



Tahoe-Truckee Sanitation Agency  
Regular Board Meeting  
February 17, 2021



# 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*  
*David Smelser*  
*Blake Tresan*  
*S. Lane Lewis*  
**General Manager**  
*LaRue Griffin*

## BOARD OF DIRECTORS REGULAR MEETING NOTICE AND AGENDA

**Date:** February 17, 2021

**Time:** 9:00 AM

This meeting will be conducted entirely by teleconferencing in accordance with Governor Newsom's Executive Order (#N-29-20) and the Board Room will not be accessible to the public. The following are the video conferencing: <https://us02web.zoom.us/j/82527706846> and audio teleconferencing call-in information: Toll-Free phone no. (888) 475-4499, access code: 825-2770-6846#. If you are an individual with a disability and need assistance or accommodation to participate in this teleconference meeting, please contact Mrs. Roshelle Chavez at (530) 587-2525 or [rchavez@ttsa.net](mailto:rchavez@ttsa.net).

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 via email. For more information on the process to participate in the meeting via computer, tablet or phone, see the accompanying [Guidelines for Using Zoom for T-TSA February 17 Board of Directors Meeting](#). 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 general fund warrants.
2. Approval of financial statements.

3. Approval of Progress Pay Estimate No. 1 for the Furnishing Submersible Pump and Power Pack project.
4. Approval of Progress Pay Estimate No. 5 for the 2020 Administration Building Remodel project.

**V. Regular Agenda**

1. Approval of the minutes of the regular Board meeting on January 20, 2021.
2. Discussion of a temporary sewer service charge relief due to economic hardships caused by COVID-19.
3. Discussion related to retiree health benefits and employee pension contribution.
4. Presentation of the annual financial audit for fiscal year 2019-2020.
5. Approval to receive and file the annual financial audit for fiscal year 2019-2020.
6. Discussion and possible action on Board of Director nomination to one regular and one alternative seat on the Placer County Local Agency Formation Commission.

**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 for existing litigation (Government Code section 54956.9(d)(1)) - Fay v. Tahoe-Truckee Sanitation Agency.
2. Closed session for public employee performance evaluation of the General Manager position.

**IX. Adjournment**

Posted and Mailed, 02/11/21



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) or email [rchavez@ttsa.net](mailto:rchavez@ttsa.net). 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.

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**General Manager**  
*LaRue Griffin*

## Guidelines for Using Zoom Meeting for the T-TSA February 17th Board of Directors Meeting

### Before the Meeting:

- Zoom can be used in a web only application, on mobile devices, or as a desktop version. The desktop version is recommended as it has the most functionality. Please use the following link to download the APP: [https://us02web.zoom.us/webinar/register/WN\\_FNBzIctvSWO3YNtqQG4PUg](https://us02web.zoom.us/webinar/register/WN_FNBzIctvSWO3YNtqQG4PUg)

### To Join the Meeting:

- Video teleconference: You can join the meeting via computer, tablet, or phone which will allow greater functionality such as having a name associated with your caller-ID.
  - Join using this link: <https://us02web.zoom.us/j/82527706846> If you do not have a microphone with your video conference, please call in via audio teleconference to as described below.
- Audio Teleconference: You may also join the meeting via phone only.
  - Join by calling the following Toll-Free phone number: (888) 475-4499
  - You will then be asked for the Meeting ID: 825-2770-6846#

### Controls:

- If you are attending the meeting via video teleconference, please utilize the settings tab at the bottom of the screen to control your video. You are encouraged to share your video stream when speaking.
- Mute/Unmute – Please keep your audio/telephone on mute, regardless of teleconference method. If needed, the meeting host will also mute/unmute you to keep order for the meeting. You can do this using your phone's controls or using the controls on Zoom.

### Board Discussion:

- Board President Cox will chair the meeting. After staff introduces an agenda item, Directors will be given the opportunity to provide comment one-by-one as called on by President Cox.

### Public Comment Option(s):

- After the Directors have discussed an agenda item, President Cox will move to receive public comment from the audience on the item. There are three (3) options in which to request to speak during public comment of an Agenda item. Mrs. Chavez will call on individual attendees in order of request to sequence comment.

#### ○ Option #1: Request to speak during public comment prior to the start of the meeting.

If you are attending the meeting teleconference and would like to submit a general public comment or comment on a specific Agenda item, please email Mrs. Roshelle Chavez, Executive Assistant/Board Clerk at [rchavez@tsa.net](mailto:rchavez@tsa.net). Identify your email subject title comment as "Public Comment". In the body of the email please state the nature of your comment so we can confirm if it is general, or Agenda item specific to speed up the meeting.

- **Option #2: Call our office at (530) 587-2525 x 112** and ask for Mrs. Roshelle Chavez. If she is not available, please leave her a voicemail to let her know you wish to comment at the meeting.
  - **Option #3: Use the Zoom meeting controls to “Raise Your Hand.”** Once you are logged into the meeting, there is an option at the bottom of your screen to “Raise Your Hand”, from a telephone you can dial \*9 to “Raise Your Hand.”
- Those who make any comments may do so when President Cox moves to receive public comment from the audience, Mrs. Chavez will then call upon those.
  - All requests to make a comment will be called upon in the order received.

**Motions:**

- All motions will be taken by roll call vote.



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** I  
**Subject:** Call to Order, Roll Call, and Pledge of Allegiance

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### **Background**

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



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** II  
**Subject:** Public Comment

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### **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 17, 2021  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** III  
**Subject:** Professional Achievements, Awards & Anniversaries

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### **Background**

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

### **Achievements and Promotions**

- Luke Swann – New Employee – IT Specialist.

### **Fiscal Impact**

None.


### **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 17, 2021  
**To:** Board of Directors  
**From:** Michelle Mackey, Accounting Supervisor  
**Item:** IV-1  
**Subject:** Approval of general fund warrants

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### **Background**

The Agency implemented the Caselle software program and the report of general fund warrants is attached as prepared by Agency accounting software. It should be noted, payroll summaries are now excluded from the general fund warrants and are 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 and staff recommend approval of the general fund warrants paid and payable.

### **Review Tracking**

Submitted By: Michelle Mackey  
Michelle Mackey  
Accounting Supervisor

Approved By: LaRue Griffin  
LaRue Griffin  
General Manager

Payee	Check Number	Check Issue Date	Description	Amount
<b>ABC FIRE</b>				
	86461	01/20/2021	AMEREX 397 HALOTRON 1 - CLEAN AGENT 11 1B FIRE EXTINGUISHER	525.01
Total ABC FIRE:				525.01
<b>AIRGAS USA LLC</b>				
	86575	01/20/2021	DECEMBER CYLINDER RENTALS	117.29 M
	86575	01/20/2021	DECEMBER CYLINDER RENTALS	46.33 M
	86575	01/20/2021	DECEMBER CYLINDER RENTALS	111.43 M
Total AIRGAS USA LLC:				275.05
<b>ALLIANT INSURANCE SERVICES INC</b>				
	86584	01/20/2021	PUBLIC BOND RENEW WILKINS	100.00 M
	86584	01/20/2021	PUBLIC BOND RENEW TRESAN	100.00 M
	86584	01/20/2021	PUBLIC BOND RENW SMELSER	100.00 M
	86584	01/20/2021	PUBLIC BOND RENEW LEWIS	100.00 M
	86584	01/20/2021	PUBLIC BOND RENEW COX	100.00 M
Total ALLIANT INSURANCE SERVICES INC:				500.00
<b>ALLIED ELECTRONICS</b>				
	86545	01/20/2021	CABLE TