048	01/08/2020	SOLDER CONNECT FITTING FOR COPPER TUBING	70.84
	85048	01/08/2020	SOLDER CONNECT FITTING FOR COPPER TUBING	126.09
	85048	01/08/2020	BEAM CLAMP FOR THREADED ROD	174.82
	85048	01/08/2020	STRUT MOUNT METAL ROUTING CLAMP	42.61
	85048	01/08/2020	THREADED ROD MOUNT CLAMPING HANGER	56.42
	85048	01/08/2020	18-8 STAINLESS STEEL STUD ANCHOR FOR CONCRETE	18.29
	85048	01/08/2020	316 STAINLESS STEEL WASHER	54.34
	85048	01/08/2020	MEDIUM PRESSURE BRONZE Y STRAINER	267.16
	85048	01/08/2020	PVC Y STRAINER	230.24
	85048	01/08/2020	OIL RESISTANT COMPRESSIBLE BUNA N GASKET	157.94
	85048	01/08/2020	CPVC PIPE FITTING FOR HOT WATER	51.36
	85099	01/08/2020	CONCRETE ANCHORS	272.04
Total MCMASTER-CARR:				1,559.37
MCVICARS CONSULTING				
	85100	01/08/2020	MCVICARS CONSULTING	650.00
Total MCVICARS CONSULTING:				650.00
MICHAEL J SMITH				
	85049	01/08/2020	REIMBURSEMENT	85.00
Total MICHAEL J SMITH:				85.00
MOUNTAIN HARDWARE				
	85050	01/08/2020	BULK NUTS, BOLTS, SCREWS, WASHERS	37.09
Total MOUNTAIN HARDWARE:				37.09
NAPA- SIERRA				
	85051	01/08/2020	WIPER BLADES 35-220	21.63
	85051	01/08/2020	WIPER BLADES 35-220	21.63
	85051	01/08/2020	WIPER BLADE 35-200	10.81
	85051	01/08/2020	WIPER BLADE 35-200	10.81
	85051	01/08/2020	WIPER BLADE 35-210	10.82
	85051	01/08/2020	SNOW BRUSH	27.81
	85051	01/08/2020	SNOW BRUSH	27.81
	85051	01/08/2020	Anti-Freeze	66.25
	85051	01/08/2020	Water Pump	62.34
	85051	01/08/2020	Engine Cooling Fan	52.31
	85051	01/08/2020	Thermostat	19.41
	85051	01/08/2020	Thermostat Housing	2.42
	85051	01/08/2020	COOLING FAN FOR ENGINE	52.90

Payee	Check Number	Check Issue Date	Description	Amount
	85051	01/08/2020	CREDIT FOR FAN CLUTCH	52.31-
	85051	01/08/2020	OIL FILTER	9.29
	85051	01/08/2020	WIPER BLADE	32.44
	85051	01/08/2020	WIPER BLADE	4.31
	85051	01/08/2020	IGNITION COIL	380.09
	85051	01/08/2020	Fuel Filter	20.59
	85051	01/08/2020	NAPA GOLD FUEL FILTER	28.43
Total NAPA- SIERRA:				809.79
NATIONAL ANALYTICAL LABORATORIES				
	85052	01/08/2020	Asbestos Roof Inspection	1,025.00
	85052	01/08/2020	Admin fee	45.00
Total NATIONAL ANALYTICAL LABORATORIES:				1,070.00
NATIONWIDE RETIREMENT SOLUTIONS				
	116204	01/21/2020	Nationwide Def Comp - NWD Pay Period: 1/15/2020	941.66
	116204	01/21/2020	Nationwide Def Comp - NWD Pay Period: 1/15/2020	3,619.98
	1312004	01/31/2020	Nationwide Def Comp - NWD Pay Period: 1/31/2020	941.66
	1312004	01/31/2020	Nationwide Def Comp - NWD Pay Period: 1/31/2020	3,619.98
Total NATIONWIDE RETIREMENT SOLUTIONS:				9,123.28
NAVIA BENEFIT SOLUTIONS				
	113201	01/13/2020	HRA DISBURSEMENTS	948.36 M
	113201	01/13/2020	HRA DISBURSEMENTS	8.95 M
	113201	01/13/2020	HRA DISBURSEMENTS	20.00 M
	120201	01/20/2020	HRA DISBURSEMENTS	89.23 M
	120201	01/20/2020	HRA DISBURSEMENTS	1,000.00 M
	120201	01/20/2020	HRA DISBURSEMENTS	2.29 M
	120201	01/20/2020	HRA DISBURSEMENTS	233.00 M
	127201	01/27/2020	HRA DISBURSEMENTS	385.18 M
	127201	01/27/2020	HRA DISBURSEMENTS	55.00 M
	127201	01/27/2020	HRA DISBURSEMENTS	739.00 M
	127201	01/27/2020	HRA DISBURSEMENTS	80.00 M
	1062001	01/06/2020	COBRA/ PARTICIPANT FEES	39.60 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	13.20 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.40 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	92.40 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	17.60 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	52.80 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	22.00 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	8.80 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.40 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	40.41 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	13.47 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.49 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	71.84 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	17.96 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	40.41 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	17.96 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	8.97 M
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.49 M
	1062001	01/06/2020	COBRA/ PARTICIPANT FEES	39.60- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	13.20- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.40- V

Payee	Check Number	Check Issue Date	Description	Amount
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	92.40- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	17.60- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	52.80- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	22.00- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	8.80- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.40- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	40.41- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	13.47- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.49- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	71.84- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	17.96- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	40.41- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	17.96- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	8.97- V
	1062001	01/06/2020	COBRA/PARTICIPANT FEES	4.49- V
	1062002	01/06/2020	COBRA/ PARTICIPANT FEES	39.60 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	13.20 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	4.40 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	92.40 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	17.60 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	52.80 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	22.00 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	8.80 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	4.40 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	40.41 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	13.47 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	4.49 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	71.84 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	17.96 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	40.41 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	17.96 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	8.97 M
	1062002	01/06/2020	COBRA/PARTICIPANT FEES	4.49 M
	1072001	01/07/2020	HRA DISBURSEMENTS	481.15 M
	1072001	01/07/2020	HRA DISBURSEMENTS	92.84 M
	1072001	01/07/2020	HRA DISBURSEMENTS	1,000.00 M
	1072001	01/07/2020	HRA DISBURSEMENTS	60.97 M
	1232001	01/23/2020	HRA DISBURSEMENTS	9.39
	1232001	01/23/2020	HRA DISBURSEMENTS	46.86
	1232001	01/23/2020	HRA DISBURSEMENTS	20.00
Total NAVIA BENEFIT SOLUTIONS:				5,747.42
NEOPOST				
	85053	01/08/2020	NEOPOST QTRLY BILL	173.66
Total NEOPOST:				173.66
NEWEGG INC				
	85054	01/08/2020	MONITORS FOR ADMIN	1,120.59
	85054	01/08/2020	PRIVACY FILTER	142.66
	85101	01/08/2020	APC SMT1500C UPS	1,523.08
Total NEWEGG INC:				2,786.33
NORTHERN SAFETY CO. INC				
	85102	01/08/2020	COLD RESISTANT GLOVES	76.05

Payee	Check Number	Check Issue Date	Description	Amount
Total NORTHERN SAFETY CO. INC:				76.05
OFFICE DEPOT				
	85055	01/08/2020	SHREDDER	109.30
	85055	01/08/2020	Toner	397.17
	85055	01/08/2020	YELLOW TONER	306.56
Total OFFICE DEPOT:				813.03
PAYMENTUS GROUP INC				
	85117	01/20/2020	TRANS FEES FOR DECEMBER	36.50
Total PAYMENTUS GROUP INC:				36.50
PD BLOWERS INC				
	85103	01/08/2020	SYNTHETIC GREASE	148.45
Total PD BLOWERS INC:				148.45
PDM STEEL SVC CNTRS INC-SPARKS NV				
	85056	01/08/2020	3/4" SCH40 Stainless Pipe 304	225.05
Total PDM STEEL SVC CNTRS INC-SPARKS NV:				225.05
PERFORMANCE MECHANICAL INC.				
	85057	01/08/2020	4 X 12 FLAGED SPOOL PER AGREEMENT	2,998.53
Total PERFORMANCE MECHANICAL INC.:				2,998.53
PERS 457 PLAN				
	116205	01/21/2020	CalPERS 457 & Roth Contributions PERS Roth Pay Period: 1/15/2020	700.00
	116205	01/21/2020	CalPERS 457 & Roth Contributions PERS Roth Pay Period: 1/15/2020	125.00
	116205	01/21/2020	CalPERS 457 & Roth Contributions CALPERS 457 Pay Period: 1/15/2020	600.00
	116205	01/21/2020	CalPERS 457 & Roth Contributions CALPERS 457 Pay Period: 1/15/2020	5,790.16
	1312005	01/31/2020	CalPERS 457 & Roth Contributions PERS Roth Pay Period: 1/31/2020	125.00
	1312005	01/31/2020	CalPERS 457 & Roth Contributions PERS Roth Pay Period: 1/31/2020	700.00
	1312005	01/31/2020	CalPERS 457 & Roth Contributions CALPERS 457 Pay Period: 1/31/2020	600.00
	1312005	01/31/2020	CalPERS 457 & Roth Contributions CALPERS 457 Pay Period: 1/31/2020	5,790.16
Total PERS 457 PLAN:				14,430.32
PERS-HEALTH PREMIUM				
	116206	01/21/2020	PERSCare Out of State 3293 Pay Period: 1/15/2020	20,639.52
	116206	01/21/2020	PERSCare Out of State 3293 Pay Period: 1/15/2020	9,173.12
	116206	01/21/2020	PERSChoice Out of State 3242 Pay Period: 1/15/2020	1,419.32
	116206	01/21/2020	PERSCare Out of State 3291 Pay Period: 1/15/2020	3,528.12
	116206	01/21/2020	PERSCare Out of State 3292 Pay Period: 1/15/2020	1,764.06
	116206	01/21/2020	PERSCare Out of State 3292 Pay Period: 1/15/2020	3,528.12
	116206	01/21/2020	PERSCare-Region 1 5661 Pay Period: 1/15/2020	10,198.26
	116206	01/21/2020	PERSCare-Region 1 5662 Pay Period: 1/15/2020	9,065.12
	116206	01/21/2020	PERSCare-Region 1 5663 Pay Period: 1/15/2020	8,838.48
	116206	01/21/2020	PERSCare-Region 1 5663 Pay Period: 1/15/2020	32,407.76
	116206	01/21/2020	PERS HEALTH RETIREE	7,021.78
	116206	01/21/2020	PERS HEALTH RETIREE	2,658.22
	116206	01/21/2020	PERS HEALTH RETIREE	19,252.01
	116206	01/21/2020	PERS HEALTH RETIREE	2,413.42

Payee	Check Number	Check Issue Date	Description	Amount
	116206	01/21/2020	PERS HEALTH RETIREE	12,684.25
	116206	01/21/2020	PERS HEALTH RETIREE	5,000.20
	116206	01/21/2020	PER HEALTH DIRECTOR	2,954.11
	116206	01/21/2020	FEES	53.39
	116206	01/21/2020	FEES	18.97
	116206	01/21/2020	FEES	6.19
	116206	01/21/2020	FEES	87.28
	116206	01/21/2020	FEES	26.92
	116206	01/21/2020	FEES	52.51
	116206	01/21/2020	FEES	17.75
	116206	01/21/2020	FEES	5.44
	116206	01/21/2020	FEES	3.06
Total PERS-HEALTH PREMIUM:				152,817.38
PERS-RETIREMENT				
	116207	01/21/2020	LOUREY REPLACEMENT BENEFIT FUND	405.84
	116207	01/21/2020	CalPERS Classic 1235 ER Pay Period: 1/15/2020	17,363.97
	116207	01/21/2020	CalPERS Classic 1235 ER Pay Period: 1/15/2020	3,842.71
	116207	01/21/2020	CALPers PEPRA #26799 Pay Period: 1/15/2020	979.82
	116207	01/21/2020	CALPers PEPRA #26799 Pay Period: 1/15/2020	3,753.04
	116207	01/21/2020	CALPers PEPRA #26799 Pay Period: 1/15/2020	971.84
	116207	01/21/2020	CALPers PEPRA #26799 Pay Period: 1/15/2020	3,722.48
	116207	01/21/2020	Surv Benefit Pay Period: 1/15/2020	18.00
	116207	01/21/2020	Surv Benefit Pay Period: 1/15/2020	80.00
	116207	01/21/2020	CalPERS Classic 1235 EE Pickup Pay Period: 1/15/2020	2,249.50
	116207	01/21/2020	CalPERS Classic 1235 EE Pickup Pay Period: 1/15/2020	10,164.75
	1312006	01/31/2020	CalPERS Classic 1235 ER Pay Period: 1/31/2020	16,817.79
	1312006	01/31/2020	CalPERS Classic 1235 ER Pay Period: 1/31/2020	3,852.31
	1312006	01/31/2020	CALPers PEPRA #26799 Pay Period: 1/31/2020	978.98
	1312006	01/31/2020	CALPers PEPRA #26799 Pay Period: 1/31/2020	3,693.69
	1312006	01/31/2020	CALPers PEPRA #26799 Pay Period: 1/31/2020	971.01
	1312006	01/31/2020	CALPers PEPRA #26799 Pay Period: 1/31/2020	3,663.62
	1312006	01/31/2020	Surv Benefit Pay Period: 1/31/2020	9.00
	1312006	01/31/2020	Surv Benefit Pay Period: 1/31/2020	40.00
	1312006	01/31/2020	CalPERS Classic 1235 EE Pickup Pay Period: 1/31/2020	2,255.11
	1312006	01/31/2020	CalPERS Classic 1235 EE Pickup Pay Period: 1/31/2020	9,845.04
Total PERS-RETIREMENT:				85,678.50
PETTY CASH				
	85119	01/21/2020	PETTY CASH REIMBURSEMENT	346.55
Total PETTY CASH:				346.55
PINNACLE TOWERS INC.				
	85058	01/08/2020	TOWER RENTAL	721.99
Total PINNACLE TOWERS INC.:				721.99
PLATT ELECTRIC COMPANY				
	85059	01/08/2020	3/4 FT SPLICING	17.64
	85059	01/08/2020	PRO TERM FORK	32.36
	85059	01/08/2020	3/4 X 60FT VC TAPE	55.55
	85059	01/08/2020	WIRE MARKER	61.70
	85059	01/08/2020	120V BOLT	43.07
	85059	01/08/2020	AWG POLARIS INS	39.39

Payee	Check Number	Check Issue Date	Description	Amount
	85059	01/08/2020	2S INSUL PWR B	36.83
	85059	01/08/2020	AWG POLARIS	75.61
	85059	01/08/2020	Klein 11 in 1 Screwdriver	38.31
Total PLATT ELECTRIC COMPANY:				400.46
PRAXAIR DISTRIBUTION INC				
	85104	01/08/2020	CYLINDER RENTAL	70.25
Total PRAXAIR DISTRIBUTION INC:				70.25
Q & D CONSTRUCTION LLC				
	85060	01/08/2020	RETENTION FOR PROG PAY #1	4,234.15
	85060	01/08/2020	RETENTION FOR PROG PAY #2	13,603.53
	85060	01/08/2020	RETENTION FOR PROG PAY #3	6,076.90
Total Q & D CONSTRUCTION LLC:				23,914.58
REXEL				
	85061	01/08/2020	AIR COOLED AC DRIVE	22,706.52
	85061	01/08/2020	PERFLEX 750 115V AC IO OPTION MODULE	318.26
	85061	01/08/2020	POER FLEX 750 20COMM CARRIER KIT	89.63
	85061	01/08/2020	PFLEX 20 IP66-UL NEMATYPER	328.65
	85061	01/08/2020	POWERFLEX 750 SER PROFIBUS	458.11
	85105	01/08/2020	MODULAR BLOCK	612.15
Total REXEL:				24,513.32
RICHARD PALLANTE				
	85062	01/08/2020	REIMB BOOTS PALLANTE	220.00
Total RICHARD PALLANTE:				220.00
ROSHELLE CHAVEZ				
	85063	01/08/2020	REIMB CELL PHONE CHAVEZ	42.80
Total ROSHELLE CHAVEZ:				42.80
ROY SMITH COMPANY				
	85064	01/08/2020	LIQUID OXYGEN	2,982.67
	85064	01/08/2020	LIQUID OXYGEN	684.49
	85064	01/08/2020	LIQUID OXYGEN	3,586.85
	85064	01/08/2020	LIQUID OXYGEN	3,135.62
Total ROY SMITH COMPANY:				10,389.63
SAFEWAY INC.				
	85065	01/08/2020	SAFEWAY GROCERIES	537.43
	85065	01/08/2020	SAFEWAY GROCERIES	229.28
Total SAFEWAY INC.:				766.71
SAMUEL MARSON				
	85106	01/08/2020	SERVICE CHARGE REFUND	370.40
Total SAMUEL MARSON:				370.40

Payee	Check Number	Check Issue Date	Description	Amount
SHRED-IT USA				
	85066	01/08/2020	Shred-It	148.00
Total SHRED-IT USA:				148.00
SIERRA RESCUE INTERNATIONAL				
	85067	01/08/2020	FIRST AID/CPR TRAINING	600.00
Total SIERRA RESCUE INTERNATIONAL:				600.00
SIERRA SYSTEMS INC				
	85068	01/08/2020	MONTHLY BILL	600.00
Total SIERRA SYSTEMS INC:				600.00
SOLENIS				
	85069	01/08/2020	POLYMER	11,968.75
Total SOLENIS:				11,968.75
SOUTHWEST GAS CORP.				
	85107	01/08/2020	NATURAL GAS	255.37
	85107	01/08/2020	NATURAL GAS	2,298.38
	85107	01/08/2020	NATURAL GAS	496.61
	85107	01/08/2020	NATURAL GAS	4,469.49
Total SOUTHWEST GAS CORP.:				7,519.85
STANDARD INSURANCE-DENTAL				
	116208	01/21/2020	Dental Insurance Premiums Dental Insurance - Plan D Pay Period: 1/15/2020	3,792.24
	116208	01/21/2020	Dental Insurance Premiums Dental Insurance - Plan D Pay Period: 1/15/2020	1,264.08
	116208	01/21/2020	Dental Insurance Premiums Dental Insurance - Plan A Pay Period: 1/15/2020	976.56
	116208	01/21/2020	Dental Insurance Premiums Dental Insurance - Plan B Pay Period: 1/15/2020	1,042.24
	116208	01/21/2020	Dental Insurance Premiums Dental Insurance - Plan C Pay Period: 1/15/2020	311.04
	116208	01/21/2020	Dental Insurance Premiums Dental Insurance - Plan C Pay Period: 1/15/2020	155.52
	1162082	01/21/2020	DIRECTOR DENTAL INSURANCE	471.24 M
Total STANDARD INSURANCE-DENTAL:				8,012.92
STONE'S COUNTRY TIRE				
	85108	01/08/2020	BLIZZAK TIRES FOR VHCL 26	927.48
	85108	01/08/2020	HERCULES AVALANCHE TIRES FOR VHCL 25	803.39
Total STONE'S COUNTRY TIRE:				1,730.87
TAHOE FOREST HOSP. DIST./TAHOE WORX				
	85070	01/08/2020	EMPLOYEE SCREENING	90.00
	85070	01/23/2020	EMPLOYEE SCREENING	90.00- V
Total TAHOE FOREST HOSP. DIST./TAHOE WORX:				.00
TAHOE SUPPLY COMPANY LLC				
	85071	01/08/2020	Singlefold Hand Towels	231.04
	85071	01/08/2020	Hi- Valu Tall Fold Tork Napkin	79.87
	85071	01/08/2020	Laundry Detergent	92.01
	85071	01/08/2020	Can Liners	143.60

Payee	Check Number	Check Issue Date	Description	Amount
Total TAHOE SUPPLY COMPANY LLC:				546.52
TAHOE TRUCKEE DISPOSAL				
	85072	01/08/2020	DEC SLUDGE	13,817.88
	85072	01/08/2020	NOV CENTRIFUGE	6,942.81
Total TAHOE TRUCKEE DISPOSAL:				20,760.69
TERRYBERRY COMPANY				
	85073	01/08/2020	CUISINART ICE CREAM MAKER	255.00
	85073	01/08/2020	BRISTOL MAHOGANY CHEST	533.46
	85073	01/08/2020	ROKU KIT	347.57
	85073	01/08/2020	A MNS VICTORINOX RUBBER STRAP	550.90
	85073	01/08/2020	4PC TOOL SET	496.09
	85118	01/20/2020	SONY BLUE TOOTH-WILCOX 15YR	406.44
Total TERRYBERRY COMPANY:				2,589.46
THATCHER COMPANY OF CA INC				
	85074	01/08/2020	Chlorine	7,800.00
	85074	01/08/2020	Chlorine Empties	4,000.00
	85074	01/08/2020	METHANOL	11,248.94
	85109	01/08/2020	METHANOL	11,165.91
Total THATCHER COMPANY OF CA INC:				26,214.85
THOMAS AND ASSOCIATES				
	85075	01/08/2020	WEAR PLATE ASSY	493.30
	85075	01/08/2020	ADJ SHIM SET SST	86.33
Total THOMAS AND ASSOCIATES:				579.63
THOMSON WEST				
	85076	01/08/2020	THOMSON WEST BILL	325.00
Total THOMSON WEST:				325.00
TITAN & WIRE CABLE				
	85077	01/08/2020	WIRES IN ALL COLORS 500FT INCREMENTS	9,686.58
	85077	01/08/2020	MPPS VFD INSTALL	614.47
Total TITAN & WIRE CABLE:				10,301.05
TRUCKEE DONNER PUD				
	85078	01/08/2020	ELECTRIC BILL	2.74
	85078	01/08/2020	ELECTRIC BILL	24.58
	85078	01/08/2020	ELECTRIC BILL	6,443.13
	85078	01/08/2020	ELECTRIC BILL	57,988.15
	85078	01/08/2020	WATER BILL	11.34
	85078	01/08/2020	WATER BILL	102.06
	85078	01/08/2020	ELECTRIC BILL	5.35
	85078	01/08/2020	ELECTRIC BILL	48.10
	85078	01/08/2020	ELECTRIC BILL	6.06
	85078	01/08/2020	ELECTRIC BILL	54.55

Payee	Check Number	Check Issue Date	Description	Amount
Total TRUCKEE DONNER PUD:				64,686.06
TRUCKEE TAHOE LUMBER				
	85079	01/08/2020	Spruce 1 X 4 16'	111.20
	85079	01/08/2020	Wood Screw #8 X 2"	5.49
	85079	01/08/2020	Wood Screw #8 X 1 5/8	19.49
	85079	01/08/2020	Folding Saw Horse	38.49
	85079	01/08/2020	Sales Tax	14.41
Total TRUCKEE TAHOE LUMBER:				189.08
U.S. BANK BANK CARD DIVISION				
	1312007	01/31/2020	LUNCH TRAINING UTAH	55.00
	1312007	01/31/2020	CERTIFIED MAIL ARAMARK	6.85
	1312007	01/31/2020	CHRISTMAS PARTY SUPPLIES	1,306.91
	1312007	01/31/2020	CREDIT FOR GIFT CARDS CHRISTMAS PARTY	159.98
	1312007	01/31/2020	CHRISTMAS PARTY SUPPLIES	223.83
	1312007	01/31/2020	CHRISTMAS PARTY SUPPLIES	10.83
	1312007	01/31/2020	CHRISTMAS PARTY SUPPLIES	46.42
	1312007	01/31/2020	CHRISTMAS PARTY EXPENSES	3,701.21
	1312007	01/31/2020	CHRISTMAS PARTY EXPENSE	27.55
	1312007	01/31/2020	SUPPLIES	134.94
	1312007	01/31/2020	MANAGERS LUNCH3	90.00
	1312007	01/31/2020	OFFICE SUPPLIES	280.38
	1312007	01/31/2020	WET/DRY VAC	194.75
	1312007	01/31/2020	FORKLIFT SAFETY POSTER	66.81
	1312007	01/31/2020	MONTHLY BILL	17.99
	1312007	01/31/2020	MONTHLY BILL	50.00
	1312007	01/31/2020	MONTHLY BLL	900.00
	1312007	01/31/2020	MONTHLY BILL	249.20
	1312007	01/31/2020	MONTHLY BILL	60.00
	1312007	01/31/2020	MONTHLY BILL	7.31
	1312007	01/31/2020	SWA FLIGHT WIFI	8.00
	1312007	01/31/2020	MONTHLY BILL	40.73
	1312007	01/31/2020	MONTHLY BILL	50.00
	1312007	01/31/2020	MONTHLY BILL	547.93
	1312007	01/31/2020	ZIP SEAL DUCT SEALANT	217.93
	1312007	01/31/2020	MULTIFUNCTIONAL BARRICADE	1,333.91
	1312007	01/31/2020	WAVEPAD SOUND	39.95
	1312007	01/31/2020	1-1/2" SOCKET/THREAD PVC	314.20
	1312007	01/31/2020	MULTIFUNCTIONAL BARRICADE	62.92
	1312007	01/31/2020	MILWAUKEE SDS MAX	99.39
	1312007	01/31/2020	BOOTS, GRAY	167.73
	1312007	01/31/2020	FUEL DOOR REPLACEMENT	1,580.37
	1312007	01/31/2020	SERVICE DOG ONLY SIGN	14.03
	1312007	01/31/2020	EPOXY	46.01
	1312007	01/31/2020	FUEL	68.69
Total U.S. BANK BANK CARD DIVISION:				11,861.79
ULINE				
	85080	01/08/2020	UNIVERSAL PADS	211.12
	85080	01/08/2020	LYSOL	138.24
	85080	01/08/2020	15X19 MEDIUM SORBENT PAD	56.29
	85080	01/08/2020	NITRILE GLOVES	97.77

Payee	Check Number	Check Issue Date	Description	Amount
Total ULINE:				503.42
UNIFIRST CORPORATION				
	85110	01/08/2020	OPERATIONS UNIFORMS	111.18
	85110	01/08/2020	WAREHOUSE UNIFORMS	51.25
	85110	01/08/2020	SAFETY UNIFORMS	51.25
	85110	01/08/2020	MAINTENANCE UNIFORMS	73.17
	85110	01/08/2020	ENGINEERING UNIFORMS	51.25
	85110	01/08/2020	INSTRUMENTATION & ELECTRICAL UNIFORMS	62.69
	85110	01/08/2020	LAB UNIFORMS	51.25
	85110	01/08/2020	INFORMATION TECHNOLOGY UNIFORMS	51.25
	85110	01/08/2020	OPERATIONS UNIFORMS	111.18
	85110	01/08/2020	WAREHOUSE UNIFORMS	8.57
	85110	01/08/2020	SAFETY UNIFORMS	11.14
	85110	01/08/2020	MAINTENANCE UNIFORMS	74.06
	85110	01/08/2020	ENGINEERING UNIFORMS	4.29
	85110	01/08/2020	INSTRUMENTATION & ELECTRICAL UNIFORMS	62.69
	85110	01/08/2020	LAB UNIFORMS	11.59
	85110	01/08/2020	INFORMATION TECHNOLOGY UNIFORMS	7.34
	85110	01/08/2020	OPERATIONS UNIFORMS	111.18
	85110	01/08/2020	WAREHOUSE UNIFORMS	51.25
	85110	01/08/2020	SAFETY UNIFORMS	51.25
	85110	01/08/2020	MAINTENANCE UNIFORMS	74.06
	85110	01/08/2020	ENGINEERING UNIFORMS	79.25
	85110	01/08/2020	INSTRUMENTATION & ELECTRICAL UNIFORMS	62.69
	85110	01/08/2020	LAB UNIFORMS	163.53
	85110	01/08/2020	INFORMATION TECHNOLOGY UNIFORMS	51.25
Total UNIFIRST CORPORATION:				1,438.61
UNITED PARCEL SERVICE, UPS				
	85081	01/08/2020	UPS SHIPPING CHARGES	140.73
Total UNITED PARCEL SERVICE, UPS:				140.73
USA BLUE BOOK				
	85082	01/08/2020	18" Wide Algae Brush w/stainless steel bristles #24954	83.05
	85082	01/08/2020	Sales Tax	6.02
Total USA BLUE BOOK:				89.07
UTILITY SYSTEMS SCIENCE AND SOFTWARE				
	85083	01/08/2020	LAHONTON FLOW STUDY	500.00
Total UTILITY SYSTEMS SCIENCE AND SOFTWARE:				500.00
VARIED PRODUCTS				
	85084	01/08/2020	ALL PURPOSE PRO TOWELS	223.57
Total VARIED PRODUCTS:				223.57
VERIZON WIRELESS				
	85085	01/08/2020	VERIZON BILL	78.90
	85085	01/08/2020	VERIZON BILL	207.26
	85085	01/08/2020	VERIZON BILL	78.90
	85085	01/08/2020	VERIZON BILL	28.80

Payee	Check Number	Check Issue Date	Description	Amount
	85085	01/08/2020	VERIZON BILL	50.15
Total VERIZON WIRELESS:				444.01
VICKY LUFRANO				
	85086	01/08/2020	REIMB CELL PHONE LUFRANO	42.80
Total VICKY LUFRANO:				42.80
VWR SCIENTIFIC INC				
	85087	01/08/2020	LAURYL TRYOTISE BROTH 500G	444.61
	85087	01/08/2020	POTASSIUM SULFATE	352.50
	85087	01/08/2020	ELECTRODE PLASTIC	516.30
	85087	01/08/2020	CARBON STD INORGANIC	58.24
	85087	01/08/2020	FINAL PAY PORCELAIN HIGH FORM	231.93
	85111	01/08/2020	STD TEMPS	125.77
	85111	01/08/2020	RECALIBRATED MODEL 4132, STD TEMPS	97.62
	85111	01/08/2020	NITRITE AS N 1000	66.45
	85111	01/08/2020	VIAL AMBER 40ML	419.02
	85111	01/08/2020	IRON 1000UG/ML	121.40
	85111	01/08/2020	BROMIDE IC STD	43.32
Total VWR SCIENTIFIC INC:				2,477.16
WESTERN NEVADA SUPPLY				
	85088	01/08/2020	4" Glass Lined 90 ductile Iron flanged pipe fittings	828.20
	85088	01/08/2020	6" to 4" Glass Lined Reducer 9" Long Flange Ductile Iron Fitting	517.97
	85088	01/08/2020	4" Ductile Iron Glass Lined Spool 14 1/8th Long Flanged on Both Ends	289.10
	85088	01/08/2020	4" Ductile Iron Glass Lined Cross Flanged	636.18
	85088	01/08/2020	4" Ductile Iron Glass Lined Spool 57 1/2" Long Flanged on One End Only	559.30
	85088	01/08/2020	Sales Tax	273.27
	85088	01/08/2020	4" Ductile Iron Glass Lined Spool 14 1/2 " Long Flanged on One End Only	216.30
	85088	01/08/2020	4" Ductile Iron Glass Lined Spool 23 3/4" Long Flange on One End Only	265.30
	85088	01/08/2020	BOX 4 FCA BOLTS & NUTS	111.88
	85088	01/08/2020	FCA 4 STD STL DI	1,366.92
	85088	01/08/2020	MIRO 9 X 12 HEAT SHIELD	84.22
	85088	01/08/2020	TURB A-32 TIP FOR 3/4 FLAME	212.35
	85112	01/08/2020	PIPE CLAMPS, PVC, COUPLERS, ADAPTERS	1,293.50
	85112	01/08/2020	SPEA 2 S PVC 80 T	117.17
	85112	01/08/2020	SPEA 1-1/2 PVC 80 UNION	74.39
	85112	01/08/2020	SPEA 1-1/2 TXT PVC 80 UNION	174.65
Total WESTERN NEVADA SUPPLY:				7,020.70
ZORO				
	85089	01/08/2020	Timer #G4174073	150.84
	85089	01/08/2020	Sales Tax	12.44
	85089	01/08/2020	Timer #G4174073	75.42
	85089	01/08/2020	Sales Tax	6.24
	85089	01/08/2020	Telescopic Pole, Aluminum	26.83
	85089	01/08/2020	STAINLESS STEEL RULER 24"	21.29
	85089	01/08/2020	INDICATOR TAPE	51.22
	85089	01/08/2020	600A FAST ACTING BOLT ON MELAMINE CLASS J FUSE	1,109.09
	85089	01/08/2020	600A FAST ACTING BOLT ON MELAMINE CLASS J FUSE	1,109.09
	85089	01/08/2020	AnGEL BROOM 55"	52.79
	85113	01/08/2020	STANDARD SHANK FEMALE, SWIVEL NUT, 5/8"	64.74
	85113	01/08/2020	KLEIN TOOL BAG	312.63

Payee	Check Number	Check Issue Date	Description	Amount
Total ZORO:				2,992.62
Grand Totals:				830,273.11



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Jay Parker, Engineering Manager
Item: IV-3
Subject: Approval of Progress Pay Estimate No. 1 for the Portable Emergency Pump Systems project

Background

The Agency owns a variety of emergency bypass equipment to prevent or minimize the potential and magnitude of raw sewage spills both within the water reclamation plant and along the Truckee River Interceptor (TRI). This project retires an aging engine-driven pump and replaces it with a pair of identically sized Godwin pumps.

The contract documents state that the Agency will pay Contractor ten percent (10%) of the purchase price upon approved shop drawing submittals, seventy five percent (75%) upon complete delivery of the equipment, and fifteen percent (15%) upon successful startup and completion of paperwork. During this pay period, the contractor submitted approved shop drawings.

Fiscal Impact

Progress pay estimate no. 1 is \$12,755.20.


Attachments


Progress pay estimate no. 1.

Recommendation

Management and staff recommend approval of progress pay estimate no. 1 for the Portable Emergency Pump Systems project.

Review Tracking

Submitted By: 
Jay Parker
Engineering Manager

Approved By: 
LaRue Griffin
General Manager



Tahoe-Truckee Sanitation Agency
FURNISHING PORTABLE EMERGENCY PUMP SYSTEMS

Progress Pay Estimate No. 1

PURCHASER:

Tahoe-Truckee Sanitation Agency
 13720 Butterfield Drive
 Truckee, CA 96161

SELLER :

Pac Machine Company, Inc.
 Attn:Chris Settlemeyer
 8570 23rd Ave,
 Sacramento, CA 95826

DESCRIPTION	UNIT	CONTRACT TOTAL	PERCENTAGE	TOTAL EARNED
TOTAL BID PRICE	L.S.	\$127,552.00	10.00%	\$ 12,755.20
TOTAL		\$127,552.00		\$ 12,755.20

TOTAL EARNED TO DATE:	\$	12,755.20
TOTAL AMOUNT PREVIOUSLY PAID:		\$0.00
TOTAL AMOUNT DUE SELLER:		\$12,755.20

ACCEPTED BY:

Pac Machine Company, Inc.

BY:

W.S. Keast

DATE:

2/3/2020

APPROVED BY:

Tahoe-Truckee Sanitation Agency

BY:

DATE:



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Jay Parker, Engineering Manager
Item: IV-4
Subject: Approval of Progress Pay Estimate No. 3 for the 2019 Digital Scanning of Sewer Lines project

Background

The 2019 Digital Scanning of Sewer Lines project (Project) includes the work to digitally scan two schedules (Schedules I and II) of the Truckee River Interceptor (TRI) between the West Shore Flume in Tahoe City and T-TSA Manhole No. 53 in the vicinity of Bridge No. 6 on Highway 89. The total length to be scanned is approximately 35,000 feet in length and consists of RCP and DIP piping ranging from 24 to 33 inches in diameter.

The contract documents state that the Agency will pay Contractor five percent (5%) of the total bid price upon submission of a complete set of approved shop drawing submittals, forty five percent (45%) upon completion of all required Inspection Work, and fifty percent (50%) upon delivery of a complete set of deliverables that are in full conformance with all specified requirements. During this pay period, the contractor completed all of his contractual obligations. Progress pay estimate no. 3 is to compensate the contractor for the remainder of the work, minus retention.

Fiscal Impact

Withholding 5% for retention from progress pay estimate no. 3 would yield a payment to the contractor of \$69,242.84.


Attachments


Progress pay estimate no. 3.

Recommendation

Management and staff recommend approval of progress pay estimate no. 3 for the 2019 Digital Scanning of Sewer Lines project.

Review Tracking

Submitted By: 
Jay Parker
Engineering Manager

Approved By: 
LaRue Griffin
General Manager



Tahoe-Truckee Sanitation Agency
2019 DIGITAL SCANNING OF SEWER LINES

Progress Pay Estimate No. 3

December 21, 2019 to January 20, 2020

OWNER:

Tahoe-Truckee Sanitation Agency
 13720 Butterfield Drive
 Truckee, CA 96161

CONTRACTOR:

Professional Pipe Services
 Attn:Kitty O'Connell
 249 S. Paseo Tesora
 Walnut, CA 91789

ITEM NO.	BID ITEM DESCRIPTION	UNIT PRICE	CONTRACT QUANTITY	UNIT	CONTRACT TOTAL	PERCENTAGE	TOTAL EARNED
1	Base Bid: All labor and materials associated with the Digital Scanning of Sewer Lines Project shown and specified, excluding work specified in Section 6.01, Technical Specifications, Additive Bid Alternate.	\$2.85	36,476.80	L.F.	\$103,958.88	100.00%	\$ 103,958.88
2	Additive Bid Alternative: All labor and materials associated with the Digital Scanning of Sewer Lines Project shown and specified, only for work specified in Section 6.01, Technical Specifications, Additive Bid Alternate.	\$1.19	35,139.10	L.F.	\$41,815.53	100.00%	\$ 41,815.53
TOTAL					\$145,774.41		\$ 145,774.41

TOTAL EARNED TO DATE:	\$145,774.41
5% TOTAL RETENTION TO DATE:	\$7,288.72
TOTAL AMOUNT PREVIOUSLY PAID:	\$69,242.85
TOTAL AMOUNT DUE CONTRACTOR:	\$69,242.84

ACCEPTED BY:

Professional Pipe Services

BY:

DATE:

1-28-2020

APPROVED BY:

Tahoe-Truckee Sanitation Agency

BY:

DATE:



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: V-1
Subject: Discussion of Employer-Employee Relations (EER) update

Background

In June 1993, Tahoe-Truckee Sanitation Agency (TTSA) Board of Directors adopted Resolution 4-93 (attached for reference), establishing rules and regulations for the administration of Employer-Employee Relations (EER). Resolution 4-93 has become outdated because of changes to the Meyers-Milias-Brown Act (“MMBA”), the law that governs the labor relations of special districts, cities and counties, and changes made over the years to TTSA’s job classifications, including the recent changes as a result of the Classification and Compensation Study.

The MMBA authorizes TTSA to adopt rules to identify the procedures that will be followed when an employee organization (a union or employee association) seeks to represent TTSA’s employees and related matters, such as the procedures that will be followed to determine an appropriate bargaining unit and the procedures that will be followed when another employee organization and/or group of employees seek to decertify a recognized employee organization. When a public agency has adopted its own employer-employee relations rules, the regulations of the California Public Employment Relations Board (PERB) pertaining to such matters generally will not apply. The public agency’s rules, however, must be reasonable in the event they are challenged by an employee organization.

After discussion and assistance involving legal counsel, the recommended bargaining units with appropriate classifications for the Agency are as follows:

1. Operations & Maintenance Unit: Operator in Training, Operator I/II/III, Lead Maintenance Mechanic, Maintenance Mechanic I/II/III, Inventory Control Specialist, Instrumentation and Electrical Technician I/II/III.
2. Professional/Technical Unit: Chemist I/II/III, Assistant/Associate Engineer, Safety Officer and Information Technology Specialist.
3. Administrative and Clerical Unit: Administrative Assistant I/II, Accounting Technician I/II, Customer Service Specialist I/II, Purchasing Agent I/II.
4. Supervisory Unit: Operations Supervisor, Operations Shift Supervisor, Instrumentation and Electrical Supervisor, Maintenance Supervisor, Customer Service Supervisor, Accounting Supervisor and Senior Engineer.
5. Management Unit: Chief Plant Operator, Laboratory Director, Operations Department Manager, Maintenance Department Manager, Information Technology Department Manager, Engineering Department Manager, and Administrative Department Manager.

The proposed bargaining units are consistent with the bargaining units considered by the Board of Directors in 2017 and 2018 and have been updated to reflect the classification descriptions recently adopted by the Board.

The following would be the total position count per bargaining unit as listed in the Agency organizational chart (including two vacant positions that are currently in the recruitment stage):

1. Operations & Maintenance Unit: 22 positions
2. Professional/Technical Unit: 7 positions
3. Administrative and Clerical Unit: 4 positions
4. Supervisory Unit: 9 positions
5. Management Unit: 7 positions

The bargaining units have been determined based upon considerations of “community of interest” among the employees in each of the proposed units, effectiveness of bargaining among members of the bargaining unit, and the effect the composition of the proposed unit would have on efficient operations of the Agency. “Community of interest” is an important criterion in establishing which classifications should be assigned to a particular bargaining unit. Factors include: (a) whether the employees in the classifications in a proposed bargaining unit share similar job functions; (b) the similarity of education and other special qualifications; (c) the similarity of training and skills; (d) the similarity of working conditions; and (e) the frequency of contact with other employees and/or the integration with the work functions of other employees. The California Public Employment Relations Board (PERB) has explained that such factors are considered to ascertain whether the employees in the bargaining unit share substantial mutual interests in matters that may be subject to bargaining. Without a sufficient community of interest among the employees in the bargaining unit, bargaining would be inefficient and unproductive. Significantly, an employer is not required to designate the “*ultimate* unit or the *most* appropriate unit.”

The above proposed bargaining units reflect classifications that share a community of interest. Historically, TTSA has had a separate O&M unit, and the proposed bargaining units continue to establish a separate O&M unit. This separate unit is appropriate because the job duties, skills, qualifications, training and working conditions of the employees in the O&M unit differ from those of the employees in the Administrative Clerical bargaining unit and those of the employees in the Professional/Technical unit.

In addition to the employees in the Professional/Technical unit having different job responsibilities, qualifications, education, training and skills than the O&M unit and the Administrative Clerical unit, these professional employees have the right to a separate bargaining unit from non-professional employees.

Separate Supervisory and Management bargaining units have been created so that supervisory and managerial employees are not in the same bargaining unit as non-supervisory/non-managerial employees they are responsible for supervising. Supervisory and managerial employees generally do not have the same community of interest as rank-and-file employees. In addition, it is advised that supervisors and managers not be included in the same bargaining unit as the rank-and-file employees who they supervise because conflicts of interest are created when they are in the same unit.

The Supervisory bargaining unit is distinct from the Management bargaining unit based upon community of interest principles. The Supervisory bargaining unit is comprised of supervisors responsible for day-to-day supervision, whereas the classifications in the Management bargaining unit are involved in management, policy decisions, or oversight of an entire department or significant function or unit.

Fiscal Impact

None.


Attachments

Resolution No. 4-93 establishing rules and regulations for the administration of Employer-Employee Relations.


Recommendation

No action required, however, staff requests direction from the Board of Directors on how to proceed with the bargaining units of the EER resolution. Staff will return at the next meeting with additional components of the EER.

Review Tracking

Submitted By: 

Vicky Lufrano
Human Resources Administrator

Approved By: 

LaRue Griffin
General Manager

RESOLUTION NO. 4-93

A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE TAHOE-TRUCKEE SANITATION AGENCY ESTABLISHING
RULES AND REGULATIONS FOR THE ADMINISTRATION OF
EMPLOYER-EMPLOYEE RELATIONS

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF
THE TAHOE-TRUCKEE SANITATION AGENCY as follows:

SECTION ONE:

The Board of Directors of the Tahoe-Truckee Sanitation Agency hereby adopts the following rules and regulations for the administration of employer-employee relations:

TAHOE-TRUCKEE SANITATION AGENCY
EMPLOYER-EMPLOYEE RELATIONS

Section 1.00 General Provisions

Statement of Purpose. This Resolution implements Chapter 10, Division 4, Title 1 of the Government Code of the State of California (Section 3500 et seq.) captioned "Local Public Employee Organizations," by providing orderly procedures for the administration of employer-employee relations regarding the Agency and its employee organizations and regarding matters that directly affect and primarily involve the wages, hours, and other terms and conditions of employment of employees in appropriate units. However, nothing contained herein shall be deemed to supersede the provisions of State law, local ordinances, resolutions and rules which establish and regulate the merit system, or which provide for other methods of administering employer-employee relations through the establishment of uniform and orderly methods of communications between employees, employee organizations and the Agency.

Section 2.00 Definitions

As used herein, the following terms shall have the meanings indicated:

- 2.01 Agency. When used alone, means the Tahoe-Truckee Sanitation Agency.
- 2.02 Appropriate Unit. A grouping of Agency classification of positions, established pursuant to these rules and regulations.
- 2.03 Board. When used alone, the Board of Directors of the Tahoe-Truckee Sanitation Agency.
- 2.04 Confidential Employee. An employee, who in the course of his or her duties, has access to information relating to the Agency's administration of employer-employee relations, including, but not limited to, any information not generally available for public dissemination. Confidential Employee shall include all Management Employees, Executive Secretary/Secretary of the Board, Administrative Secretary, Accountants, Bookkeepers, Computer Operators, Billing Clerk, Purchasing Agent, and Secretaries.
- 2.05 Consult/Consultation in Good Faith. To communicate orally or in writing for the purpose of presenting and obtaining views or advising of intended actions; and, as distinguished from meeting and conferring in good faith regarding matters within the required scope of such meet and confer process.
- 2.06 Department Head. The highest management level person having overall supervisory responsibility over an established department.
- 2.07 Day. Calendar day unless expressly stated otherwise.
- 2.08 Employee. A person who is legally occupying a position in the Agency service or who is on authorized leave-of-absence from such a position, and is employed in either a regular full-time or regular part-time position.
- 2.09 Employee Relations Officer. The person designated by the Board to be the Employee Relations Officer.
- 2.10 Exclusively Recognized Employee Organization. An employee organization which has been formally acknowledged by the Agency as the employee organization that solely represents the employees in an appropriate representation unit pursuant to these rules and regulations.
- 2.11 Meet and Confer. The process whereby representatives of the Agency and of exclusively recognized employee organizations in good faith exchange information, opinions, and proposals to endeavor to reach agreement on wages, hours, and other terms and conditions of employment, as contemplated by Government Code

Section 3505.

- 2.12 Majority. More than fifty (50) percent.
- 2.13 Management Employee. An employee having responsibility for formulating, administering or managing the implementation of Agency policies or programs. Management Employees shall include the Department Heads, and Supervisory Employees.
- 2.14 Professional Employee. Any employee engaged in work requiring specialized knowledge and skills attained through completion of a recognized course of instruction, including, but not limited to, those classes of employees defined in Government Code Section 3507.3.
- 2.15 Proof of Employee Support. An authorization card recently signed and personally dated by an employee. The only authorization which shall be considered as proof of employee support hereunder shall be the authorization last signed by an employee. The words "recently signed" shall mean within ninety (90) days prior to the filing of a petition or card.
- 2.16 Scope of Representation. All matters relating to employment conditions and employer-employee relations, including, but not limited to, wages, hours, and other terms and conditions of employment, but not including consideration of the merits, necessity, or organization of any service or activity provided by law or executive order.
- 2.17 Supervisory Employee. Any employee having authority, in the interest of the Agency, to hire, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibility to direct them, or to adjust their grievances, or effectively to recommend such action if, in connection with the foregoing, the exercise of authority is not of a merely routine or clerical nature but requires the use of independent judgment.
- 2.18 Valid Election. An election held pursuant to procedures contained in these rules and regulations which results in one choice having a majority of the valid votes cast in its favor.

Section 3.00 Agency Rights

- 3.01 The Board of Directors retains the exclusive right, except as otherwise noted herein, to manage the Agency, and to carry out its constitutional, statutory, financial, and managerial functions and responsibilities. Nothing in these rules and regulations shall be construed to require the Agency to meet and confer on any matter which is hereby determined to be an exclusive right of

the Agency. The exclusive rights of the Agency include, but are not limited to:

- (a) Manage the Agency generally and determine the issues of policy, to include the determination of facts as the basis of management decision;
- (b) Determine the necessity for and organization of any service or activity conducted by the Agency, and to expand or diminish services;
- (c) Determine the nature, manner, means, technology, equipment, facilities, personnel, and extent of services to be provided to the public;
- (d) Determine the methods, means, and priority of financing all operations of the Agency;
- (e) Determine the organizational structure, staffing size and composition, and to allocate and assign the work by which Agency operations are to be conducted including the content of job classifications;
- (f) Contract or subcontract work performed for the Agency as deemed appropriate for the efficient operation of the Agency;
- (g) Schedule employees in accordance with work requirements as determined by the Agency, and to establish and modify work schedules and assignments;
- (h) Lay off employees from partial or total duties because of lack of work or funds, or under conditions where continued work would be ineffective or non-productive;
- (i) To dismiss, suspend without pay, demote, reprimand, transfer, withhold merit increases, or otherwise discipline employees, subject to the requirements of law;
- (j) Determine minimum qualifications, job duties, selection procedures and standards, and job classifications, and to reclassify employees when operational conditions warrant;
- (k) Hire, transfer, promote, and demote employees for non-disciplinary reasons;

- (l) Determine policies, procedures, rules, and practices governing the administration of personnel matters that do not conflict with, or contravene, application to employees covered by an active Memorandum of Understanding, and to require compliance therewith;
- (m) Restrict the activity of any employee or person on Agency property except as set forth in these regulations;
- (n) Take any and all necessary actions to carry out the mission of the Agency in emergencies; and
- (o) Determine which Agency employees are management, supervisory and confidential personnel.

3.02 Nothing in these rules and regulations is intended to restrict consultation or meeting and conferring with recognized employee organizations regarding matters within the right of the Agency to determine, nor to restrict the duties or authorities vested by law in the Agency, its Board of Directors or its General Manager.

Section 4.00 Employee Rights

- 4.01. Agency employees shall have the right to join and participate in the lawful activities of an employee organization. Employees shall also have the right to refuse to join or participate in the activities of an employee organization and shall have the right to represent themselves individually at any time in their employment relations with the Agency.
- 4.02 No employee shall be interfered with, intimidated, restrained, coerced or discriminated against by the Agency or by any employee organization because of the exercise of these rights.
- 4.03 Professional employees shall not be denied the right to be represented separately from non-professional employees by a professional employee organization consisting of such professional employees.

Section 5.00 Rights of Recognized Employee Organizations

- 5.01 An exclusively recognized employee organization shall have the following rights with regard to employees in its bargaining unit:
 - (a) To represent employees in the unit in their employment relations with the Agency and to meet and confer in good faith with the Board or management representative(s) on matters within the scope of representation.

- (b) Except in cases of emergency, to have reasonable written notice of any proposed ordinance, rule, resolution, or regulation directly relating to matters within the scope of its representation and the opportunity to meet with the Board or its representative prior to the adoption of such proposal. In cases of emergency when the Board determines that an ordinance, rule, resolution or regulation must be adopted immediately without prior notice or meeting with a recognized employee organization, the Board shall provide such notice and the opportunity to meet at the earliest practical time following the adoption of such ordinance, rule, resolution or regulation.
- (c) To have an authorized representative of the recognized employee organization who may contact members of his/her organization in Agency facilities provided he/she has first made arrangements with the management or supervisory employee in charge. This right does not extend to contacting Agency employees on Agency time who are not members of the particular employee organization, and soliciting membership or representation rights in an employee organization shall not be done during working hours.
- (d) To have a reasonable number of employee representatives allowed reasonable time off without loss of compensation or other benefits when formally meeting and conferring with management representatives on matters within the scope of representation.
- (e) Payroll deductions of membership dues and insurance premiums as provided in Section 9.04 of these rules and regulations.
- (f) To reasonable use of Agency facilities for meetings upon timely application in writing stating the purpose for such use. Such use shall not occur during regular work hours. The Agency reserves the right to condition such use on payment of appropriate charges to offset the cost of such use of the facilities.
- (g) To the use of reasonable space on bulletin boards as specified by the Agency. All materials shall be posted upon the bulletin board space designated and not upon walls, doors, file cabinets or any other place. Posted materials shall not be obscene, defamatory, of a partisan political nature, misleading, violative of any federal, state or local ordinance, law, statute or rule. Such materials shall not pertain to public issues which

do not involve the Agency and its relations with employees. All posted materials shall be neatly displayed and bear the identity of the sponsor and the date of posting. Unless special arrangements are made, materials posted will be removed 31 days after the publication date. The Agency reserves the right to determine where bulletin boards may be used. Any employee organization that does not abide by these rules shall forfeit its right to have materials posted on Agency bulletin boards.

- (h) To reasonable access to nonconfidential information pertaining to employment relations as contained in the public records of the Agency, subject to limitations and conditions set forth in this rule and Sections 6250-6260 of the California Government Code. Such information will be made available during regular office hours and after payment of reasonable costs, where applicable. Nothing herein shall be construed to require disclosures which constitute an unwarranted invasion of privacy or are gathered pursuant to promises to keep the source confidential. Nor shall anything herein be construed to require disclosure of records that are working papers or memoranda not retained in the ordinary course of business, records pertaining to litigation to which the Agency is party, or to claims or appeals which have not been settled. The Agency shall not be required to do research or assemble data in a manner other than that usually done by the Agency.
- (i) Any other rights granted recognized employee organizations by Sections 3500-3510 of the Government Code.

Section 6.00 Representation Proceedings and Decertification

6.01 Filing of Recognition Petition by Employee Organization.
An employee organization that seeks to be formally acknowledged as the Exclusively Recognized Employee Organization representing the employees in an appropriate unit shall file a petition with the Employee Relations Officer containing the following information and documentation:

- (a) Name and address of the employee organization.
- (b) Names and titles of officers.
- (c) Names of employee organization representatives who are authorized to speak on behalf of the organization.
- (d) A statement that the employee organization has, as

one of its primary purposes, representing employees in their employment relations with the Agency.

- (e) A statement whether the employee organization is a chapter of, or affiliated directly or indirectly in any manner, with a local, regional, state, national or international organization and, if so, the name and address of each such other organization.
- (f) Certified copies of the employee organization's constitution and by-laws.
- (g) A designation of those persons, not exceeding two in number, and their addresses, to whom notices sent by regular United States mail will be deemed sufficient notice on the employee organization for any purpose.
- (h) A statement that the employee organization has no restriction on membership based on race, color, creed, sex, ancestry, marital status, physical handicap, medical condition, or national origin.
- (i) The job classifications or position titles of employees in the unit for which the petition is filed and the approximate number of member employees therein.
- (j) A statement that the employee organization has in its possession proof of employee support as herein defined to establish that at least a majority of the employees in the petitioned unit have designated the employee organization to represent them in their employment relations with the Agency. Such written proof shall be submitted for confirmation to the Employee Relations Officer.
- (k) A request that the Board of Directors formally acknowledge the petitioner as the Exclusively Recognized Employee Organization representing the employees in the unit claimed to be appropriate for the purpose of meeting and conferring in good faith.

6.02 The petition, including the proof of employee support and all accompanying documentation, shall be declared to be true, correct, and complete, under penalty of perjury, by the duly authorized officer(s) of the employee organization executing it.

6.03 Agency Response to Recognition Petition. Upon receipt of the Petition, the Employee Relations Officer shall determine whether:

- (a) There has been compliance with the requirements of

the Recognition Petition; and

- (b) The proposed representation unit is one of the appropriate units set forth in Section 7.03 of these rules and regulations.

6.04 If an affirmative determination is made by the Employee Relations Officer on the foregoing two matters, the Officer shall so inform the petitioning employee organization, shall give written notice of such request for recognition to the employees in the unit and shall take no action on said request for thirty (30) days thereafter. If either of the foregoing matters are not affirmatively determined, the Employee Relations Officer shall offer to consult thereon with such petitioning employee organization, and, if such determination thereafter remains unchanged, shall inform that organization of the reasons therefor in writing. The petitioning employee organization may appeal such determination in accordance with Section 8.00 of these rules and regulations.

6.05 Open Period for Filing--Challenging Petition. Within thirty (30) days of the date written notice was given to affected employees by means of posting on Agency bulletin boards that a valid recognition petition for an appropriate unit has been filed, any other employee organization may file a competing request to be formally acknowledged as the recognized employee organization of the employees in the same unit, by filing a petition evidencing proof of employee support in the unit claimed to be appropriate of at least thirty (30) percent and otherwise in the same form and manner as set forth in Section 6.01.

6.06 Election Procedure. The Employee Relations Officer shall arrange for a secret ballot election to be conducted by the State Mediation and Conciliation Service and verified by the Employee Relations Officer and one representative of each of the concerned employee organization(s), in accordance with its rules and procedures subject to the provisions of these rules and regulations.

- (a) All employee organizations who have duly submitted petitions which have been determined to be in conformance with this Section shall be included on the ballot, as shall be a choice designated as "No Organization".
- (b) Employees entitled to vote in such election shall be those persons employed in regular positions within the designated appropriate unit who were employed during the pay period immediately prior to the date which ended at least fifteen (15) days before the date the election commences, including

those who did not work during such period because of absence, and who are employed by the Agency in the same unit on the date of the election.

- (c) An employee organization receiving a majority of the valid votes cast shall be formally acknowledged as the Exclusively Recognized Employee Organization for the designated appropriate unit following an election or run-off election. In an election involving three or more choices, where none of the choices receives a majority of the valid votes cast, a run-off election shall be conducted between the two choices receiving the largest number of valid votes cast; the rules governing an initial election being applicable to a run-off election.
- (d) There shall be no more than one valid election under these rules and regulations pursuant to any petition in a 12 month period affecting the same unit.
- (e) Cost of conducting election, if any, shall be borne in equal share(s) by each employee organization appearing on the ballot.

6.07

Procedure for Decertification of Recognized Employee Organization. A Decertification Petition alleging that the incumbent Exclusively Recognized Employee Organization no longer represents a majority of the employees in an established appropriate unit may be filed with the Employee Relations Officer only during the month of January of any year following the first full year of recognition, or during a thirty (30) day period commencing one hundred twenty (120) days prior to the termination date of a Memorandum of Understanding then having been in effect more than one (1) year. A Decertification Petition may be filed by two or more employees or their representative, or an employee organization, and shall contain the following information and documentation declared by the duly authorized signatory under penalty of perjury to be true, correct and complete:

- (a) The name, address and telephone number of the petitioner and a designated representative authorized to receive notices or requests for further information.
- (b) The names of the established appropriate unit and of the incumbent Exclusively Recognized Employee Organization sought to be decertified as the representative of that unit.
- (c) An allegation that the incumbent Exclusively Recognized Employee Organization no longer

represents a majority of the employees in the appropriate unit, and any other relevant and material facts relating thereto.

- (d) Proof of employee support that at least thirty (30) percent of the employees in the established appropriate unit no longer desire to be represented by the incumbent Exclusively Recognized Employee Organization. Such proof shall be submitted for confirmation within the time limits specified in the first paragraph of this Section.

An employee organization may, in satisfaction of the Decertification Petition requirements hereunder, file a Petition under this section in the form of a Recognition Petition that evidences proof of employee support of at least thirty (30) percent that includes the allegation and information required under paragraph 6.07(c) and otherwise conforms to the requirements of Section 6.01.

The Employer Relations Officer shall initially determine whether the Petition has been filed in compliance with the applicable provisions of this Section. If the Officer's determination is in the negative, the Officer shall offer to consult thereon with the representative(s) of such petitioning employees or employee organization, and, if such determination thereafter remains unchanged, shall return such Petition to the employees or employee organization with a statement of the reasons therefor in writing. The petitioning employees or employee organization may appeal such determination in accordance with Section 8.00 of these rules and regulations. If the determination of the Employee Relations Officer is in the affirmative, or if the Officer's negative determination is reversed on appeal, the Officer shall give written notice of such Decertification or Recognition Petition to the incumbent Exclusively Recognized Employee Organization and to unit employees.

The Employee Relations Officer shall thereupon arrange for a secret ballot election to be held on or about fifteen (15) working days after such notice to determine the wishes of unit employees as to the question of decertification and, if a Recognition Petition was duly filed hereunder, the question of representation. Such election shall be conducted in conformance with Section 6.06.

If, pursuant to this Section, a different employee organization is formally acknowledged as the Exclusively Recognized Employee Organization, such organization shall be bound by all the terms and conditions of any Memorandum of Understanding then in effect for its remaining term.

Section 7.00 Unit Determination

7.01 Policy and Standards for Determination of Appropriate Units. The policy objectives in determining the appropriateness of units shall be the effect of a proposed unit on (1) the efficient operations of the Agency and its compatibility with the primary responsibility of the Agency and its employees to effectively and economically serve the public, and (2) providing employees with effective representation based on recognized community of interest considerations. Factors to be considered in assigning classifications to units shall be:

- (a) Largest feasible grouping of Agency employees having a community of interest and constituting an entity appropriate for representation purposes;
- (b) Past history of employee representation in the unit, among other Agency employees, and similar public employment;
- (c) Similarity of duties, responsibilities, wages, education and working conditions;
- (d) The effect on existing classification structure in dividing a classification among two or more units; and
- (e) The statutory right of professional employees to be represented separately from nonprofessional employees.

7.02 Notwithstanding the foregoing provisions of this Section, management, supervisory and confidential employees may be included only in units that do not include non-managerial, non-supervisory and non-confidential employees and such management, supervisory and confidential employees shall not represent a recognized employee organization which represents other employees of the Agency and professional employees shall not be denied the right to be represented in a separate unit from non-professional employees.

7.03 Units Established. The following bargaining units are hereby established.

- (a) Management, Supervisory, Confidential, Clerical and Professional. Includes all those employees having responsibility for formulating, administering, or managing the implementation of Agency policies or programs; or who have the authority, in the interest of the Agency, to hire, suspend, lay-off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibility to

direct them, or to adjust their grievances, or effectively to recommend such action, including but not limited to Chief Operators, Senior Shift Supervisors, Shift Supervisors, Laboratory Supervisor, Maintenance Supervisors, I&E Supervisor and Maintenance Foremen; or who, in the course of their duties, have access to information relating to the Agency's administration of employer-employee relations; or who have as their job duties those duties which are primarily clerical in function.

- (b) General Employee Unit. Includes all classes of non-supervisory, non-management, non-confidential and non-professional positions of the Agency.

7.04 Allocation of Classifications to Units. The Employee Relations Officer shall allocate new classifications or positions, delete eliminated classifications or positions and retain, reallocate or delete classifications or positions from units in accordance with the provisions of this Section after consulting with recognized Employee Organizations.

7.05 Procedure for Modification of Established Appropriate Units. Requests by employee organizations for modifications or redefinition of established units may be considered by the Employee Relations Officer only during the period specified in Section 6.07. Such requests shall be submitted in the form of a formal proposal or Recognition Petition, which in addition to the requirements set forth in Section 6.01 of these rules and regulations, shall contain a complete statement of all relevant facts and citations in support of the proposed modified unit in terms of the policies and standards set forth in Sections 7.01-7.02 hereof. The Employee Relations Officer shall process such petitions or formal proposals as other Recognition Petitions under Section 6.00.

- (a) The Employee Relations Officer may, on his/her own motion, propose that an established unit be modified or redefined. The Employee Relations Officer shall give written notice of the proposed modification(s) to any affected employee organization and shall hold a consultation concerning the proposed modification(s), at which time all affected employee organizations shall be heard if they so desire. Thereafter the Employee Relations Officer shall determine the composition of the appropriate unit or units in accordance with Sections 7.01 and 7.02, subject to approval of the Board of Directors, and shall give written notice of such modification or redefinition to the affected employee organization prior to approval of the Board. If a unit is modified or redefined

pursuant to the motion of the Employee Relations Officer hereunder and if such modification or redefinition results in a substantial change in a pre-existing unit, employee organizations may thereafter file Recognition Petitions seeking to become the Recognized Employee Organization for such new or redefined appropriate unit(s) pursuant to Section 6.01 hereof.

Section 8.00 Appeals

- 8.01 Appeals. An employee organization aggrieved by an allocation of classes to a unit by the Employee Relations Officer under Section 7.04 may, within ten (10) days of notice thereof, appeal such determination to the Board of Directors for final decision.
- 8.02 An employee organization aggrieved by a determination of the Employee Relations Officer that a Recognition Petition (Sec. 6.01), Challenging Petition (Sec. 6.05) or Decertification or Recognition Petition (Sec. 6.07)--or employee aggrieved by a determination of the Employee Relations Officer that a Decertification Petition (Sec. 6.07)--has not been filed in compliance with the applicable provisions of these rules and regulations, may, within fifteen (15) days of notice of such determination, appeal the determination to the Board of Directors for final decision.
- 8.03 Appeals to the Board of Directors shall be filed in writing. Decisions of the Board determining the substance of the dispute shall be final and binding.

Section 9.00 Administration

- 9.01 Maintenance of Recognized Status and Submission of Current Information. A Recognized Employee Organization shall furnish to the Employee Relations Officer all changes in the information filed with the Agency by such recognized employee organization under items (a) through (h) of its Recognition Petition under Section 6.01 within fourteen (14) days of such change.
- 9.02 Payroll Deductions on behalf of Employee Organizations. Upon formal certification by the Agency of an Exclusively Recognized Employee Organization, only such recognized employee organization may be provided payroll deductions of membership dues and insurance premiums for plans sponsored by such organization upon the written authorization of employees in the unit represented by such a recognized employee organization on forms acceptable to the Agency.
- 9.03 Administrative Rules and Procedures. The Employee Relations Officer is hereby authorized to establish such

administrative rules and procedures, not in conflict with these rules and regulations, as appropriate to implement and administer the provisions of these rules and regulations after consultation with affected employee organizations.

Section 10.00 Miscellaneous Provisions

10.01 Construction. These rules and regulations shall be administered and construed as follows:

- (a) Nothing herein shall be construed to deny to any person, employee, organization, the Agency, or any authorized officer, body or other representative of the Agency, the rights, powers and authority granted by Federal or State law or local resolutions and ordinances.
- (b) These rules and regulations shall be interpreted so as to carry out its purposes as set forth in Section 1.00.
- (c) Nothing herein shall be construed as making the provisions of California Labor Code Section 923 applicable to Agency employees or employee organizations.

Section 11.00 Severability

11.01 If any provision herein, or the application of such provision to any person or circumstance, shall be held invalid, the remainder of these rules and regulations, or the application of such provision to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby.

Section 12.00 Implementation

12.01 The rules and regulations herein governing employer-employee relations shall become effective upon adoption by the Board of Directors.

Section 13.00 Prior Policies Repealed

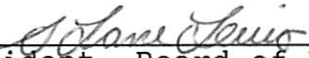
13.01 To the extent that the terms and provisions of these rules and regulations may be inconsistent or in conflict with the terms or provisions of any other or prior employer-employee relations policies and procedures, ordinances, resolutions, rules or regulations of the Agency governing the same subject, the terms of these rules and regulations shall prevail and such inconsistent or conflicting provisions of prior ordinances, resolutions, rules or regulations are hereby repealed.

SECTION TWO:

This Resolution shall be in full force and effect upon adoption.


PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency, County of Nevada, State of California, on the 25th day of June, 1993, at a meeting of the Board by the following vote:

AYES: Directors Butterfield, Allen, Lewis and McIntyre
NOES: None
ABSENT: Director Forsberg



President, Board of Directors


ATTEST:



Secretary of the Board

CERTIFICATE

I hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 4-93, duly and regularly adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency, County of Nevada, on June 25, 1993.



Barbara A. Bayer, Secretary
Board of Directors
Tahoe-Truckee Sanitation Agency





TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: V-2
Subject: Discussion of updated Employee Handbook

Background

The Tahoe-Truckee Sanitation Agency Employee Handbook was last updated in June 2015. At the direction of the Board of Directors, an updated Employee Handbook (handbook) was requested, and an ad hoc committee was created, consisting of Directors Blake Tresan and Dale Cox, to assist staff in updating the handbook.

The ad hoc committee has had an opportunity to review and provide feedback accordingly on the updated handbook. It should be noted the ad hoc committee approves of the current draft of the handbook; however, the committee fully expects and intends on revisiting the handbook draft version to amend according to Board of Director comments and in consideration of staff feedback.

Per previous BOD discussion, the following are the directed summarized steps to approve the updated handbook:

1. Ad hoc committee presents draft handbook to the Board of Directors for their review and comment.
2. Ad hoc committee solicits feedback from staff via the HR Administrator/General Manager who will hold staff meeting(s) during which employees may share their feedback. This information will be taken back to the ad hoc committee for review and discussion.
3. Ad hoc committee directs amendments of the handbook, as needed, to the HR Administrator. Ad hoc committee then provides a recommendation to the Board of Directors.
4. Board of Directors adopts handbook.

At the Board meeting, any comments provided by the Board of Directors (Step 1) will be collected and combined with staff feedback (Step 2); and be considered by the ad hoc committee for further amendments. Once an amended draft is prepared, the updated handbook will be presented to the Board of Directors for approval.

Some significant changes have been proposed within the new handbook. Some of the changes have been proposed due to issues that have occurred throughout time, in which interpretations have become confusing. Additionally, other changes have been proposed to make reporting and processing more simplistic. While other changes have been proposed to benefit all employees of the Agency. Below is a list of significant proposed changes within the draft handbook being presented:

Significant Proposed Changes

- Workplace Bullying Policy – New policy, not in handbook previously.
- Personal Leave – Personal leave (PL) has been eliminated. Historically, staff were provided with 8 hours of PL per year. In lieu of providing PL, additional Holidays are proposed.
- Holidays – Holidays have been increased from the current 11 holidays to 13 proposed holidays. The additional holidays are attributed to the elimination of Personal Leave and other administrative leave. Holidays have also been changed to align (mostly) with typical State of California holidays.
- Sick and Vacation Leave – Maximum accrual and payout information has been revised. TTSA offers a very lucrative maximum accrual amount for sick leave.
- Compensatory Time – Accrual limits allow up to 40 hours (at any given time) and can be re-accumulate when part of 40 hours is used.
- Appeal of Termination - Written appeal or response briefs are proposed in lieu of an appeal hearing.
- Certifications – Certifications, and how and when they are reimbursed have been updated.
- Exempt Status – Proposed language required exempt staff to work at least 4 hours in a day in order to be paid for the entire day. Otherwise, they must use accrued time.
- Uniforms and Dress Code – Much enhanced section within the handbook.
- Determination of Overtime – Overtime pay will be based on actual hours worked in excess of 40 hours per week. Non-worked time, such as vacation, sick, compensatory time, etc. will not be considered hours worked for purposes of performing overtime calculations.
- Work Schedules – Proposed language allows Operators (on rotating shifts) to work 12-hour shifts. All other departments are proposed to work four 10-hour shifts (including Operators on U-Crew). Actual shift hours will be determined at a later time. Determination of OT (discussed above) helps the Agency eliminate hurdles with these schedules.

It should be noted, staff had previously provided employee benefit feedback pertaining to the handbook update. The feedback previously received will be combined with further feedback for ad hoc committee consideration. The following is the list as collected from previous staff conversations.

Staff Input for Handbook Consideration (from previous all-staff meetings)

1. Request to maintain the current sick and vacation leaves as individual pools instead of combining into a single pool similar to a comprehensive “Paid Time Off (PTO)”.
2. Request to clarify a sick leave payout at retirement (note: this is currently addressed in the handbook).
3. Request to amend the use of “personal leave” as it is too restrictive and would be more beneficial if the use exceed more than the current allocation of 2-hours maximum per incident.
4. Request to increase the maximum accrual quantity for compensatory time (comp time) as it is currently restricted to a 40-hour maximum accumulation per fiscal year with an 8-hour carryover at end of fiscal year.
5. Request to increase vacation leave accruals leave to match those of exempt employees when there is 20+ years of tenure.
6. Request providing a stipend to each uniform-wearing employee for purchase of uniform pants and shirts in lieu of having the Agency provide uniforms.
7. Request increasing the maximum annual payout accrual for vacation leave to exceed the current 240 hours.
8. Request the Agency provide FMLA to all staff regardless of 50 employee requirement.
9. Request the Agency provide health coverage regardless of the duration of leave as it applies to FMLA.
10. Request lab staff to be allowed to work 8 hours when providing coverage for a holiday rather than be expected to come in for 1-2 hours to complete required minimum tasks.

11. Request minimum 2-hour pay, similar to callback pay of 2-hours, for lab staff when providing coverage on a weekend shift which typically requires less than two hours to complete required minimum tasks.
12. Request to increase the Agency paid holidays.
13. Request staff to receive stipend to reimburse the purchase of items such as snow pants, rain gear, thermals, and other gear necessary for field sampling tasks.
14. Request Agency to fund an Employee Assistance Program (EAP) for employees and dependents.
15. Request the Agency re-instate the Safety Program by offering additional personal leave (PL) to every employee for every 6 months without a safety incident and/or distributing money annually from a safety pool.
16. Fewer restrictions on PL and allow employees to convert a portion of sick leave to PL (similar to member agencies).
17. Request longevity pay instead of providing longevity awards.
18. Request the Agency fund a program for health incentives such gym memberships or other activity/recreation costs.
19. Request to clarify the handbook training policy to make it more understandable.
20. Request to have no maximum compensable time (no. of days) for employees performing jury duty.
21. Request promotional probation policy be updated and clarified to reflect that permanent employees who take internal promotions do not give up their due process rights.

Fiscal Impact

Potential changes could result in fiscal impacts.


Attachments

Draft TTSA Employee Handbook

Recommendation

Management and staff recommend the Board of Directors provide feedback on the draft handbook.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
LaRue Griffin
General Manager



**Tahoe-Truckee Sanitation Agency
Employee Handbook**

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GENERAL ADMINISTRATIVE

Introductory Statement

Welcome! As an employee of Tahoe-Truckee Sanitation Agency (the "Agency" or "TTSA"), you are an important member of a team effort. We hope that you will find your position with the Agency rewarding, challenging, and productive.

This Employee Handbook (Handbook) is designed to be a summary of some significant policies and procedures that govern your employment, and that affect and guide the actions of the Agency. The Handbook is a resource for all Agency employees to improve communication, promote uniformity of action, and clarify expectations. Employees are expected to comply with all Agency policies.

This Handbook supersedes all previously issued handbooks and any policy or benefit statements or memoranda that are inconsistent with the policies described here. Your immediate supervisor, department manager, General Manager (GM) or Human Resources Administrator (HR) will be happy to answer any questions you may have about these policies.

Right to Revise

The Agency reserves the right to revise, modify, delete, or add to any and all policies, procedures, work rules, or benefits stated in this Handbook or in any other document. However, any such changes must be in writing and must be signed by the GM and/or Agency Board of Directors.

Any written changes to this Handbook will be distributed to all employees so that employees will be aware of the new policies or procedures. No oral statements or representations can in any way alter the provisions of this Handbook.

Open-Door Policy

Suggestions for improving the Agency are always welcome. We want to hear your good-faith complaints, questions about your job or your working conditions, and suggestions to improve operations. Generally, we ask you to first discuss your concerns with your supervisor or manager, following these steps:

- As soon as possible, bring the situation to the attention of your supervisor or manager, who will then review your concern.
- If the problem persists, you may present it to HR, who will review and try to provide a solution or explanation. While a written complaint will typically assist in reviewing your concerns, it is not required that you put your complaint or question in writing.
- If the problem is still not resolved, you may present the problem to the GM of the Agency, who will attempt to reach a final resolution.

This "open door" procedure, which we believe facilitates open communication between employees and the Agency, cannot guarantee that every problem will be resolved to your satisfaction. However, the Agency values your observations and you should feel free to raise issues of concern, in good faith, without the fear of retaliation.

This procedure applies to all normal operations of the Agency. Communications should flow up and down from the manager to the person carrying out the instructions, and across and between similar levels for day-to-day operations. In emergencies, it may be necessary to circumvent this procedure.

The Agency's organizational structure provides an effective means for general communications within departments. TTSA's structure should be utilized whenever it is necessary to discuss operations of the department. When someone has a problem regarding their dealings with a specific employee or organizational unit, they are encouraged to discuss this problem first with their supervisor or manager. If the problem cannot be solved at this level, it should be elevated up through the department structure. The final decision-maker for organizational issues is the GM, not the Agency Board of Directors.

Each manager should document how their chain of command functions and have this available for employees to review. Going around the command chain is discouraged, as it can result in general discord and interfere with effective management direction.

If you have a concern about conduct that you believe may violate the Agency's policy prohibiting workplace harassment, discrimination, or retaliation, please see the complaint procedure under that policy.

Equal Employment Opportunity

The Agency is committed to Equal Employment Opportunity (EEO) in the workplace. The Agency provides equal consideration and treatment to all employees and applicants in all aspects of employment, including but not limited to: selection, appointment, development, advancement, accommodation and all other terms and conditions of employment, without regard to age, race, sex, gender, color, religion, national origin, political affiliation, ancestry, citizenship, creed, marital status, registered domestic partner status, physical or mental disability, medical condition, genetic information, sexual orientation, gender identity or gender expression, military or veteran status, or any other characteristic protected by law.

Accommodations of Disability

The Agency does not discriminate against any employee or applicant on the basis of their disability. In accordance with applicable law, the Agency makes reasonable accommodations to permit an otherwise qualified individual with a known disability to perform the essential functions of the job.

Policy Prohibiting Discrimination, Harassment, and Retaliation

Harassment and discrimination in employment on the basis of sex (including pregnancy, childbirth, breastfeeding, or related medical condition), gender, race, color, national origin, ancestry, citizenship, religion, creed, age, physical or mental disability, medical condition, sexual orientation, gender identity or gender expression, military or veteran status, marital status, registered domestic partner status, genetic information, or any other protected basis (collectively the "Protected Characteristics") is unlawful under federal and state law. Every individual is entitled to work free of discrimination or harassment based on any Protected Characteristic. The law prohibits all employees (including coworkers, supervisors, and managers), as well as third parties with whom the employee comes into contact, from engaging in this prohibited conduct. Accordingly, the Agency does not tolerate

discrimination or harassment in the workplace or in a work-related situation. Unlawful discrimination and harassment is a violation of the Agency's rules of conduct.

Unlawful harassment in employment may take many different forms. Some examples are:

- Verbal conduct such as epithets, derogatory comments, slurs, or unwanted comments and jokes;
- Visual conduct such as derogatory posters, cartoons, drawings, or gestures;
- Physical conduct such as blocking normal movement, restraining, touching, or otherwise physically interfering with work of another individual;
- Threatening or demanding that an individual submit to certain conduct or to perform certain actions in order to keep or get a job, to avoid some other loss, or as a condition of job benefits, security, or promotion; and
- Retaliation by any of the above means for having reported harassment or discrimination, or having assisted another employee to report harassment or discrimination.

Sexual harassment under these laws includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Internal Complaint Procedure

Discrimination and harassment in employment are not tolerated. In addition, the Agency prohibits retaliation for having made a report, and/or otherwise participating in the reporting or investigative process, under this policy. Violation of this policy will result in disciplinary action up to, and including, immediate discharge.

Any individual who believes that they are the object of harassment or discrimination on any prohibited basis, or who has observed such harassment or discrimination, or who believes they have been subjected to retaliation, shall notify their supervisor, HR, or any supervisor or manager. Complaints submitted to anyone other than those identified here will be referred to HR for handling.

Supervisors who receive a complaint under this policy will report it to Human Resources. The Agency will conduct a fair, timely, and thorough investigation, and will do so in a confidential manner, to the extent possible. The investigation will be performed by impartial and qualified personnel, and will be appropriately documented. Following the investigation, the Agency will take such action as is warranted under the circumstances, and will timely close the matter. Once the investigation is

concluded, HR will generally follow up with the complainant and the accused employee to notify them of a summary of the findings of the investigation.

EEOC/DFEH Complaint Procedure

Both the state and federal governments have agencies whose purpose is to address unlawful discrimination in the workplace. If an individual who provides services to the Agency believes they have been harmed by an unlawful practice, and is not satisfied with T-TSA's response to the problem, they may file a written complaint with these agencies. For the State of California, the agency is called the Department of Fair Employment and Housing ("DFEH"). The local address for the DFEH is 2218 Kausen Drive, #100, Elk Grove, California 95758. For the federal government, the agency is called the Equal Employment Opportunity Commission ("EEOC"). The local address for the EEOC is 1301 Clay Street, #1170, Oakland, California 94612.

If, after an investigation and hearing, either of these agencies finds that unlawful discrimination has occurred, the injured employee may, depending on the circumstances, be entitled to reinstatement or promotion, with or without back pay.

Retaliation

Retaliation against any individual for making a report, or for participating in an investigation, under this policy is strictly prohibited. Individuals are protected by law and by Agency policy from retaliation for opposing unlawful discriminatory practices, for filing an internal complaint under this policy or for filing a complaint with the DFEH or EEOC, or for otherwise participating in any proceedings conducted by the Agency under this policy and/or by either of these agencies.

Violence in the Workplace

The Agency is committed to providing a safe, violence-free workplace and strictly prohibits employees, visitors or anyone else on Agency premises or engaging in Agency-related activity from behaving in a violent or threatening manner. As part of this policy, the Agency seeks to prevent workplace violence before it begins and reserves the right to deal with behavior that suggests a propensity towards violence even prior to any violent behavior occurring.

The Agency's policy provides "zero tolerance" for actual or threatened violence against coworkers, visitors, or any other persons on the Agency premises or attending the Agency-related activities. Employees are required to immediately report to their supervisor any incident involving a threat of violence or act of violence, or any other violation of this policy.

Workplace violence includes, but is not limited to:

1. Threats of any kind (including those that are meant as "humorous" or a "joke");
2. Threatening or violent behavior, such as intimidation of or attempts to instill fear in others;
3. Other behavior that suggests a propensity toward violence or aggression. This can include belligerent speech, excessive arguing or swearing, theft or sabotage of the Agency property, or a pattern of refusal to follow the Agency policies and procedures;
4. Defacing or otherwise damaging Agency or employee property or facilities; or

5. Bringing weapons or firearms of any kind on Agency premises (including Agency parking lots and all properties), or while conducting Agency business. Work-related tools that may also be considered weapons, are the exception.

If any employee observes or becomes aware of actions or behavior that violate this policy by an employee, visitor, or anyone else, they are required to notify their supervisor immediately, and/or call the Police or 911 as appropriate. Further, an employee should notify Human Resources if any restraining order is in effect that may impact the workplace, or if a potentially violent non work-related situation exists which could result in violence in the workplace.

All reports of workplace violence are taken seriously and will be investigated promptly and thoroughly. In appropriate circumstances, the Agency will inform the reporting individual of the results of the investigation. To the extent possible, the Agency will maintain the confidentiality of the reporting employee, and does not tolerate retaliation against any employee who reports workplace violence.

If the Agency determines that workplace violence has occurred, the Agency will take appropriate corrective action.

Outside Employment

Outside employment is generally discouraged. Outside employment is any paid work with an employer other than TTSA. Agency employees must not engage in any outside work which does or might impede the performance of their duties or otherwise create an actual or potential conflict of interest with their TTSA employment.

Employees wishing to engage in outside employment must first notify their manager in writing, in advance of plans to engage in outside employment. No outside employment shall be allowed unless authorized in advance by the manager in writing.

The manager shall review the employee's request to work outside employment, and will determine, in consultation with HR and the GM if the outside work will or might violate this policy. Any requests for outside employment, whether approved or denied, will be kept in the employee's personnel file.

Workplace Bullying Policy

Bullying is defined as workplace or work-related conduct that a reasonable person perceives as hostile or offensive, and that is unrelated to legitimate business interests. Bullying, also known as abusive work-related conduct, may include any one or more of the below:

- Threatening, humiliating or intimidating behaviors.
- Work interference/sabotage.
- Verbal or physical abuse.

Such behavior violates TTSA's objective that all employees must be treated with dignity and respect.

The Agency considers the following as some examples of impermissible bullying:

- **Verbal bullying.** Slandering, ridiculing or maligning a person or their family; persistent name-calling that is hurtful, insulting or humiliating; making a person the butt of jokes; abusive and offensive remarks.
- **Physical bullying.** Pushing, shoving, kicking, poking, tripping, assault or threat of assault, damage to a person's work area or property.
- **Gesture bullying.** Nonverbal gestures that can convey threatening messages.
- **Exclusion.** Socially or physically excluding or disregarding a person in work-related activities.
- Unwarranted criticism, such as criticism on matters substantially unrelated to the person's job performance. Repeated criticism on matters unrelated or minimally related to the person's job performance.
- Public reprimands.
- Persistent singling out of a person for adverse treatment.
- Shouting or raising one's voice in public or in private.
- Using obscene or intimidating gestures.
- Not allowing another person to speak (i.e. ignoring or interrupting another).
- Insults and/or use of offensive nicknames.
- Humiliation of another person.
- Encouraging others to disregard a supervisor's instruction.
- Deliberately excluding an individual or isolating them from work-related activities, such as meetings.
- Repeated unwarranted accusations.
- Spreading rumors and gossip.

Individuals who feel they have experienced bullying should report this to their supervisor, manager, HR, or the GM. All employees are strongly encouraged to report any bullying conduct they experience or witness as soon as possible to allow the Agency to take appropriate corrective action.

Use of Agency Resources for Unauthorized Purposes

No employee may use or permit others to use Agency resources for personal or other non work-related purposes, or for purposes which are not authorized by law. For purposes of this policy, "personal purpose" includes activities such as personal enjoyment, private gain or advantage, or some other outside endeavor not related to Agency business. Agency resources includes land, buildings, equipment, vehicles, tools, materials and supplies belonging to the Agency. If an Agency employee has questions about what activities are prohibited under this policy, he or she should consult with his or her supervisor or manager for clarification.

Nepotism

Relatives of Agency employees may be eligible for employment with the Agency only if individuals involved do not work in a direct supervisory relationship, or in job positions in which there is an actual or potential conflict of interest. For purposes of this policy, the Agency defines "relatives" as spouses, registered domestic partners, children, siblings, parents, in-laws, and step-relatives. Present employees who marry or become registered domestic partners, or who otherwise become "relatives" under this policy, will be permitted to continue working in the job position held provided they do not work in a direct supervisory relationship with one another or in job positions involving an actual or potential conflict of interest.

All Agency employees are expected to respect the employment relationship between the Agency and each of its individual employees. Accordingly, employees who have relatives employed at the Agency must not interfere or engage in the professional relationship between the Agency and their employed relative.

Customer Service Relations

Employees shall conduct themselves in a manner that reflects positively upon the Agency. In dealing with the public, all employees must maintain a polite, professional and helpful attitude. When relaying information to the public, employees must state only factual information and should limit their comments to the subject about which the member of the public has inquired, and about which the employee is authorized to provide information. Requests for information from the public that an employee is not able to answer, or that an employee is uncertain about, shall be referred to their manager.

Personnel Records

All official Agency personnel files are retained in the HR office and supervised by HR. Access to confidential personnel files is limited to the following: the employee accessing his/her own file, the employee's supervisor, manager, HR, and the GM. Confidential medical records, including but not limited to workers compensation information, drug and alcohol testing results and physical examination records are maintained separately from the official personnel file, with access strictly restricted in order to protect the privacy of each individual.

All requests for information regarding applicants, employees and former employees, including inquiries from outside the Agency, for employment verification, and for requests for references regarding past employment, must be directed to HR to ensure consistency, accuracy and objectivity.

The information listed below is a matter of public record and is available to anyone. The Agency will release only the following information regarding an employee or former employee in response to outside inquiries:

1. Employee's name
2. Position title and job description
3. Status (e.g., regular, temporary, full-time, part-time)
4. Hire date and/or separation date

Other than the items identified above, the information contained in an employee's personnel file will not be shared with outside sources except as required by law, or with the written consent of the employee.

An employee may review his or her personnel file within the HR office by scheduling a mutually convenient time to review the file with HR. An employee may request to receive copies of documents maintained in their file, but may not remove any documents from the Agency's file.

Updating Personnel Information

Employees have a responsibility to keep their personnel documents up-to-date and should notify HR in writing of any changes in the following:

- Name
- Address
- Telephone Number
- Marital Status (for benefits and tax withholding purposes)
- Number of dependents
- Beneficiary designations
- Persons to be notified in case of emergency
- Certifications related to the employee's position
- Outside trainings/conferences attended

Supervisors and managers who receive notification of any such personnel changes must forward this employee information to HR in a timely and confidential manner.

Pets and Service Animals

No pets or other domesticated animals are allowed on the grounds of the Agency, except as required by law.

PERSONNEL STATUS

Introductory Probationary Period

The first year of continuous employment at the Agency is considered an introductory probationary period. During this time, the introductory employee learns job responsibilities and gets acquainted with fellow employees, allowing both the employee and the Agency to evaluate whether the employee is right for the position. The employee's supervisor and manager will closely monitor the employee's performance during this period. Introductory employees are employed at-will. At-will employment means that either the employer or the employee may terminate the employment relationship at any time, for any reason or no reason, with or without cause, and with or without advance notice.

The introductory probationary period may be extended for a period of time at the sole discretion of the GM or department manager. An employee's introductory probationary status does not conclude automatically at any point. It concludes only when their manager or the GM provide them written notification of completion of the introductory probationary period.

Introductory probationary employees are not covered by, and do not have rights under, certain policies including but not limited to: Disciplinary and Termination policy ("Right to Respond to Discipline" or "Appeal Procedure").

Promotional Probationary Period

Employees who have been internally promoted are required to complete a promotional probationary period of one (1) year from the effective date of promotion.

The promotional probationary period may be extended for a period of time at the sole discretion of the GM or department manager.

Promotional probationary employees who have already successfully completed their introductory period remain regular employees during the promotional probationary period.

Regular Employees

A regular employee is an employee who has successfully completed the introductory probationary period, and has been offered and has accepted a regular position with the Agency. A regular employee is regularly scheduled to work forty (40) hours or more per week. Regular employees are eligible for all benefits offered by the Agency.

Non-Exempt Employee

A non-exempt employee is eligible to receive overtime pay for any time worked beyond forty (40) hours in a given workweek. Under FLSA rules, non-exempt employees are entitled to one and one-half (1-½) of their hourly base rate for each hour of overtime worked.

Exempt Employee

An exempt employee is an employee who is exempt from overtime requirements. Exempt employees are not eligible for, and do not receive, overtime pay. Generally, exempt employees occupy executive, administrative or professional positions. Exempt employees are, at a minimum, expected to be present and adhere to the same working hours as their department staff to provide support to Agency departments.

Paid Status

An employee is in “paid status” if the employee is receiving any type of pay from the Agency, including pay for wages, sick leave, vacation, administrative leave, holidays, etc.

Unpaid Status

An employee is in “unpaid status” if the employee is on leave, or otherwise is absent from work, and is not receiving any type of pay from the Agency, including pay for wages, sick leave, vacation, administrative leave, holidays, etc. When an employee is in unpaid status, TTSA's obligation to maintain the employee's group health plan benefits ends, except as required by law. Moreover, employees on unpaid status do not accrue any paid time off benefits, including but not limited to paid vacation, paid sick leave, holidays, etc.

SALARIES AND EMPLOYMENT PRACTICES

Wage and Salary Rates

The Agency goal for employee compensation is to pay salaries and wages that enable the Agency to recruit qualified employees in all classifications and to encourage competent employees to remain in Agency employment. As a general policy, the Agency periodically monitors salary and benefit trends in comparable governmental agencies and in private businesses.

Agency wage and salary levels are established based on numerous applicable factors, including but not limited to: the level of difficulty and diversity of the tasks performed, the amount of responsibility and judgment exercised by an employee in the position, and the level of education, experience, certifications, and qualifications required to successfully perform the position's responsibilities.

Salary Range Step Increases

All Agency positions are covered by a specific salary range that consists of a series of step increases. The first step is generally considered an introductory/probationary step. If the employee successfully completes the probationary period, the employee is eligible to be considered for advancement to the next salary step.

Consideration for advancement to higher salary steps is based on a variety of factors including, but not limited to: performance, total length of Agency service, time spent in the step, ability and willingness to learn, attitude and mastery and application of the various skills and abilities required by an employee's job. Employee's that have received disciplinary action during the rating period, may have the step increase withheld, based on circumstances. Neither step advancement nor salary increases are automatic, and neither is guaranteed at any time.

Generally, the amount of time spent in each step is one year. This time may be shortened or lengthened depending upon an employee's job performance and subject to the discretion and approval of the department manager and GM.

Applicable Pay Rates/Probation Following Promotion, Transfer, and Demotion

When an employee is promoted to a position with a higher starting salary, the employee will typically receive the rate of compensation at the starting salary of the position to which the employee is promoted. In cases where current pay levels overlap, the promotional pay level will normally be set at a higher level than the compensation the employee received prior to the promotion. Once promoted, the employee is required to complete a promotional probationary period of one (1) year for the position to which the employee has been promoted.

In cases where an employee is transferred from one department to another, the employee will typically receive the rate of compensation at the starting salary of the position to which the employee is transferred. It cannot be guaranteed, however, that the employee will receive the same or greater salary in the new position as compared with the former position. A transferred employee's salary level shall be set at the discretion of the hiring department manager. Once transferred, the employee is required to complete a probationary period of one (1) year from the date of transfer.

In the event that an employee is demoted to a position the employee will typically receive the rate of compensation at the starting salary of the position to which the employee is transferred. Once demoted, the employee is required to complete a probationary period of one (1) year from the date of the demotion.

No employee shall be promoted, transferred, or demoted to a position for which he or she does not possess the minimum qualifications.

Effective Date of Salary Adjustments

All salary adjustments are normally effective on the day as approved by the manager. If this is not possible, salary adjustments will be effective on the first day of the pay period in which the effective date occurs.

Employee Performance Evaluation

Each employee's performance is generally evaluated at approximately halfway through the introductory probationary and promotional probationary periods, upon completion of the probationary period, and annually thereafter on or about the anniversary date of hire or promotion. The employee's supervisor or manager is responsible for conducting the review, which consists of a written evaluation and a discussion of the evaluation with the employee.

The evaluation is intended as a tool to encourage open communication between the employee and the supervisor or manager. The evaluation is an opportunity to discuss career development potential and advancement goals with the employee. In addition, the evaluation should provide the employee with feedback and a clearer understanding of the employee's performance compared with Agency standards.

The employee is provided a copy of the completed written evaluation, which is then kept in the employee's personnel file. If the employee wishes, he/she may respond in writing to the performance appraisal. Written responses to the evaluation, if any, may be made to the immediate supervisor and to HR within five (5) working days after the evaluation is presented to the employee. Any written comment from the employee will be attached to the evaluation and maintained in the employee's personnel file.

Shift Differential Pay

Shift differential pay is only available to wastewater treatment plant operators assigned to "non-day" shifts. Please refer to Work Schedules to determine shift hours.

Qualified employees assigned to work a shift other than the day shift, shall be paid a shift differential, which shall be added to the applicable base rate of pay.

The shift differential for evening shift shall be 6%.

Commercial Driver's License (CDL)

The Agency owns and operates Class A and Class B vehicles as defined by the CA Department of Transportation (CaDOT). Employees who operate such vehicles are required to maintain the

appropriate commercial driver's license ("CDL") with the appropriate endorsements necessitated by the corresponding vehicle.

Employees whose Agency position requires them to maintain a CDL are subject to the rules and regulations as set forth by the CaDOT.

The Agency provides such employees the following:

- Driving practice during work hours
- Driving test during work hours
- Doctors visit for DOT medical clearance and drug screen during work hours
- Reimbursement of driver's license fees (after license received), including renewal fees
- One time reimbursement of written test fees (only upon passing the exam)

Employees will use their own time (vacation, compensatory, or other appropriate accrued time off) to take the written test and to make any updates to their driver's license.

If an employee maintains a CDL, but it is not required for their position, the employee may operate Agency Class A and Class B vehicles upon approval of their manager and subject to the rules and regulations as set forth by the CaDOT. The Agency will provide the paid work time for CDL medical testing and reimbursement of CDL renewals.

Whether or not the position requires a CDL, the Agency does not provide additional salary to an employee for the maintenance of a CDL.

Overtime Pay (OT)

Overtime pay is provided only for time actually worked in excess of forty (40) work hours in the work week. Paid non-work time, such as vacation, sick time, comp time, administrative leave, holiday pay, or any other paid time off, is not considered time worked, and is not added into the calculation for overtime purposes. Overtime compensation is provided at the rate of one and one-half (1-½) times the regular rate for time actually worked by any Agency non-exempt employee in excess of forty (40) work hours per work week.

No overtime shall be performed without prior approval of the employee's supervisor or manager, except in case of an emergency. Employees are not permitted to perform unauthorized overtime.

Compensatory Time (CTO)

A non-exempt employee may receive compensatory time off in lieu of overtime pay at their discretion. Compensatory time shall be provided at the rate of one and one-half (1-½) hours of paid time off for each overtime hour worked by any Agency non-exempt employee.

The maximum number of hours of CTO an employee may accrue at one time shall be 40 hours. Once the 40 hours is depleted, fully or partially, it may be reaccumulated. Any hours of CTO not used by the end of each fiscal year, will carry over into the next fiscal year. If the employee wishes to accrue compensatory time in lieu of overtime pay, the employee should so advise the supervisor. If not designated as CTO, the employee shall receive overtime pay for any overtime worked.

Requests for use of compensatory time will be treated the same as requests for vacation leave. Use of accrued compensatory time does not count as hours worked for purposes of overtime calculation.

Call-Back Duty

When a non-exempt employee, after completing his or her normal work shift and leaving Agency facilities, is required to respond to an Agency order to return to duty, that employee shall be paid for this call-back duty at the rate of time one and one-half (1 ½) times the employee's hourly base rate, and for a minimum of two (2) hours. Compensable call-back duty time begins when the employee arrives at the Agency worksite and ends when the employee finishes work and leaves the worksite. Travel time to and from the Agency is not considered time worked and is not compensated.

Standby Duty

When a non-exempt employee is assigned to Standby Duty, the employee is required to:

1. Arrive at the worksite, and be ready to work, within one (1) hour of the time the employee is contacted to report to work.
2. Be readily available at all hours by telephone or other communication device during assigned stand-by duty.
3. Refrain from activities which might impair his/her performance of assigned duties upon call.

Employees assigned to Standby Duty, regardless of whether or not they are required to work during the standby time, shall be paid two (2) hours at the premium rate of one and one-half (1-½) times the employee's hourly base rate of pay. Standby duty shall commence as assigned by the supervisor or manager and shall continue for a 24-hour period.

In addition, employees who are called back to duty during a standby assignment receive pay in accordance with the Call-back duty policy.

Should an employee on assigned standby duty be contacted to report to work, compensable work time begins when the employee arrives at the Agency worksite and ends when the employee finishes work and leaves the worksite. Travel time to and from the Agency is not considered time worked and is not compensated.

Daylight Savings Time

The Agency generally compensates employees only for actual time worked. In the case of Spring daylight savings time, when one hour is lost, employees are permitted to work one hour at the end of the shift to make up the hour lost by the start of daylight savings time. If the employee chooses not to work the "lost" hour, the employee may use available leave (vacation, CTO, AL) or the time will be unpaid.

BENEFITS

The following is a summary of the Agency’s current employee insurance and retirement benefits. The Agency reserves the right to add to, subtract from, delete, or otherwise modify these benefits, amounts contributed toward the benefits, and/or the employee eligibility requirements for such benefits from time to time.

Current employee insurance and retirement benefits include:

- Public Employees’ Retirement System
- Health Insurance
- Dental Insurance
- Vision Insurance
- Health Reimbursement Account (HRA)
- Life Insurance
- 457 Retirement Plans (optional)
- Retiree Medical Coverage
- Credit Union (optional)
- State Disability Insurance

Public Employees’ Retirement System

All regular, introductory, and part-time Agency employees who work more than twenty (20) hours per week, must enroll in the Public Employees’ Retirement Plan (the “Plan”) as of their first date of Agency employment. All enrolled and eligible employees are subject to the Plan’s rules and regulations.

Medical Insurance, Dental Insurance, and Vision Insurance

Any regular and introductory employee shall be eligible to enroll in any Agency-sponsored medical, dental and vision insurance plans.

Eligible dependents are eligible to participate in the medical, dental, and vision insurance programs in accordance with the terms of each program.

Health Reimbursement Arrangement

The Agency maintains and offers a health reimbursement arrangement (HRA) for all employees.

HRA funds can be used to pay for qualified medical expenses. It is the employee’s responsibility to use the account appropriately, per IRS regulations.

Life Insurance

The Agency provides life insurance benefits.

457 Retirement Plans

The Agency encourages all eligible employees to explore the 457 retirement plans. The 457 plans allow participants to deposit pre/post-tax money into their account.

HR has the necessary forms and information to participate in the plans. The Agency does not match employee contributions to the 457 retirement plan.

Retiree Medical Coverage

Eligible employees who retire from the Agency may be eligible for retiree medical coverage through CalPERS. Interested employees should see HR to inquire about this benefit.

Credit Union

Agency employees are eligible to join First US Credit Union.

ATTENDANCE AND PUNCTUALITY

Employees are required to be punctual, regular and consistent in attendance. Employees are required to report to work as scheduled, on time, and prepared to start work. Time is generally determined by the network time clock on Agency computers. An employee is considered tardy if he or she is not at their assigned work location at their designated start time. Work locations are assigned by the supervisor or manager.

Employees are required to remain at work for their entire work schedule, except for meal periods or when required to leave on authorized Agency business. Late arrival, early departure, or other unanticipated and unapproved absences from scheduled hours are disruptive and are not permitted.

Employees who are unable to report to work as scheduled should notify their supervisor at least one (1) hour before the beginning of the employee's scheduled shift or start time. If an employee must leave work before the end of the employee's scheduled work time, the employee shall notify his or her supervisor as far in advance as possible for approval.

Excessive absenteeism or tardiness, whether excused or not, may result in counseling or corrective action up to and including termination of employment. Each situation of absenteeism or tardiness shall be evaluated on a case-by-case basis. However, even one unexcused absence may be considered excessive, depending on the circumstances.

A shift operator is not permitted to leave at the end of the shift until the relief worker reports to work or another shift worker arrives to cover the shift, unless approved by the shift supervisor or other member of management.

Should an employee be tardy, the employee may request to extend their work day to make up for the tardiness, subject to advance approval by their manager. Should the employee not wish, or not receive approval, to make up the time, the employee will not receive pay for the time not worked.

Employees who are tardy are to immediately report their tardiness to their supervisor upon arrival to work and accurately account for the missed time on their timesheet.

Absences or tardiness for reasons protected by state and federal law do not constitute a violation of this policy.

Work Schedules

The Agency is open for public business between the hours of 7:00 a.m. and 5:00 p.m. Monday through Thursday. The department managers assign individual work schedules to accommodate such public business hours. All employees are required to be at their assigned work locations and prepared to work at the start of their scheduled time.

For payroll purposes, the Agency workweek shall begin Sunday at 12:00 a.m. (midnight) and extend through 11.59 p.m. on the second Saturday. Shift hours listed below may vary, as assigned by the department manager.

The Maintenance, Engineering and Information Technology departments work hours are 7:00 a.m. to 5:30 p.m., Monday through Thursday.

WWTP Operators assigned to two (2) shift rotations of twelve (12) hours per shift shall have the following working hours: Day shift (9:00 a.m. to 9:00 p.m.); Evening “non-day” shift (9:00 p.m. to 9:00 a.m.), each with one 8-hour shift every other week. All other non-rotation WWTP Operators work hours are 6:00 a.m. to 4:30 p.m., Monday through Thursday.

Administrative department work hours are 7:00 a.m. to 5:30 p.m., Monday through Thursday.

The Agency may amend the start times for all employees from time to time and will attempt to provide reasonable advance notice (e.g., four weeks notification if possible) prior to implementing such changes.

Meal and Rest Periods

All employees are provided periodic rest breaks during the workday.

If possible, any rest breaks and meal periods provided should be taken away from the regular work area to allow for uninterrupted time. An employee may leave the premises for rest breaks and meal periods; however, leaving the premises does not extend the scheduled rest break or meal time. Employees are required to return to work promptly, and as scheduled, from any rest/meal break.

If for any reason an employee is unable to, or does not, take the scheduled rest breaks and/or meal periods, the employee must notify their supervisor as soon as possible.

Rest Breaks

Generally, employees are provided one (1) 15-minute paid rest break for every four (4) hours of work. If an employee works an 8-hour day, they are generally provided two paid rest breaks: one in the first four hours of work, and another break in the second four-hour work period. To the extent possible, rest breaks are to be taken in the approximately the middle of each four-hour work period. Rest breaks cannot be combined or added to meal periods, or to beginning of day, or end of day. If the employee works more than ten (10) hours, the employee is provided an additional paid 15-minute rest break.

Rest breaks shall be scheduled by the department manager. Employees are required to return to work promptly at the end of any rest break.

Meal Period

If an employee works more than five (5) hours in a workday, the employee may be provided an unpaid, duty-free meal period of thirty (30) minutes. However, the employee and employer can mutually agree to waive the meal period on limited occasions. If the employee works more than 10 hours, the employee may be provided a second, unpaid meal period of thirty (30) minutes.

Any meal periods shall be scheduled by the department manager. Employees are required to return to work promptly at the end of any meal period.

Meal periods are unpaid when the employee is relieved of all active responsibilities and restrictions during the period.

WWTP operators assigned to and working rotating shifts, and who are expected to remain on duty during any meal periods, receive a paid meal period.

Eating & Drinking on Agency Premises

Employees are to refrain from eating or drinking in areas that pose a potential for exposure of hazardous chemical and biological materials. The Agency provides lunchrooms for eating and drinking.

Eating and drinking are prohibited in laboratories and connecting offices.

Time Sheets for Employees

The Agency requires all employees to keep accurate time records as a means of ensuring that employees are properly paid for the time they work.

All non-exempt employees are required to record all hours worked on their time sheets. Employees must also record on their time sheet any tardiness, approved paid time off, absence from work, and when they leave and return from the premises for any reason other than the Agency business or approved paid rest breaks. Employees are to also record all duty-free meal periods on their time cards.

Appropriate accrued leave must be used when available, to the extent permitted by law. Leave without pay may only be utilized with approval of the manager, and upon depletion of all appropriate accrued leave time.

Employees must sign their time sheets upon submission to the department supervisor and/or manager, confirming the number of hours reported for each payroll period. Supervisors and/or department managers will review and submit to Payroll the signed time sheets for processing.

Time sheets are the property of the Agency and constitute legal documents. Employees are required to complete their own time sheet and keep them up-to-date daily. An employee's supervisor may complete and submit an employee's time sheet in their absence. Falsification of time sheets is strictly prohibited. If an employee needs to amend or alter their time sheet to correct a recording error, the employee must first consult with their supervisor, initial the change, and obtain their supervisor's approval and initials.

Exempt employees should indicate their attendance at work each day. Exempt employees are not required to maintain a detailed accounting of hours worked, however. Exempt employees must record when they use any accrued paid time off (e.g., paid sick or vacation time), or when the employee is off work on unpaid leave. Exempt employees working fewer than four (4) hours on any one workday should use appropriate accrued paid leave to receive pay for the balance of the day.

Payroll/Paid Time Off Advances

The Agency does not permit employees to take advances against future paychecks. Moreover, the Agency does not permit employees to use paid time off, such as paid vacation or paid sick time, before it actually accrues.

Pay Period

Employees are paid on a bi-weekly basis. Paychecks will include earnings for all work performed for fourteen (14) consecutive calendar days beginning Sunday at 12:00 a.m. (midnight) through the second Saturday at 11:59 p.m. All employees are paid on Friday following the end of the pay period.

Shower/Change Time (Operations/Maintenance Department Only)

Operations and maintenance department employees who elect to take a shower at the end of their shift, shall be provided with fifteen (15) minutes of paid time prior to the conclusion of their scheduled workday for this purpose. Operations and maintenance department employees who are required to wear Agency uniforms, but who elect not to shower at the end of their shift, shall be provided with five (5) minutes paid time prior to the conclusion of the shift to change into street clothes.

Employees are not dismissed from the work building prior to their scheduled end-of-shift, unless approved by their immediate supervisor or manager.

Lactation Accommodation

Employees desiring to express breast milk for the employee's infant child while at work have the right to request lactation accommodation. Such employees may request this accommodation by speaking with their supervisor and/or HR. The Agency will meet with the employee about the accommodation, and will document the accommodation plan in writing. If the Agency is unable to provide break time or a compliant lactation location, the Agency will provide a written response to the employee's request. If possible, the lactation break time will run concurrently with any paid rest break time already provided to the employee. Any lactation break times that run beyond, or are in addition to, the normal authorized paid rest breaks are unpaid.

For any perceived violation of the employee's right to lactation accommodation, the employee has the right to file a complaint with the California Labor Commissioner.

HOLIDAYS

All employees are eligible to receive paid time off for the following Agency observed holidays:

- New Year's Day
- Martin Luther King, Jr. Day
- President's Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving Day
- Day after Thanksgiving Day
- Christmas Eve
- Christmas Day
- New Year's Eve
- Two (2) Floating Holidays (subject to special rules set forth below)

When any of the holidays listed above falls on a Sunday, the following Monday is generally deemed to be the paid Agency holiday in lieu of the day observed. When any of the above listed holidays falls on a Saturday, the preceding Friday is generally deemed to be the paid Agency holiday in lieu of the day observed.

Employees are eligible to receive a maximum of eight (8) hours of holiday pay at the employee's normal base salary for the Agency recognized holidays listed above (regardless of the shift schedule that is worked). Holiday pay received does not count as hours worked for purposes of overtime calculation.

An employee whose regular work schedule does not include the holiday shall nonetheless receive eight (8) hours of holiday pay.

An employee who is in "unpaid status" by the Agency for any reason on the day before the Agency recognized holiday is not eligible to receive holiday pay. Refer to Unpaid Status policy.

Floating Holidays

Employees are granted two (2) floating holidays at the beginning of the fiscal year (July 1). The maximum number of floating holidays that employees may have at any time is capped at two (2). Floating holidays are intended to be used by the employee prior to the end of the fiscal year. Any floating holidays that have not been taken by the employee by the end of the fiscal year will carry over to the next fiscal year, but will count toward the cap of two (2) floating holidays. That is, an eligible employee who has taken only one (1) floating holiday during the fiscal year will be granted only one (1) additional day at the beginning of the new fiscal year, bringing that employee up to their cap.

Special Holiday Rate for Hours Worked on a Holiday

In the event that a non-exempt employee is required to work on an Agency-recognized holiday, the employee will receive one and one-half (1-½) times their normal salary for hours worked on the holiday. In addition, the employee working the holiday will receive eight (8) hours of holiday pay. The hours worked on a holiday cannot be accrued as compensatory time as it must be reported to the Public Employees Retirement System as special compensation.

LEAVE

Vacation Leave

The Agency permits eligible employees to accrue paid vacation leave time off from work to pursue their personal interests.

Regular full-time non-exempt employees accrue paid vacation time as follows:

<u>Years of Service</u>	<u>Maximum Possible Monthly Accrual</u>
Years 1-5:	Eight (8) hours per month
Years 6-10:	Ten (10) hours per month
Years 11-15:	Thirteen and one-third (13-1/3) hours per month
Years 16 or more:	Fifteen and one-third (15-1/3) hours per month

Full-time exempt employees accrue twenty (20) hours per month of vacation leave.

Requests for use of vacation leave must be presented in writing to the supervisor or manager for approval. Employees are expected to provide advance notice of at least the same number of paid days off being requested. For example, if an employee requests one (1) day off, then they must give at least one (1) day of notice prior to the requested leave. Special consideration for approving vacation requested on shorter notice may be given when unusual circumstances occur.

Management must be advised as soon as possible when an employee wishes to cancel an approved request for vacation, or when an emergency occurs and the employee requests vacation without sufficient advance notice. The employee's vacation request is subject to approval by both the supervisor and the manager.

If an operational emergency or plant problem or other business need occurs during vacation periods that require additional staffing, personnel may be called back from vacation and/or vacation requests cancelled.

If an Agency recognized paid holiday occurs during an employee's approved vacation leave, the employee will receive the paid holiday time, and will not be charged paid vacation for the holiday.

If an employee becomes ill or is injured during the time that he or she is on approved vacation, the employee may request that the period of illness/injury be paid out of accrued sick leave, rather than as vacation leave. The employee's manager may require evidence in the form of a physician's certificate prior to approving the request to change vacation leave to sick leave.

Maximum vacation leave that can be carried over from fiscal year to fiscal year will be thirty (30) days. Unused vacation leave accrued in excess of the thirty (30) days will be paid out to the employee at his or her regular rate of pay at the end of each fiscal year. The Agency's fiscal year begins on July 1 and ends on June 30.

Employees who leave employment with the Agency for any reason will be paid for all accrued but unused vacation leave earned to the date of his or her separation at the current regular rate of pay.

Use of accrued vacation leave, does not count as hours worked for purposes of overtime calculation.

An employee that is on unpaid leave by the Agency for any reason, does not accrue paid vacation leave benefits.

Sick Leave

Paid sick leave may only be used when an employee needs time off due to his or her own illness or injury, the illness or injury of the employee's immediate family member, to attend an employee's or family member's medical appointment, or otherwise as provided by law. Use of paid sick leave for any other purpose is not permitted.

Full-time employees accumulate paid sick leave at the rate of eight (8) hours per month. If an employee begins work after the first of the month, he or she will accrue sick leave benefits for the first month of employment on a pro rata basis, based upon the percentage of the month that the employee works.

Maximum sick leave that can be carried over from fiscal year to fiscal year will be one thousand five hundred (1,500) hours. Unused sick leave accrued in excess of the thousand five hundred (1,500) hours will be paid out to the employee at his or her regular rate of pay at the end of each fiscal year. The Agency's fiscal year begins on July 1 and ends on June 30.

If the need for paid sick leave is foreseeable, the employee must provide reasonable advance notice. When an employee has the need to use unscheduled sick leave, as much notice as possible is requested, with a minimum notice of one (1) hour prior to the employee's normally scheduled shift time is expected. If at all possible, an employee must directly notify his or her supervisor or manager for approval of a request to use paid sick time.

If a paid holiday falls within a period of approved use of paid sick time, eligible employees will receive the paid holiday, and will not have the time deducted from his or her accrued paid sick leave. The employee must be in paid status to receive this paid holiday benefit.

For purposes of this sick leave policy, "immediate family member" means employee's spouse, domestic partner, child, parent, grandparent, brother, sister, or grandchild. In-law and step relationships are considered the same as blood relationships.

To request to use accrued paid sick leave, an employee must notify their supervisor at least one (1) hour prior to the beginning of their work-reporting time on the first day of a qualifying absence from work. In cases of emergency, the notification may occur within four (4) hours after the start time.

The employee may be required to furnish certification from an appropriate licensed health care provider for all absences of three (3) days or longer due to an employee's illness or injury, or the illness or disability of the employee's immediate family member prior to returning to work. In its sole discretion, the Agency may also require medical verification for a shorter absence.

Before allowing an employee to return to work following a sick/medical leave of three (3) days or longer, the Agency may require the employee to produce medical certification that he or she is able to return to work, and that sets forth any restrictions on the employee's ability to perform his or her normal work activities.

One hundred percent (100%) of accrued but unused sick leave will be paid upon retirement from the Agency.

Fifty percent (50%) of accrued but unused sick leave will be paid upon termination from the Agency.

Paid sick leave is a privilege and abuses of paid sick leave is not tolerated. Employees that abuse the use of paid sick leave shall be subject to disciplinary action, up to termination.

If an employee becomes ill or is injured during his or her vacation period, he or she may request the period of time of his or her illness/injury be paid out of his or her sick leave account, rather than vacation leave. The Agency may require evidence in the form of a health care provider's certificate prior to approving the request to change vacation leave to paid sick leave.

Use of accrued sick leave, does not count as hours worked for purposes of overtime calculation.

An employee that is on unpaid leave by the Agency for any reason, does not accrue paid sick leave benefits.

Administrative Leave

Paid or unpaid administrative leave may only be granted by the GM, in rare cases, and at his or her sole discretion.

Use of accrued administrative leave, does not count as hours worked for purposes of overtime calculation.

Jury Duty Leave

T TSA encourages all employees to accept their civic responsibility of serving on a jury. The Agency provides leave to employees who are called to serve as jurors or who are summoned to appear as witnesses in a judicial proceeding, pursuant to a subpoena or other court order.

Employees should notify the Agency as soon as practicable of the need for leave under this policy when they are called to jury service or summoned to witness duty, including providing appropriate documentation.

Employees are eligible to receive pay for jury duty service in an amount not to exceed ten (10) work days per year, provided that the employee reports to work on any day the employee is released from jury duty at a time when it is feasible to report to work. Any allowance paid by the court for jury duty is to be retained by the employee, provided an Agency vehicle was not used.

An employee who is required to serve on jury duty for more than ten (10) working days will be provided unpaid leave for this purpose. The employee may elect to use accrued vacation for the remainder of the time he or she is absent from work for this reason.

Employees may request unpaid leave for mandated witness duty.

Employees requesting leave under this policy shall comply with the following requirements:

- On receiving a jury summons, or subpoena or other court order requiring appearance in a judicial proceeding as a witness, the employee should notify his/her supervisor or manager.

Employees should submit appropriate documentation, including a copy of the jury summons, subpoena or other court order as soon as practicable.

- An employee who is released from jury service or witness duty before the end of his or her regularly scheduled shift is expected to report to work.

Use of Jury Duty Leave, does not count as hours worked for purposes of overtime calculation.

Military Leave

Military Leave shall be granted as provided by applicable State and Federal law.

Time Off for Voting

In circumstances where an employee's work schedule does not provide sufficient time to vote on an election day, the Agency will provide a reasonable amount of time off during scheduled work time, including up to two (2) hours of paid time off, for employees to vote. Employees who need time off to vote must notify their supervisor or manager at least two (2) working days prior to election day. The Agency reserves the right in its sole discretion to specify a time period during which the polls are open for employees to leave work to vote.

Time off for voting, does not count as hours worked for purposes of overtime calculation.

Employees requesting leave under this policy should comply with the following requirements:

1. Notify their supervisor or manager at least two (2) days prior to election day of the need for time off to vote.
2. Coordinate the time off with their supervisor or manager prior to election day to ensure as little disruption as possible in the flow of work.

Bereavement Leave

Regular and part-time employees may request paid time off for bereavement leave for a period not to exceed forty (40) hours per leave to take care of post-death matters.

An employee who wishes to take time off due to the death of an immediate family member must notify his or her supervisor or manager as soon as possible. For purposes of this policy, "immediate family member" is the employee's spouse, domestic partner, child, parent, grandparent, brother, sister, or grandchild. In-law and step relationships are considered the same as blood relationships.

Use of bereavement leave, does not count as hours worked for purposes of overtime calculation.

Family and Medical Leave Act and California Family Rights Act (FMLA and CFRA)

The federal Family and Medical Leave Act and the California Family Rights Act (FMLA/CFRA) provide eligible employees the opportunity to take unpaid, job-protected leave for certain specified reasons. The maximum amount of leave employees may use under this policy is twelve (12) weeks within a twelve (12) month period, except as otherwise required by law.

To be eligible for FMLA/CFRA leave under this policy, employees must:

1. Have worked at least twelve (12) months for TTSA in the preceding year;
2. Have worked at least one thousand two hundred fifty (1,250) hours for TTSA over the twelve (12) months preceding the date the leave would commence; and
3. Currently work at a location where there are at least fifty (50) employees within seventy-five (75) miles.

FMLA and/or CFRA leave may be taken for any of the following reasons:

1. To care for or bond with a newborn child.
2. Placement of a child with the employee and/or the employee's registered domestic partner for adoption or foster care to care or bond with the child.
3. To care for an immediate family member (employee's spouse, registered domestic partner, child, registered domestic partner's child or parent) with a serious health condition.
4. Because of the employee's serious health condition that makes the employee unable to perform his or her job.
5. A "qualifying exigency" arising out of the fact that the employee's immediate family member is on, or has been notified of an impending call to, "covered active duty."

Once TTSA determines an absence is for an FMLA/CFRA-qualifying reason, it will designate the absence as FMLA/CFRA.

Generally, a "serious health condition" is an illness, injury, impairment or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider, and either prevents the employee from performing the functions of his or her job or prevents the qualified family member from participating in school or other daily activities.

The Agency measures the period of twelve (12) months in which leave is taken by a rolling calendar period. This means that when an employee requests leave for a qualifying reason, the Agency will look back in the past twelve (12) months to determine whether the employee has any remaining FMLA/CFRA time.

FMLA/CFRA leave for the birth of a child, or placement of a child for adoption or foster care, must be concluded within twelve (12) months of the child's birth or placement.

Eligible employees may take FMLA/CFRA leave in a single block of time, intermittently (in separate blocks of time) or by reducing the normal work schedule when medically necessary for the serious health condition of the employee or immediate family member. Intermittent leave for the birth of a child, to care for a newborn child or for the placement of a child for adoption or foster care generally must be taken in at least two-week increments, with shorter increments allowed on two occasions. Employees who require intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt the Agency's operations.

Employees are required to use applicable accrued paid leave (such as sick leave, vacation, administrative or compensatory time, etc.) concurrently with the FMLA/CFRA leave, to the extent permitted by law.

The only exception to the above is during any period in which the employee is receiving temporary disability benefits (e.g., for workers' compensation or short-term disability, including pregnancy-related disability), the employer cannot require the employee to substitute his or her accrued paid leave in coordination with those disability benefits. However, the employer and employee may agree to do so.

Once the employee's accrued paid leave time is exhausted, the remainder of the FMLA leave is unpaid time off.

The Agency maintains health care coverage during FMLA/CFRA leave on the same terms as if employees had continued to work. Employees must make arrangements to pay their share of health plan premiums while on unpaid leave. Use of FMLA/CFRA leave does not result in the loss of any employment benefit that accrued prior to the start of leave under this policy.

When seeking leave under this policy, employees must provide to HR the following:

1. Thirty (30) days' advance notice of the need to take FMLA/CFRA leave if the need for leave is foreseeable, or notice as soon as practicable in the case of unforeseeable leave and in compliance with TTSA's normal call-in procedures, absent unusual circumstances.
2. Medical certification supporting the need for leave due to a serious health condition affecting the requesting employee or an immediate family member.
3. Periodic reports as deemed appropriate during the leave regarding the employee's status and intent to return to work.
4. Medical certification of release to return to work, with or without medical restrictions, if the leave was due to the employee's serious health condition.

To the extent required by law, the Agency will inform employees whether they are eligible for leave under the FMLA/CFRA. Should employees be eligible for FMLA/CFRA leave, the Agency will provide them with a notice that designates the leave as FMLA/CFRA, and that specifies any additional information required, as well their rights and responsibilities. If employee is not eligible for FMLA/CFRA leave, the Agency will provide a reason for the ineligibility.

Upon returning from FMLA/CFRA leave, employees will be restored to their original position or to an equivalent position with equivalent pay, benefits and other employment terms and conditions, to the extent required by law.

For more information regarding leave under this policy, employees should contact HR.

Pregnancy Disability Leave (PDL)

The Agency provides and grants to all pregnant employees regardless of length of service the right to take a Pregnancy Disability Leave (PDL) during the period of time that a medical care provider determines the employee is actually disabled by pregnancy or a related medical condition. PDL can be for up to a maximum of four (4) months. For planning purposes, it may be helpful for you to know that the typical period of disability for pregnancy and related medical conditions is often six (6) to eight (8) weeks – please discuss with your healthcare provider the anticipated period of disability for your pregnancy. Such leave requests will be made and evaluated in accordance with all applicable federal and state laws. If you are also eligible for a FMLA/CFRA Leave, the leaves will be integrated and run concurrently.

Employees requesting foreseeable PDL leave, should ordinarily provide thirty (30) days' notice in advance of the date the leave is to begin as well as the estimated date upon which the employee will return to work.

Employees taking pregnancy disability leave may elect whether or not to use any accrued paid time off in conjunction with the leave.

Health insurance premiums will continue to be paid by the Agency to the same degree it was provided before the leave began in accordance with the FMLA/CFRA policy.

Upon completion of the leave, a written notice by the health care provider is required to authorize a return to work. Should the health care provider indicate physical limitations upon return to work, such limitations must be discussed with and approved by management.

Apart from medical disabilities associated with pregnancy and/or childbirth, requests for additional time off will be considered in the same manner as any other request for an unpaid personal leave with the exception of requests that meet the requirements for FMLA/CFRA, as described within this handbook.

The Agency will provide reasonable lactation accommodation for employees who wish to express breast milk for their infant when they return to work. See Lactation Accommodation within this handbook.

Paid Family Leave

Employees may be eligible to apply to the state of California to receive Paid Family Leave (PFL) partial wage replacement benefits, which are funded through payroll deductions and coordinated through the state Employment Development Department (EDD). PFL provides limited compensation, per EDD requirements, when an employee needs to take leave from work to care for certain seriously ill family members, or to bond with his or her newborn, foster child or newly adopted child.

The PFL program does not provide employees with either a right to a leave of absence or job protection; PFL simply provides some state-provided monetary benefits to eligible employees.

California Parental Leave

The following is applicable to employers with at least 20 employees, but fewer than 50 employees. Please note that the California New Parent Leave Act does not apply to employees who are eligible for leave under the federal Family and Medical Leave Act (FMLA) or the California Family Rights Act (CFRA). (See FMLA/CFRA leave policy, above.)

Employees eligible for this leave may take up to 12 weeks of unpaid leave in a 12-month period to bond with a new child within one year of the child's birth, adoption or foster care placement.

Eligibility

To be eligible for parental leave under this policy, an employee must:

- Have worked at least 12 months for TTSA;
- Have worked at least 1,250 hours for the Agency over the preceding 12 months; and
- Currently work at a location where there are at least 20 employees within 75 miles.

Parental leave may be taken for any the following reasons:

- To bond with a newly born child.
- To bond with a child placed with the employee for adoption or foster care.

In the case where both parents are employed by TTSA and are otherwise eligible for leave, the combined total leave amount for both employees may not exceed 12 weeks.

Parental leave must be concluded within 12 months of the child's birth, adoption or foster care placement.

Intermittent Leave

Eligible employees may take parental leave in at least two-week increments, with shorter increments allowed on two occasions. Employees who wish to take intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt Agency operations.

Use of Accrued Paid Leave

Employees may choose to use accrued paid leave (such as sick leave, vacation, compensatory time, etc.) concurrently with some or all of their parental leave. To use paid leave concurrently with parental leave, eligible employees must comply with the Agency's normal procedures for the applicable paid-leave policy (e.g., call-in procedures, advance notice).

Employees may also apply for California's Paid Family Leave insurance benefits through the California Employment Development Department (EDD).

Maintenance of Health Benefits

If employees and/or their families participate in the Agency's group health plan, TTSA will maintain coverage during parental leave on the same terms as if an employee had continued to work. If applicable, an employee must make arrangements to pay their share of health plan premiums while on leave.

Procedures

When seeking leave under this policy, employees must provide to HR the following:

Reasonable advance notice of the need to take parental leave, if the need for leave is foreseeable. In the case of unforeseeable leave, the employee must provide notice as soon as practicable, and in compliance with the Agency's normal call-in procedures, if at all possible.

Job Restoration

Upon returning from parental leave, an employee will be restored to their original position or to a comparable position, to the extent required by law.

Failure to Return After Parental Leave

If an employee fails to return to work as scheduled after parental leave or if an employee exceeds the 12-week parental leave entitlement, the employee will be subject to the Agency's other applicable leave of absence, accommodation and attendance policies.

Medical Leave of Absence

Employees who are not eligible for FMLA/CFRA leave may nonetheless request a leave of absence due to the employee's own medical condition that temporarily prevents them from working. A physician's statement must be provided verifying the need for a medical leave of absence and stating the beginning and expected ending dates. As soon as you become aware of the need for a medical leave of absence without pay, you should request a leave from Human Resources.

Non-FMLA medical leave may be generally granted for a period of up to 12 weeks in any 12-month period. Employees must take any available and appropriate accrued leave as part of the approved period of leave.

Paid time off benefits will continue to accrue as long as the employee is in paid status.

When the leave ends, the Agency will ordinarily return you to the same position, if it is available, or to a similar available position for which you are qualified. However, the Agency cannot guarantee reinstatement.

At the conclusion of the leave, a written notice by the health care provider is required to authorize a return to work. Should the health care provider indicate any restrictions on the employee's ability to work, the Agency will engage in the interactive process with the employee to discuss whether and how such limitations may be accommodated.

Unpaid Leave Status

An employee who is in unpaid leave status and is not receiving any type of pay from the Agency (including pay for wages, sick leave, vacation, administrative leave, holidays, etc.) does not accrue any paid time off benefits (including but not limited to paid vacation, paid sick leave, holidays, etc.)

Returning from a Leave of Absence

The employee must notify their manager at least seven calendar days prior to the scheduled return date from a leave of absence.

The Agency, at its discretion and based on anticipated business needs and operational concerns, might not be able to hold an employee's position open during a leave of absence, except as required by law or policy.

REDUCTION IN WORKFORCE/REORGANIZATION

It is possible, in the event of lack of funds, lack of work, enhanced efficiency, or curtailment of operations, that the Agency may reduce the Agency's work force or reorganize. If necessary, the GM, in conjunction with HR and the affected department(s) manager, will determine the classifications and number of employees to be reduced.

All regular employees designated for lay off will generally be given written notice of such layoff at least thirty (30) calendar days prior to the effective date of the lay-off, if possible.

A reduction in force is not disciplinary in nature. Accordingly, a lay-off decision does not permit the affected employee either a right to respond or a right to appeal.

DISCIPLINE AND TERMINATION

Every employee is expected to comply with reasonable standards of professional workplace conduct and satisfactory job performance, as well as with all Agency policies. Failure to meet any of these standards may result in appropriate disciplinary action.

Types of Behavior That May Result in Discipline

Though it is not possible to list all forms of behavior that are unacceptable in the workplace, the following are examples of the types of behavior that are considered infractions of T-TSA's rules of conduct. Employees engaging in behavior such as the following may be subjected to disciplinary action, up to and including termination of employment.

The following list is just a summary, and is not intended to be exhaustive:

1. Theft or inappropriate removal, possession, or destruction of Agency property or the property of a fellow employee.
2. Violation of the Agency's Drug and Alcohol policy.
3. Engaging in, or threatening, violence in the workplace, including use of abusive, threatening, or obscene language.
4. Violation of the Agency's Policy Prohibiting Discrimination, Harassment, and Retaliation.
5. Engaging in bullying behavior.
6. Unauthorized disclosure of the personal or confidential information of another employee or of the Agency.
7. Possession of dangerous or unauthorized materials or weapons, such as explosives or firearms, in the workplace, including in Agency parking lots, properties and off-site work areas.
8. Falsifying Agency records or reports, including time records.
9. Sleeping on duty.
10. Unsatisfactory job performance.
11. Insubordination.
12. Failure to comply with any Agency policies or rules.
13. Excessive or unauthorized absences or tardiness.
14. Engaging in any act which is incompatible with service to the public or otherwise adverse to the operations or interests of the Agency.
15. Dishonesty.

Types of Disciplinary Action

Disciplinary action generally consists of any one or more of the following (including termination as the initial action):

- Oral Warning
- Written Reprimand
- Suspension
- Demotion
- Termination

The level of discipline imposed depends on numerous factors, including but not limited to the nature of the offense and past disciplinary history. The Agency may, in its discretion, impose whatever discipline

it considers appropriate. There is no requirement that it impose any particular disciplinary step or steps before proceeding to termination; the Agency may determine that termination is appropriate without taking any less severe disciplinary step first.

Right to Respond to Discipline

Response to Written Reprimand. Any regular employee who receives a written reprimand is entitled to respond to that reprimand by drafting a written response. The employee's written response must be submitted, if at all, within fourteen (14) calendar days following the employee's receipt of the reprimand.

Any such written response will be attached to the written reprimand and placed in the employee's personnel file.

This entitlement does not apply to employees on introductory probation. Such employees have no right to make a written response to a written reprimand

Response to Proposed Severe Discipline (Skelly Response). Before the Agency makes a final determination to impose more severe discipline (i.e., suspension of more than five days, demotion, or termination), it will provide the regular employee with the following:

1. Written notice of the proposed disciplinary action and the proposed effective date for such action;
2. Reasons for the proposed disciplinary action;
3. A copy of the materials upon which the proposed disciplinary action is based; and
4. An opportunity to respond to the proposed discipline in writing, to the GM.

The written response to the GM must be submitted, if at all, within seven (7) business days of the employee's receipt of the proposed discipline.

If the employee does not timely respond, then the proposed disciplinary action shall become final as of the effective date stated in the notice of intended disciplinary action. If the employee chooses to respond timely, the Agency will make a final decision regarding the proposed disciplinary action after considering the employee's response, and will provide notice of that final decision to the employee.

Prior to the effective date of any proposed disciplinary action, the General Manager may place the affected employee on paid administrative leave if the GM determines that to be necessary and appropriate.

This Skelly Response section does not apply to introductory probationary employees. Such employees have no Skelly Response rights.

Appeal of Termination

If the Agency terminates the employment of a regular employee, the employee may appeal the final termination decision to the Board of Directors through use of the following procedure. No other disciplinary decisions may be appealed. Introductory employees have no right to appeal any disciplinary decision to the Board.

Within fourteen calendar days following the employee's receipt of the Agency's notice of a final termination decision (if delivered personally), or within twenty-one calendar days after issuance of the

Agency's notice of a final termination decision (if delivered by mail), the terminated employee may deliver to the Agency's Board of Directors a written appeal of the final termination decision. The appeal shall consist of a concise written statement setting forth all reasons why the employee believes the termination decision imposed by the Agency should be overturned or modified. Any such written appeal should include any documents the employees believes are relevant and should be considered by the Board. Delivery of the written appeal to the Board will be deemed complete when delivered to the Administrative Department Manager in person or when deposited in the United States mail, postage prepaid, and addressed to the Agency's Administration Office.

If a terminated employee delivers a timely written appeal, the Agency will provide to the Board a written response to the appeal brief within fourteen calendar days after receipt of the employee's appeal. The Agency will also provide a copy of its written response to the terminated employee.

The Board may, upon a request by any party, or on its own initiative, request files and documents in the custody of the Agency that may be relevant to the matter before it. No evidence other than that presented in the written appeal or response briefs, or as may be requested by the Board, shall be considered by the Board in rendering its decision. Any procedural matter, including but not limited to objections to the evidence, shall be ruled on by the Board, or the Board may appoint an individual (whether or not a Board member) to act as a designee.

Within sixty days after receipt of a timely appeal and Agency written response, the Board will issue a written decision regarding the disciplinary action. The Board decision shall be delivered to all parties and shall be final and binding.

TRAVEL

The Agency will reimburse employees for reasonable work-related travel and related expenses incurred on behalf of the Agency. Any work-related travel shall be at the most reasonable and economical cost to the Agency, considering total cost of transportation, time spent in transit, and the availability of Agency vehicles.

Employees should endeavor to attend training and conferences close to the Agency or the surrounding area whenever possible, provided such training or conference is of comparable value to that offered at more distant locations. Any such training/conference request requires pre-approval in writing by the department manager before the employee will be permitted to attend and/or to request reimbursement of travel expenses.

It is assumed and expected that any expenses incurred under this policy will be appropriate to the circumstances, and consistent with the best interests of the Agency and its desire to minimize travel costs.

All employees traveling on Agency business, including attendance at training sessions, seminars, conventions, professional associations, and any emergency work-related travel, must comply with the provisions of this policy.

Any travel associated expenses that are personal, but that happen to be incurred during approved travel on Agency business, must not be submitted for reimbursement along with reimbursable work-related Agency travel expenses.

All employee travel must be approved in advance by their department manager.

Employees wishing reimbursement under this policy must complete a TTSA Employee Expense Report. Employees must first submit the completed Report for approval by the department manager and Human Resources prior to submittal to Accounting for payment. Applicable original receipts, registration forms, brochures and/or event agendas must be attached to, and submitted with, the Report in order to be considered for reimbursement.

Meals During Work-Related Travel

Employees may request reimbursement for the cost of meals (including tip/tax) related to business travel, as follows:

Breakfast – Up to \$20

Lunch – Up to \$20

Dinner – Up to \$40

In lieu of individual meal reimbursements, total daily reimbursements (per 24 hours of travel) may be provided to the employee, in an amount not to exceed the daily total of the meals listed above. Receipt(s) must be provided.

Ineligible Expenses

The following list is intended to provide some examples of unacceptable travel expenses which will not be reimbursed. This list is not exhaustive:

- Alcoholic beverages
- Tobacco
- Laundry, cleaning, valet services (unless the hotel where employee is staying for work purposes requires valet parking)
- Personal telephone calls
- First class travel when coach is available
- Any meals and lodging included in registration fee
- Expenses of a spouse or other non-employee
- Loss or damage to personal property
- Other personal or any non-business related expenses

Compensable Time During Work-Related Travel

Generally, the time an employee regularly spends commuting from home to work or from work to home is not compensable work time, whether the employee reports to a fixed location or to different job sites. An exception to this may exist when the different worksite is substantially farther than the regular location.

Travel in a Single Day. Travel time is considered compensable work time if an employee has a management-approved special assignment that calls for the employee to travel to and from another location in a single day. In this case, single-day travel time both during and outside the employee's regular work hours is compensable. The employee's usual meal time is not compensable, provided the employee is able to take a duty-free meal.

Travel Overnight. An employee who is required by the Agency to be away from home overnight on business is generally compensated for work-related travel that occurs during those periods that coincide with the employee's regular working hours (generally 7:30 a.m. to 4:00 p.m. or as established by the department). Such travel time is compensable even if it occurs on a non-working day (for example, Saturday or Sunday). Because of the nature of the schedules of the shift operators, their "regular working hours" are considered to be 8:00 a.m. to 4:30 p.m. for purposes of determining what hours will be considered compensable for travel purposes. However, if business-related travel occurs outside of the above listed hours, the time may be compensable (i.e. travel in the evening to/from a conference).

While an employee is traveling out-of-town overnight for business and the day's work-related events have been completed, and an employee is free to choose the way their time is spent, that time is not compensable. For example, time spent exploring the city in which a conference is scheduled is not compensable.

Personal Side Trips. On occasion, an employee may be traveling for work in an area the employee would like to explore further, before or after the work-related duties have commenced or ceased. In such cases, time and related expenses for any such personal side trip are not work-related, and thus are neither compensable nor reimbursable.

Mileage During Travel

The Agency will attempt to make an Agency vehicle available to employees to use for work-related travel. If there are no Agency vehicles available, or if pre-approved by department manager, and the employee uses a personal vehicle for work-related travel, mileage will ordinarily be reimbursed at the per mile rate set by the Internal Revenue Service (IRS). Employees using a personal vehicle for work-related travel must have proof of current registration and insurance for that vehicle.

EDUCATION

Tuition Reimbursement

The Agency encourages employees to further their professional development by seeking educational opportunities outside of work. Tuition reimbursement may be available to employees who wish to further their education in an effort to enhance skills applicable to his or her position or to take coursework that may enhance advancement potential for a career path within the same classification series as the employee's current position. To be reimbursable, any such tuition costs must be for coursework from an accredited academic institution and must be approved in advance by the department manager. The approval for reimbursement depends primarily upon the course and its relevance to the employee's current position. Approval must be obtained prior to commencement of each course and course attendance must occur outside of employees scheduled work hours. Approval of tuition reimbursement requests may be limited or denied due to budgetary limits or concerns, among other reasonable factors, in the sole discretion of the Agency.

Classes for preparation of obtaining the next higher certification within the employee's current classification series (i.e., Operator III certification class for operators) shall be subject to the provisions of tuition reimbursement.

The following are among the factors considered by the department manager when a request for tuition reimbursement has been made:

1. The nature and purpose of the study
2. The benefits to be derived by the employee and the Agency
3. The employee's level of responsibility and length of service
4. The estimated cost
5. The degree to which the course is job related, as determined by the immediate supervisor and department manager. "Job related" is defined as coursework that would increase the individual's abilities, knowledge, and skills to directly improve or enhance performance in the current position or enhance advancement potential for a career path within the employee's current classification series.

The following criteria apply to any tuition reimbursement requests:

1. The employees must be a full-time, regular employee to be considered for tuition reimbursement;
2. The employee must submit a request for reimbursement prior to beginning the coursework;
3. Course attendance must occur outside of work hours and may not affect work performance;
4. A grade "C" or better must be obtained and proof of the passing grade supplied prior to any reimbursement;
5. A maximum of \$400 per fiscal year will apply to any tuition reimbursement requests;
6. The reimbursement request only includes the cost of both tuition and books;
7. Employees will not be reimbursed for courses taken while not employed by the Agency;
8. Approval of a reimbursement request is valid only for the semester/coursework approved; and
9. Final grade statements, along with receipts for books and tuition, must be submitted prior to any reimbursement being provided.

Training Classes, Seminars, Conferences

The Agency may elect to send employees to approved and work-related training classes, seminars and/or conferences at its expense. While these programs are normally scheduled during regular working hours, sometimes there may be a need to attend evening or weekend classes or activities. Such programs will generally be considered as compensable time for the employee required to attend.

Certifications

This section pertains only to certification issued by the State Water Resources Control Board, the California Water Environmental Association, and the State Health Department Water Certification in Operations, Maintenance, Instrumentation and Electrical, and Laboratory fields. State law requires that treatment plant operators be certified at levels determined by their job classification. Agency job descriptions set minimum levels of certification required for certain positions.

Employees hired into a position for which a certain level of certification is required is generally expected to hold that level of certification. If the employee does not yet hold the certification required, and if permitted in the employee's job description, that employee will be given three (3) testing cycles, which is approximately eighteen (18) months to attain the required level of certification. If the employee does not attain the required certification within the defined time period allotted, the employee shall be either: demoted to a job classification to which the employee is qualified, provided a position is available in the job classification; or terminated, at the sole discretion of the Agency.

In no event shall an employee be promoted to a position without meeting all the minimum qualifications as listed in the job description. When a higher certification is obtained making an employee possibly eligible for a promotion within their classification series, the date of the certification submission to the Agency will be interpreted as the certification issuance effective date for possible promotion purposes.

For certifications within the employee's area of expertise, the Agency shall reimburse the employee for testing fees upon successful completion of the certification. An employee's area expertise shall be:

- WWTP: Certified Wastewater Treatment Plant Operator Certification
- Mechanics: Mechanical Technologist Certification
- I&E: Electrical/Instrumentation Certification
- Chemists: Laboratory Analyst Certification

Employees that obtain certifications outside their area of expertise shall receive an over-certification award of \$250.

Employees shall be responsible for maintaining and renewing their certification. The Agency will pay for the renewal of certifications held by employees.

Organization Memberships and Licenses

The Agency will pay for employee participation in professional memberships and licenses required for their classification. Other professional memberships shall be approved on a case-by-case basis and may be limited or denied due to budgetary limits or concerns, among other reasonable factors, in the sole discretion of the Agency.

UNIFORMS AND DRESS CODE

Specified Agency positions may be required to wear a uniform based on a determination by the Agency.

The official uniform, as provided by the Agency, will include the following items as determined by individual departments:

MAINTENANCE:

- Uniformed Shirt(s) – Eleven (11) provided through uniform service
- Uniformed Pant(s) – Eleven (11) provided through uniform service
- Sweatshirt or light jacket with TTSA logo – One (1) ordered at hire
- Winter jacket with TTSA logo – One (1) provided as needed
- Protective summer boots (must meet PPE requirement) – One (1) provided at hire; then up to one time annually thereafter
- Protective winter boots (must meet PPE requirement) – One (1) provided as needed; then up to one time every three (3) years thereafter
- Baseball cap with TTSA logo – One (1) provided at hire
- Winter insulated coveralls/snow pants with TTSA logo – One (1) provided as needed

OPERATIONS:

- Uniformed Shirt(s) – Eleven (11) provided through uniform service
- Uniformed Pant(s) – Eleven (11) provided through uniform service
- Sweatshirt or light jacket with TTSA logo – One (1) ordered at hire
- Winter jacket with TTSA logo – One (1) provided as needed
- Protective summer boots (must meet PPE requirement) – One (1) provided at hire; then up to one time annually thereafter
- Protective winter boots (must meet PPE requirement) – One (1) provided as needed; then up to one time every three (3) years thereafter
- Baseball cap with TTSA logo – One (1) provided at hire
- Winter insulated coveralls/snow pants with TTSA logo – One (1) provided as needed

LABORATORY:

- Uniformed Shirt(s) – Eleven (11) provided through uniform service
- Uniformed Pant(s) – Eleven (11) provided through uniform service
- Sweatshirt or light jacket with TTSA logo – One (1) ordered at hire
- Winter jacket with TTSA logo – One (1) provided as needed
- Protective summer boots (must meet PPE requirement) – One (1) provided at hire; then up to one time annually thereafter
- Protective winter boots (must meet PPE requirement) – One (1) provided as needed; then up to one time every three (3) years thereafter
- Baseball cap with TTSA logo – One (1) provided at hire
- Winter insulated coveralls/snow pants with TTSA logo – One (1) provided as needed
- Laboratory overcoat with TTSA logo – One (1) ordered at hire

ENGINEERING:

- Uniformed Shirt(s) – Eleven (11) provided through uniform service
- Uniformed Pant(s) – Eleven (11) provided through uniform service
- Sweatshirt or light jacket with TTSA logo – One (1) ordered at hire

- Winter jacket with TTSA logo – One (1) provided as needed
- Protective summer boots (must meet PPE requirement) – One (1) provided at hire; then up to one time annually thereafter
- Protective winter boots (must meet PPE requirement) – One (1) provided as needed; then up to one time every three (3) years thereafter
- Baseball cap with TTSA logo – One (1) provided at hire
- Winter insulated coveralls/snow pants with TTSA logo – One (1) provided as needed

INFORMATION TECHNOLOGY:

- Uniformed Shirt(s) – Eleven (11) provided through uniform service
- Uniformed Pant(s) – Eleven (11) provided through uniform service
- Sweatshirt or light jacket with TTSA logo – One (1) ordered at hire
- Winter jacket with TTSA logo – One (1) provided as needed
- Protective summer boots (must meet PPE requirement) – One (1) provided at hire; then up to one time annually thereafter
- Protective winter boots (must meet PPE requirement) – One (1) provided as needed; then up to one time every three (3) years thereafter
- Baseball cap with TTSA logo – One (1) provided at hire
- Winter insulated coveralls/snow pants with TTSA logo – One (1) provided as needed

ADMINISTRATIVE STAFF:

- Tailored Shirt(s) with TTSA logo – Four (4) provided through uniform service
- Sweatshirt or light jacket with TTSA logo – One (1) ordered at hire
- Winter jacket with TTSA logo – One (1) provided as needed
- Protective summer boots (must meet PPE requirement) – One (1) provided at hire; then up to one time annually thereafter
- Protective winter boots (must meet PPE requirement) – One (1) provided as needed; then up to one time every three (3) years thereafter
- Baseball cap with TTSA logo – One (1) provided at hire
- Winter insulated coveralls/snow pants with TTSA logo – One (1) provided as needed

Items listed above may be replaced during employment, based upon normal wear and tear. Used items will be returned and replaced with a similar new item. Replacement of lost items will require GM approval. The Agency, at its sole discretion may amend or substitute any of the above attire as deemed necessary.

Uniforms and laundry service are provided to Agency employees. It is the responsibility of the employee to take care of the uniforms provided, to report any wear or damage and to turn in the uniforms for regular cleaning at the appropriate designed location each pick-up and delivery day.

Uniforms issued to employees are the property of the Agency. Upon separation of employment from the Agency, employees shall return all issued uniforms.

The Agency will not reimburse employees for employee purchased attire.

Professional Dress Standards

Employees are expected to wear clothing appropriate for the nature of our business and the type of work performed. Clothing should be neat, clean and tasteful. Avoid clothing that can create a safety

hazard. Department managers may issue more specific guidelines.

Employees that primarily work in an office may wear professional office attire, including jeans, in lieu of the uniformed shirts and pants. The Agency will not reimburse employees for professional office attire.

Because each employee is a representative of the Agency in the eyes of the public, each employee must report to work properly groomed and wearing appropriate clothing. Employees who report to work inappropriately dressed may be asked to clock out and return in acceptable attire.

Unacceptable clothing includes, but is not limited to: tank or halter tops, t-shirts without the TTSA logo, flip-flops, sheer clothing, revealing attire, sweat pants. Clothing should be clean and without rips or holes.

HEALTH AND SAFETY

Safety Programs

The Agency is committed to providing a work environment that is safe and healthy. We have established an Injury and Illness Prevention Program (IIPP) to support our safety efforts by identifying and correcting workplace safety issues and educating our employees. The Agency's safety program coordinator is the Safety Officer. Employees are required to comply with all Agency safety programs and other local, state and federal requirements.

Employees who do not comply with Agency safety programs may be subject to disciplinary action, up to termination.

Workers Compensation

The Agency, in accordance with state law, provides insurance coverage for employees in case of work-related injury. Refer to the Injury and Illness Prevention Program (IIPP) document for Agency procedures related to workers' compensation.

Respiratory Protection

In order to protect employees from respiratory hazards and comply with OSHA regulations, employees who are required to work in confined spaces and hazardous atmospheres must be tested initially, then trained annually for wearing personal respiratory protection equipment. If there are changes to the employee's health, depending on the conditions, they may be required to receive a medical examination to determine fitness for respirator use. All employees who may be required to wear personal respiratory protection equipment must ensure that there is no facial hair, including sideburns and mustaches, that comes between the sealing surface of the facepiece and the face or that interferes with valve function.

The policy applies to Wastewater Treatment Plant Operators, Maintenance Mechanics, Electrical/Instrumentation Technicians, and active members of the First Responders emergency response team who are required to complete an annual OSHA respiratory protection fit test. They may be required to perform confined space entries and/or emergency work in hazardous atmospheres, except those employees with a valid and current written waiver on file.

Temporary Waivers

A temporary waiver may be granted by the Safety Officer or HR to an employee working in a job position listed above, if the Safety Officer or HR concludes that the employee's long-term assignments adequately restrict his/her work in hazardous atmospheres and confined space entries to planned and scheduled projects, provided the employee agrees to meet all of the respiratory fit test requirements for those planned and scheduled projects. The employee must complete the Temporary Waiver Request form and have received written approval by his/her supervisor and/or department manager.

The waiver may be revoked at any time at the discretion of the Safety Officer or HR. The employee must continue to successfully fit test under the Agency's annual respiratory protection program protocol to retain this accommodation. Employees with a valid waiver may grow a beard, mustache and sideburns provided that they maintain their appearance in a neat, well-groomed fashion.

APR/SCBA Employees

A Pulmonary Function Test (PFT) with medical evaluation is required for respirator certification, upon hire, then annually for all employees whose work requires use of a respirator to protect their health or those that choose to have one assigned to them. Generally, these employees include maintenance and operations employees, as well as all First Responders.

Additional medical testing will be provided as required by applicable law.

First Responders/HAZWOPER

Employees in various positions, on a voluntary basis (in some cases), fulfill the duties of being a First Responder. First Responder duties include the following (not all inclusive):

- Trainings to prepare the employee to be in a better state of readiness to respond to an emergency
- Drills, involving chemical releases, injuries, rescues, etc. that invoke various safety programs associated with each hazard that may be encountered
- Meetings with First Responder team

To be eligible to perform first responder duties, an individual must first satisfactorily complete the 40-hour HAZWOPR certification and take all of the required trainings that the Agency requires of all First Responders.

Safety Award Program

On a quarterly basis, the Safety Committee comprised of members from each department, review all safety suggestions submitted during the quarter. Safety suggestions can be any situation or suggestion that will make the Agency safer and are submitted using the safety suggestion form located at the Safety Suggestion drop box outside of the maintenance area, in the hallway. The Agency may provide two (2) hours of paid administrative leave to each employee whose safety suggestion is accepted, as determined by the Safety Committee. All Safety Committee decisions are final and may not be appealed.

Security Measures

The Agency is committed to providing a workplace that is safe and secure for our employees, contractors, and visitors. In an effort towards meeting this objective, the Agency has installed security cameras in a number of open, non-private areas within its facilities. Please contact HR for a list of the current locations.

Refer to the Injury and Illness Prevention Program (IIPP) document for Agency procedures related to security measures.

Incident Reporting

Incidents will be investigated as management deems necessary. Refer to the Injury and Illness

Prevention Program (IIPP) document for Agency procedures related to incident reporting.

Employees involved in incidents and do not report accordingly shall be subject to disciplinary action, up to termination.

AGENCY VEHICLES AND EQUIPMENT

Employee Driving Standards

Employees whose duties necessitate driving in the course of employment are required to maintain an acceptable driving record. The Agency's insurance carrier requires that employees who drive on the job meet established minimum standards for purposes of insurability. At a minimum, all employees who are required to drive in the course of their employment must maintain a valid California or Nevada driver's license. Employees who drive as a part of their job duties are provided a copy of the driving standards with which they are expected to comply.

Employees who are required to drive as part of their job must immediately report to the direct supervisor or manager any driving violation, citation, accident or incident that may result in a suspension or revocation of a driver's license, or that results in violation points on their driving record.

Use of Agency Vehicles

Agency owned vehicles are provided and are not to be used for private transportation or personal business (except as described below). Agency vehicles must be parked at the plant site when not in use and will ordinarily be available to all personnel for any valid business-related purpose.

Agency employees who drive Agency vehicles are required to possess a valid California or Nevada driver's license.

It is a requirement to use seat belts in all vehicles used for Agency business. Agency employees are not permitted to have any passengers in Agency vehicles, unless the presence of the passenger is business related.

Employees may be eligible on a limited basis to request to take an Agency vehicle home. This privilege shall only be granted with the approval of the General Manager and may be revoked at any time.

Where any employee has been authorized to take home an Agency vehicle, vehicles may only be used for incidental "de minimus" personal use (e.g., a stop for a personal errand on the way between a business activity and the employee's home) in conjunction with the daily commute. Once the Agency vehicle is parked at the employee's residence, thereafter, the vehicles shall only be used for official Agency business or the return commute to place of business.

Accident Reporting Policy

In the event that an Agency employee is involved in an automobile accident while conducting Agency business, the accident must be reported as soon as possible to Human Resources. Under no circumstances shall an Agency employee who is involved in an accident while on Agency business make a private settlement with an adverse party, regardless of how minor the damage to the adverse party may be.

Upon the occurrence of a work-related auto accident, the Agency employee must not tell the other party that the Agency will initiate action toward making repairs to the vehicle or property of the other party or in any way admit any liability.

DRUG AND ALCOHOL POLICY

TTSA prohibits the use, possession, distribution, or sale of alcohol or illegal drugs in the workplace, while conducting Agency business anywhere, or in Agency-owned vehicles. Intoxication or impairment on the job or on Agency premises because of alcohol or drugs, including lawful medication that impairs your ability to perform your job, is also prohibited.

All employees must report to work in a condition fit to perform their jobs safely and well, and not under the influence of any drug or alcohol. Violation of this policy will result in discipline up to and including immediate termination of employment.

TTSA has no desire to intrude into its employees' personal lives. However, both on the job and off the job involvement with drugs or alcohol can impact the workplace and TTSA's ability to achieve its objectives of workplace safety and efficiency. To assure employee safety, TTSA strictly prohibits the use of any illegal drugs, intoxicants, or drug use and indiscriminate alcohol consumption puts everyone at risk and cannot be tolerated. In keeping with our efforts to promote health and safety and to protect the interests of our employees, customers, and TTSA, we cannot allow anyone to use, possess, sell, manufacture, purchase, or be under the influence of alcohol, illegal drugs, intoxicants, or other controlled substances at any time on TTSA's premises, in TTSA's vehicles, or while on TTSA's business.

Employees who are undergoing prescribed medical treatment with a controlled substance that may affect the safe performance of their duties, must report that fact to their supervisor before beginning work. Employees must have medical clearance from their treating physician that they may safely perform their duties while taking the medication, or they will not be permitted to work.

The following conduct is strictly prohibited by TTSA:

- Possession or use of alcohol or illegal drugs, or being under the influence of alcohol or drugs, on TTSA's property or during working hours;
- Driving an Agency vehicle, or your own vehicle on Agency business, while under the influence of alcohol or drugs; and
- Distribution, use, possession, sale, or purchase of an illegal or controlled substance on TTSA property or during working hours.

Accommodation of Employees Seeking Treatment or Rehabilitation

T-TSA will attempt to provide reasonable accommodation for an employee with chemical dependencies (alcohol or drugs), if the employee voluntarily wishes to seek treatment or rehabilitation. Employees who desire that assistance should request an unpaid treatment or rehabilitation leave of absence. T-TSA's support for treatment and rehabilitation does not obligate T-TSA to employ any person who violates T-TSA's drug and alcohol policy or whose job performance is impaired or otherwise inadequate because of substance abuse.

Searches for Drugs or Alcohol

T-TSA may conduct unannounced searches of Agency facilities and property (including personal property brought onto Agency premises) for drugs or alcohol. All employees are expected to cooperate in the conduct of such searches. Searches of employees and their personal property may be conducted when there is reasonable suspicion that an employee is in violation of this policy. An employee's consent to

such a search is required as a condition of employment.

Testing for Drugs or Alcohol

T-TSA may require substance abuse testing of an employee who is reasonably suspected of being under the influence of drugs or alcohol at work. Reasonable suspicion may arise if the employee's behavior, demeanor, or actions are objectively perceived to be inconsistent with maintaining work safety.

Reasonable suspicion testing may include a blood test, urinalysis, or other drug or alcohol test, conducted by professional medical staff and laboratory. Any such testing will be conducted without cost to the employee, while the employee is on Agency-paid time. T-TSA will provide transportation to and from the testing facility. Failure of any employee to consent to reasonable suspicion testing when requested to do so will generally be considered insubordination and may result in immediate termination of employment.

After the test, T-TSA will place the employee on an immediate unpaid suspension from work until T-TSA receives the test results. If the test results are positive, T-TSA will generally terminate the employment.

Knowledge of Use by Others

It is the responsibility of all employees to ensure that the work environment at T-TSA is free of alcohol and illegal drugs. Any employee who has knowledge of any violation of T-TSA's anti-drug policy is required to report this to any Agency manager or to HR.

On occasion, the Agency may encourage participation in business-related events outside of working hours. These occasions may include holiday parties, lunches, dinners or business conferences. Alcohol may be served at these events. Nonetheless, employees are expected to remain responsible and professional at all times. All attendees are expected to observe all laws prohibiting the operation of a vehicle while under the influence of alcohol.

TECHNOLOGY USE POLICY

This policy applies to the use of Agency computer and technology systems and network resources (hereafter the “Technology Systems”).

The policy applies to employees, contractors, consultants, temporary hires, and anyone else using the Technology Systems.

- Users must not attempt to access any data, documents, email correspondence, or programs contained on systems for which they do not have authorization by the Agency’s Information Technology (“IT”) department manager or other managers.
- Users must not access or attempt to gain access to any computer account for which they are not authorized to access.
- Authorized users must not divulge connection information or other access points to anyone without proper authorization by IT.
- Users must not share their accounts, passwords, or other similar information or devices used for identification and authorization purposes.
- Users must not make unauthorized copies of copyright protected or Agency-owned software.
- Users may not download, install or distribute software to Agency owned devices unless approved by IT.
- Users may not download data to personally owned devices unless approved by IT.
- Users may not engage in activity: 1) that violates any applicable law or Agency policy; or 2) that may harass, threaten, or abuse others. Users may not access, create, store or transmit material which may be deemed to be offensive, harassing, indecent or obscene, or violate any Agency policy. Such activities include, but are not limited to, the following:
 - Using Agency Technology Systems to engage in procuring or transmitting material that is sexual in nature and/or is in violation of sexual harassment or hostile workplace laws or Agency policy.
 - Using Technology Systems (including but not limited to email, internet, or intranet) to harass or intimidate another person.
- Users must not engage in activity that may degrade the performance of information resources, deprive an authorized user access to resources, or circumvent information security measures.
- Users must not download, install or run security programs or utilities such as password cracking programs, packet sniffers, or port scanners that reveal or exploit weaknesses in the security of the information technology resources.
- Technology Systems must not be used for personal benefit, political activity, unsolicited advertising, personal fund raising, personal business ventures, or for the solicitation of performance of any activity that is prohibited by any State or Federal law.
- Access to the Technology Systems from any devices must adhere to all acceptable use policies. Employees must not allow family members or other non-employees to access non-publicly accessible information systems.
- All communication sent or received by Agency Technology Systems (including but not limited to Agency email systems) is not private. There is no expectation of privacy in any information used, created, stored, or sent on the Technology Systems. Any such information is subject to monitoring or investigation by the Agency at any time, and is subject to public records laws and eDiscovery requests.
- Personal email accounts are not to be used to send and receive official Agency correspondence and are not to be configured on Agency devices.
- Agency personnel shall exercise due care when addressing email correspondence to ensure that

the correspondence is addressed correctly and that the intended recipient is authorized to view content within emails and documents.

- Technology Systems, including but not limited to email and internet services, are provided primarily to conduct official Agency business. Employees are responsible for exercising good judgement regarding the reasonableness of personal use. Any personal use should be minimal, and should not be on work time.
- Agency employees shall use Technology Systems responsibly.

CELLULAR PHONE REIMBURSEMENT

The Agency will offer a cellular telephone stipend for privately owned mobile device service to employees whose duties and responsibilities require wireless access to mobile device service. The Agency will determine eligibility for reimbursements.

ACKNOWLEDGEMENT AND RECEIPT

I have received a copy of the T-TSA Employee Handbook. I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it. I understand I will receive notice of any such revisions. The employee handbook describes important information about my employment with Tahoe-Truckee Sanitation Agency (“T-TSA” or the “Agency”), and I understand that I should consult Human Resources regarding any of my questions not answered in the handbook.

This manual, and the policies and procedures contained herein, supersede any and all prior practices, oral or written representations, or statements regarding the terms and conditions of my employment with T-TSA. I understand that any and all previous Agency policies and procedures are revoked to the extent they are inconsistent with those contained herein.

I understand that any and all policies, benefits, and practices may be changed at any time by T-TSA. All such changes will be communicated to me through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the General Manager or the Board of Directors of T-TSA have the ability to adopt any revisions to the policies in this handbook

By signing below, I acknowledge that I have received a copy of the handbook, and that I will read and comply with the policies contained therein.

Employee's Signature

Employee's Name (Print)

Date



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Services Manager
Item: V-3
Subject: Presentation of the annual financial audit for fiscal year 2018-2019

Background

Damore, Hamric & Schneider, Inc. has completed the Agency annual financial audit for fiscal year 2018-2019. The audit report consists of the management discussion and analysis report, the independent auditor's report and basic financial statements of the Agency.

The Board approved the audit engagement letters as submitted by Damore, Hamric & Schneider, Inc. at the June 12, 2019 Board meeting.

Mr. Ron Ley of Damore, Hamric & Schneider, Inc. will be in attendance at the Board meeting to provide a presentation of the audit report.

Fiscal Impact

None.


Attachments

1. Financial statements, supplementary information and independent auditor's report
2. Independent accountant's report on agreed-upon procedures applied to appropriations limit schedules
3. Governance letter.

Recommendation

No action required.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

Financial Statements
Supplementary Information
and
Independent Auditor's Report

For the Fiscal Years Ended June 30, 2019 and 2018

Tahoe-Truckee Sanitation Agency

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June 30, 2019 and 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

We have audited the accompanying financial statements of the business-type activities of Tahoe-Truckee Sanitation Agency as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

1515 River Park Drive, Suite 150
Sacramento, CA 95815-4606
Tel (916) 481-2856
Fax (916) 488-4428
<http://www.dhscpa.co>

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Tahoe-Truckee Sanitation Agency as of June 30, 2019 and 2018, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 8 and the required supplementary information related to the pension and post-employment healthcare plans on pages 45 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Tahoe-Truckee Sanitation Agency's basic financial statements. The supplementary information contained in Schedules 1 and 2, are presented for purposes of additional analysis and are not a required part of the financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.


DAMORE, HAMRIC & SCHNEIDER, INC.
Certified Public Accountants

Sacramento, California

February 5, 2019

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019 and 2018

The Tahoe-Truckee Sanitation Agency (Agency) is presenting the following discussion and analysis in order to provide a review of the Agency's financial activities for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with T-TSA's financial statements to gain an understanding of the Agency's overall financial position.

FINANCIAL HIGHLIGHTS

Tahoe-Truckee Sanitation Agency was formed for the purpose of planning, administering, and coordinating wastewater treatment and disposal services throughout the North and West Tahoe and Truckee areas to protect the public health and the environment. Tahoe-Truckee Sanitation Agency is required to meet some of the most stringent discharge requirements in the country. In June of 2008, T-TSA completed an expansion project at a cost of \$75 million to increase overall capacity to 9.6 mgd, which should accommodate growth in the service area population through the year 2025. T-TSA entered into a State Revolving Fund loan with the California State Water Resources Control Board on February 24, 2004 to provide financing for the plant capacity expansion. Over the course of the project, the Agency borrowed \$50.1 million, which it is repaying over 20 years at an annual payment of approximately \$3.2 million. This is a significant factor in assessing the Agency's overall financial activities during the fiscal year ended June 30, 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of the Management Discussion and Analysis report, the Independent Auditor's Report and Basic Financial Statements of the Agency. The financial statements also include the notes to the financial statements, which explain and give further detail of the data provided.

REQUIRED FINANCIAL STATEMENTS

The Agency's financial statements are prepared in conformity with generally accepted accounting principles as they apply to government units on an accrual basis. These statements offer short and long-term financial information about its activities. The Statement of Net Position includes all of the Agency's assets and liabilities. It presents the financial position of the Agency and provides information about the nature and amount of resources and obligations at fiscal year-end.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of operations over the past year, and can be used to determine whether T-TSA has successfully recovered its costs through service charges and property taxes.

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019 and 2018

REQUIRED FINANCIAL STATEMENTS (Continued)

The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It provides insight into the sources and uses of cash and the changes in cash balances during the reporting period.

NET POSITION

Table A-1 Condensed Statement of Net Position summarizes activities leading to a \$2.8 million increase in Net Position. In FYE 2019, Total Assets increased due to increases in noncapital financing activities (property taxes) and interest earned. Pension-related Deferred Outflows, Net Pension Liability, and Deferred Inflows resulting from GASB 68 and GASB 75 adjustments also contributed to the increase in Net Position.

Table A-1
Condensed Statement of Net Position

	FYE 6/30/2019	FYE 6/30/2018	Change in Dollars	Percent Change
Current Assets	\$ 26,684,676	\$ 30,525,082	(\$ 3,840,406)	-13%
Restricted Assets	26,059,585	22,651,768	3,407,817	15%
Net Capital Assets	<u>84,768,142</u>	<u>83,992,362</u>	<u>775,780</u>	1%
Total Assets	<u>137,512,403</u>	<u>137,169,212</u>	<u>343,191</u>	0%
Deferred Outflows of Resources	<u>4,378,276</u>	<u>4,907,832</u>	(<u>529,556</u>)	-11%
Total Assets and Deferred Outflows of Resources	<u>\$ 141,890,679</u>	<u>\$ 142,077,044</u>	(<u>\$ 186,365</u>)	0%
Current Liabilities Unrestricted	\$ 1,632,635	\$ 1,541,236	\$ 91,399	6%
Current Liabilities Restricted	3,024,212	3,005,420	18,792	1%
Long-Term Liabilities	<u>39,102,601</u>	<u>42,365,047</u>	(<u>3,262,446</u>)	-8%
Total Liabilities	<u>43,759,448</u>	<u>46,911,703</u>	(<u>3,152,255</u>)	-7%
Deferred Inflows of Resources	<u>1,347,121</u>	<u>1,190,187</u>	<u>156,934</u>	13%
Total Liabilities and Deferred Inflows of Resources	<u>\$ 45,106,569</u>	<u>\$ 48,101,890</u>	(<u>\$ 2,995,321</u>)	-6%
Net Investment in Capital Assets	\$ 59,004,467	\$ 55,716,366	\$ 3,288,101	6%
Restricted for Waste Water Capital Reserve	18,524,510	19,206,979	(682,469)	-4%
Restricted for State Loan Repayment	3,038,179	2,951,690	86,489	3%
Restricted for Emergency Reserve	4,050,326		4,050,326	
Unrestricted	<u>12,166,628</u>	<u>16,100,119</u>	(<u>3,933,491</u>)	-24%
Total Net Position	<u>\$ 96,784,110</u>	<u>\$ 93,975,154</u>	<u>\$ 2,808,956</u>	3%

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019 and 2018

CHANGE IN NET POSITION

Table A-2 represents the change in the Agency's net position. Operating expenses for FYE 2019 increased by approximately \$445K from FYE 2018 to \$16.8 million.

The Agency relies on property tax revenue, classified as non-operating revenue, to fund a portion of its general and administrative operating expenses. Property tax revenue increased to \$3.7 million FYE 2019 compared to \$3.5 million for FYE 2018. T-TSA also relies on connection fee income for capital improvement projects, which increased to \$2.5 million in FYE 2019 from \$1.0 million in FYE 2018 due to an increase in residential and commercial construction projects.

Table A-2
Condensed Statement of Revenues, Expenses and Changes in Net Position

	FYE 6/30/2019	FYE 6/30/2018	Change in Dollars	Percent Change
Operating Revenues/Service Charges	\$ 12,642,422	\$ 12,543,300	\$ 99,122	1%
Operating Expenses	<u>16,779,986</u>	<u>16,335,023</u>	<u>444,963</u>	3%
Net Operating Loss	(\$ 4,137,564)	(\$ 3,791,723)	(\$ 345,841)	9%
Property Tax Revenues	\$ 3,717,746	\$ 3,458,387	\$ 259,359	7%
Other Non-Operating Revenues & Expenses	<u>659,136</u>	<u>72,043</u>	<u>587,093</u>	815%
Non-Operating Revenues & Expenses	<u>\$ 4,376,882</u>	<u>\$ 3,530,430</u>	<u>\$ 846,452</u>	24%
Income (Loss) before Capital Contributions	\$ 239,318	(\$ 261,293)	\$ 500,611	- 192%
Capital Contributions/Connection Fees	<u>2,569,638</u>	<u>1,033,400</u>	<u>1,536,238</u>	149%
Change in Net Position	<u>\$ 2,808,956</u>	<u>\$ 772,107</u>	<u>\$ 2,036,849</u>	264%
Net Position, Beginning of Year	<u>\$ 93,975,154</u>	<u>\$ 93,203,047</u>	<u>\$ 772,107</u>	1%
Ending Net Position	<u><u>\$ 96,784,110</u></u>	<u><u>\$ 93,975,154</u></u>	<u><u>\$ 2,808,956</u></u>	3%

Tahoe-Truckee Sanitation Agency

MANAGEMENT’S DISCUSSION AND ANALYSIS

June 30, 2019 and 2018

BUDGETARY HIGHLIGHTS

Table A-3 demonstrates an overall negative variance in property tax revenues and operating expenses. Setting adequate levels of rates and charges have resulted in the Agency’s ability to operate and maintain its facilities and to service debt requirements. Actual Operations & Maintenance expenses exceeded budgeted amounts due to a combination of plant improvements to increase efficiencies and pension expense adjustments as mentioned under changes in net position above.

Table A-3
Budgeted Summary

	<u>Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
Service & Other Charge Revenue	\$ 13,000,000	\$ 12,642,422	(\$ 357,578)
Property & In Lieu Tax Revenue	<u>3,000,000</u>	<u>3,717,746</u>	<u>717,746</u>
Total Operating Revenue	<u>\$ 16,000,000</u>	<u>\$ 16,360,168</u>	<u>\$ 360,168</u>
Operations & Maintenance	\$ 10,520,000	\$ 10,701,774	(\$ 181,774)
Administrative & General	<u>2,191,500</u>	<u>3,065,198</u>	<u>(873,698)</u>
Total Operating Expenses	<u>\$ 12,711,500</u>	<u>\$ 13,766,972</u>	<u>(\$ 1,055,472)</u>
Total Positive Variance	<u>\$ 3,288,500</u>	<u>\$ 2,593,196</u>	<u>(\$ 695,304)</u>

CAPITAL ASSETS AND LONG-TERM DEBT

In October 2008, the Agency began making payments of \$3.2 million per year to repay the State Revolving Fund Loan. The SRF loan the Agency received has a fixed 2.6% rate, which consists of 1.6% in interest and a 1% service charge and is repayable over 20 years.

OTHER ECONOMIC FACTORS AFFECTING FUTURE FINANCIAL POSITION AND OPERATIONS

The key economic factors affecting T-TSA’s future financial position and operations are the fluctuations of the local construction market, the rate of inflation, and future cost increases of equipment and materials.

Tahoe-Truckee Sanitation Agency
STATEMENTS OF NET POSITION

June 30, 2019 and 2018

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

<u>Current Assets:</u>	<u>2019</u>	<u>2018</u>
Cash and Cash Equivalents	\$ 25,853,118	\$ 29,697,504
Accrued Interest Receivable	164,386	141,393
Accounts Receivable	254,986	271,571
Inventory	81,996	111,137
Due from Other Governmental Agencies	<u>330,190</u>	<u>303,477</u>
Total Current Assets	<u>\$ 26,684,676</u>	<u>\$ 30,525,082</u>
<u>Restricted Assets:</u>		
Cash and Cash Equivalents	\$ 25,887,544	\$ 22,517,234
Accrued Interest Receivable	163,265	105,291
Accounts Receivable - Connection Fees	<u>8,776</u>	<u>29,243</u>
Total Restricted Assets	<u>\$ 26,059,585</u>	<u>\$ 22,651,768</u>
<u>Non-Current Assets:</u>		
Net Capital Assets	<u>\$ 84,768,142</u>	<u>\$ 83,992,362</u>
Total Assets	<u>\$ 137,512,403</u>	<u>\$ 137,169,212</u>
<u>Deferred Outflows of Resources:</u>		
Deferred Pension Outflows (Note 7)	\$ 3,764,327	\$ 4,325,072
Deferred OPEB Outflows (Note 8)	<u>613,949</u>	<u>582,760</u>
Total Deferred Outflows of Resources	<u>\$ 4,378,276</u>	<u>\$ 4,907,832</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 141,890,679</u>	<u>\$ 142,077,044</u>

The accompanying notes are an integral part of the financial statements.

Tahoe-Truckee Sanitation Agency
STATEMENTS OF NET POSITION

June 30, 2019 and 2018

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

<u>Current Liabilities (Payable from Current Assets):</u>	<u>2019</u>	<u>2018</u>
Accounts Payable	\$ 513,077	\$ 490,501
Compensated Absences Payable	1,035,232	914,334
Accrued Expenses	<u>84,326</u>	<u>136,401</u>
Total Current Liabilities (Payable from Current Assets)	<u>\$ 1,632,635</u>	<u>\$ 1,541,236</u>
<u>Current Liabilities (Payable from Restricted Assets):</u>		
Accounts Payable	\$ 446,570	\$ 2,982
Accrued Interest Payable	2,577,642	490,117
Loan Payable - State of California, Current Portion	<u>2,577,642</u>	<u>2,512,321</u>
Total Current Liabilities (Payable from Restricted Assets)	<u>\$ 3,024,212</u>	<u>\$ 3,005,420</u>
<u>Long-Term Liabilities:</u>		
Loan Payable - State of California, Net of Current Portion	\$ 23,186,033	\$ 25,763,675
Net Pension Liability (Note 7)	15,613,228	15,830,320
Net OPEB Liability (Note 8)	<u>303,340</u>	<u>771,052</u>
Total Long-Term Liabilities	<u>\$ 39,102,601</u>	<u>\$ 42,365,047</u>
<u>Deferred Inflows of Resources:</u>		
Deferred Pension Inflows (Note 7)	\$ 1,271,389	\$ 1,190,187
Deferred OPEB Inflows (Note 8)	<u>75,732</u>	<u> </u>
Total Deferred Inflows of Resources	<u>\$ 1,347,121</u>	<u>\$ 1,190,187</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 45,106,569</u>	<u>\$ 48,101,890</u>
<u>Net Position:</u>		
Net Investment in Capital Assets	\$ 59,004,467	\$ 55,716,366
Restricted for Waste Water Capital Reserve	18,524,510	19,206,979
Restricted for State Loan Repayment	3,038,179	2,951,690
Restricted for Emergency Reserve	4,050,326	
Unrestricted	<u>12,166,628</u>	<u>16,100,119</u>
Total Net Position	<u>\$ 96,784,110</u>	<u>\$ 93,975,154</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 141,890,679</u>	<u>\$ 142,077,044</u>

The accompanying notes are an integral part of the financial statements.

Tahoe-Truckee Sanitation Agency

STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION

For the Fiscal Years Ended June 30, 2019 and 2018

<u>Operating Revenues:</u>	<u>2019</u>	<u>2018</u>
Service Charges	\$ 12,615,757	\$ 12,534,980
Other Services	<u>26,665</u>	<u>8,320</u>
Total Operating Revenues	<u>\$ 12,642,422</u>	<u>\$ 12,543,300</u>
 <u>Operating Expenses:</u>		
Operations & Maintenance	\$ 10,701,774	\$ 11,694,006
Administrative & General	3,065,198	1,659,139
Depreciation	<u>3,013,014</u>	<u>2,981,878</u>
Total Operating Expenses	<u>\$ 16,779,986</u>	<u>\$ 16,335,023</u>
Operating Loss	<u>(\$ 4,137,564)</u>	<u>(\$ 3,791,723)</u>
 <u>Non-Operating Revenues:</u>		
Property Taxes	\$ 3,480,420	\$ 3,222,300
Interest Earned	1,241,116	738,628
Interest Expense	(691,629)	(756,398)
In-Lieu Taxes	237,326	236,087
Aid from Other Governmental Agencies	25,895	25,463
Other Income	<u>83,754</u>	<u>64,350</u>
Total Non-Operating Revenues	<u>\$ 4,376,882</u>	<u>\$ 3,530,430</u>
Net Income (Loss) Before Capital Contributions	\$ 239,318	(\$ 261,293)
Capital Contributions - Connection Fees	<u>2,569,638</u>	<u>1,033,400</u>
Change in Net Position	<u>\$ 2,808,956</u>	<u>\$ 772,107</u>
Net Position, Beginning of Year	<u>\$ 93,975,154</u>	<u>\$ 93,203,047</u>
Net Position, End of Year	<u>\$ 96,784,110</u>	<u>\$ 93,975,154</u>

The accompanying notes are an integral part of the financial statements.

Tahoe-Truckee Sanitation Agency

STATEMENTS OF CASH FLOWS

For the Fiscal Years Ended June 30, 2019 and 2018

<u>Cash Flows from Operating Activities:</u>	<u>2019</u>	<u>2018</u>
Receipts from Customers	\$ 12,659,007	\$ 12,557,715
Payments to Suppliers	(4,512,107)	(3,814,346)
Payments to Employees	(9,132,639)	(8,397,884)
Other Payments		(5,200)
Net Cash (Used) Provided by Operating Activities	<u>(\$ 985,739)</u>	<u>\$ 340,285</u>
<u>Cash Flows from Noncapital Financing Activities:</u>		
Property Taxes Collected	\$ 3,453,707	\$ 3,202,482
Aid from Other Governmental Agencies and Other Income	<u>346,975</u>	<u>325,900</u>
Net Cash Provided by Noncapital Financing Activities	<u>\$ 3,800,682</u>	<u>\$ 3,528,382</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition of Capital Assets	(\$ 3,791,776)	(\$ 818,943)
Principal Payment on Loan	(2,512,321)	(2,448,656)
Interest Payments on Loan	(735,176)	(798,842)
Capital Contributions	<u>2,590,104</u>	<u>1,009,516</u>
Net Cash Used by Capital and Related Financing Activities	<u>(\$ 4,449,169)</u>	<u>(\$ 3,056,925)</u>
<u>Cash Flows from Investing Activities:</u>		
Interest Received on Investments	<u>\$ 1,160,150</u>	<u>\$ 608,162</u>
Net Cash Provided by Investing Activities	<u>\$ 1,160,150</u>	<u>\$ 608,162</u>
Net (Decrease) Increase in Cash and Cash Equivalents	(\$ 474,076)	\$ 1,419,904
Cash and Cash Equivalents, Beginning of Year	<u>52,214,738</u>	<u>50,794,834</u>
Cash and Cash Equivalents, End of Year	<u>\$ 51,740,662</u>	<u>\$ 52,214,738</u>
<u>Cash and Cash Equivalents Classified in the Balance Sheet:</u>		
Current Assets	\$ 25,853,118	\$ 29,697,504
Restricted Assets	<u>25,887,544</u>	<u>22,517,234</u>
	<u>\$ 51,740,662</u>	<u>\$ 52,214,738</u>

The accompanying notes are an integral part of the financial statements.

Tahoe-Truckee Sanitation Agency

STATEMENTS OF CASH FLOWS

For the Fiscal Years Ended June 30, 2019 and 2018

Reconciliation of Operating Loss

to Net Cash (Used) Provided by Operating Activities:

	<u>2019</u>	<u>2018</u>
Operating Loss	(\$ 4,137,564)	(\$ 3,791,723)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation	\$ 3,013,014	\$ 2,981,878
Prior Period Adjustment		(265,529)
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:		
(Increase) Decrease in:		
Accounts Receivable	16,585	14,215
Inventory	29,141	10,765
Deferred Outflows of Resources	529,556	(1,479,935)
Increase (Decrease) in:		
Accounts Payable	22,576	103,498
Accrued Compensated Absences	120,898	190
Customer Deposits		200
Accrued Expenses	(52,075)	40,169
Deferred Inflows of Resources	156,934	(152,296)
Net Pension Liability	(217,092)	2,107,801
Net OPEB Liability	(467,712)	771,052
Total Adjustments	<u>\$ 3,151,825</u>	<u>\$ 4,132,008</u>
Net Cash (Used) Provided by Operating Activities	<u>(\$ 985,739)</u>	<u>\$ 340,285</u>

Capital and Related Financing Activities

Acquisition of Capital Assets	\$ 3,788,794	\$ 821,925
(Increase)/Decrease in Accounts Payable	<u>2,982</u>	<u>(2,982)</u>
Cash Used for Acquisition of Capital Assets	<u>\$ 3,791,776</u>	<u>\$ 818,943</u>

The accompanying notes are an integral part of the financial statements.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Organization and Description of the Agency - The Tahoe-Truckee Sanitation Agency was formed in May 1972, under the provisions of the Tahoe-Truckee Sanitation Agency Act that was passed by the State Legislature and signed into law by the Governor on November 17, 1971. The Agency consists of all the area within the following five districts:

- (1) Alpine Springs County Water District
- (2) North Tahoe Public Utility District
- (3) Squaw Valley Public Service District
- (4) Tahoe City Public Utility District
- (5) Truckee Sanitary District

The Truckee Sanitary District services a portion of Northstar Community Services District through contract.

The Agency was formed to provide major sewage facilities for the North and West Lake Tahoe Area, Alpine Meadows, Squaw Valley, Truckee River, Donner Lake and Martis Valley areas. The facilities of the Agency have been receiving sewage collected by each of the five districts and has been transporting it to its treatment disposal site since February 1978.

The Reporting Entity:

The Agency, for financial purposes, includes all of the funds relevant to the operations of the Tahoe-Truckee Sanitation Agency. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Tahoe-Truckee Sanitation Agency.

One entity that is not a part of the Agency's reporting entity but was in part, created by the Agency for special purposes, is accounted for as a jointly governed organization. Additional information regarding the Agency's jointly governed organization is provided in Notes 10 and 12. The following is a description of the jointly owned organization in which the Agency participates.

The California Sanitation Risk Management Authority (CSRMA) was created by a Joint Exercise of Powers Agreement between the Tahoe-Truckee Sanitation Agency and several other member Agencies. The Authority is organized under Government Code Section 6500 as a separate and distinct public entity and is governed by a Board comprised of one member appointed by the governing body of each party to the agreement. The governing board appoints its own management and approves its own budget.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- B. Basis of Accounting - The accounting policies of the Agency conform with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting.

Operating revenues are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The entity is a special purpose governmental enterprise fund that operates as a stand-alone business-type.

- C. Financial Statements Presentation - Governmental Accounting Standards Board Statement No. 34 "*Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*" established standards for external financial reporting for all state and local governmental entities which includes a statement of net position, a statement of activities and changes in net position and a statement of cash flows. It requires the classification of net assets into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- *Net investment in capital assets* - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds. The Agency had debt of \$25,763,675 and \$28,275,996 as of June 30, 2019 and 2018, respectively.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

C. Financial Statements Presentation (Continued):

- *Restricted* - This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted net assets* - This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

D. Budgetary Control - The Board adopts an operating budget at the beginning of each year.

E. Cash, Certificates of Deposit and Savings - Deposits of the Agency are located at various financial institutions within the state and are recorded at cost. (See Note 2 for additional disclosure of Agency deposits.)

For purposes of the statement of cash flows, the Agency considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

F. Investments - Investments in equity securities with readily determinable fair values, open-end mutual funds, and debt securities are valued at their fair values in the balance sheet. Investments in external investment pools are valued on the basis of \$1 in the statement of net position.

G. Accounts Receivable - The accounts receivable consist of charges for service fees, connection fees and property taxes. Fees are considered to be fully collectible, since the Agency liens the property for unpaid charges. Therefore, no allowance for uncollectible fees is provided.

H. Capital Assets - Capital assets are defined by the Agency as assets with an initial, individual cost of \$1,000 or more with an estimated useful life in excess of one year.

Capital assets are stated at cost, less accumulated depreciation and amortization computed by the straight-line method. Estimated useful lives are as follows:

Utility Plant	20 - 50 Years
Machinery and Equipment	4 - 8 Years

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

H. Capital Assets (Continued):

Depreciation on the cost or value of contributed assets is included in operating expenses in arriving at net income.

Repairs and Maintenance - Repairs and maintenance expenditures are charged to expense as incurred and major renewals and betterments are capitalized.

I. Restricted Net Position - Legally segregated net position is recorded as restricted. The Agency has the following restricted net assets.

- *Waste Water Capital Expense* - The restricted net assets consist of connection fees and the earnings thereon and are restricted for the acquisition and/or construction of sewer infrastructure necessary to increase capacity for service.
- *State Loan* - The restricted net assets consist of connection fee revenues pledged as collateral for repayment of the loan upon completion of construction.
- *Emergency Reserve* - The restricted net position consists of available funds and revenues to fund costs and expenses arising out of, or caused by, an emergency or disaster. The target fund balance is at least \$4 million.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Agency's policy is to apply restricted net position first.

J. Board-Designated Net Position - The Agency has designated a portion of the unrestricted net position for major Plant Replacement Reserve in order to provide funds for future replacement of plant and equipment. Excess resources from operations are transferred into the reserve each year. The designated balances as of June 30, 2019 and 2018 were 12,166,628 and \$16,100,119, respectively.

K. Pension - For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Agency's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- K. Pension (Continued):
purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.
- L. Other Post Employment Benefit Plan - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Agency's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. For information about the OPEB plan, see Note 8.
- M. Compensated Absences - The Agency accrues a liability for unpaid vacation and sick pay in accordance with GASB 16. Sick pay is accumulated at the rate of one day per month. Unused sick leave is to be paid at the rate of 50% upon termination or 100% upon death or retirement. Vacation pay is accumulated at various rates depending on length of service. Vacation pay accrued in excess of 30 days is paid at the end of each year. As of June 30, 2019, and 2018, accrued vacation and vested sick leave benefits totaled \$1,035,232 and \$914,335, respectively.
- N. Revenue Recognition - Property Taxes - Property taxes are attached as an enforceable lien on property as of March 1. Taxes are levied on November 1 and February 1 and are due and payable at that time. Property tax revenues are recognized in the fiscal period for which they are levied and in which they become available.
- O. Inventory - Inventory is recorded at lower of cost or market using the first-in, first-out method.
- P. Use of Estimates - The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- Q. Subsequent Events Review - Management has evaluated subsequent events through the date of the audit report, which is the date the financial statements were available to be issued.
- R. Reclassifications - Certain amounts in fiscal year 2018 have been reclassified to conform to the fiscal year 2019 presentation.
- S. Newly Issued Accounting Pronouncements, But Not Yet Effective - The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations.
- T. Governmental Accounting Standards Board Statement No. 90 - In August 2018, the GASB issued Statement No. 90 –*Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61* with required implementation for the Agency during the year ended June 30, 2020. The objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The impact of implementation of this Statement to the Agency’s financial statements has not been assessed at this time.
- U. Deferred Outflow/Deferred Inflow of Resources - Pension - In addition to assets, the financial statements report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of resources that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Conversely, deferred inflows of resources represent an acquisition of resources that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Contributions made to the Agency’s pension plan after the measurement date but before the fiscal year-end are recorded as a deferred outflow of resources.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

V. Deferred Outflow/Deferred Inflow of Resources - Pension (Continued):

Additional factors involved in the calculation of the Agency's pension expense and net pension liability include the differences between expected and actual experience, changes in assumptions, differences between projected and actual investment earnings, changes in proportion, and differences between the Agency's contributions and proportionate share of contributions. These factors are recorded as deferred outflows and inflows of resources and amortized over various periods. See Note 7 for further details related to these pensions deferred outflows and inflows.

W. Deferred Outflow/Deferred Inflow of Resources - OPEB - Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

NOTE 2 CASH, CASH EQUIVALENTS, AND INVESTMENTS:

A. Deposits:

The carrying amounts of the Agency's deposits were \$421,520 and \$566,582 while the banks' balances were \$547,137 and \$676,044 for the years ended June 30, 2019 and 2018, respectively. Of these amounts, \$500,000 were covered by federal depository insurance. The remaining balances of \$47,137 and \$176,044 for the years ended June 30, 2019 and 2018 were exposed to custodial credit risk with deposits uninsured and collateralized with securities held by the pledging financial institution or its agent but not in the Agency's name.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 2 CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued):

A. Deposits (Continued):

Custodial Credit Risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code requires California banks, and savings and loans to secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. All deposits in excess of insurance from the Federal Deposit Insurance Corporation are collateralized with eligible securities, as described by the Agency's investment policy, in amounts equal to at least 110% of the Agency's carrying value of the deposits (demand deposits and certificates of deposit).

B. Investments:

Investment in Local Agency Investment Fund - The Agency's LAIF investment is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee comprised of California State officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's office. The Agency is a voluntary participant in the investment pool. LAIF, being an investment pool, is subject to fair value measurement; however, as they are not measured at fair value, they are not subject to the fair value hierarchy.

Tahoe-Truckee Sanitation Agency
 NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 2 CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued):

B. Investments (Continued):

As of the end of the year, the Agency had the following investments:

	2019		2018	
	Carrying Amount	Market Value	Carrying Amount	Market Value
LAIF	<u>\$ 51,319,142</u>	<u>\$ 51,406,990</u>	<u>\$ 51,648,156</u>	<u>\$ 51,551,412</u>

Structured notes and asset-backed securities comprised 1.77% and 2.67% of LAIF’s total portfolio for all investors as of June 30, 2019 and 2018, respectively. Fair value of a pool share was \$1.001711790 and \$0.998126869 for those same periods. The cost value of a pool share was constant at \$1.00.

Investment Policy - Statutes authorize the Agency to invest in obligations of the U.S. Treasury, agencies and instrumentalities within the State, State Treasury, bankers’ acceptances, and commercial paper of the highest ranking provided by Moody’s Investors Service, Inc., or Standard and Poor’s Corporation, repurchase or reverse repurchase agreements, and the State’s Local Agency Investment Fund (LAIF).

The investment policy set by the directors of the Agency is more conservative than that set by state statute. The policy allows the Agency’s treasurer to invest in certificates of deposit, U.S. Treasury Bills and Notes, Placer County Investment Fund, and the LAIF.

Fair Value of Investments - The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), other than quoted prices - included within Level 1 that are observable for the asset or liability, either directly or indirectly (Level 2 measurements); and the lowest priority to unobservable inputs (Level 3 measurements).

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 2 CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued):

B. Investments (Continued):

Deposits and withdrawals in governmental investment pools, such as LAIF are made on the basis of \$1 and not fair value. Accordingly, the Agency's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input. The Agency does not have any investments that are subject to the fair value hierarchy at June 30, 2019 or 2018.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk - Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in LAIF are subject to credit risk, with the full faith and credit of the State of California collateralizing these investments. The Agency's investment in LAIF has not been rated by a nationally recognized statistical organization.

<u>Summary of Cash and Investments:</u>	<u>2019</u>	<u>2018</u>
Cash Deposits	\$ 421,520	\$ 566,582
Investments	<u>51,319,142</u>	<u>51,648,156</u>
Total	<u>\$ 51,740,662</u>	<u>\$ 52,214,738</u>

Balance Sheet Classification:

<u>Cash and Cash Equivalents:</u>		
Unrestricted	\$ 25,853,118	\$ 29,697,504
Restricted	<u>25,887,544</u>	<u>22,517,234</u>
Total	<u>\$ 51,740,662</u>	<u>\$ 52,214,738</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 3 ACCOUNTS RECEIVABLE:

The accounts receivable at year-end are comprised of the following:

	<u>2019</u>	<u>2018</u>
Service Charges - Regular Collections	\$	\$ 28,193
Property Taxes	227,756	192,090
Other	<u>27,230</u>	<u>51,288</u>
	<u>\$ 254,986</u>	<u>\$ 271,571</u>

As mentioned in the Summary of Significant Accounting Policies, certain accounts receivable uncollected at the end of the year are transferred to the county and become recorded liens on the property, thereby substantially reducing the Agency's exposure to uncollectible accounts. These amounts are presented as due from Other Government Agencies, separate from other accounts receivable.

NOTE 4 RESTRICTED ASSETS:

Restricted assets as of June 30, 2019 are identified by use as follows:

	<u>Waste Water Capital Reserve</u>	<u>State Loan</u>	<u>Emergency Reserve</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 18,843,917	\$ 3,018,944	\$ 4,024,683	\$ 25,887,544
Accrued Interest Receivable	118,387	19,235	25,643	163,265
Accounts Receivable - Connection Fees	<u>8,776</u>			<u>8,776</u>
Total Restricted Assets	<u>\$ 18,971,080</u>	<u>\$ 3,038,179</u>	<u>\$ 4,050,326</u>	<u>\$ 26,059,585</u>
<u>Current Liabilities Payable</u>				
<u>from Restricted Assets:</u>				
Accrued Interest Payable	\$ 446,570	\$	\$	\$ 446,570
Current Portion of Long-Term Debt	<u>2,577,642</u>			<u>2,577,642</u>
Total Current Liabilities (Payable from Restricted Assets)	<u>\$ 3,024,212</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,024,212</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 4 RESTRICTED ASSETS (Continued):

Restricted assets as of June 30, 2018 are identified by use as follows:

	Waste Water Capital Reserve	State Loan	Total
Cash and Cash Equivalents	\$ 19,565,544	\$ 2,951,690	\$ 22,517,234
Accrued Interest Receivable	105,291		105,291
Accounts Receivable - Connection Fees	<u>29,243</u>		<u>29,243</u>
 Total Restricted Assets	 <u>\$ 19,700,078</u>	 <u>\$ 2,951,690</u>	 <u>\$ 22,651,768</u>
 <u>Current Liabilities Payable</u> <u>from Restricted Assets:</u>			
Accounts Payable	\$ 2,982	\$	\$ 2,982
Accrued Interest Payable	490,117		490,117
Current Portion of Long-Term Debt	<u>2,512,321</u>		<u>2,512,321</u>
 Total Current Liabilities (Payable from Restricted Assets)	 <u>\$ 3,005,420</u>	 <u>\$ 0</u>	 <u>\$ 3,005,420</u>

NOTE 5 CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Capital Assets not being Depreciated:</u>				
Land	\$ 2,174,726	\$	\$	\$ 2,174,726
 Total Capital Assets not being Depreciated	 <u>\$ 2,174,726</u>	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 2,174,726</u>
 <u>Capital Assets being Depreciated:</u>				
Sewage Treatment and Collection	\$ 140,110,432	\$ 3,441,993	\$	\$ 143,552,425
General Plant and Equipment	4,177,098	346,801	54,462	4,469,437
Vehicles	<u>1,209,947</u>			<u>1,209,947</u>
 Total Capital Assets being Depreciated	 <u>\$ 145,497,477</u>	 <u>\$ 3,788,794</u>	 <u>\$ 54,462</u>	 <u>\$ 149,231,809</u>
 Less Accumulated Depreciation for:				
Sewage Treatment and Collection	\$ 58,834,055	\$ 2,843,970	\$	\$ 61,678,025
General Plant and Equipment	3,623,066	168,129	54,462	3,736,733
Vehicles	<u>1,222,720</u>	<u>915</u>		<u>1,223,635</u>
 Total Depreciation	 <u>\$ 63,679,841</u>	 <u>\$ 3,013,014</u>	 <u>\$ 54,462</u>	 <u>\$ 66,638,393</u>
 Net Capital Assets	 <u>\$ 83,992,362</u>	 <u>\$ 775,780</u>	 <u>\$ 0</u>	 <u>\$ 84,768,142</u>

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 5 CAPITAL ASSETS (Continued):

Capital asset activity for the year ended June 30, 2018 was as follows:

<u>Capital Assets not being Depreciated:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Land	\$ 2,174,726	\$ 0	\$ 0	\$ 2,174,726
Total Capital Assets not being Depreciated	<u>\$ 2,174,726</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,174,726</u>
 <u>Capital Assets being Depreciated:</u>				
Sewage Treatment and Collection	\$ 139,506,722	\$ 603,710	\$	\$ 140,110,432
General Plant and Equipment	3,982,616	218,215	23,733	4,177,098
Vehicles	<u>1,209,947</u>	<u> </u>	<u> </u>	<u>1,209,947</u>
Total Capital Assets being Depreciated	<u>\$ 144,699,285</u>	<u>\$ 821,925</u>	<u>\$ 23,733</u>	<u>\$ 145,497,477</u>
 Less Accumulated Depreciation for:				
Sewage Treatment and Collection	\$ 56,036,579	\$ 2,797,476	\$	\$ 58,834,055
General Plant and Equipment	3,476,525	170,274	23,733	3,623,066
Vehicles	<u>1,208,592</u>	<u>14,128</u>	<u> </u>	<u>1,222,720</u>
Total Depreciation	<u>\$ 60,721,696</u>	<u>\$ 2,981,878</u>	<u>\$ 23,733</u>	<u>\$ 63,679,841</u>
Net Capital Assets	<u>\$ 86,152,315</u>	<u>(\$ 2,159,953)</u>	<u>\$ 0</u>	<u>\$ 83,992,362</u>

NOTE 6 LONG-TERM DEBT:

Loans Payable - On November 6, 2004, the Agency entered into an agreement with the California State Water Resources Control Board to borrow funds for the construction of additional sewage processing facilities. The California State Water Resources Control Board released Loan funds to the Agency upon submission of expense reports. During the construction phase, the loan accrued interest at an annual fixed rate of 2.6%, which added to the principal balance of the loan. Modification of the loan was required upon completion of the project. The new terms required the Agency to pay an annual interest rate of 1.6% and an annual service charge of 1.0%. The loan began amortization over a 20-year repayment period on October 31, 2008 with equal annual payments of \$3,247,497.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 6 LONG-TERM DEBT (Continued):

As of June 30, 2019, the annual repayment requirements of the loan were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest and Service Charge</u>
2020	\$ 2,577,642	\$ 669,856
2021	2,644,660	602,837
2022	2,713,422	534,076
2023	2,783,970	463,527
2024	2,856,354	391,144
2025-2028	<u>12,187,627</u>	<u>802,361</u>
Total Requirements	\$ 25,763,675	\$ 3,463,801
Less: Current Portion	<u>2,577,642</u>	<u>669,856</u>
Long-Term Portion	<u>\$ 23,186,033</u>	<u>\$ 2,793,945</u>

The following is a summary of loan transactions for the years ended June 30, 2019 and 2018:

	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2019</u>	<u>Amount Due Within One Year</u>
Loans Payable	<u>\$ 28,275,996</u>	<u>\$ 0</u>	<u>\$ 2,512,321</u>	<u>\$ 25,763,675</u>	<u>\$ 2,577,642</u>
	<u>2017</u>			<u>2018</u>	
Loans Payable	<u>\$ 30,724,652</u>	<u>\$ 0</u>	<u>\$ 2,448,656</u>	<u>\$ 28,275,996</u>	<u>\$ 2,512,321</u>

Total interest expense was \$691,629 and \$756,398 for the years ended June 30, 2019 and 2018, respectively. Interest was expensed to operations for both years.

NOTE 7 PENSION:

General Information about the Pension Plan:

Plan Description - All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan's benefit

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

General Information about the Pension Plan (Continued):

Plan Description (Continued) - established by statute. The Plan is included as a pension trust fund in the CalPERS Comprehensive Annual Financial Report, which is available online at www.calpers.ca.gov.

The Plan consists of a miscellaneous pool and a safety pool (referred to as “risk pools”), which are comprised of individual employer miscellaneous and safety rate plans, respectively, including those of the Tahoe-Truckee Sanitation Agency. The Agency’s employer rate plans in the miscellaneous risk pool include the Miscellaneous plan (Miscellaneous) and the PEPRA Miscellaneous plan (PEPRA Miscellaneous). The Agency does not have any rate plans in the safety risk pool.

Benefits Provided - The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA Miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The death benefit is a basic death benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plan’s provisions and benefits in effect at June 30, 2019 and 2018 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date	2.7% @ 55	2.0% @ 62
Benefit formula	5 years service	5 years service
Benefit vesting schedule	monthly for life	monthly for life
Benefit payments	50	52
Retirement age	2.0% to 2.7%	1.0% to 2.5%
Monthly benefits, as a % of eligible compensation	7.952%	6.50%
Required employee contribution rates	12.860% as of June 30, 2019 and 12.293% as of June 30, 2018	7.383% as of June 30, 2019 and 7.045% as of June 30, 2018
Required employer contribution rates		

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Contribution Description - Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the CalPERS actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. Each employer rate plan's actuarially determined rate is based on the estimated amount necessary to pay the plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The Agency is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The Tahoe-Truckee Sanitation Agency's contributions to the risk pool in the Plan for the years ended June 30, 2019 and 2018, were as follows:

	<u>Miscellaneous Plan</u>	
	<u>2019</u>	<u>2018</u>
Miscellaneous Risk Pool	<u>\$ 1,422,469</u>	<u>\$ 1,197,164</u>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - As of June 30, 2019 and 2018, the Agency reported net pension liability of \$15,613,228 and \$15,830,320, respectively, for its proportionate share of the net pension liability. The Agency's net pension liability is measured as the proportionate share of the risk pool's net pension liability. GASB 68 indicates that to the extent different contribution rates are assessed based on separate relationships that constitute the collective net pension liability, the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those relationships. The allocation method used by CalPERS to determine each employer's proportionate share reflects those relationships through the employer rate plans they sponsor within the respective risk pools. An actuarial measurement of the employer's rate plan liability and asset-related information are used where available, and proportional allocations of individual employer rate plan amounts as of the valuation date are used where not available.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued):

The Agency's proportionate share of the net pension liability as of June 30, 2017 and 2016, the valuation dates, was calculated as follows:

In determining an employer's proportionate share, the employer rate plans included in the Plan were assigned to either the Miscellaneous or Safety risk pool. Estimates of the total pension liability and the fiduciary net position were first determined for the individual rate plans and each risk pool as of the valuation dates June 30, 2017 and June 30, 2016. Each employer rate plan's fiduciary net position was subtracted from its total pension liability to obtain its net pension liability as of the valuation date. The Agency's proportionate share percentage for each risk pool at the valuation date was calculated by dividing the Agency's net pension liability for each of its employer rate plans within each risk pool by the net pension liability of the respective risk pool as of the valuation date.

The Agency's proportionate share of the net pension liability as of June 30, 2018 and 2017 measurement dates, was calculated as follows:

Each risk pool's total pension liability was computed at the measurement dates June 30, 2018 and June 30, 2017, by applying standard actuarial roll-forward methods to the total pension liability amounts as of the valuation date. The fiduciary net position for each risk pool at the measurement date was determined by CalPERS' Financial Office. The net pension liability for each risk pool at measurement dates June 30, 2018 and 2017, was computed by subtracting the respective risk pool's fiduciary net position from its total pension liability.

The individual employer rate plan's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2018 and 2017, was calculated by applying the Agency's proportionate share percentages as of the valuation date (described above) to the respective risk pool's total pension liability and fiduciary net position as of June 30, 2018 and 2017, to obtain each employer rate plan's total pension liability and fiduciary net position as of June 30, 2018 and 2017. The fiduciary net position was then subtracted from the total pension liability to obtain the net pension liability as of the measurement date.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued):

The Agency's proportionate share of the net pension liability for each risk pool as of the measurement date June 30, 2018, was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2017 (Measurement Date)	0.401576%
Proportion - June 30, 2018 (Measurement Date)	<u>0.414285%</u>
Change - Increase	<u>0.012709%</u>

The Agency's proportionate share of the net pension liability for each risk pool as of the measurement date June 30, 2017, was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2016 (Measurement Date)	0.395020%
Proportion - June 30, 2017 (Measurement Date)	<u>0.401576%</u>
Change - Increase	<u>0.006556%</u>

The Agency recognized pension expense of \$1,847,323 and \$2,255,495 at June 30, 2019 and 2018, respectively. Pension expense is comprised of various elements including service cost, interest, changes in benefit terms, investment experience, and the amortization of deferred outflows and inflows of resources, which are all factors used by the actuaries in the calculation of the net pension liability.

At June 30, 2019, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension Contributions Subsequent to Measurement Date	\$ 1,422,469	\$
Changes of Assumptions	1,548,611	(363,234)
Differences between Expected and Actual Experiences	498,808	(177,382)
Differences between Actual and Required Contributions		(730,773)
Adjustment due to Differences in Proportions	281,239	
Net Difference between Projected and Actual Earnings on Pension Plan Investments	<u>13,200</u>	
Total	<u>\$ 3,764,327</u>	<u>(\$ 1,271,389)</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued):

It should be noted that a deferred outflow of \$1,422,469 was recognized as pension expense related to contributions subsequent to the measurement date, but the entire amount will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2020. Other amounts (i.e. amounts other than contributions subsequent to the measurement date) reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Date Fiscal Year Ending June 30:	Deferred Outflow/(Inflows) of Resources
2019	\$ 986,262
2020	651,755
2021	(457,367)
2022	(110,181)
Total	<u>\$ 1,070,469</u>

At June 30, 2018, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurement Date	\$ 1,197,164	\$
Changes of Assumptions	2,277,547	
Differences between Expected and Actual Experiences		(264,324)
Differences between Actual and Required Contributions		(925,863)
Adjustment due to Differences in Proportions	552,923	
Net Difference between Projected and Actual Earnings on Pension Plan Investments	297,438	
Total	<u>\$ 4,325,072</u>	<u>(\$ 1,190,187)</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Actuarial Assumptions – For the measurement period ended June 30, 2018 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability determined in the June 30, 2017 actuarial accounting valuation. The June 30, 2018 and June 30, 2017 total pension liability was determined using the following actuarial methods and assumptions:

	<u>Miscellaneous</u>
Valuation Date (VD)	June 30, 2017 and 2016
Measurement Date (MD)	June 30, 2018 and 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50% as of June 30, 2018 Measurement Date and 2.75% as of June 30, 2017 Measurement Date
Payroll Growth	2.75% as of June 30, 2018 Measurement Date and 3.00% as of June 30, 2017 Measurement Date
Projected Salary Increase (1)	Varies By Age and Length of Service
Investment Rate of Return (2)	7.00% as of June 30, 2018 Measurement Date and 7.50% as of June 30, 2017 Measurement Date
Mortality Rate Table (3)	Derived using CalPERS' Membership Data

(1) Depending on age, service and type of employment.

(2) Net of pension plan investment and Administrative expenses; including inflation.

(3) The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the April 2014 experience study report (based on CalPERS demographic data from 1997 to 2011) available online at <https://www.calpers.ca.gov/docs/forms-publications/calpers-experience-study-2014.pdf>.

Changes of Assumptions – The inflation rate, payroll growth rate and the investment rate of return changed during the measurement period June 30, 2018. Deferred inflows of resources for changes of assumptions presented in the financial statements represent the unamortized portion of the changes of assumptions related to prior measurement periods.

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for the measurement periods June 30, 2018 and June 30, 2017, respectively. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 7.15%

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Discount Rate (Continued) - discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, *GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2018 based on June 30, 2017 Valuations*, that can be obtained from the CalPERS website.

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 7.00% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.15%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

In the December 2016 and April 2017 meetings, the Board voted to lower the funding discount rates used for the PERF. In making its decision, the Board reviewed recommendations from CalPERS team members, external pension and investment consultants, and input from employer and employee stakeholder groups. A lowered funding discount rate for the PERF will be phased in over a three-year period beginning July 1, 2018 for public agencies and school districts.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 11 years) and the long-term (60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for the Plan. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Discount Rate (Continued):

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	June 30, 2019		
	New Strategic Allocation	Real Return Years 1 – 10 (a)	Real Return Years 11+ (b)
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	(0.92%)
Total	<u>100.00%</u>		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

Asset Class	June 30, 2018		
	New Strategic Allocation	Real Return Years 1 – 10 (a)	Real Return Years 11+ (b)
Global Equity	47.00%	4.90%	5.38%
Global Fixed Income	19.00%	0.80%	2.27%
Inflation Sensitive	6.00%	0.60%	1.39%
Private Equity	12.00%	6.60%	6.63%
Real Estate	11.00%	2.80%	5.21%
Infrastructure and Forestland	3.00%	3.90%	5.36%
Liquidity	2.00%	(0.40%)	(0.90%)
Total	<u>100.00%</u>		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 7 PENSION (Continued):

Sensitivity of the Agency's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the Agency's proportionate share of the net pension liability of the risk pool as of the measurement date, calculated using the discount rate, as well as what the Agency's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

At June 30, 2019, the discount rate comparison was the following:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability/(Asset)	\$ 23,495,174	\$ 15,613,228	\$ 9,106,816

At June 30, 2018, the discount rate comparison was the following:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability/(Asset)	\$ 23,770,910	\$ 15,830,320	\$ 9,253,784

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS (OPEB):

Plan Description - The Plan provides other post-employment benefits (medical and prescription coverage) to qualified employees, elected officials, and their eligible dependents. The Agency contracts with CalPERS for the medical and prescription coverage (see Note 1L) CERBT is part of the Public District portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administrated by CalPERS, which acts as a common investment and administrative agent for participating public employees within the State of California. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office - 400 Q Street - Sacramento, CA 95811.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued):

Benefits Provided - The plan provides post-retirement healthcare benefits to all employees and directors who retire from the Agency on or after attaining age 50 with at least 5 years of service.

Employees Covered - As of the measurement date June 30, 2018, the following current and former employees were covered by the benefit terms under the Plan:

Participating Active employees	48
Inactive employees or beneficiaries currently receiving benefits	48
Inactive employees entitled to, but not yet receiving benefits*	96
	96

* Information was not provided about any terminated, vested employees

Contributions - The annual contribution is made on an ad-hoc basis, but in an amount sufficient to fully fund the obligation over the period not to exceed 30 years. For the fiscal year ended June 30, 2019 and 2018, the Agency's contributions were \$613,949 and \$582,760, respectively.

Net OPEB Liability - The Agency's net OPEB liability was measured as of June 30, 2018 and 2017; the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of the measurement date based on the following actuarial methods and assumptions:

<u>Actuarial Assumptions:</u>	
Valuation Date (VD)	June 30, 2017
Measurement Date (MD)	June 30, 2018 and June 30, 2017
Actuarial Cost Method	Entry Age
Discount Rate	7.00%
Inflation	2.75%
Trend	4.00%
Payroll Growth	2.75%
Investment Rate of Return (1)	7.00%
Mortality Rate Table	2014 CalPERS Active and Retiree Mortality for Miscellaneous Employees
Pre-Retirement Turnover	2009 CalPERS' Turnover for Miscellaneous Employees

(1) Net of expenses; Based on long-term return on plan assets assuming 100% funding through CERBT.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued):

Net OPEB Liability (Continued):

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table as of June 30, 2019 and 2018:

<u>Asset Class</u>	<u>Percentage of Portfolio</u>	<u>Assumed Gross Return</u>
US Large Cap	43.00%	7.7950%
US Small Cap	23.00%	7.7950%
Long-Term Corporate Bonds	12.00%	5.2950%
Long-term Government Bonds	6.00%	4.5000%
Treasury Inflation Protected Securities (TIPS)	5.00%	7.7950%
US Real Estate	8.00%	7.7950%
All Commodities	3.00%	7.7950%
	100.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00%. The discount rate is based on assumed long-term expected rate of return on plan assets assuming 100% funding through CERBT. The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, historic 30-year real rates were used for each asset class, along with assumed long-term inflation assumptions. The expected investment returns were offset by investment expenses of 25 basis points.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued):

Changes in the OPEB Liability -The changes in the net OPEB liability for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2017	\$ 10,519,889	\$ 9,748,837	\$ 771,052
Changes Recognized for the Measurement Period:			
Service Cost	\$ 153,168	\$	\$ 153,168
Interest on TOL	721,643		721,643
Changes of Assumptions			
Employer Contributions		574,561 (574,561)
Expected Investment Income		681,785 (681,785)
Investment Gains/Losses		94,665 (94,665)
Expected Benefit Payment	(574,561) (574,561)	
Administrative expense		(18,106)	18,106
Other		9,618 (9,618)
Net Changes	\$ 300,250	\$ 767,962	(\$ 467,712)
Balance at June 30, 2018	\$ 10,820,139	\$ 10,516,799	\$ 303,340

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the net OPEB liability of the Agency if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement periods ended June 30, 2018 and 2017:

	June 30, 2018		
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$ 1,615,112	\$ 303,340	(\$ 788,966)
	June 30, 2017		
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$ 2,059,980	\$ 771,052	(\$ 301,686)

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued):

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates - The following presents the net OPEB liability of the Agency if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement periods ended June 30, 2018 and 2017:

	<u>June 30, 2018</u>		
	Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
Net OPEB Liability	(\$ 920,248)	\$ 303,340	\$ 1,752,477

	<u>June 30, 2017</u>		
	Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
Net OPEB Liability	(\$ 328,566)	\$ 771,052	\$ 2,061,823

OPEB Plan Fiduciary Net Position - Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report issued by CalPERS and located on its website.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB - For the fiscal year June 30, 2019 and 2018, the Agency recognized OPEB expense of (\$574,633) and (\$77,237), respectively. OPEB expense is comprised of various elements including service cost, interest on total OPEB liability, changes in benefit terms, recognized actuarial gains and losses, investment income, recognized investment gains and losses, and administrative expense, which are all factors used by the actuaries in the calculation of the net OPEB liability.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued):

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued):

As of fiscal year ended June 30, 2019, the Agency reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
OPEB Contributions Subsequent to Measurement Date	\$ 613,949	\$
Net Difference between Projected and Actual Earnings on OPEB Plan Investments		<u>75,732</u>
Total	<u>\$ 613,949</u>	<u>\$ 75,732</u>

It should be noted that the \$613,949 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2018 measurement date was recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2019. Other amounts (i.e. amounts other than contributions subsequent to the measurement date) reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Fiscal Year Ending June 30:	Deferred Outflow/(Inflows) of Resources
<u> </u>	<u> </u>
2020	(\$ 18,933)
2021	(18,933)
2022	(18,933)
2023	<u>(18,933)</u>
Total	<u>(\$ 75,732)</u>

Tahoe-Truckee Sanitation Agency
 NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS PLAN (Continued):

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued):

As of fiscal year ended June 30, 2018, the Agency reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 582,760	\$
Total	\$ 582,760	\$

NOTE 9 PROPERTY TAXES:

The Agency has a gross assessed valuation of \$19.571 billion and \$18.009 billion for the fiscal years ended June 30, 2019 and 2018, respectively. The tax rate for the administration expenses of the Agency was computed by the counties under Proposition 13. The tax rates assessed were within legal limits as allowed by law.

NOTE 10 RISK MANAGEMENT:

The Agency is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to protect itself from the above risks, the Agency participates in the CSRMA, a public entity risk pool currently operating as a common risk management and loss prevention program for 62 member sanitation districts. The Agency pays an annual premium to CSRMA for its general insurance coverage. The CSRMA purchases excess insurance (\$15,500,000 in 2019 and 2018) to reduce its exposure to large losses on the self-insured program. Members can be assessed a supplemental assessment if funds are insufficient to pay losses. The Agency continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 11 DEFERRED COMPENSATION PLAN:

The Agency's employees may defer a portion of their compensation under a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Under the plan, participants are not taxed on the deferred portion of their compensation until distributed; distributions may be made only at termination, retirement, death or in an emergency as defined by the plan. The laws governing deferred compensation plan assets dictate that they be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under the plan are not the Agency's properties and are not subject to claims by general creditors of the Agency, they have been excluded from these financial statements.

NOTE 12 RELATED PARTY TRANSACTIONS:

Because the Agency has entered into a joint powers agreement with others to form a separate entity to provide insurance coverage, the Agency has related party transactions with this entity. During the year ended June 30, 2019, the Agency paid CSRMA \$207,940 for insurance coverage and received \$15,591 in dividends. During the year ended June 30, 2018, the Agency paid CSRMA \$153,837 for insurance coverage and received \$16,636 in dividends. There were no payments of claims which fell under the \$25,000 deductible during the years ended June 30, 2019, and 2018.

NOTE 13 PROPOSITION 218:

Proposition 218, which was approved by the voters in November 1996, provides procedures governing an increase in existing fees or the imposition of new fees by the Agency. The Agency complies with its requirements.

NOTE 14 COMMITMENTS AND CONTINGENCIES:

The Agency has entered into construction and consulting commitments totaling \$1,819,714 and \$3,761,615 for fiscal years ended June 30, 2019 and 2018, respectively. As of June 30, 2019, the amount earned on the contracts was \$299,561 with a remaining balance of \$1,520,153. As of June 30, 2018, the amount earned on the contracts was \$427,861 with a remaining balance of \$3,333,754.

REQUIRED SUPPLEMENTARY INFORMATION

Tahoe-Truckee Sanitation Agency

SCHEDULE OF OPEB CONTRIBUTIONS

As of June 30, 2019

LAST TEN YEARS*

<u>Schedule of OPEB Contributions:</u>	Fiscal Year 2019	Fiscal Year 2018
Actuarially Determined Contributions (ADC) **	\$	\$
Contributions in Relation to the ADC	(613,949)	(582,760)
Contribution Deficiency (Excess)	<u>(\$ 613,949)</u>	<u>(\$ 582,760)</u>
 Covered-Employee Payroll	 \$ 5,069,020	 \$ 4,670,923
Contributions as a Percentage of Covered -Employee Payroll	12.11%	12.48%

Notes to Schedule:

* Fiscal Year 2018 was the first year of implementation, therefore only two years are shown.

** Amount was not calculated. The Agency's contribution was assumed to be made on an ad hoc basis.

Tahoe-Truckee Sanitation Agency

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY

As of June 30, 2019

LAST TEN YEARS*

	Measurement Date June 30, 2018	Measurement Date June 30, 2017
Total OPEB Liability		
Service Cost	\$ 153,168	\$ 149,069
Interest on Total OPEB Liability	721,643	701,278
Benefit Payments	(574,561)	(552,462)
Net Change in Total OPEB Liability	\$ 300,250	\$ 297,885
Total OPEB Liability- Beginning	10,519,889	10,222,004
Total OPEB Liability - Ending (a)	<u>\$ 10,820,139</u>	<u>\$ 10,519,889</u>
Plan Fiduciary Net Position		
Employer Contributions	\$ 574,561	\$ 552,462
Actual Investment Income		935,429
Expected Investment Income	681,785	
Investment Gains/Losses	94,665	
Expected Benefit Payment	(574,561)	
Benefit Payments		(552,462)
Other	9,618	
Administrative expense	(18,106)	(7,845)
Net Change in Plan Fiduciary Net Position	<u>\$ 767,962</u>	<u>\$ 927,584</u>
Plan Fiduciary Net Position - Beginning	9,748,837	8,821,253
Plan Fiduciary Net Position - Ending (b)	<u>\$ 10,516,799</u>	<u>\$ 9,748,837</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 303,340</u>	<u>\$ 771,052</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	97.20%	92.67%
Covered-Employee Payroll	\$ 4,670,923	\$ 4,483,071
Net OPEB Liability as a Percentage of Covered-Employee Payroll	6.49%	17.20%

Notes to Schedule:

*Fiscal Year 2018 was the first year of implementation, therefore only two years are shown.

Tahoe-Truckee Sanitation Agency

SCHEDULE OF THE AGENCY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY

As of June 30, 2019

LAST TEN YEARS*

	Measurement Date June 30, 2018	Measurement Date June 30, 2017	Measurement Date June 30, 2016	Measurement Date June 30, 2015	Measurement Date June 30, 2014
Plan's Proportion of the Net Pension Liability/(Asset)	0.162026%	0.159624%	0.158585%	0.155568%	0.129553%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 15,613,228	\$ 15,830,320	\$ 13,722,519	\$ 10,678,017	\$ 8,171,772
Plan's Covered Payroll	\$ 4,670,923	\$ 4,483,071	\$ 4,318,577	\$ 4,378,738	\$ 4,378,738
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	334.26%	353.11%	317.76%	247.26%	186.62%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Agency's Total Pension Liability	73.20%	72.58%	73.79%	78.53%	83.26%

Notes to Schedule:

Change of benefit terms – In 2019, there were no changes to the benefit terms.

Changes in assumptions – The inflation rate, payroll growth rate and the investment rate of return changed during the measurement period June 30, 2018.

*Fiscal Year 2015 was the first year of implementation, therefore only five years are shown.

Tahoe-Truckee Sanitation Agency

SCHEDULE OF THE AGENCY'S PENSION PLAN CONTRIBUTIONS

As of June 30, 2019

LAST TEN YEARS*

<u>Schedule of Pension Plan Contributions:</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2015</u>
Contractually Required Contribution (Actuarially Determined)	\$ 1,422,469	\$ 1,197,164	\$ 1,081,422	\$ 1,081,422	\$ 758,609
Actual Contributions During the Measurement Period	(1,422,469)	(1,197,164)	(1,081,422)	(1,081,422)	(758,609)
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 5,069,020	\$ 4,670,923	\$ 4,483,071	\$ 4,318,577	\$ 4,378,738
Contributions as a Percentage of Covered Payroll	30.45%	25.63%	24.12%	25.04%	17.32%
Contribution Valuation Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013

*Fiscal Year 2015 was the first year of implementation, therefore only five years are shown.

SUPPLEMENTARY INFORMATION

COMPARISON OF BUDGET TO ACTUAL

For the Fiscal Year Ended June 30, 2019

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Positive (Negative) Variance With Budget
<u>Revenues:</u>				
Service and Other Charges	\$ 13,000,000	\$ 13,000,000	\$ 12,642,422	(\$ 357,578)
Property and In Lieu Taxes	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,717,746</u>	<u>717,746</u>
	<u>\$ 16,000,000</u>	<u>\$ 16,000,000</u>	<u>\$ 16,360,168</u>	<u>\$ 360,168</u>
<u>Expenses:</u>				
Operations and Maintenance	\$ 10,520,000	\$ 10,520,000	\$ 10,701,774	(\$ 181,774)
Administrative and General	<u>2,191,500</u>	<u>2,191,500</u>	<u>3,065,198</u>	<u>(873,698)</u>
	<u>\$ 12,711,500</u>	<u>\$ 12,711,500</u>	<u>\$ 13,766,972</u>	<u>(\$ 1,055,472)</u>
Transfers from Rehab Reserve	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Positive Variance	<u>\$ 3,288,500</u>	<u>\$ 3,288,500</u>	<u>\$ 2,593,196</u>	<u>\$ 2,593,196</u>

NOTE: Budget versus actual schedule includes only budgeted items.

COMPARISON OF BUDGET APPROPRIATIONS TO ACTUAL EXPENDITURES

For the Fiscal Year Ended June 30, 2019

	OPERATIONS AND MAINTENANCE			ADMINISTRATIVE AND GENERAL			TOTALS		
	Budgeted Appropriations	Actual Expenditures	Positive/ (Negative) Variances	Budgeted Appropriations	Actual Expenditures	Positive/ (Negative) Variances	Budgeted Appropriations	Actual Expenditures	Positive/ (Negative) Variances
<u>Budgeted Operating Expense:</u>									
Salaries and Wages	\$ 4,295,000	\$ 4,274,307	\$ 20,693	\$ 825,000	\$ 1,042,468	(\$ 217,468)	\$ 5,120,000	\$ 5,316,775	(\$ 196,775)
Employee Benefits	2,815,000	2,451,652	363,348	465,000	625,885	(160,885)	3,280,000	3,077,537	202,463
OPEB Expense		(380,852)	380,852		(42,317)	42,317		(423,169)	423,169
Pension Expense		1,150,002	(1,150,002)		127,778	(127,778)		1,277,780	(1,277,780)
Directors' Fees				7,000	6,300	700	7,000	6,300	700
Gas and Oil	42,000	58,029	(16,029)	6,000	1,940	4,060	48,000	59,969	(11,969)
Insurance				90,000	103,083	(13,083)	90,000	103,083	(13,083)
Memberships	15,000	13,082	1,918	30,000	27,343	2,657	45,000	40,425	4,575
Office Expense	96,000	128,261	(32,261)	62,500	85,797	(23,297)	158,500	214,058	(55,558)
Permits and Licences				150,000	153,612	(3,612)	150,000	153,612	(3,612)
Contractual Services	1,655,000	1,361,270	293,730	168,000	184,620	(16,620)	1,823,000	1,545,890	277,110
Professional Services	100,000	26,420	73,580	265,000	618,653	(353,653)	365,000	645,073	(280,073)
Supplies, Repairs and Maintenance	550,000	645,594	(95,594)				550,000	645,594	(95,594)
Conferences and Training	25,000	28,465	(3,465)	15,000	20,861	(5,861)	40,000	49,326	(9,326)
Uncollectible Accounts				5,000	3,916	1,084	5,000	3,916	1,084
Utilities	927,000	945,544	(18,544)	103,000	105,259	(2,259)	1,030,000	1,050,803	(20,803)
Totals	<u>\$ 10,520,000</u>	<u>\$ 10,701,774</u>	<u>(\$ 181,774)</u>	<u>\$ 2,191,500</u>	<u>\$ 3,065,198</u>	<u>(\$ 873,698)</u>	<u>\$ 12,711,500</u>	<u>\$ 13,766,972</u>	<u>(\$ 1,055,472)</u>

Tahoe-Truckee Sanitation Agency

**Independent Accountant's Report on Agreed-Upon
Procedures Applied to Appropriations Limit Schedules**

For the Fiscal Year Ended June 30, 2019





Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

**INDEPENDENT ACCOUNTANT’S REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT SCHEDULES**

We have performed the procedures enumerated below, which were agreed to by Tahoe-Truckee Sanitation Agency’s management on the accompanying Appropriations Limit Schedule No. 6 of Tahoe-Truckee Sanitation Agency for the fiscal year ended June 30, 2019. Tahoe-Truckee Sanitation Agency’s management is responsible for the accompanying Appropriations Limit Schedule No. 6. The sufficiency of these procedures is solely the responsibility of Tahoe-Truckee Sanitation Agency’s management. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. We obtained the completed Schedules No. 1 through No. 7 and compared the limit and annual adjustment factors included in those schedules to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors. We also compared the population and inflation options included in the aforementioned schedules to those that were selected by a recorded vote of the Board of Directors.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Schedule No. 6, we added line A, last year’s limit, to line E, total adjustments, and compared the resulting amount to line F, this year’s limit.

Finding: No exceptions were noted as a result of our procedures.

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Sacramento, CA 95815-4606
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<http://www.dhscpa.com>

3. We compared the current year information presented in the accompanying Appropriations Limit Schedule No. 6 to the other schedules described in No. 1 above.

Finding: No exceptions were noted as a result of our procedures.

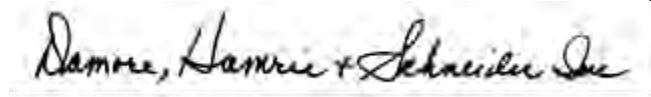
4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Schedule No. 6 to the prior year appropriations limit adopted by the Board of Directors.

Finding: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit Schedule No. 6. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

No procedures have been performed with respect to the determination of the appropriation limit for the base year.

This report is intended solely for the information and use of Tahoe-Truckee Sanitation Agency and is not intended to be and should not be used by anyone other than those specified parties.



DAMORE, HAMRIC & SCHNEIDER, INC.
Certified Public Accountants

Sacramento, CA

January 5, 2020

USER FEES VERSUS COSTS
 (Based on Budget)
 Fiscal Year Ended June 30, 2019

	<u>Sewer Treatment</u>
A. Costs Reasonably Borne	<u>\$ 13,000,000</u>
B. Fees:	
1. Service Charges - Residential	\$ 10,000,000
2. Service Charges - Commercial	3,000,000
3. Other	<u> </u>
Fee Revenue	<u>\$ 13,000,000</u>
C. Amount Fee Exceeds Cost	<u>\$ </u>
D. Amount of Fee Revenue Less Than Cost	<u>\$ </u>
E. Use the results to complete Schedule 2	

CALCULATION OF PROCEEDS OF TAXES
(Based on Budget)
Fiscal Year Ended June 30, 2019

Funds Included:
Administration, General Operations and Maintenance

	Proceeds of Taxes	Non-Proceeds of Taxes	Total
Revenue:			
Property Taxes	\$ 3,000,000	\$	\$ 3,000,000
User Fees (From Schedule 1)	<u> </u>	13,000,000	<u>13,000,000</u>
Sub-Total (To Schedule 3)	\$ 3,000,000	\$ 13,000,000	\$ 16,000,000
Interest Earnings: (From Schedule 3)	<u> </u>	<u> </u>	<u> </u>
Total Revenue: (To Schedule 4)	\$ 3,000,000	\$ 13,000,000	\$ 16,000,000
Reserve Withdrawals: (Including Appropriated Fund Balance)	<u> </u>	<u> </u>	<u> </u>
Total of These Funds	<u>\$ 3,000,000</u>	<u>\$ 13,000,000</u>	<u>\$ 16,000,000</u>
Grand Total Budget	<u><u>\$ 3,000,000</u></u>	<u><u>\$ 13,000,000</u></u>	<u><u>\$ 16,000,000</u></u>

INTEREST EARNINGS PRODUCED BY TAXES
(Based on Budget)
Fiscal Year Ended June 30, 2019

	<u>Amount</u>	<u>Source</u>
A. Non-Interest Tax Proceeds	\$ 3,000,000	(Schedule 2)
B. Minus Exclusions	_____	(Schedule 7)
C. Net Invested Taxes	\$ 3,000,000	(A-B)
D. Total Non-Interest Budget	\$ 13,000,000	(Schedule 2)
E. Tax Proceeds as Percent of Budget	23.08%	(C/D)
F. Interest Earnings		Budget
G. Amount of Interest Earned from Taxes	\$ -	(E*F)
H. Amount of Interest Earned from Non-Taxes	\$ -	(F-G)
I. Take the results of Steps G and H Copy to Schedule 2	\$ -	

APPROPRIATIONS SUBJECT TO LIMITATION
 (Based on Budget)
 Fiscal Year Ended June 30, 2019

	<u>Amount</u>	<u>Source</u>
A. Proceeds of Taxes	\$ 3,000,000	(Schedule 2)
B. Exclusions	_____	(Schedule 7)
C. Appropriations Subject to Limitation	\$ 3,000,000	(A-B)
D. Current Year Limit	<u>\$ 3,221,709</u>	(Schedule 6)
E. Over/(Under) Limit	<u><u>(\$ 221,709)</u></u>	(C-D)

APPROPRIATIONS LIMIT

Fiscal Year Ended June 30, 2019

	City Population Increase	County Population Increase
	<u> </u>	<u> </u>
2018-2019		
Nevada County	2.52%	
Placer County	0.66%	
El Dorado County	0.82%	

Computation:

Nevada Co.	1.0367	*	1.0252	=	1.0628
Placer Co.	1.0367	*	1.0066	=	1.0435
El Dorado Co.	1.0367	*	1.0082	=	1.0452

Nevada Co. Assessed Valuation	5,785,381,956
Placer Co. Assessed Valuation	10,991,798,800
El Dorado Co. Assessed Valuation	<u>1,034,266,938</u>
Total Assessed Valuation	<u>\$ 17,811,447,694</u>

Calculation of allowable increase:

$$\frac{[(1.0628 * 5785381956) + (1.0435 * 10991798800) + (1.0452 * 1034266938)]}{17,811,447,694} = 1.0499$$

Population Increase:

$$\frac{\text{Total Adjustment}}{\text{Inflation Adjustment}} = \frac{1.0499}{1.0367} = 1.0127$$

(To Schedule 6)

APPROPRIATIONS LIMIT

Fiscal Year Ended June 30, 2019

		<u>Amount</u>	<u>Source</u>
A.	Last Year's Limit	\$ 3,068,587	(Prior Year)
B.	Adjustment Factors:		
	1. Population	1.0127	(Schedule 5)
	2. Inflation %	1.0367	(State Finance or Assessor)
	Total Adjustment %	1.0499	(B1*B2)
C.	Annual Adjustment	\$ 153,122	[(B*A) – A]
D.	Other Adjustments		
	Lost Responsibility (-)		
	Transfer to private (-)		
	Transfer to fees (-)		
	Assumed Responsibility (+)		
	Rounding (+)		
	Sub-Total		
E.	Total Adjustments	<u>\$ 153,122</u>	(C+D)
F.	This Year's Limit	<u>\$ 3,221,709</u>	(A+E)

EXCLUDED APPROPRIATIONS
(Based on Budget)
Fiscal Year Ended June 30, 2019

<u>Category:</u>	<u>Amount</u>
Qualified Capital Outlays	
Transfer to Reserve	<u>\$ 0</u>
Total Excludable	<u><u>\$ 0</u></u>
(Copy to Schedules 3 and 4)	<u><u>\$ 0</u></u>



Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

We have audited the financial statements of the business-type activities of Tahoe-Truckee Sanitation Agency for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 20, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tahoe-Truckee Sanitation Agency are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2019. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Agency's financial statements were:

1515 River Park Drive, Suite 150
Sacramento, CA 95815-4606
Tel (916) 481-2856
Fax (916) 488-4428
<http://www.dhscpa.com>

Management's estimate of Other Post Employment Benefit and Pension liabilities are based on actuarial studies and assumptions about future events. We evaluated the key factors and assumptions used to develop the Other Post Employment Benefit and Pension liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of Other Post Employment Benefit and Pension liabilities presented in Notes 7 and 8 to the financial statements and under the Required Supplementary Information section. The disclosures are based on actuarial studies and assumptions about future events that could vary significantly from actual amounts incurred in the future.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All material misstatements detected as a result of audit procedures were corrected by management. The last page that accompanies this letter summarizes the adjusting journal entries.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 5, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Agency’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Internal Control Communications

We considered Tahoe-Truckee Sanitation Agency’s internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control. However, during our audit we became aware of a few matters that are opportunities for strengthening internal controls and operating efficiency. The Management Letter Memorandum that accompanies this letter summarizes the resolution of the matters.

Other Matters

We applied certain limited procedures to the management’s discussion and analysis on pages 5 through 8 and the required supplementary information related to the pension and post-employment healthcare plans on pages 45 through 48 of the financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying

accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of Tahoe-Truckee Sanitation Agency and is not intended to be and should not be used by anyone other than these specified parties.

Damore, Hamric & Schneider Inc

DAMORE, HAMRIC & SCHNEIDER, INC.

Certified Public Accountants

Sacramento, CA

February 5, 2020

Check Missing Dual Signatures

The Agency's policy for check signing requires dual signatures for all checks over \$5,000. During internal control testing of cash disbursements, one out of 25 samples did not include a second signature when the check amount was over \$5,000. As the result of the error, an additional 15 samples were selected for testing of dual signatures, with no additional errors.

We recommend the Agency follow its policy and have two authorized signers, sign checks over \$5,000.

Management's Response – Management concurs with the recommendation and will ensure that two authorized signers, sign checks over \$5,000.

Payroll Journal Entry Approval

During our testing of internal controls over the payroll process, we noted that for one out of five payroll periods selected for testing, the payroll journal entries were not independently approved.

We recommend that all payroll journal entries be reviewed and approved independently to ensure accuracy.

Management's Response – Management concurs with the recommendation and will ensure that payroll journal entries are approved as the Agency's policy dictates.

Depreciation Schedule

During our testing of the fixed assets, it was noted that the deletions could not be identified by individual assets on the depreciation schedule. Further it was noted that prior years' discrepancies between the general ledger and the depreciation schedule balances were not resolved.

We recommend frequent monitoring and agreement of the depreciation schedule balances to the general ledger balances. Further, we recommend independent review of the reconciliation of the schedule to the general ledger to ensure that all adjustments are properly reflected on the schedule and final balances are in agreement to the general ledger.

Management's Response – Management acknowledges the issues and plans on implementing a process going forward to decipher the existing depreciation schedule in detail and to recreate the depreciation schedule in a more organized format. This will ensure that timely reconciliation of the depreciation schedule to the general ledger balances will be performed and reviewed independently.

Purchase Orders

During our testing of cash disbursements, it was noted that two of the nine purchase orders were approved after the date the Agency was invoiced by the vendor.

We recommend that all purchases be pre-approved by authorized personnel through the purchase order process as established by Agency policy.

Management's Response – There was a period of several months during the year when the Agency had a staffing shortage. Several of the invoices that were examined were Board approved consulting services or capital improvement projects. Two of the invoices tested was not paid until after a purchase order was created. Management concurs with the recommendation and will ensure the purchase orders will be generated and approved for all purchases and services as the Agency's policy dictates.

Tahoe-Truckee Sanitation Agency
 ADJUSTING JOURNAL ENTRIES

June 30, 2019

Prepared by _____		Tahoe Truckee Sanitation Agency				TTSA	
Reviewed by _____		Adjusting Journal Entries				Page 1	
Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	
AJE1	Adjusting	06/30/19					
		00-03290	Deferred OPEB Outflows	31,189.00			
		00-03470	OPEB Liability	467,712.00			
		01-04550	OPEB Expense		380,832.00		
		00-04550	OPEB Expense		42,317.00		
		00-03300	Deferred OPEB Inflows		75,732.00		
						423,169.00	
			To record adjustments related to GASB 75				
AJE2	Adjusting	06/30/19					
		00-03280	Deferred Pension Outflows		560,745.00		
		00-03450	Deferred Pension Inflows		81,202.00		
		00-03460	Net Pension Liability		635,833.00		
		00-04540	Pension Expense	127,778.00			
		01-04540	Pension Expense	1,150,002.00			
						(1,277,780.00)	
			To record adjustments related to GASB 68				
AJE3	Adjusting	06/30/19					
		01-01200	Income Service Charges	27,559.96			
		01-02720	Due From Government Agencies		27,559.96		
						(27,559.96)	
			To correct recording to Sent to County				
		TOTAL		<u>1,804,240.96</u>	<u>1,804,240.96</u>	<u>(882,170.96)</u>	



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Services Manager
Item: V-4
Subject: Approval to receive and file the annual financial audit for fiscal year 2018-2019

Background

Damore, Hamric & Schneider, Inc. has completed the Agency annual financial audit for fiscal year 2018-2019. The audit report consists of the management discussion and analysis report, the independent auditor's report and basic financial statements of the Agency.

Fiscal Impact

None.


Attachments

None.

Recommendation

Management and staff recommend approval to receive and file the annual financial audit for fiscal year 2018-2019.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: V-5
Subject: Update on the 2020 Revenue Refunding Bonds

Background

On January 7, 2020, the Board of Directors adopted Resolution No. 1-2020 authorizing the sale and issuance of wastewater revenue refunding bonds to refinance the Agency's State Revolving Fund loan. On January 22, 2020, the Agency received 12 bids for the purchase of the bonds. The sale was finalized on February 5, 2020.

The bid was awarded to Bank of America/Merrill Lynch with an all-inclusive rate of 1.01%. The Agency created a debt service savings of approximately \$212,000 per year or a total of \$1.7M by refinancing its SRF loan.

Attached is an updated presentation of the final bid results as prepared by Mr. Steven Gortler. Mr. Gortler will be present at the meeting to address any questions.

Fiscal Impact

Debt service savings of approximately \$212,000 per year or a total of \$1.7M.

Attachments

SRF Loan Refinancing Final Results presentation.

Recommendation

No action required.

Review Tracking

Submitted By: _____


LaRue Griffin
General Manager

Tahoe-Truckee Sanitation Agency

SRF Loan Refinancing

Final Results

February 12, 2020

Prepared by Steven Gortler
Telephone (415) 298-3319
Email: steven.gortler@att.net

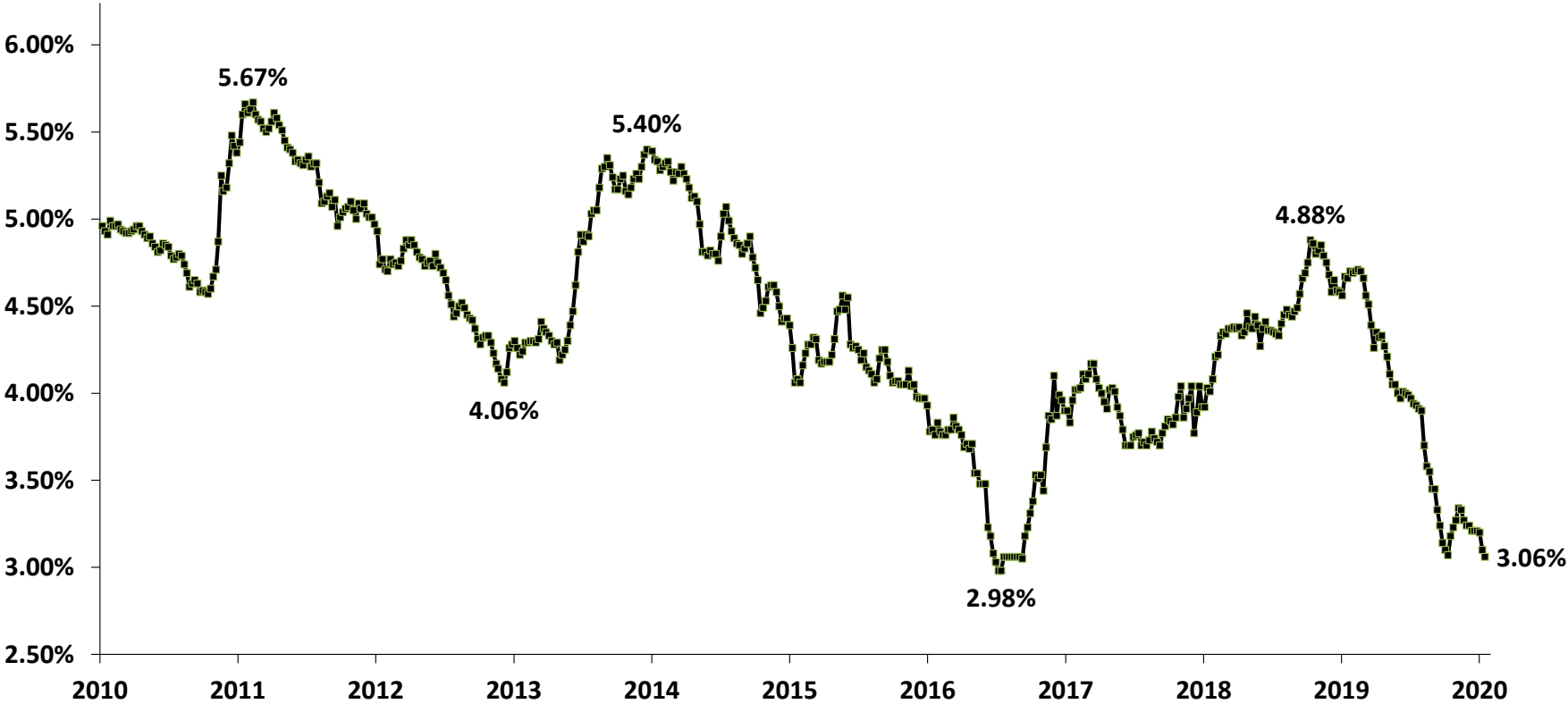


Transaction Summary

Issuer	Tahoe-Truckee Sanitation Agency
Issue	2020 Wastewater Revenue Refunding Bonds
Issue	Tax-Exempt, Fixed-Rate
Par Amount	\$20,110,000
Security	Senior lien on Net Revenues
Sale Date	January 22, 2020
Closing Date	February 5, 2020
Final Maturity	July 1, 2027
Credit Rating (S&P)	'AA'
Method of Sale	Competitive
Number of Bidders	12
Winning Bidder	Bank of America
All-Inclusive Rate	1.01%
Rate Covenant	125% of Annual Debt Service
Optional Redemption	none

Recent Trends in Municipal Revenue Bond Yields

Bond Buyer Revenue Bond Index

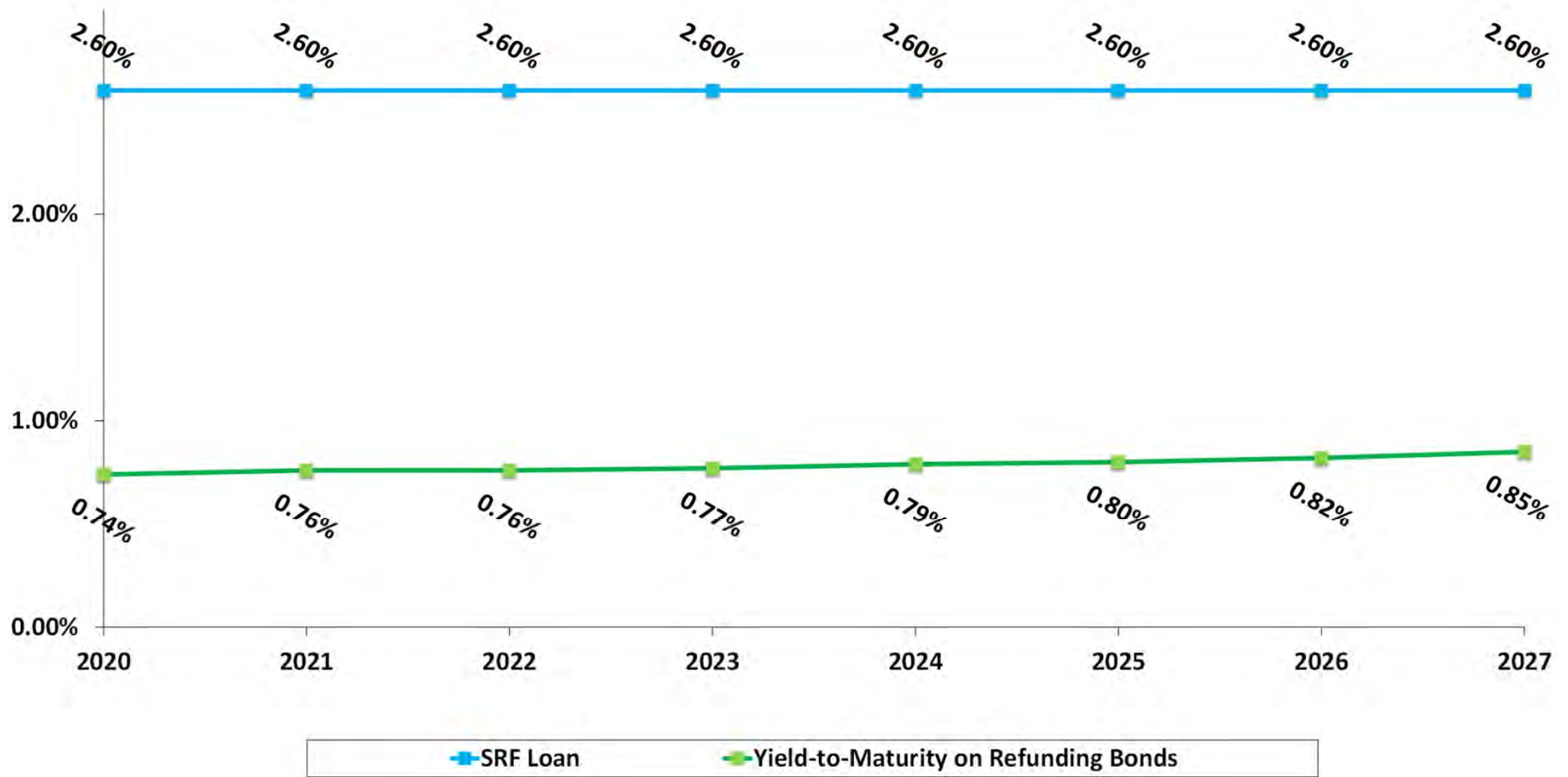




Bid Results: True Interest Cost

Bid Award*	Bidder Name	TIC
<input type="checkbox"/>	Bank of America Merrill Lynch	0.820403
<input type="checkbox"/>	Mesirow Financial, Inc.	0.820723
<input type="checkbox"/>	BNYMellon Capital Markets	0.849528
<input type="checkbox"/>	Citigroup Global Markets Inc.	0.868108
<input type="checkbox"/>	Morgan Stanley & Co, LLC	0.868538
<input type="checkbox"/>	Fidelity Capital Markets	0.873940
<input type="checkbox"/>	HilltopSecurities	0.877128
<input type="checkbox"/>	RBC Capital Markets	0.886649
<input type="checkbox"/>	Wells Fargo Bank, National Association	0.888999
<input type="checkbox"/>	J.P. Morgan Securities LLC	0.891331
<input type="checkbox"/>	SWBC Investment Services, LLC	0.932801
<input type="checkbox"/>	Robert W. Baird & Co., Inc.	0.989465

Interest Rate Comparison: SRF Loan vs. Refunding Bonds



Debt Service Savings

Fiscal Year Ending 6/30	T-TSA SRF Loan			Refunding Bonds			Debt Service Savings	
	Principal	Interest	Total	Principal	Interest	Total	Annual	Cumulative
2021	2,644,660	602,837	3,247,497	2,180,000	856,036	3,036,036	211,461	211,461
2022	2,713,422	534,076	3,247,497	2,195,000	841,625	3,036,625	210,872	422,333
2023	2,783,970	463,527	3,247,497	2,305,000	729,125	3,034,125	213,372	635,706
2024	2,856,354	391,144	3,247,497	2,425,000	610,875	3,035,875	211,622	847,328
2025	2,930,619	316,878	3,247,497	2,550,000	486,500	3,036,500	210,997	1,058,325
2026	3,006,815	240,682	3,247,497	2,680,000	355,750	3,035,750	211,747	1,270,072
2027	3,084,992	162,505	3,247,497	2,815,000	218,375	3,033,375	214,122	1,484,194
2028	3,165,202	82,295	3,247,497	2,960,000	74,000	3,034,000	213,497	1,697,692
	23,186,034	2,793,944	25,979,978	20,110,000	4,172,286	24,282,286	1,697,692	



Net Present Value (NPV) Savings

Net Present Value (NPV) Savings	1,584,867
Par Amount of Refunded Bonds	23,186,034
NPV Savings / Refunded Par Amount	6.84%



Sources & Uses of Funds

Sources of Funds:

Par Amount of Bonds	20,110,000.00
Net Original Issue Premium	3,414,724.35
Total Sources	23,524,724.35

Uses of Funds:

Deposit to SRF Loan Prepayment Fund	23,345,115.82
Estimated Costs of Issuance	179,608.53
Total Uses	23,524,724.35



Costs of Issuance

Service	Fee
Bond Counsel	72,448.00
Financial Advisor	35,000.00
Rating Agency	24,500.00
Underwriter	9,900.35
Rate Consultant	8,500.00
Trustee & Counsel	6,000.00
Financial Printer	2,750.00
Continuing Disclosure	2,000.00
Bidding Platform	2,000.00
Data Services	550.00
CUSIP Numbers	387.00
Contingency	15,573.18
	179,608.53



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Services Manager
Item: V-6
Subject: Approval of Agency Fund Policy

Background

The attached Agency Fund Policy confirms and establishes the Agency financial operating and reserve funds. The policy sets forth the various funds and describes each fund's purpose, how the funds may be used, target fund balances, and authority and process to withdraw money from the funds.

Under the policy, the Agency will keep and manage three (3) operating funds and four (4) reserve funds for the Agency's current and future needs and plans, and to accomplish prudent long-term financial planning.

The operating funds are as follows:

1. Administrative Fund.
2. Operation and Maintenance Fund.
3. Rate Stabilization Fund.

The reserve funds are as follows:

1. Wastewater Capital Reserve Fund.
2. Replacement, Rehabilitation and Upgrade Fund.
3. Emergency Reserve Fund.
4. Unrestricted Reserve Fund.

Fiscal Impact

None.


Attachments

Fund policy.

Recommendation

Management and staff recommend approval of the Agency Fund Policy.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager

TAHOE-TRUCKEE SANITATION AGENCY FUND POLICY

This policy confirms and establishes the Tahoe-Truckee Sanitation Agency financial operating and reserve funds. The Agency keeps and manages three operating funds and four reserve funds for the Agency's current and future needs and plans and to accomplish prudent long-term financial planning. The purpose of this policy is to comprehensively set forth the various funds and to describe each fund's purpose, how the fund may be used, a target fund balance, and the authority and process to withdraw money from the fund.

The Agency General Manager is responsible for the management, administration, and use of these funds in accordance with the terms of this policy, generally accepted accounting principles applicable to special districts, and applicable law. The General Manager shall keep and maintain an appropriate accounting of all receipts and disbursements from these funds and regularly report to the Board of Directors concerning the balance of and disbursement from the funds. Periodically, and in any event not less than once every three years, the General Manager shall evaluate the adequacy of this policy and report the findings and recommendations (if any) to the Board. Except as provided below for the year-end transfers to the Replacement, Rehabilitation and Upgrade Fund and to the Unrestricted Reserve Fund, any transfer or reallocation of monies between funds or any interfund transfer and loan requires Board approval.

The following funds are confirmed and established:

A. Operating Funds

1. Administrative Fund

a. **Description and Funding.** An Administrative Fund (Fund 00) is established for the purposes and uses described in this policy. The revenue source for this fund is provided through the collection of property tax revenue.

b. **Purpose and Use.** This fund is used to pay the costs and expenses of the administrative department and functions.

c. **Target Balance.** The Administrative Fund amount shall be fixed at the beginning of each fiscal year as part of the budget process. It ordinarily shall be in an amount equal to the anticipated property tax revenue for the year. At the end of each fiscal year, surplus monies in the fund in excess of \$50,000 shall be transferred to the Replacement, Rehabilitation and Upgrade Fund.

d. **Withdrawal Authority.** The Agency General Manager may withdraw and use monies from the Administrative Fund for any authorized purpose to the extent authorized by and consistent with the Board-approved budget for the year. Any withdrawal and use of money in the fund for any unbudgeted expense or for any expense beyond the General Manager spending authority (as established by Agency Ordinance No. 3-2015 or an

amended or successor purchasing and public works contracting ordinance) requires Board approval.

2. Operation and Maintenance Fund

a. **Description and Funding.** An Operation and Maintenance Fund (Fund 01) is established for the purposes and uses described in this policy. The revenue source for this fund is provided through the collection of sewer service charges.

b. **Purpose and Use.** The fund is used to pay the costs and expenses relating to the operation, and maintenance of the wastewater transport, treatment, and disposal facilities, including expenditures to support the operations, maintenance, engineering, and information technology departments. The fund includes two reserve accounts – the Working Capital Reserve Account and the Operating Reserve Account.

Working Capital Reserve Account. The purpose of the working capital reserve is to provide financial liquidity during seasonal periods when receipts lag disbursements because the timing of service charge revenue does not coincide with the timing of needed disbursements. Service charge revenue exhibits a high degree of seasonality with the Agency's two largest revenue sources (sewer service charges and property taxes) both levied and collected on the County property tax rolls. Consequently, the Agency's annual operating revenues are received between January and June of each year. In contrast, wastewater system disbursements are roughly level throughout the year on a month-to-month basis.

Operating Reserve Account. The purpose of the operating reserve is to ensure adequate funding for wastewater system operations and maintenance in the event operating revenues unexpectedly fall short of budgeted amounts or operating expenses increase unexpectedly. Reliable wastewater system operations and maintenance are vital to the public health and safety, and cannot be jeopardized due to periodic volatility in operating revenues or operating expenses. However, the need for a large operating reserve is tempered by the fact that the Agency's operating revenues exhibit a high degree of predictability due to (1) annual sewer service charges being levied in fixed dollar amounts rather than variable volumetric amounts that are calculated based on the volume of water usage, and (2) the Agency's two largest revenue sources (sewer service charges and property taxes) both being levied and collected on the property tax rolls with full collection assured because each County is on the Teeter Plan. Nevertheless, operation and maintenance expenses could potentially increase unexpectedly due to inflationary pressures, unanticipated operating needs, or regulatory requirements.

c. **Target Balance.** The Operation and Maintenance Fund amount shall be fixed at the beginning of each fiscal year as part of the budget process. It ordinarily shall be in an amount equal to the anticipated sewer service charge revenue for the year. Within the Operation and Maintenance Fund, the Agency shall maintain a Working Capital Reserve Account equal to 15% of annually budgeted sewer service charge revenue and an Operating Reserve Account equal to 15% of annually budgeted operation and maintenance expenses. At the end of each fiscal year, surplus monies in the Operation and Maintenance Fund in excess of \$250,000 shall be transferred to the Replacement, Rehabilitation and Upgrade Fund.

d. **Withdrawal Authority.** The General Manager may withdraw and use monies from the Operation and Maintenance Fund for any authorized purpose to the extent authorized by and consistent with the Board-approved budget for the year. Any withdrawal and use of the fund for any unbudgeted expense or for any expense beyond the General Manager spending authority (as established by Agency Ordinance No. 3-2015 or an amended or successor purchasing and public works contracting ordinance) requires Board approval.

3. Rate Stabilization Fund

a. **Description and Funding.** A Rate Stabilization Fund (Fund 08) is established for the purposes and uses described in this policy. The revenue source for this fund is provided through the collection of sewer service charges.

b. **Purpose and Use.** The purpose of the Rate Stabilization Fund is to insulate ratepayers from large, abrupt increases in service charges because it is preferable that sewer service charges increase gradually over time by moderate amounts, rather than by large amounts on an irregular and unpredictable basis. If operating revenues decline or if operating expenses increase such that a large rate increase becomes necessary, then the fund can be used to cushion the impact on ratepayers while sewer service charges are gradually adjusted over time to accommodate changing circumstances. However, the need for a large rate stabilization fund is tempered by the fact that the Agency's operating revenues exhibit a high degree of predictability and stability.

c. **Target Balance.** The Agency shall maintain a Rate Stabilization Fund equal to 25% of annually budgeted sewer service charge revenue.

d. **Withdrawal Authority.** The General Manager may withdraw and use monies from the Rate Stabilization Fund for any authorized purpose to the extent authorized by and consistent with the Board-approved budget for the year. Any withdrawal and use of the fund for any unbudgeted expense or for any expense beyond the General Manager spending authority (as established by Agency Ordinance No. 3-2015 or an amended or successor purchasing and public works contracting ordinance) requires Board approval.

B. Reserve Funds

A well-managed wastewater system should adhere to a prudent reserve policy to ensure the continuous financial and operational health and stability of the system. Toward that end, the Agency shall maintain the reserve funds described in this part.

1. Wastewater Capital Reserve Fund

a. A Wastewater Capital Reserve Fund (Fund 02) is established for the purposes and uses described in this policy. The fund is funded from connection charge revenue.

b. **Purpose and Use.** The purpose of the fund is to finance capital improvement and expansion facility projects that are necessary or appropriate to provide capacity to serve new development within the Agency's boundaries and to maintain a high level of sewer service for the benefit of such new development. The fund will be used for such capital improvement projects estimated to cost \$25,000 or greater. A capital improvement project

costing less than \$25,000 generally will be funded from the Operation and Maintenance Fund.

c. Target Balance. The Wastewater Capital Reserve Fund balance shall be equal to the unexpended connection charge revenue balance. The Agency periodically will evaluate and adjust the connection charge amount as appropriate in light of the anticipated future development plans and expectations and capacity expansion requirements. Monies in this fund shall not be transferred to the Unrestricted Reserve Fund.

d. Withdrawal Authority. The General Manager may withdraw and use monies from the Wastewater Capital Reserve Fund for any authorized purpose to the extent of the General Manager spending authority as established by Agency Ordinance No. 3-2015 (or amended or successor purchasing and public works contracting ordinance). Any withdrawal and use of the fund beyond the General Manager spending authority requires Board approval.

2. Replacement, Rehabilitation and Upgrade Fund

a. Description and Funding. A Replacement, Rehabilitation and Upgrade Fund (Fund 06) is established for the purposes and uses described in this policy. The fund is funded from the transfer of surplus monies from the Operation and Maintenance Fund and Administrative Fund described above.

b. Purpose and Use. The purpose of the fund is to finance capital improvement projects to replace, rehabilitate and upgrade the existing plant, facilities, equipment, and appurtenances. The fund will be used for such capital improvement projects estimated to cost \$25,000 or greater. A capital improvement project costing less than \$25,000 generally will be funded from the Operation Maintenance Fund.

c. Target Balance. The Agency shall maintain a Replacement, Rehabilitation and Upgrade Fund balance equal to at least 10% of the Agency net capital assets (as stated in the latest audited financial statements). The Agency periodically will evaluate and adjust this target balance as appropriate in light of the anticipated future capital needs of the wastewater system.

d. Withdrawal Authority. The General Manager may withdraw and use monies from the Emergency Reserve Fund for any authorized purpose to the extent of the General Manager spending authority as established by Agency Ordinance No. 3-2015 (or amended or successor purchasing and public works contracting ordinance). Any withdrawal and use of the fund beyond the General Manager spending authority requires Board approval.

3. Emergency Reserve Fund

a. Description and Funding. An Emergency Reserve Fund (Fund 07) is established for the purposes and uses described in this policy. The fund will be funded by available Agency funds and revenue. The Agency will replenish the fund as part of the budget in any fiscal year following any year in which money was withdrawn from the fund.

b. Purpose and Use. The Emergency Reserve Fund is intended to manage Agency financial obligations, mitigate risks due to revenue shortfalls and unanticipated expenses, and aid in long-term financial planning. The fund is established for the following purposes and may be used for the following expenditures and needs: to fund costs and expenses arising out of or caused by an emergency or disaster; to fund unbudgeted and unanticipated capital improvements, repairs, and replacements; to pay unbudgeted and unanticipated operation, maintenance, management, or administrative expenses that are not covered by regular operating revenue; to pay uninsured losses; and, to cover other cash flow needs due to revenue delays or funding shortfalls.

c. Target Balance. The target fund balance is at least \$4 million. The Agency Board will review this fund on an annual basis during the budget process and, based on a recommendation of the General Manager, will establish the fund amount for the fiscal year in an amount that is at least the target balance, unless otherwise determined by the Board.

d. Withdrawal Authority. The General Manager may withdraw and use monies from the Emergency Reserve Fund for any authorized purpose to the extent of the General Manager spending authority as established by Agency Ordinance No. 3-2015 (or amended or successor purchasing and public works contracting ordinance). Any General Manager-authorized withdrawal from the fund shall be reported to the Board of Directors at its next Board meeting. Any withdrawal and use of the fund beyond the General Manager spending authority requires Board approval.

4. *Unrestricted Reserve Fund*

a. Description and Funding. An Unrestricted Reserve Fund (Fund 09) is established for the purposes and uses described in this policy. At the end of each fiscal year, any monies in the other funds in excess of the fund's target balance shall be transferred to the Unrestricted Reserve Fund.

b. Purpose and Use. Monies in the Unrestricted Reserve Fund may be used for any lawful purpose of the Agency.

c. Target Balance. There is no target fund balance for this fund.

d. Withdrawal Authority. Any withdrawal and use of monies from the Unrestricted Reserve Fund requires Board approval.

Adopted by the TTSA Board of Directors _____, 2020



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Services Manager
Item: V-7
Subject: Approval of Resolution No. 2-2020 extinguishing the SRF loan reserve fund and transferring money to the rate stabilization fund

Background

The State Revolving Fund (SRF) Wastewater Capital Reserve Fund (Fund 04) was established and maintained as a condition of the SRF loan acquired in 2006 from the State Water Resources Control Board (SWRCB) to finance the latest wastewater treatment plant expansion project.

The Agency recently issued refunding bonds to refund and pay off the SWRCB SRF loan, and the refunding bonds transaction has closed and the SRF loan has been paid off in full from the refunding bond proceeds.

Resolution No. 2-2020 authorizes the State Revolving Fund (SRF) Wastewater Capital Reserve Fund (Fund 04) be extinguished and the monies be transferred to the Rate Stabilization Fund (Fund 08).

Fiscal Impact

Impact will be a new allocation of monies within the new Rate Stabilization Fund.


Attachments

Resolution No. 2-2020.

Recommendation

Management recommends approval of Resolution No. 2-2020 extinguishing the SRF loan reserve fund and transferring money to the rate stabilization fund.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager

RESOLUTION NO. 2 - 2020

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE TAHOE-TRUCKEE SANITATION AGENCY
EXTINGUISHING SRF LOAN RESERVE FUND AND
TRANSFERRING MONEY TO RATE STABILIZATION FUND**

WHEREAS, in 2006, the Agency approved a loan agreement with the State Water Resources Control Board to borrow money pursuant to the State Revolving Fund to finance certain wastewater system improvements;

WHEREAS, as security for the loan, the loan agreement required the Agency to establish and maintain a reserve fund, which the Agency did through its State Revolving Fund Wastewater Capital Reserve Fund (Fund 04);

WHEREAS, the Agency recently issued refunding bonds to refund and pay off the SWRCB SRF loan, and the refunding bonds transaction has closed and the SRF loan has been paid off in full from the refunding bond proceeds; and,

WHEREAS, the Agency therefore is no longer required to keep and maintain the SRF reserve fund and the Agency now desires to extinguish that fund and move its money to the Agency Rate Stabilization Fund (Fund 08);

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Tahoe-Truckee Sanitation Agency that the State Revolving Fund Wastewater Capital Reserve Fund (Fund 04) is extinguished and the current balance of money in that fund shall be transferred to the Rate Stabilization Fund (Fund 08).

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency on this 12th day of February 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Dan Wilkins, Vice- President
Board of Directors
TAHOE-TRUCKEE SANITATION AGENCY

Attest:

Secretary of the Board of Directors
TAHOE-TRUCKEE SANITATION AGENCY



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Services Manager
Item: V-8
Subject: Approval of Ordinance No. 1-2020 adjusting Agency connection charges as applied to accessory dwelling units

Background

The Agency adopted Ordinance No. 1-2019 on April 10, 2019, which adjusted the Agency connection charges and made related modifications to the calculation, levy, and collection of such charges. The ordinance included various provisions relating to limitations and special rules concerning accessory dwelling units in accordance with then applicable state law.

Since then, the California Legislature adopted Assembly Bill Nos. 68 and 881 and Senate Bill No. 13, which amend Government Code section 65852.2 which modified the limitations and special rules relating to accessory dwelling units, special districts (such as the Agency), the imposition and collection of connection charges, and related matters.

Ordinance no. 1-2020 amends Ordinance No. 1-2019 to incorporate and reflect changes in state law that became effective on January 1, 2020.

Fiscal Impact

None.


Attachments

Ordinance No. 1-2020.

Recommendation

Management recommends approval of Ordinance No. 1-2020 adjusting Agency connection charges as applied to accessory dwelling units.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager

ORDINANCE NO. 1-2020

AN ORDINANCE OF THE BOARD OF DIRECTORS OF TAHOE-TRUCKEE SANITATION AGENCY AMENDING ORDINANCE NO. 1-2019 AND ADJUSTING AGENCY CONNECTION CHARGES AS APPLIED TO ACCESSORY DWELLING UNITS

BE IT ORDAINED by the Board of Directors of the Tahoe-Truckee Sanitation Agency as follows:

Section 1. Purpose and Authority. The purpose of this ordinance is to update and modify Agency Ordinance No. 1-2019 to reflect changes in state law relating to accessory dwelling units. This ordinance is adopted pursuant to Agency Act sections 67 and 130, Government Code sections 54344, 54350, 65852.2, 66013 and 66016, Health and Safety Code section 5471, and other applicable law.

Section 2. Findings. The Board of Directors finds and determines as follows:

(a) In April 2019, the Agency adopted Ordinance No. 1-2019 to adjust the Agency connection charges and make related modifications to the calculation, levy, and collection of such charges. The ordinance included various provisions relating to limitations and special rules concerning accessory dwelling units in accordance with then applicable state law.

(b) In 2019, the California Legislature adopted Assembly Bill Nos. 68 and 881 and Senate Bill No. 13, which amend Government Code section 65852.2 (effective January 1, 2020). These bills modified the limitations and special rules relating to accessory dwelling units, special districts (such as the Agency), the imposition and collection of connection charges, and related matters.

(c) This ordinance amends Ordinance No. 1-2019 to incorporate and reflect changes in state law that became effective on January 1, 2020.

Section 3. Amended Definitions. Agency Ordinance No. 1-2019 (which amended Ordinance No. 2-2015, section 2) is amended by modifying the definitions of the following terms to read as follows (changes are shown in underline/strikeout format):

ACCESSORY DWELLING UNIT (ADU) means the following: (a) an attached or a detached residential dwelling unit that (i) provides complete independent living facilities for one or more persons, (ii) is included on a parcel with a proposed or existing primary single-family dwelling or multifamily dwelling, (iii) includes permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the primary a single-family dwelling, and (iv) has a total floorspace area that does not exceed 50% of the primary dwelling living area or 1,200 square feet (for an attached accessory dwelling unit) or that does not exceed 1,200 square feet (for a detached accessory dwelling unit); (b) an efficiency unit as defined at Health and Safety Code section 17958.1; or (c) a manufactured home as defined at Health and Safety Code section 18007.

EXEMPT ACCESSORY DWELLING UNIT means an Accessory Dwelling Unit that (a) is on a single family lot parcel with a proposed or existing single-family dwelling and there is no other Accessory Dwelling Unit on the parcel lot, (b) is within a residential or mixed-use zone from single family use, (c) is contained within the proposed space of a single-family dwelling or existing space of a single-family dwelling residence or accessory structure (i.e., a structure that is accessory and incidental to a dwelling located on the same parcel, such as a e.g., studio or pool house, or other similar structure), and may include an expansion of not more than 150 square feet beyond the dimensions of an existing accessory structure, (d) has independent exterior access from the existing residence, and (e) has side and rear setbacks that are sufficient for fire and safety, and (f) is not constructed concurrent with a new single-family dwelling on the parcel. If an Accessory Dwelling Unit is constructed with a new single-family dwelling, the Accessory Dwelling Unit shall not be considered an Exempt Accessory Dwelling Unit.

Section 4. Supersedes Earlier Ordinances. This ordinance supersedes any other prior inconsistent Agency ordinance, resolution, policy, regulation, fee or charge.

Section 5. Effective Date. This ordinance shall take effect retroactive to January 1, 2020.

Section 6. Posting. This ordinance shall be posted within the Agency in at least three conspicuous places within 10 days after its adoption.

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency on the 12th day of February 2020, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Dan Wilkins, Vice-President

Attest:

LaRue Griffin, Secretary

CERTIFICATE

I hereby certify that the foregoing is a full, true and correct copy of Ordinance No. 1-2020, duly and regularly adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency on February 12, 2020.

LaRue Griffin
Secretary of the Board



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Richard Pallante, Maintenance Manager
Item: V-9
Subject: Approval to enter into a contract for the purchase of VFDs for the BNR influent pumps

Background

In 2007, the plant commissioned the Biological Nutrient Removal (BNR) process and its related components. Three (3) of those components are the BNR influent pumps and their related variable frequency drives (VFD). Due to the critical nature of these drives and historical challenges with procuring replacement parts, management and staff have identified the drives for replacement. The approach is to replace all three drives simultaneously as this will allow the Agency to standardize spare parts, have like equipment for operational continuity, and repair technician familiarity. Additionally, due to the location and footprint of the drives replacing all three drives simultaneously allows, if needed, the ability to relocate the mounting to fit current enclosure designs.

Staff solicited bids in September 2019, however, due to bid irregularities, the Board of Directors rejected all bids at the October 2019 Board meeting and authorized staff to negotiate a contract amount to purchase the VFDs.

Staff researched equipment options and keeping with the Agency's current replacement strategy, selected Alan Bradley as the drive that best fits the Agency's needs. Working with Rexel Inc., the region's supplier for Alan Bradley drives, staff finalized the scope and equipment requirements receiving a final proposal. Staff evaluated the proposal and found the equipment meets the requirements and that pricing was consistent with that of other manufactures for like equipment.

Fiscal Impact

Lump sum fee of \$100,712 for three (3) variable frequency drives.


Attachments


None.

Recommendation

Management and staff recommend approval to enter into a contract for the purchase of three (3) VFDs for the BNR influent pumps from Rexel, Inc.

Review Tracking

Submitted By: 
Richard Pallante
Maintenance Manager

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Richard Pallante, Maintenance Manager
Item: V-10
Subject: Approval to award the rebuild of Centrisys CS21-4 rotating assembly and Viscotherm hydraulic back drive

Background

In October 2019, the Agency consulted with Centrisys/CNP to evaluate the current operational condition of both Centrisys centrifuges used for dewatering digested sludge at the facility. The goal of the evaluation was to conditionally assess the units such that we could prioritize the routine rebuild budgeted for the current fiscal year. The evaluation found that Centrisys #2 is still in a good operational status and Centrisys #1 is now due for rebuild. In December 2019, the Agency solicited bids for the rebuild of Centrisys CS21-4 rotating assembly and Viscotherm hydraulic back drive.

Bids for the project were received on January 17, 2020. Staff received two (2) bids as follows:

- Centrisys Corporation: \$33,500
- CentriTEK Industrial Centrifuge Specialist: \$37,000

After review of the bids, the Centrisys Corporation bid was found to be non-responsive as the bid excluded items from the bid specifications. Their bid did elect to list these select items as add-ons and provided a cost accordingly. It should be noted, even if the cost of these additional items was calculated into a total bid cost, the Centrisys Corporation bid would have exceeded the lump sum bid provided by CentriTEK Industrial Centrifuge Specialist. CentriTEK was determined to be the lowest responsive bidder.

Fiscal Impact

The lump sum bid price of \$37,000 is within the budgeted amount of \$50,000 for this project.


Attachments


None.

Recommendation

Management and staff recommend approval to award the rebuild of Centrisys CS21-4 rotating assembly and Viscotherm hydraulic back drive bid to CentriTEK Industrial Centrifuge Specialist.

Review Tracking

Submitted By: 
Richard Pallante
Maintenance Manager

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Richard Pallante, Maintenance Manager
Item: V-11
Subject: Approval to award the purchase of utility carts

Background

The Agency utilizes a fleet of electric utility carts to transport staff, tools and equipment within the facility for the performance of operation and maintenance duties. While the current fleet has met the needs, it is aging.

With over fifty percent of the fleet at twenty-one years of age, or older, management and staff determined that a phased replacement program was needed. Funds were budgeted and allocated for the procurement of new electric utility carts as part of the 2019/2020 budget process. After discussions with staff and reviewing the performance of the existing Taylor-Dunn electric utility carts, the Taylor-Dunn B-200 electric utility carts were determined to be the best fit for Agency needs.

Bids for procurement were not solicited as they are not required in accordance with Agency Ordinance No. 3-2015:

*“Exceptions. Bidding will not be required for purchases in the following situations:
... ..(iii) the Material is to be purchased through or from the State of California or other federal, state or local government group sale program”*

A quote of \$19,540.00 (excluding sales tax) for two (2) carts has been provided by Toyota Material Handling, the local Taylor-Dunn sales representative for the National Joint Powers Alliance (NJPA/Sourcewell) program. Sales tax has not been included; however, the sales tax is calculated to be \$1,612.05. The estimated calculated total amount with sales tax, is \$21,152.05.

The purchase of electric utility carts in the amount of \$25,000 was budgeted and approved in the 2019/2020 Annual Budget.

Fiscal Impact

\$21,152.05 (approximately)

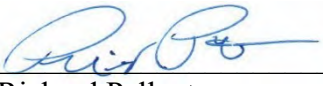
Attachments


Toyota Material Handling Taylor-Dunn B-200 quote.
Taylor-Dunn B-200 specification sheet.
National Joint Powers Alliance (NJPA) sale program agreement.

Recommendation

Management and staff recommend approval to purchase two (2) Taylor-Dunn B-200 electric utility carts up to the amount of \$25,000.

Review Tracking

Submitted By: 
Richard Pallante
Maintenance Manager

Approved By: 
LaRue Griffin
General Manager




Livermore* West Sacramento * Salinas * Fresno * North Bay
(800) 527-3746 www.tmhnc.com

Richard Pallante
Maintenance Manager
Tahoe-Truckee Sanitation Agency
530-587-2525 ext. 119
rpallante@ttsa.net

Drew Huff
Phone: 510-432-5386
Fax: 916-244-0253
Email: ahuff@tmhnc.com



Quotation

Qty:	Description	Each	Extended Price
2	New Taylor Dunn B-200 Electric Flatbed Vehicle	\$ 8,910.00	\$ 17,820.00
	SOURCEWELL Member Pricing 051717-psi		
	Freight	\$ 550.00	\$ 1,100.00
<p>Product: Burdenmaster, Electric Burden Carrier Wheel: 4-wheel Speed (unloaded): 12 mph (19.2 km/h) Unit Weight: 1,360 lbs (617 kg) Load Capacity: 2,000 lbs (907 kg) Traction Voltage: 36 volts Battery Type: 210 amp-hour, 6 each Drive: Direct Gear Drive Motor: 6.6 hp Charger: Built-in, 36 volt, 110VAC, 1kw w/ Interlock Controller: Solid State Speed Controller Brakes: Hydraulic drum brakes, rear Tires: 5.70 X 8, Load Range C Frame: All-welded steel unitized body with heavy duty 16 gauge diamond plate Steering: Automotive style Instrumentation: Horn, reverse buzzer, battery status indicator Lights: Dual headlights & brake lights Seats: Black vinyl full seat back individual driver and passenger seat cushions, driver's seat electrical interlock</p>			
			
<p>Color options: White Yellow Orange Green</p>			
		Each	Qty 2
	Ca Tire fee	\$ 7.00	\$ 14.00
	Ca Battery Fee	\$ 8.00	\$ 16.00
	Local Delivery	\$ 295.00	\$ 590.00
	TOTAL INVESTMENT (Before Tax):	\$ 9,770.00	\$ 19,540.00

****All Prices Quoted Do Not Include Sales Tax****

Your signature on this proposal constitutes an order

This quotation is subject to our General Terms and Conditions, Form GTC Pub 0001 03-9-2007 Rev B, attached hereto and incorporated by reference.

F.O.B: Factory Terms: COD/ Terms or Finance Delivery: Will advise at time of order

Quoted:

By: **Drew**

Drew Huff
Commercial Equipment General Manager
Date: 1-20-2020

Accepted:

By:

Authorized Buyer (please print)

Authorized Buyer Signature

Date

B-200

Versatile Electric Transportation

MODEL	B-200	
TYPE	Electric	
SPEED (MAX MPH)	12	19 kmph
RANGE (MILES)	20	32 km
LOAD CAPACITY (lbs)	2,000	907 kg
BED SIZE (W"xL")	43"x75"	109 cm x 190 cm
VOLTAGE	36	
TURNING RADIUS (INCHES)	125"	317 cm



Based on standard configuration. Some vehicles shown with optional equipment

Tough and Dependable Product Solutions

The B-200 is an economical and versatile electric truck. Its unique design features allow the vehicle to be configured to carry a load, tow a load, carry people, or any combination to meet your changing needs. The B-200 can be ordered with a steel cab and doors, stake sides, tool box, fixed or convertible 4 to 6 passenger seating plus many other useful features.

The B-200 is equipped with a 36 volt electric drive system consisting of a direct gear drive differential to provide years of reliable service. Standard features are on-board automatic battery charger with drive interlock, battery status indicator, dual headlights, taillights, and hydraulic brakes. The B-200 is the best value in its class of electric vehicles.

Taylor-Dunn has over 160,000 vehicles in service and more than 55 years experience in providing vehicle solutions to our customers. Carry a load, tow a load, carry people, or any combination, *Taylor-Dunn products are the best way to go about your business.*



TAYLOR-DUNN®
Commercial and Industrial Vehicles Since 1949

The best way to go about your business

PERSONNEL CARRIERS



Aristocrat



Roadmaster



Taylortruck



Loadmaster



Model B Series



Electruck



Maintenance Expediter



Stepsaver



Stockchaser

TOW TRACTORS



Towmaster



Mule



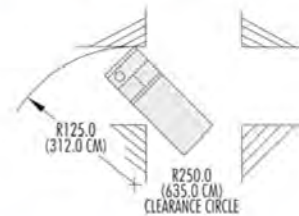
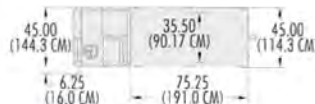
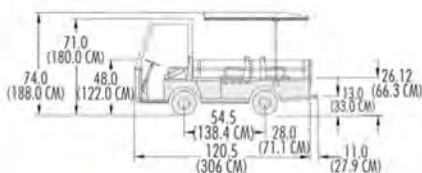
Pullmaster



Model E



Huskey



B-200 STANDARD SPECIFICATIONS

Product Line	MODEL B-200
Unit Weight	1,360 lbs. (617 kg.)
Load Capacity	2,000 lbs. (907 kg.)
Battery Type (Lead acid)	217 amp hours, 6 volts
System Voltage	36 volt
Drive Axle	Direct gear drive
Transmission	Oil bath helical gears
Motor	6.6 HP; DC, separately excited
Tires	Pneumatic, 5.70 x 8 load range B
Brakes	Hydraulic drum brakes rear, hand operated parking brake
Steering	24:1 Automotive steering
Frame	All steel unitized body, heavy duty 16 gauge diamond plate steel
Bumper	Heavy duty steel front bumper
Suspension	Leaf spring front & rear
Color	Tan
Seats	Split seat cushion, full length seat back rest covered with black vinyl. Driver seat electrical interlock
Controller	Solid state speed controller, 36 volt, with regenerative braking
Instrumentation	Battery status indicator, horn, reverse buzzer
Light Accessories	Dual headlight, taillight
Charger	25 amp, 36 volt built-in automatic charger with interlock
Input Voltage Requirements	110 volt/220 volt, 50 Hz/60Hz
Conformance Standards	Type E OSHA 1910.178 and ANSI B56.8

OPTIONAL FEATURES

Charger

- Portable 25 amp charger
- Portable 40 amp charger 110v/220v
- Built-in 110v/220v 50 Hz

Accessories

- Strobe light, amber - on pole, or top of cab
- Directional signals
- Maintenance meter
- Smart View Display (SVD)
 - Fault indicator
- Battery status indicator
- Hour meter

Based on standard configuration. Some vehicles may be shown with optional equipment.

Deck

- Stake sides, removable end gate, 14" high
- Steel sides and end gates, fold down
- Diamond plate deck

Battery Compartment

- 244 a.h. batteries

Hitches

- Hitch, automatic coupling
- Hitch, pintle
- Hitch, 1-7/8" ball

Brakes

- Front wheel hydraulic disc

Cab

- Steel cab with safety glass window
- Metal doors with sliding safety glass windows
- Windshield wiper for cab
- Mirrors - left, right and rear

Top Frames

- Fiberglass or surrey top cover with tubular frame
- Full length steel top cover

Frame

- Fixed seating 4-6 passengers
- Convertible seating 4-6 passengers

Color

- Special paint color
- Undercoating



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**EXCEPTIONS TO PROPOSAL, TERMS, CONDITIONS,
AND SOLUTIONS REQUEST**



Company Name: **Polaris Industries, Inc. (DBA Polaris Sales, Inc.)**

Any exceptions to the terms, conditions, specifications, or proposal forms contained in this RFP must be noted in writing and included with the Proposer's response. The Proposer acknowledges that the exceptions listed may or may not be accepted by NJPA or included in the final contract. NJPA will make reasonable efforts to accommodate the listed exceptions and may clarify the exceptions in the appropriate section below.

Section/page	Term, Condition, or Specification	Exception	NJPA ACCEPTS
7.11/26	Trade-Ins	Polaris does not accept trade-ins. This is not usual or customary for OEM direct sales	NJPA Accepts
8.15/28	Data Practices	Polaris takes exception to the release of this proposal to anyone outside of the NJPA. The information contained should not be disclosed to any other party without the express written consent of Polaris Industries Inc.	Not Accepted - See below
8.23	Material Suppliers and Sub-Contracts	Names of suppliers and subcontractors are commercially sensitive information to Polaris Industries and their names cannot be released.	Not Accepted - See Below

Proposer's Signature: _____

Date: 5/11/2017

NJPA's clarification on exceptions listed above:

8.15/28 Data Practices - NJPA, a governmental entity, and any data contained in the RFP response is subject to the Minnesota Data Practices Act. Per the Minnesota Data Practices Act, the complete proposal is public record unless items are deemed, pursuant to statutory criteria, to be nonpublic. Minnesota errs on the side of public access to information for public entities.

8.23 Material suppliers- See section 8.15 of the RFP

Review and Approved: _____

[Signature]
NJPA Legal Department

7/11/17

Contract Award
RFP #051717

FORM D



Formal Offering of Proposal
(To be completed only by the Proposer)

LOW SPEED VEHICLES, MEDIUM SPEED VEHICLES, AND UTILITY VEHICLES, WITH RELATED EQUIPMENT, ACCESSORIES, AND SUPPLIES

In compliance with the Request for Proposal (RFP) for LOW SPEED VEHICLES, MEDIUM SPEED VEHICLES, AND UTILITY VEHICLES, WITH RELATED EQUIPMENT, ACCESSORIES, AND SUPPLIES, the undersigned warrants that the Proposer has examined this RFP and, being familiar with all of the instructions, terms and conditions, general and technical specifications, sales and service expectations, and any special terms, agrees to furnish the defined products and related services in full compliance with all terms and conditions of this RFP, any applicable amendments of this RFP, and all Proposer's response documentation. The Proposer further understands that it accepts the full responsibility as the sole source of solutions proposed in this RFP response and that the Proposer accepts responsibility for any subcontractors used to fulfill this proposal.

Company Name: POLARIS INDUSTRIES Date: 5/11/2017

Company Address: 2100 HWY 55

City: MEDINA State: MN Zip: 55340

Contact Person: JOHN OLSON Title: VICE PRESIDENT & GM

Authorized Signature: 

(Name printed or typed)

FORM E
CONTRACT ACCEPTANCE AND AWARD



(Top portion of this form will be completed by NJPA if the vendor is awarded a contract. The vendor should complete the vendor authorized signatures as part of the RFP response.)

NJPA Contract #: 051717-PSI

Proposer's full legal name: Polaris Industries

Based on NJPA's evaluation of your proposal, you have been awarded a contract. As an awarded vendor, you agree to provide the products and services contained in your proposal and to meet all of the terms and conditions set forth in this RFP, in any amendments to this RFP, and in any exceptions that are accepted by NJPA.

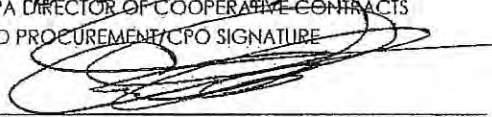
The effective date of the Contract will be July 18, 2017 and will expire on July 18, 2021 (no later than the later of four years from the expiration date of the currently awarded contract or four years from the date that the NJPA Chief Procurement Officer awards the Contract). This Contract may be extended for a fifth year at NJPA's discretion.

NJPA Authorized Signatures:



NJPA DIRECTOR OF COOPERATIVE CONTRACTS
AND PROCUREMENT/CPO SIGNATURE

Jeremy Schwartz
(NAME PRINTED OR TYPED)



NJPA EXECUTIVE DIRECTOR/CEO SIGNATURE

Chad Coquette
(NAME PRINTED OR TYPED)

Awarded on July 17, 2017

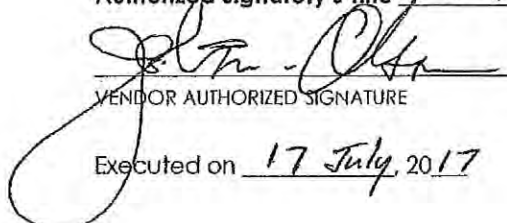
NJPA Contract # 051717-PSI

Vendor Authorized Signatures:

The Vendor hereby accepts this Contract award, including all accepted exceptions and amendments.

Vendor Name Polaris Industries

Authorized Signatory's Title VP and GM, Polaris Commercial, Government and Defense



VENDOR AUTHORIZED SIGNATURE

John M. Olson, PhD
(NAME PRINTED OR TYPED)

Executed on 17 July, 2017

NJPA Contract # 051717-PSI

PROPOSER ASSURANCE OF COMPLIANCE



Proposal Affidavit Signature Page

PROPOSER'S AFFIDAVIT

The undersigned, authorized representative of the entity submitting the foregoing proposal (the "Proposer"), swears that the following statements are true to the best of his or her knowledge.

1. The Proposer is submitting its proposal under its true and correct name, the Proposer has been properly originated and legally exists in good standing in its state of residence, the Proposer possesses, or will possess before delivering any products and related services, all applicable licenses necessary for such delivery to NJPA members agencies. The undersigned affirms that he or she is authorized to act on behalf of, and to legally bind the Proposer to the terms in this Contract.
2. The Proposer, or any person representing the Proposer, has not directly or indirectly entered into any agreement or arrangement with any other vendor or supplier, any official or employee of NJPA, or any person, firm, or corporation under contract with NJPA, in an effort to influence the pricing, terms, or conditions relating to this RFP in any way that adversely affects the free and open competition for a Contract award under this RFP.
3. The Proposer has examined and understands the terms, conditions, scope, contract opportunity, specifications request, and other documents in this solicitation and affirms that any and all exceptions have been noted in writing and have been included with the Proposer's RFP response.
4. The Proposer will, if awarded a Contract, provide to NJPA Members the /products and services in accordance with the terms, conditions, and scope of this RFP, with the Proposer-offered specifications, and with the other documents in this solicitation.
5. The Proposer agrees to deliver products and services through valid contracts, purchase orders, or means that are acceptable to NJPA Members. Unless otherwise agreed to, the Proposer must provide only new and first-quality products and related services to NJPA Members under an awarded Contract.
6. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
7. The Proposer understands that NJPA will reject RFP proposals that are marked "confidential" (or "nonpublic," etc.), either substantially or in their entirety. Under Minnesota Statute §13.591, Subd. 4, all proposals are considered nonpublic data until the evaluation is complete and a Contract is awarded. At that point, proposals generally become public data. Minnesota Statute §13.37 permits only certain narrowly defined data to be considered a "trade secret," and thus nonpublic data under Minnesota's Data Practices Act.
8. The Proposer understands that it is the Proposer's duty to protect information that it considers nonpublic, and it agrees to defend and indemnify NJPA for reasonable measures that NJPA takes to uphold such a data designation.

[The rest of this page has been left intentionally blank. Signature page below]

By signing below, Proposer is acknowledging that he or she has read, understands, and agrees to comply with the terms and conditions specified above.

Company Name: POLARIS SALES INC.

Address: 2100 Highway 55

City/State/Zip: MEDINA, MN 55340

Telephone Number: 763. 513. 3443

E-mail Address: John.m.olson@polaris.com

Authorized Signature: *John Olson*

Authorized Name (printed): John Olson

Title: Vice president and General Manager

Date: 5/11/2017

Notarized

Subscribed and sworn to before me this 11 day of May, 20 17

Notary Public in and for the County of Hennepin State of Minnesota

My commission expires: January 31, 2020

Signature: *Linda Marie Friesner*





PROPOSER QUESTIONNAIRE

Payment Terms, Warranty, Products and Services, Pricing and Delivery, and Industry-Specific Questions

Proposer Name: **Polaris Industries, Inc (DBA Polaris Sales, Inc)**

Questionnaire completed by: **Serin Cur, Business Development Manager**

Payment Terms and Financing Options

- 1) What are your payment terms (e.g., net 10, net 30)?
Net 30
- 2) Do you provide leasing or financing options, especially those options that schools and governmental entities may need to use in order to make certain acquisitions?

Commercial leasing options are available for certain products (GEM, RANGER, ATVs) through one of our finance partners, Wells Fargo.

- 3) Briefly describe your proposed order process. Please include enough detail to support your ability to report quarterly sales to NJPA. For example, indicate whether your dealer network is included in your response and whether each dealer (or some other entity) will process the NJPA Members' purchase orders.

The order process varies slightly based on specific product desired by the NJPA member. After working directly with a NJPA member to establish what their needs are, a quote would be generated. If the quote is satisfactory to the member, they would issue a purchase order directly to the dealer referencing the NJPA contract. Polaris would create a sales order and upon delivery of the order would generate an invoice. On a quarterly basis, Polaris would run a report of all sales generated through the NJPA contract and issue a check for the administrative fee. The dealer is required to submit any necessary documentation to Polaris to ensure contract accuracy and awareness to NJPA for reporting purposes.

- 4) Do you accept the P-card procurement and payment process? If so, is there any additional cost to NJPA Members for using this process?
Providing the dealer accepts credit cards, then the end user may use a P-card for the payment process.

Warranty

- 5) Describe in detail your manufacturer warranty program, including conditions and requirements to qualify, claims procedure, and overall structure. You may include in your response a copy of your warranties, but at a minimum please also answer the following questions.

Our warranty programs vary by product line. Taylor-Dunn and GEM offer a standard warranty of 24 months. All other vehicles being submitted for this proposal receive a special 12 month limited warranty. See full warranty attachments for details.

- Do your warranties cover all products, parts, and labor?
See attached warranty programs for specifics.
- Do your warranties impose usage restrictions or other limitations that adversely affect coverage?
See attached warranty programs for specifics.
- Do your warranties cover the expense of technicians' travel time and mileage to perform warranty repairs?
No. Warranty work must be performed by an authorized Polaris or Taylor-Dunn Dealer who has a contract to sell and service the respective product.
- Are there any geographic regions of the United States for which you cannot provide a certified technician to perform warranty repairs? How will NJPA Members in these regions be provided service for warranty repair?
Polaris has an extensive Dealer network of over 1,600 members, with dealers located in all 50 states.
- Will you cover warranty service for items made by other manufacturers that are part of your proposal, or are these warranties issues typically passed on to the original equipment manufacturer?

If the product is manufactured or provided at a Polaris factory, then we will cover the warranty. For parts and accessories that are no produced at a Polaris factory, these warranties are typically passed onto the OEM.

- What are your proposed exchange and return programs and policies?

Polaris does not accept exchanges or returns of vehicles. Much like an automobile, once a vehicle has left the "showroom floor" it is considered "used" and its market value has been depreciated.

- 6) Describe any service contract options for the items included in your proposal.
Service contract options will be quoted as Open-Market items by the local dealer.

Pricing, Delivery, Audits, and Administrative Fee

- 7) Provide a general narrative description of the equipment/products and related services you are offering in your proposal.

Polaris is offering its full line of Sportsman All-Terrain Vehicles, RANGER, SidexSide Utility Vehicle, RZR Sport Utility Vehicles, GEM electric vehicles, BRUTUS, Taylor-Dunn, and Snowmobiles along with the associated accessories to allow the customer to customize their purchase.

- 8) Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the NJPA discounted price) on all of the items that you want NJPA to consider as part of your RFP response. Provide a SKU for each item in your proposal. (Keep in mind that reasonable price and product adjustments can be made during the term of an awarded Contract. See the body of the RFP and the Price and Product Change Request Form for more detail.)

For the Polaris Sportsman, RANGER, RZR vehicles and Snowmobiles, Polaris will offer a discount of 10% off the published MSRP exclusive of administrative fee and shipping. For accessories associated with Sportsman, RANGER, RZR and Snowmobile products, Polaris will offer a 15% discount off of the published MSRP exclusive of the administrative fee. The SKU numbers are provided in the attached Excel spreadsheet as part of the pricing matrix. The formula for calculating the price of MSRP is imbedded in the spreadsheet.

For BRUTUS vehicles, Polaris will offer a discount of 20% off the published MSRP exclusive of administrative fee and shipping. For accessories associated with BRUTUS, Polaris will offer a 14% discount off of the published MSRP exclusive of the administrative fee.

For GEM vehicles and associated accessories, Polaris will offer a discount of 10% off the published MSRP exclusive of administrative fee and shipping. The SKU numbers are provided in the attached Excel spreadsheet as part of the pricing matrix. The formula for calculating the price of MSRP is imbedded in the spreadsheet.

For Taylor-Dunn vehicles, Polaris will offer a discount of 10% off the current published commercial prices list exclusive of shipping, packaging and administrative fee.

- 9) Please quantify the discount range presented in this response. For example, indicate that the pricing in your response represents is a 50% percent discount from the MSRP or your published list.

The discount offered in this proposal represents a 10% discount off of MSRP for Polaris vehicles (RANGER, RZR, ACE, GENERAL, Snow, Sportsman) 15% off of MSRP for Polaris accessories.

The discount offered in this proposal represents a 10% discount off of MSRP for GEM vehicles, 10% off of MSRP for GEM accessories

The discount offered in this proposal represents a 10% discount off of MSRP for Taylor-Dunn vehicles, 10% off of MSRP for Taylor-Dunn accessories

- 10) The pricing offered in this proposal is
- a. the same as the Proposer typically offers to an individual municipality, university, or school district.
 - b. the same as the Proposer typically offers to GPOs, cooperative procurement organizations, or state purchasing departments.

_____ c. better than the Proposer typically offers to GPOs, cooperative procurement organizations, or state purchasing departments.

_____ d. other than what the Proposer typically offers (please describe).

11) Describe any quantity or volume discounts or rebate programs that you offer.

Quantity or volume discounts may be evaluated on a case by case basis. Discounts have already been factored into the pricing model based on expected volume purchases through a national contract.

12) Propose a method of facilitating “sourced” products or related services, which may be referred to as “open market” items or “nonstandard options”. For example, you may supply such items “at cost” or “at cost plus a percentage,” or you may supply a quote for each such request.

Polaris is always willing to work with a customer if they have a need for non-standard options added to a vehicle. We encounter this routinely in our GSA contract and handle them as Open Market items.

13) Identify any total cost of acquisition costs that are **NOT** included in the pricing submitted with your response. This cost includes all additional charges that are not directly identified as freight or shipping charges. For example, list costs for items like installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer.

Installation costs for accessories are calculated separately and the cost will vary from dealer to dealer based on location. Dealers determine their labor fees, but on average, we can say that labor rates are between \$75-100/hour. Each accessory has an established standard hour for installation charges and will be indicated on the individual quote. This is also available on the pricing matrix. This price is fixed and is the same formula that is used by our dealer network for installation of accessories on consumer models.

Regarding freight and packaging for Taylor-Dunn products, these will be quoted separately by the Taylor-Dunn dealer.

14) If delivery or shipping is an additional cost to the NJPA Member, describe in detail the complete shipping and delivery program.

With the exception of Taylor-Dunn products, there are no additional shipping costs to NJPA members. For Taylor-Dunn products, freight and packaging will be quoted to the NJPA member at the time of the vehicle quotation by the Taylor-Dunn dealer.

15) Specifically describe those shipping and delivery programs for Alaska, Hawaii, Canada, or any offshore delivery.

Shipping of ATV's to Alaska and Hawaii is an extra \$500 per unit, shipping of RANGER and RZR vehicles to Alaska or Hawaii is an additional \$750.00.

For GEM and Taylor-Dunn vehicles delivered to Alaska, Hawaii, Canada or any offshore delivery, our dealer will provide a shipping and delivery quote and arrange delivery.

16) Describe any unique distribution and/or delivery methods or options offered in your proposal.

N/A

17) Please specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed Contract with NJPA. This process includes ensuring that NJPA Members obtain the proper pricing, that the Vendor reports all sales under the Contract each quarter, and that the Vendor remits the proper administrative fee to NJPA.

Polaris operates its current NJPA contract utilizing the same processes and procedures that are utilized for the GSA contracts it holds. In addition to internal procedures and daily contract compliance reviews, Polaris is subjected to an annual GSA Contractor Assist Visit where an auditor assesses the level of compliance with the terms & conditions of the contract including the administrative fee. Given the procedures are identical for NJPA, any discoveries by GSA would also be applicable to the NJPA contract.

18) Identify a proposed administrative fee that you will pay to NJPA for facilitating, managing, and promoting the NJPA Contract in the event that you are awarded a Contract. This fee is typically calculated as a percentage of Vendor's sales under the Contract or as a per-unit fee; it is not a line-item addition to the Member's cost of goods. (See RFP Section 6.29 and following for details.)

Polaris Sales Inc.'s proposed administrative fee would be 0.75% of gross sale value. This is consistent with the Industrial Funding Fee recouped by the General Services Administration.

Industry-Specific Questions

19) Identify the subcategory or subcategories that best describe your solutions: LSV, MSV, Utility, or Golf Cart. If the subcategory that best describes your solutions is not identified, provide the subcategory title(s) that best describes what you are offering in your response.

Polaris offers a full line of gas, diesel, and electric utility vehicles and low-speed vehicles (LSV), with a broad lineup of accessories to enable the user to customize the vehicle for the specific application.

Overview of Polaris Products (does not include every product that will be offered in the proposal):

Product Overview *POWERING AHEAD*

Utility Vehicles

Model	HP	Weight (lb P/L)
500	32HP	1000 lb P/L
570	44HP	1000 lb P/L
570 FS	44HP	1500 lb P/L
XP900	68HP	1500 lb P/L
XP1000	80HP	1500 lb P/L
6x6	40HP	2000 lb P/L
DIESEL	24HP	1500 lb P/L
Dul HST	24 HP	1750 lb P/L Hydrostatic
Dul HST DLX	24HP	1750 lb P/L Hydrostatic A/C & Heat
HDPTO, Dlx	24 HP	2000 lb P/L Hydrostatic A/C & Heat From PTO
RGR EY	42.4, 30HP	1000 lb P/L
GEM eM1400	4x2, 7HP	1400 lb P/L
eM1400 LSV	4x2, 7HP	1400 lb P/L
GEM eL XD	5 passenger	1,415 lb P/L
CREW 570-4	44HP	Seats 4, 1250 lb P/L
CREW 570-6	44HP	Seats 6, 1500 lb P/L
CREW XP 900-6	68HP	Seats 6 or 8, 1750 lb P/L
DIESEL CREW	24HP	Seats 6, 1750 lb P/L
GEM e2	30HP	Seats 2, 900 lb P/L
GEM e4	42HP	Seats 4, 1,150 lb P/L
ULM e6	60HP	Seats 6, 1,304 lb P/L

ATVs

Model	HP	Weight (lb P/L)
450 H.O.	33HP	485 lb P/L
570	44HP	485 lb P/L
570 SP	44HP	485 lb P/L EPS
X2 570	44HP	705 lb P/L EPS Cargo Bud
650	77HP	575 lb P/L
650 SP	77HP	575 lb P/L EPS
XP1000	80HP	575 lb P/L EPS
ACE 500	30HP	575 lb P/L
ACE 570	45HP	575 lb P/L
ACE 570 SP	45HP	575 lb P/L EPS
ALC 300 3P	30HP	575 lb P/L EPS

Complete Offering of Work & Transport Vehicles

Overview of Taylor-Dunn Products (does not include every model that will be offered in the proposal)

Family of Products



20) Describe the features of your proposed solution(s) that address serviceability (parts availability, maintenance, repairs, support, etc.) and which you believe are “vendor differentiators.”

We have the largest dealer network in our industry with over 1600 total locations. Many of our dealers offer on-site and maintenance parts inventories. As noted above, our combination of dealer service and Polaris-employed resources differentiates our after-sales support to NJPA members.

21) Describe any manufacturing processes or material specification attributes that differentiate your offered solutions.

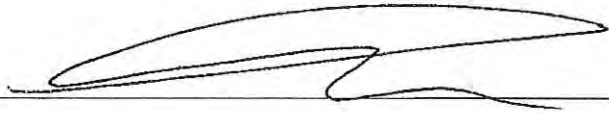
- Polaris’ newest lean-centric manufacturing facility in Huntsville, Alabama, builds vehicles using advanced material flow strategies in a relentless pursuit of continuous improvement.
- Polaris employs numerous statistical quality assurance methodologies to ensure confidence in finished vehicle product quality.
- Our Polaris Development Process (PDP) is a systematic approach to new vehicle design with an emphasis on aligning our latest vehicles with customer needs, designing in quality, and reducing cost by facilitating manufacturability.

22) Detail the fueling or power source options available with your solutions and identify related performance or technological advancements or enhancements.

We offer vehicles powered by gas, diesel, JP8, and electric. We offer optional motors, and many different batter option alternatives, such as lead acid, maintenance free batteries, and Lithium-Ion batteries.

We manufacture several of our gas engines at our own engine facility and have an equity partnership with our Lithium-Ion battery supplier.

Signature:

A stylized, handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the bottom.

Date:

5/11/2017



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Jay Parker, Engineering Manager
Item: V-12
Subject: Approval to award the 2020 Plant Painting project

Background

The 2020 Plant Painting Project (Project) builds on the recent painting projects of 2016 and 2018. These projects entail repairing areas of the water reclamation plant that are corroding using a strategic phased approach to extend the expected service life of the various facilities involved. The focus of this phase is to rehabilitate and recoat Primary Clarifier No. 66, Secondary Clarifier No. 54, Secondary Distribution Box No. 56, and Digester No. 31. If approved by the Board, the Project field work would be slated to occur starting April 13, 2020 and ending September 25, 2020.

Four Bids for the Project were received on January 31, 2020 as follows:

- F.D. Thomas, Inc. (FDT), Sacramento, CA: \$516,253
- Certified Coatings Company, Fairfield, CA: \$739,104
- Euro Style Management, North Highlands, CA: \$773,200
- Farr Construction Corporation, Sparks, NV: \$1,051,290

Review of the lowest responsible and responsive bid (FDT) yielded a minor irregularity in how the bidder completed the forms, but this irregularity was clarified by the bidder during bid review. It is recommended that this irregularity be waived.

Fiscal Impact

The lowest total bid price of \$516,253 for the project falls between the original budgeted amount of \$450,000 and the updated engineer's estimate of \$600,000.


Attachments

None.

Recommendation

Management and staff recommend approval to award the bid to F.D. Thomas, Inc. for the 2020 Plant Painting project.

Review Tracking

Submitted By: 
Jay Parker
Engineering Manager

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: Jay Parker, Engineering Manager
Item: V-13
Subject: Discussion of board room layout for the 2020 Administration Building Remodel project

Background

In the month of January, staff held a planning/scoping meeting for the 2020 Administration Building Remodel Project (Project). The Project will involve a partial remodel to the Administration Building including new carpeting, tiling, baseboards, and paint in some of the spaces. While project details will emerge later, staff would like some early input from the Board of Directors on the Board Room. With new furniture being provided (Board Room only), there is an opportunity to alter the current layout. Management staff met and collectively developed two alternative layouts for consideration by the Board of Directors. Figures illustrating the two options are attached to this staff report.

Since many of the optional layouts under consideration were determined to be “width-limited”, Alternative A was developed. “Rotating” the board room layout by 90 degrees would allow more space for the provision of wing tables on either side of the Board of Director table for the seating of the General Manager, legal counsel, and department managers. The general public audience would sit in the space between these tables. The existing television would be replaced with a larger unit. In addition, as shown in the attached figure, a second large television would be installed where the painting currently sits. This would improve the ability for the Board of Directors to more clearly see the content of presentations, photos, and other materials that are being cast to the televisions for viewing. This alternative arrangement also may be perceived to be more “inclusive” of all meeting attendees as the general public seats are not as confining. The speaker podium, so as not to block the view of attendees, is best placed in the back left corner of the room as viewed by the Directors. The refreshments table would be placed behind the podium near the emergency exit door.

Alternative B also adds wing tables on each side for the General Manager, legal counsel, and department managers but, in contrast to Alternative A, preserves the original board room “rotation”. Similar to above, general public members would sit between the three tables, but arranged in a narrower profile. New televisions would be installed in the same locations as Alternative A but would be further from the Directors’ view. Similar to the previously described arrangement, the speaker podium, so as not to block the view of attendees, would be located in the back right corner of the room near the door. The refreshments table would be placed under the new TV where the existing painting is located.

In addition to the two drawings provided, photo renderings have been included in the packet for each alternative under consideration. The location where each photo was taken is shown on the Drawings.

In both alternative layouts, a rectangular Board of Directors table is proposed to replace the current arc-shaped table to provide for more space in the room altogether.

Fiscal Impact

The engineer's estimate for this Project is \$250,000, inclusive of all other building improvements.


Attachments


Figures and photos illustrating Alternatives A and B.

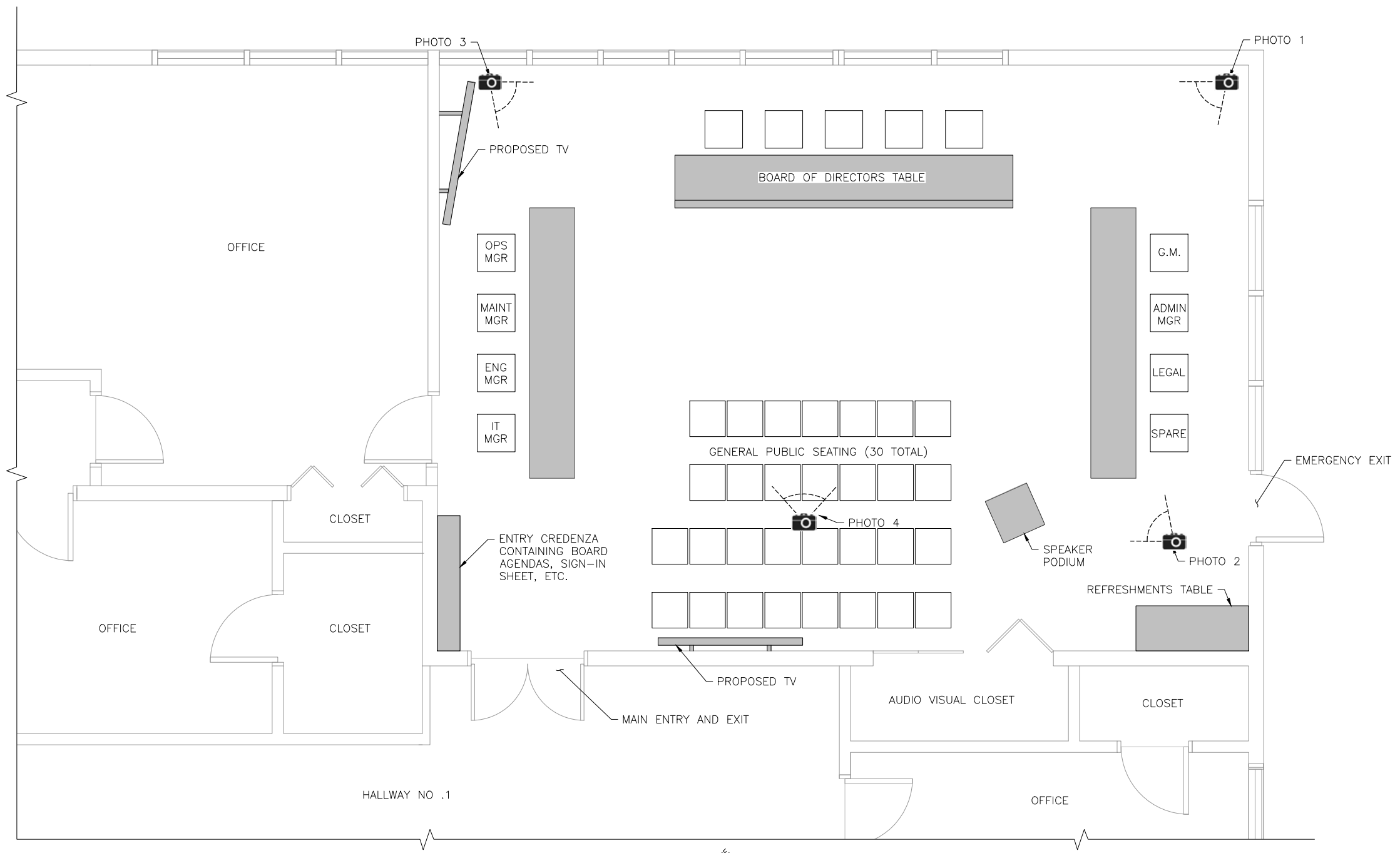
Recommendation

Management and staff request a direction on the boardroom layout for the project.

Review Tracking

Submitted By: 
Jay Parker
Engineering Manager

Approved By: 
LaRue Griffin
General Manager



PLAN
 3/8"=1'-0"

PRELIMINARY

Tahoe - Truckee Sanitation Agency
 13720 Butterfield Drive
 Truckee, California 96161
 (530) 587-2525

PRELIMINARY

2020 ADMINISTRATION BUILDING REMODEL
FLOOR PLAN - "ALTERNATIVE A"

VERIFY SCALE
 BAR IS ONE INCH ON ORIGINAL DRAWING
 0 1"
 IF NOT ONE INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY

Designed By: -
Drawn By: -
Checked By: -
Approved By: -

				SHEET	1 OF 2
				DWG NO.	-
				DATE	FEB 2020
SYM	REVISIONS	DATE	BY		



Photo:A1



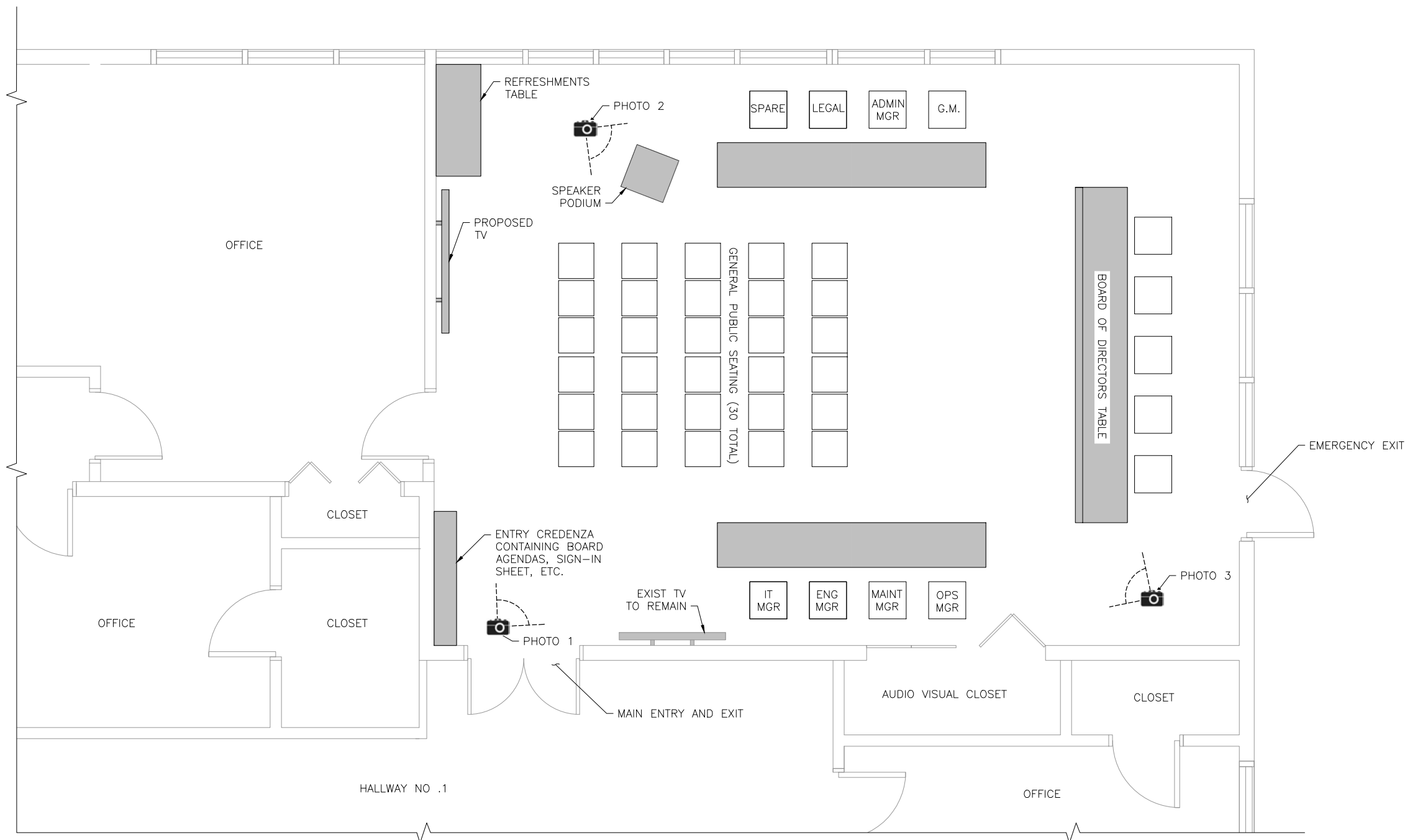
Photo:A2



Photo:A3



Photo:A4



PLAN
 3/8" = 1'-0"

PRELIMINARY

Tahoe - Truckee Sanitation Agency
 13720 Butterfield Drive
 Truckee, California 96161
 (530) 587-2525

PRELIMINARY

2020 ADMINISTRATION BUILDING REMODEL
FLOOR PLAN - "ALTERNATIVE B"

VERIFY SCALE
 BAR IS ONE INCH ON ORIGINAL DRAWING
 0 1"
 IF NOT ONE INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY

Designed By: -
Drawn By: -
Checked By: -
Approved By: -

				SHEET	2 OF 2
				DWG NO.	-
				DATE	FEB 2020
SYM	REVISIONS	DATE	BY		



Photo:B1



T.V.

Photo:B2



Photo:B3



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: V-14
Subject: Discussion concerning Board of Director compensation

Background

The Agency currently compensates the Board of Directors in accordance with Ordinance No. 1-1994, as follows:

“ A Board member’s compensation for each day’s attendance at Board meetings or for each day’s service rendered as a Board member at Board request, not exceeding a total of six (6) days in any calendar month, shall be \$100, together with any expenses incurred in the performance of the member’s duties required or authorized by the Board.”

Water Code sections 20200-20207 (with Agency Act § 99 and Health & Safety Code § 6489) authorizes the Board of Directors to adopt an ordinance to provide director compensation in an amount not to exceed \$100 per day (for each day’s attendance at Board meetings and for each day’s service rendered as a member of the board by request of the Board) and to thereafter increase the compensation in an amount up to 5% per calendar year. The amount of director compensation cannot exceed a total of 10 days in any calendar month.

If there is a desire by the Board of Directors to increase their compensation by 5% per calendar year, an ordinance must be adopted. Prior to adopting the ordinance, the Board must conduct a noticed public hearing with the appropriate publications.

Fiscal Impact

None.

Attachments

None.

Recommendation

No action required.

Review Tracking

Submitted By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: VI-1
Subject: Department Reports

Background

Department reports for previous and current month(s).

Fiscal Impact

None.

Attachments

1. Operations Department Report.
2. Maintenance Department Report.
3. Engineering Department Report.
4. Information Technology (IT) Department Report.
5. Administration Department Report.

Recommendation

No action required.

Review Tracking

Submitted By:

LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY OPERATIONS DEPARTMENT REPORT

Date: February 12, 2020
To: Board of Directors
From: Michael Peak, Operations Manager
Subject: Operations Report

All plant waste discharge requirements were met for the month.

Operations Report:

- Overall, the plant performed well through the month.
- Received new Polaris Ranger 1000.
- Processing TWAS with Thickening Centrifuge.

Laboratory Report:

- Staff performed necessary laboratory testing per WDR requirements and operational needs.

Work Orders

- Completed this month: 4
- Pending: 1

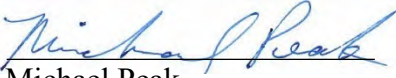
Plant Data:

Influent Flow Description	MG
Monthly average daily ⁽¹⁾	3.49
Monthly maximum instantaneous ⁽¹⁾	7.81
Maximum 7- day average	5.23

Effluent Limitation Description ⁽²⁾	WDR Monthly Average		WDR Daily Maximum	
	<i>Recorded</i>	<i>Limit</i>	<i>Recorded</i>	<i>Limit</i>
Suspended Solids (mg/l)	2.9	10.0	5.1	20.0
Turbidity (NTU)	NA	NA	4.0	10.0
Total Phosphorus (mg/l)	0.63	0.80	0.98	1.50
Chemical Oxygen Demand (mg/l)	40.0	45.0	54.0	60.0

Notes: 1. Flows are depicted in the attached graph.
 2. Effluent table data per WDR reportable frequency. Attached graphs depict all recorded data

Review Tracking:

Submitted By: 
 Michael Peak
 Operations Manager

Approved By: 
 LaRue Griffin
 General Manager



Front View Ranger 1000



Side View Ranger 1000



Interior View Ranger 1000



WAS Thickening Clarifier

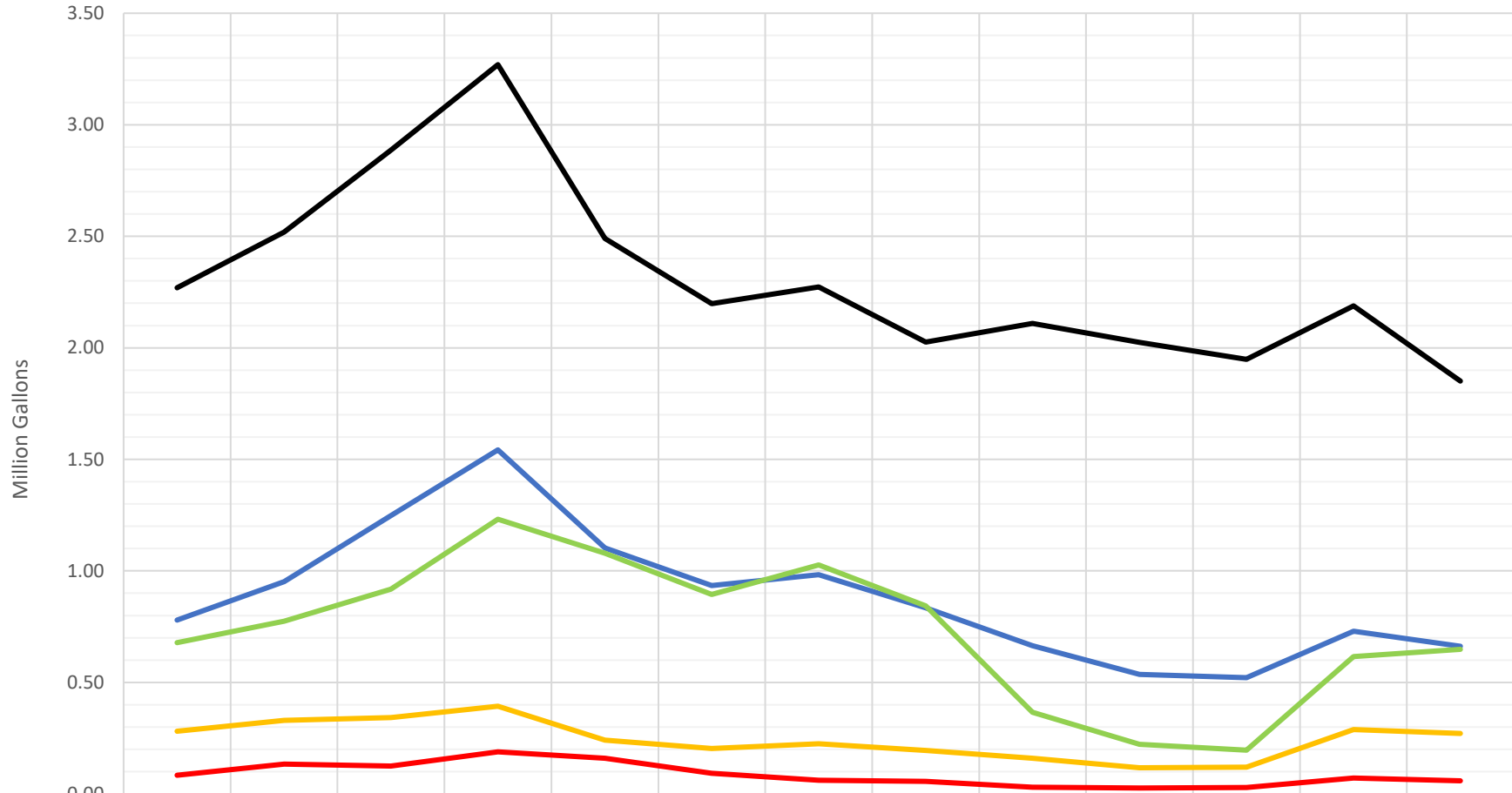


Thickening Centrifuge



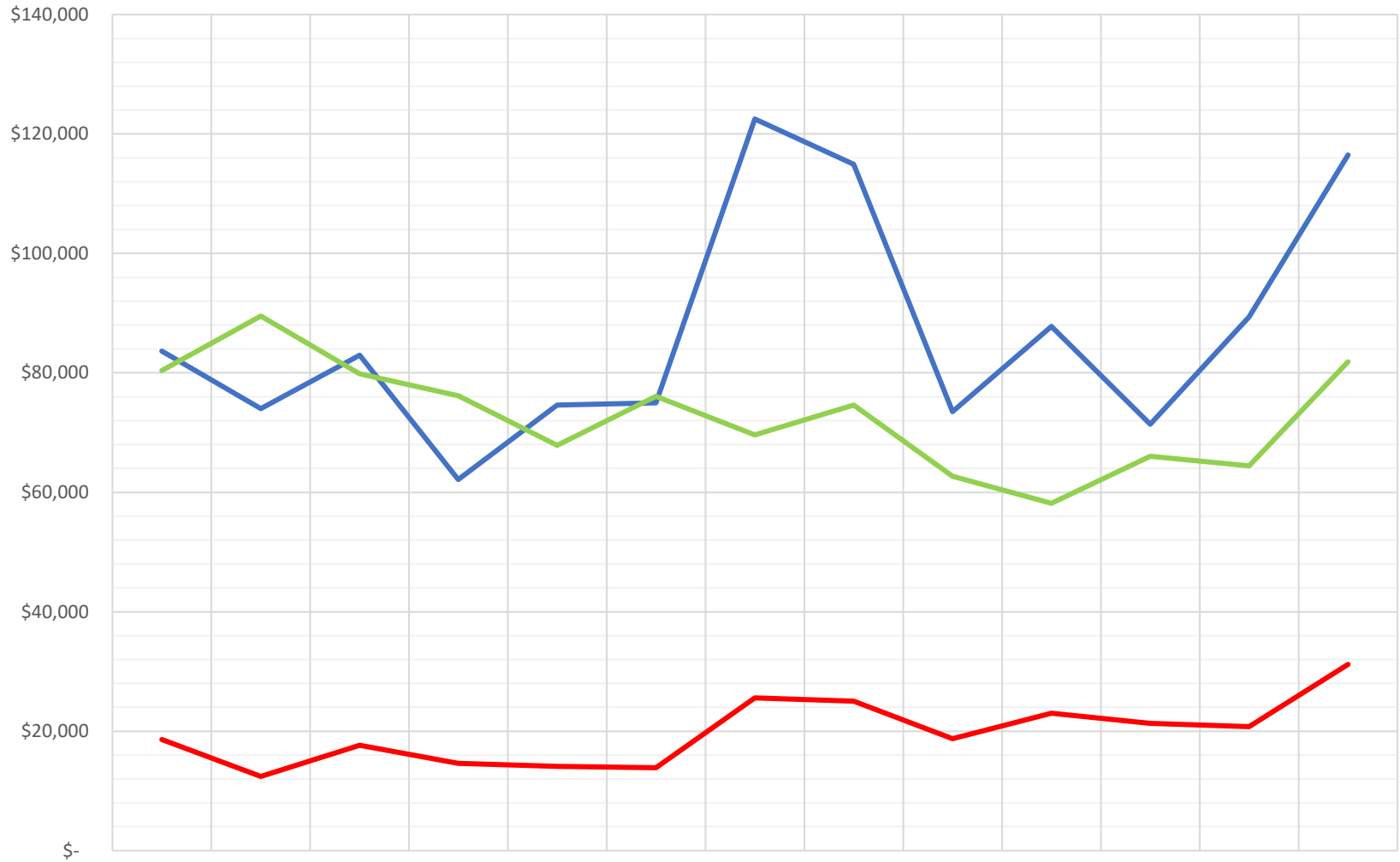
Thickening Centrifuge Cake

Monthly Average Daily Flow (Districts)



	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20
NTPUD	0.78	0.95	1.25	1.54	1.10	0.93	0.98	0.83	0.66	0.54	0.52	0.73	0.66
TCPUD	0.68	0.77	0.92	1.23	1.08	0.89	1.03	0.84	0.37	0.22	0.20	0.62	0.65
ASCWD	0.08	0.13	0.13	0.19	0.16	0.09	0.06	0.06	0.03	0.03	0.03	0.07	0.06
SVPSD	0.28	0.33	0.34	0.39	0.24	0.20	0.23	0.19	0.16	0.12	0.12	0.29	0.27
TSD	2.27	2.52	2.89	3.27	2.49	2.20	2.27	2.03	2.11	2.02	1.95	2.19	1.85

Chemical, Power and Sludge Disposal Costs



	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20
— Chemical	\$83,644	\$74,020	\$82,977	\$62,144	\$74,595	\$74,990	\$122,510	\$114,905	\$73,500	\$87,752	\$71,385	\$89,384	\$116,483
— Power	\$80,374	\$89,515	\$79,844	\$76,190	\$67,858	\$76,064	\$69,608	\$74,597	\$62,700	\$58,163	\$66,044	\$64,431	\$81,851
— Sludge Disposal	\$18,617	\$12,429	\$17,642	\$14,638	\$14,121	\$13,905	\$25,591	\$25,020	\$18,730	\$23,009	\$21,328	\$20,741	\$31,185



TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT


Date: February 12, 2020
To: Board of Directors
From: Richard Pallante, Maintenance Manager
Subject: Maintenance Report


- ◆ **Project support:** In the month of January, Maintenance staff provided support for the following projects:
 - Headworks Barscreen/Compactor Upgrade Project.
 - Master Plan.

- ◆ **Plant Maintenance projects:** Maintenance staff performed tasks on the following ongoing projects:
 - Surplus property.
 - Filter Press feed pump rebuild.
 - 2 Water pump rebuilds.
 - Pressure control for boilers.
 - Modification of Filter #2 differential pressure/flow meter system.
 - Flush system at oxygen basin influent and effluent channels.
 - Asset Management (Lucity Software) data collection.

- ◆ **Work Orders**
 - Completed this month: Mechanical-39, Facilities-13, Electrical & Instrumentation-35.
 - Pending: Mechanical-104, Facilities-20, Electrical & Instrumentation-55.

Review Tracking:

Submitted By: 
Richard Pallante
Maintenance Manager

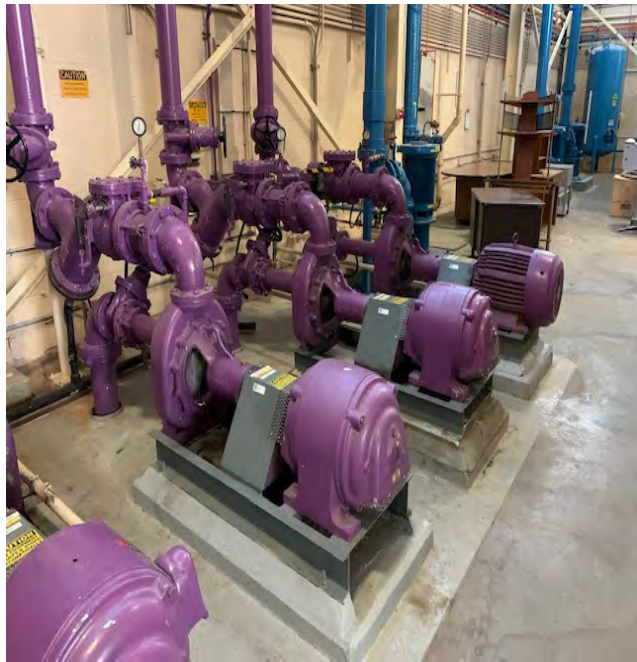
Approved By: 
LaRue Griffin
General Manager



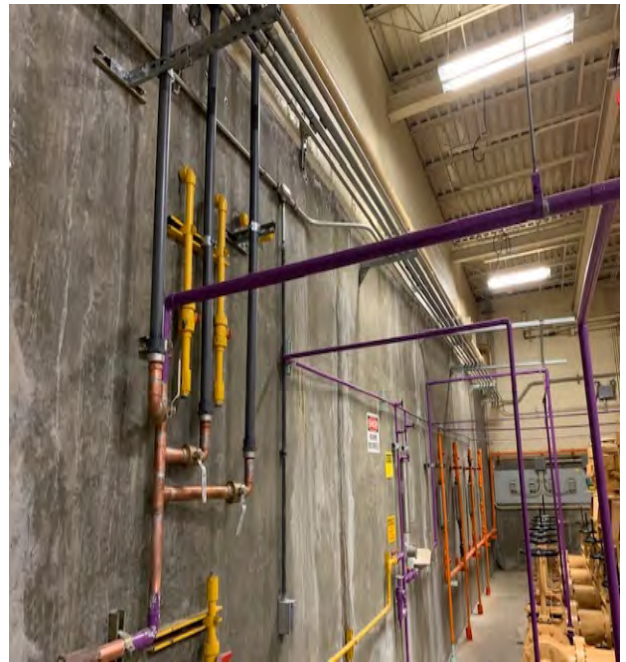
Filter #2 Flow Meter



Boiler Control Panel



2 Water Pumps



Oxygen Basin Flush System




TAHOE-TRUCKEE SANITATION AGENCY ENGINEERING DEPARTMENT REPORT

Date: February 12, 2020
To: Board of Directors
From: Jay Parker, Engineering Manager
Subject: Engineering Report

- ◆ **Projects:** In the month of January, Engineering staff continued working on the following projects:
 - Digital Scanning of Sewer Lines
 - Headworks Improvements Project
 - Master Sewer Plan
 - 2020 Plant Painting Project
 - 2020 Corten Wall Additions Project
 - 2020 Administration Building Remodel
 - TRI Improvements Project – Alpine Meadows Rd to Squaw Valley Rd

- ◆ **Work Orders**
 - Engineering:
 - Completed this month: 0
 - Pending: 0
 - Safety:
 - Completed this month: 8
 - Pending: 6

Review Tracking:

Submitted By: 
Jay Parker
Engineering Manager

Approved By: 
LaRue Griffin
General Manager




TAHOE-TRUCKEE SANITATION AGENCY IT DEPARTMENT REPORT

Date: Feb 12, 2020
To: Board of Directors
From: Bob Gray, IT Department Manager
Subject: Information Technology (IT) Report

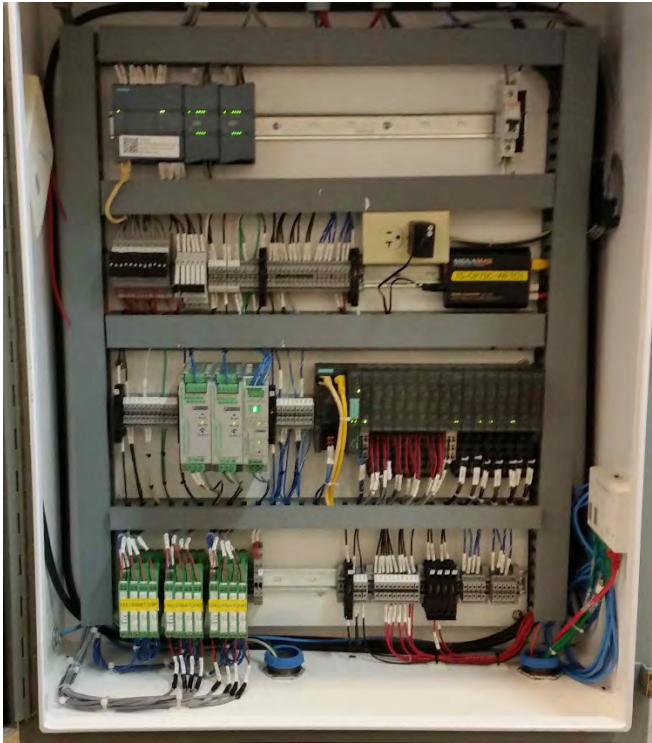
- T-TSA Plant Information System (PIS)
 - Integration with SIS and SCADA ongoing
 - Finished new reporting module that allows for automatic transfer of aggregate operations data
 - Job Hazard Analysis (JHA) Safety Permit Portal
 - Test site being developed for Beta-testers
 - Development finished with final debugging and testing
- SCADA HMI Virtual Machine Development and Software Upgrade
 - Virtual Machine (SCADAMAIN10)
 - Current tagname server application loaded and running
 - Virtual Machine (SCADAMAIN11B)
 - Wonderware software ready for Application Server development
- SCADA Developments
 - Replacement of Remote IO Racks in building 80 (BNR Influent Pump Station) due to rodent nesting
 - Equipment on order
 - Replacement of PLC system from unsupported legacy equipment in Chlorine Building
 - New PLC installed programmed testing and in service
- Computer Hardware Upgrades
 - New PCs for warehouse and IE tech workstation
- BNR Blower Cabinet Environment Monitoring and Logging
 - PLC Installed in Blower 8 Cabinet
 - PLC Installed in Blower 5 Cabinet
 - Differential pressure and cabinet temperature sensors are connected into PLC
 - Ready to bring into SCADA
- Buildout of PLC Test Rack in AWT Panel
 - Equipment rack mounted and installed in cabinet
 - Network configured
 - 2 Test PLCs mounted and in operation
- Remounting of PLC and Network Rack in CCT 53 to Provide Access to IO
 - Designing and assessing equipment needs
- MPPS M24105 VFD Replacement
 - VFD integrated, tested and running in the SCADA System

- Work Orders
 - Completed in Nov.: 23
 - Outstanding: 146

Submitted By: 
Robert Gray
IT Department Manger

Approved By: 
LaRue Griffin
General Manager

New Chlorine PLC Installation



VFD24105 Installation





TAHOE-TRUCKEE SANITATION AGENCY
ADMINISTRATIVE DEPARTMENT REPORT

Date: February 12, 2020
To: Board of Directors
From: Roshelle Chavez, Administrative Department Manager
Subject: Administrative Report

Accounting

- Completed monthly A/P, A/R, payroll, general ledger processes, and bank reconciliations.
- Completed coordination with Damore, Hamric & Schneider, Inc. for Financial Audit review.
- Continued Caselle Implementation on the Payroll, Accounts Payable, and General Ledger.

Billing/Customer Service

- General assistance with customer accounts, adjustments, and plan review.
- Performed inspections and prepared associated letters, reports and invoices.
- Continued Implementation on Utility Billing Module and additional updates.
- Reviewed SB 13 and met with TSD and TCPUD staff to discuss ADU's.

Purchasing

- Coordinated purchase of plant O&M supplies and performed various tasks to assist the department.
- Coordinated with all departments regarding Agency contracts and bids.
- Began Caselle Implementation for Requisitions and Purchase Orders.

General Administration

- Participated in meetings to finalize preparations for the SRF loan refinancing.
- Attended meeting with the Mountain Housing Council of Truckee regarding laws on ADUs (SB 13).
- Participated in meetings and discussion regarding the 2020 Administration Office Remodel.
- Participated in meetings and discussion regarding the Agency Organizational Assessment.
- Performed various administrative duties to assist GM and Board of Directors.
- Performed miscellaneous public records requests.

Review Tracking

Submitted By: 
Roshelle Chavez
Administrative Services Manager

Approved By: 
LaRue Griffin
General Manager

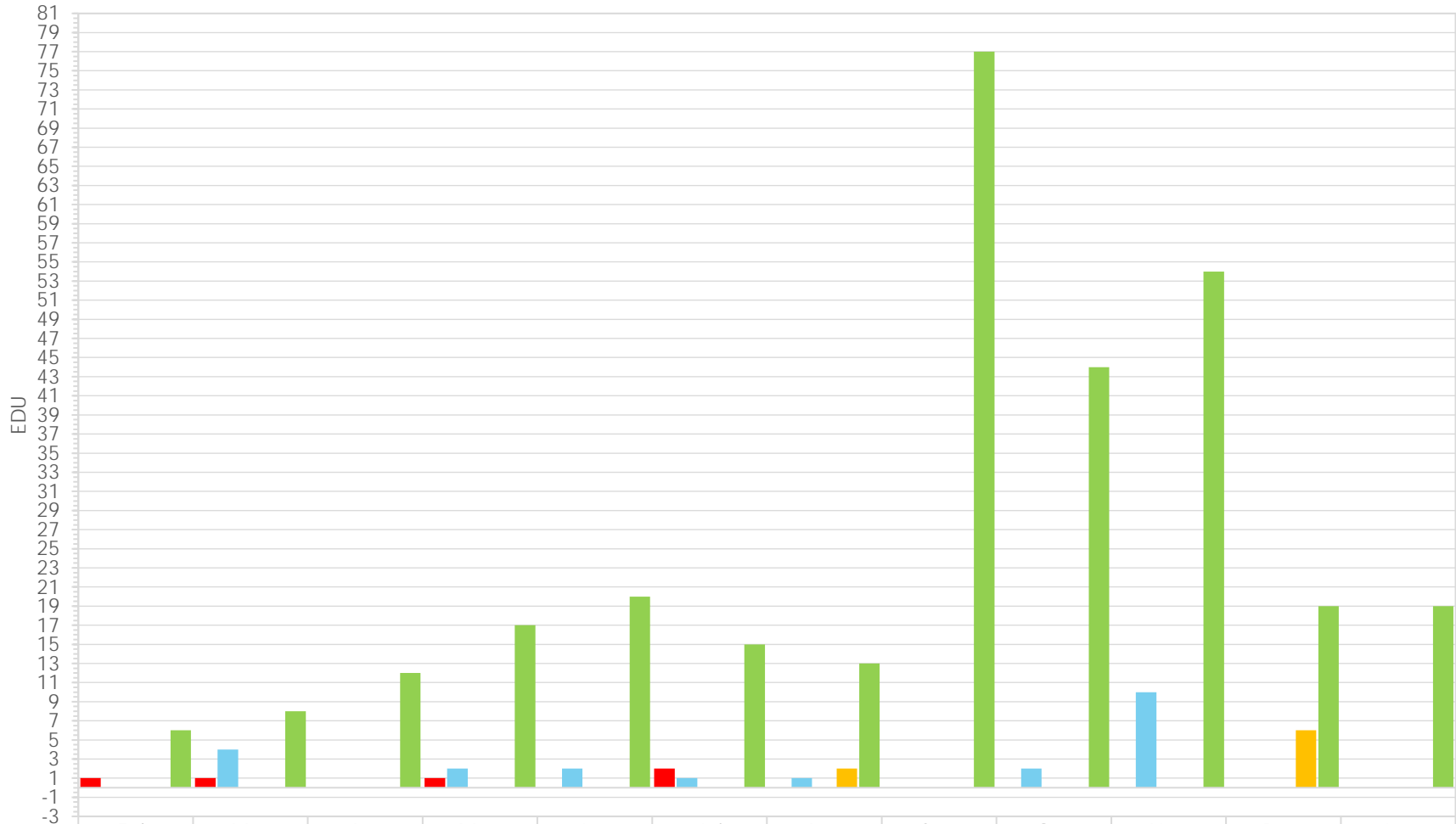
CONNECTION FEES - JANUARY 2020

Connection Fee Type	MTD Count (#)	MTD Total Ft ²	MTD Total \$	YTD Count (#)	YTD Total Ft ²	YTD Total \$
Residential	1	3,452	\$ 7,541.00	166	321,150	\$ 809,026.50
Residential Ft ² Additions	0	0	\$ -	18	28,580	\$ 50,015.00
Residential Ft ² Additions - Exempt	1	227	N/A	7	1,703	N/A
Accessory Dwelling Unit (ADU)	0	0	\$ -	3	2,137	\$ 8,239.75
Accessory Dwelling Unit (ADU) - Exempt	0	0	N/A	0	0	N/A
Commercial	1	N/A	\$ 5,000.00	28	N/A	\$ 190,250.00
Industrial	0	N/A	\$ -	0	N/A	\$ -
Grand Total	3	3,679	\$ 12,541.00	222	353,570	\$ 1,057,531.25

INSPECTIONS - JANUARY 2020

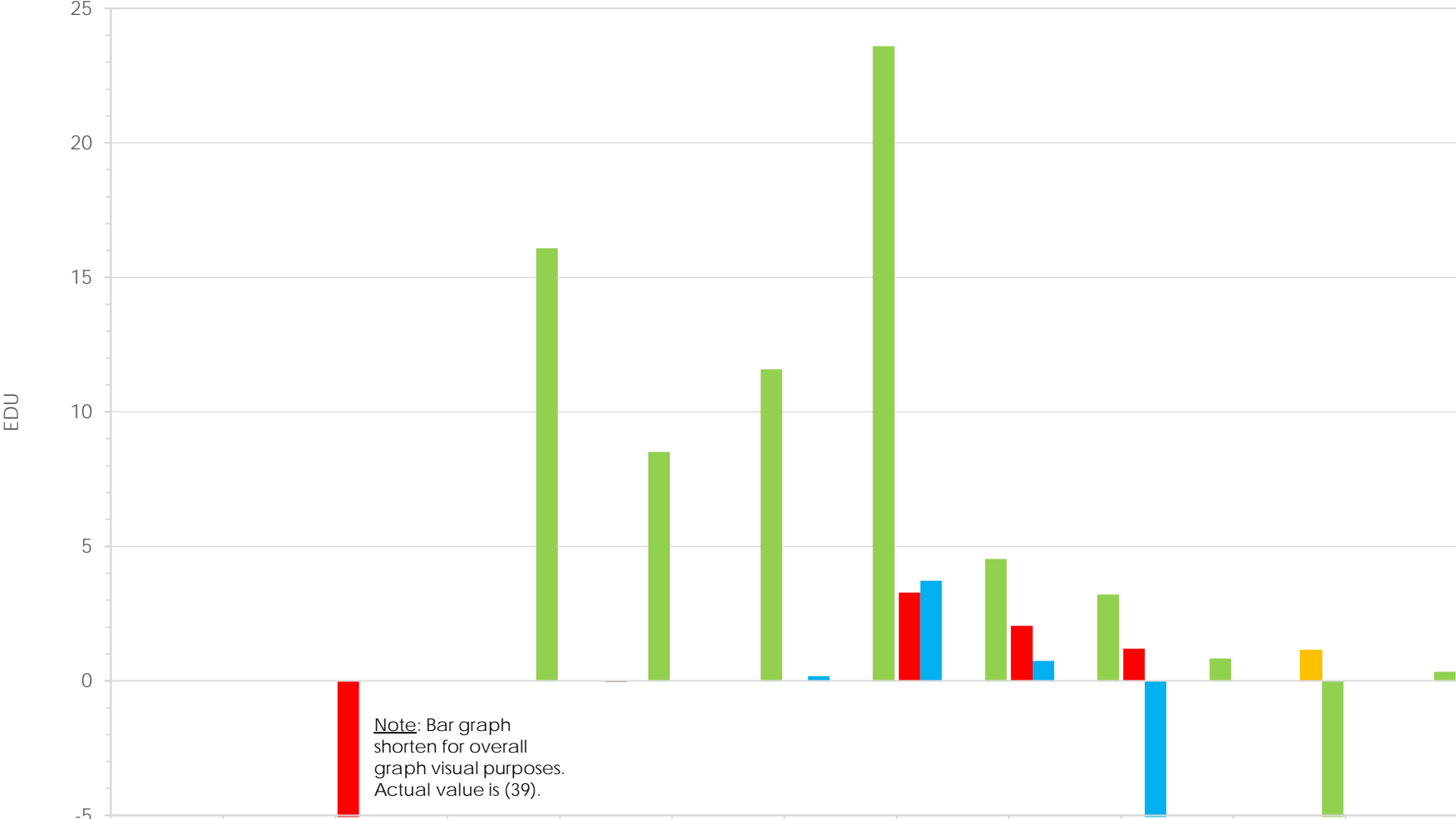
Inspection Type	MTD Count #	MTD Total	YTD Count #	YTD Total
Commercial	14	14	200	237
Residential (Drive-by of Suspended Accounts)	0		37	

Residential EDU Summary



	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
■ NTPUD	1	1	0	1	0	2	0	0	0	0	0	0
■ TCPUD	0	4	0	2	2	1	1	0	2	10	0	0
■ ASCWD	0	0	0	0	0	0	0	0	0	0	0	0
■ SVSPD	0	0	0	0	0	0	2	0	0	0	6	0
■ TSD	6	8	12	17	20	15	13	77	44	54	19	19

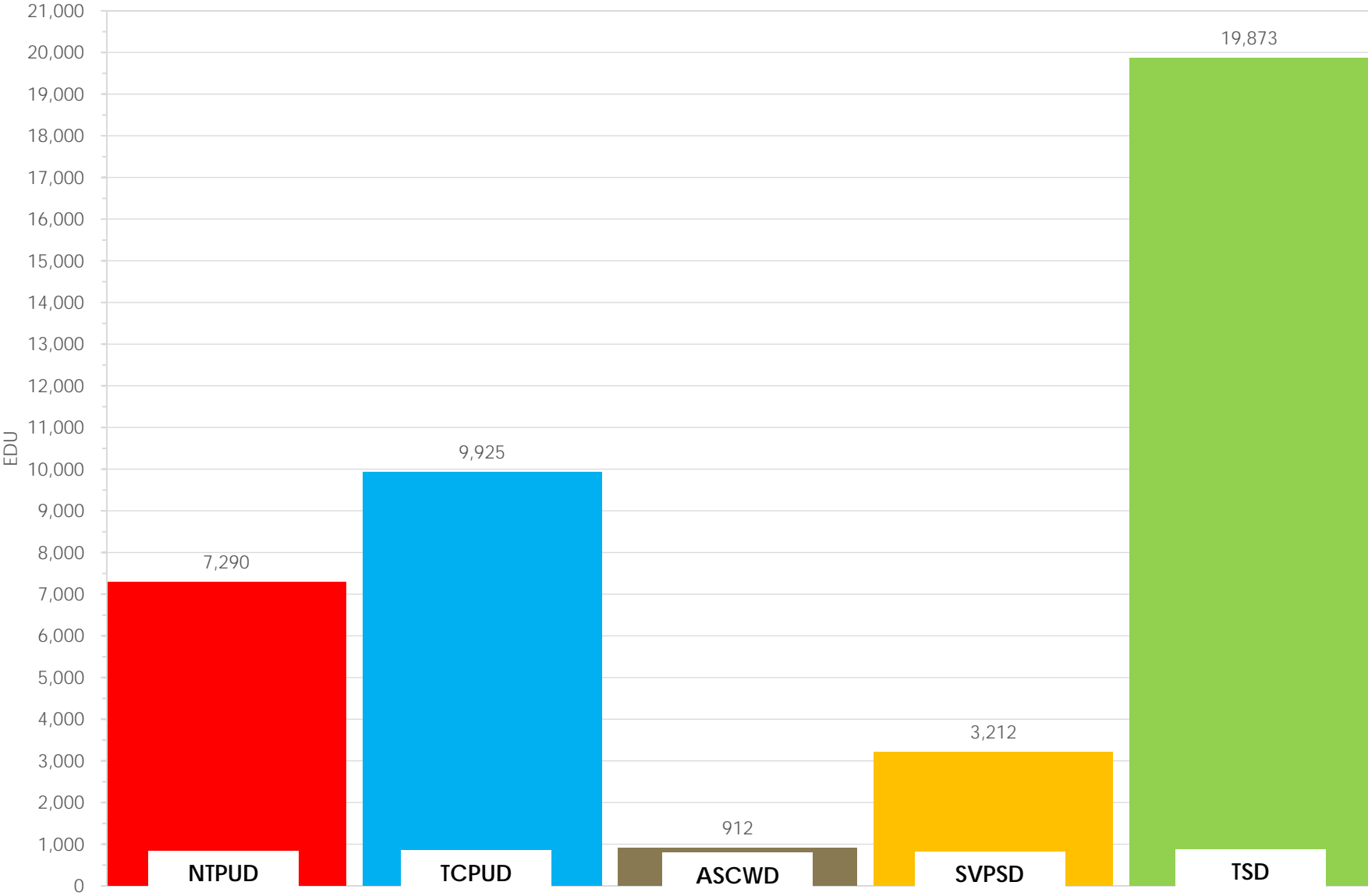
Other EDU Summary



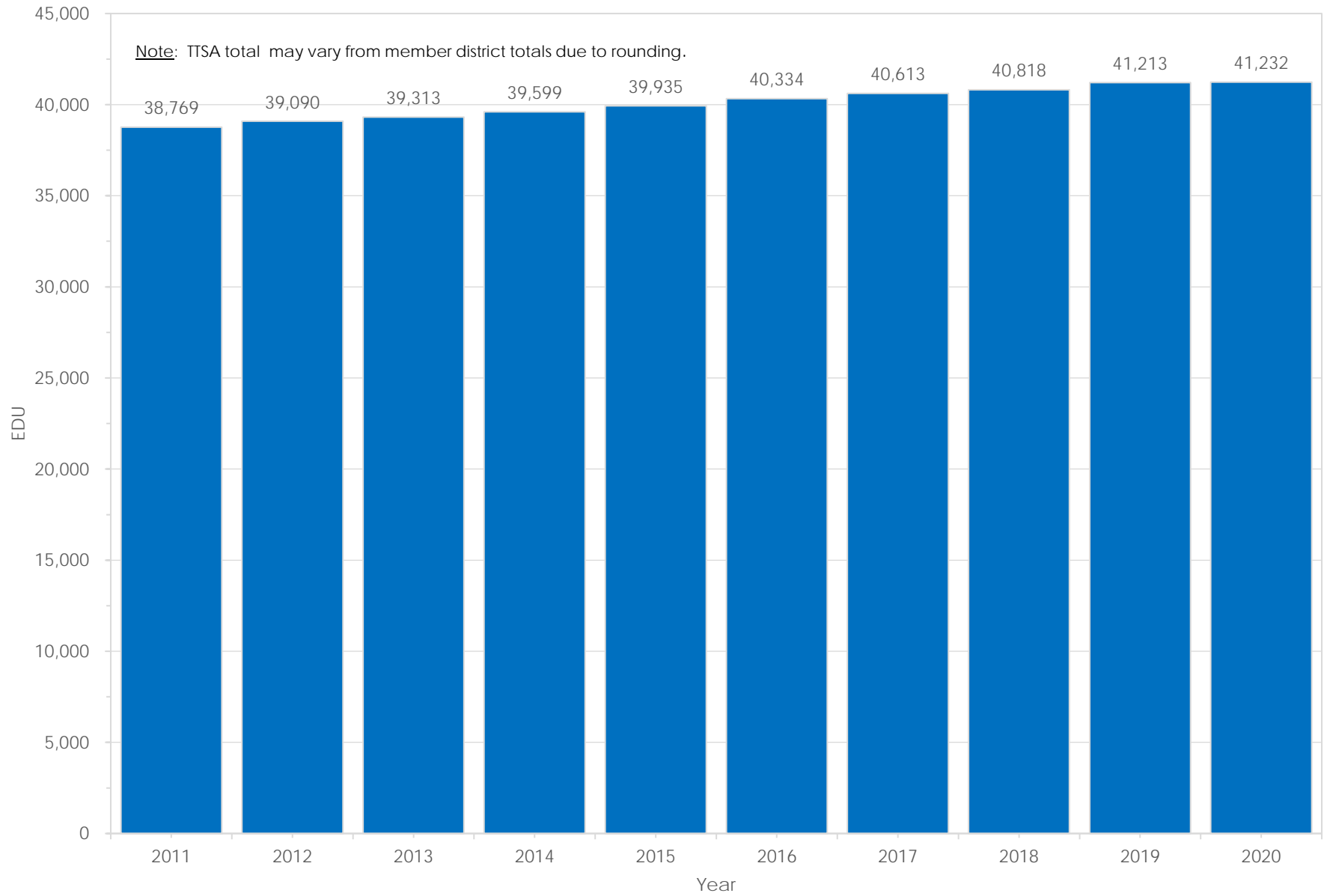
Note: Bar graph shortened for overall graph visual purposes. Actual value is (39).

	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
■ NTPUD	0.0	0.0	(5.2)	0.0	0.0	0.0	0.0	3.3	2.0	1.2	0.0	0.0
■ TCPUD	0.0	0.0	0.0	0.0	0.0	0.0	0.2	3.7	0.7	(7.6)	0.0	0.0
■ ASCWD	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
■ SVSPD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.2	0.0
■ TSD	0.0	0.0	0.0	16.1	8.5	11.6	23.6	4.5	3.2	0.8	(6.9)	0.3

Current EDU Summary By Member District



Historical TTSA EDU Summary





TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: VI-2
Subject: General Manager Report


Continuing Projects/Work

- Management and staff continued revision of the employee handbook.
- Management and staff continued to investigate options to become more efficient.
- Management and staff continued implementation of the new software programs.
- Management and staff continued progress on CIP projects.
- Management and staff continued leadership training.

Past Month Projects/Work

- Management and staff finalized the refinancing documents for the 2020 Wastewater Revenue Refunding Bonds.
- Management and staff reviewed the annual financial audit.
- Management and staff met with the ad hoc committee to review the updated employee handbook draft.
- Management drafted proposed bargaining units for discussion of the EER.
- Management attended a kick-off meeting for the organizational assessment with Carollo Engineers, Inc.
- Management held an all staff meeting to discuss the EER, draft handbook, and organizational assessment.
- Staff provided a plant tour to California Polytechnic State University engineering students.
- Agency received a “Notice of No Violation After Inspection” (attached) from Cal/OSHA.

Review Tracking

Submitted By: 
LaRue Griffin
General Manager

DEPARTMENT OF INDUSTRIAL RELATIONS
Division of Occupational Safety and Health
Sacramento District Office
2424 Arden Way, Suite 165
Sacramento, CA 95825
Tel. # (916) 263-2800 Fax # (916) 263-2798



NOTICE OF NO VIOLATION AFTER INSPECTION

Tahoe Truckee Sanitation Agency
13720 Butterfield Dr
Truckee, CA 96161

An inspection was conducted by Nai Saechao at a place of employment located at 13720 Butterfield Dr, Truckee on 09/10/2019. This inspection was initiated by any or all of the following reasons: complaint, follow-up, referral, planned.

Description of area(s) inspected: First responder room, dark room

Signature

Compliance Safety and Health Officer

Signature

District Manager

Date of issuance:

12-17-19

Date inspection completed:

11/25/2019

Said inspection was completed on 11/25/2019. It has been determined that no violation of any standard, rule, order or regulation set forth in Title 8, California Code of Regulations and Division 5 of the California Labor Code has been found as a result of this inspection.

This notice relates solely and exclusively to the inspection on the above date, which was not necessarily a comprehensive inspection of the worksite. Due to the transitory nature of worksite conditions, violations can occur occasionally or routinely and may be undetected by any given inspection. This notice does not preclude the issuance of citations on any future inspection.

0950621
RID

A8755
CSHO ID

004-20
Optional Report Nr.

1429833
Inspection Nr.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: VII
Subject: Board of Director Comment

Background

Opportunity for directors to ask questions for clarification, make brief announcements and reports, provide information to staff, request staff to report back on a matter, or direct staff to place a matter on a subsequent agenda.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 12, 2020
To: Board of Directors
From: LaRue Griffin, General Manager
Item: VIII
Subject: Closed Session

1. Closed session conference with legal counsel -- existing litigation (Government Code section 54956.9(d)(1)), Fay v. Agency.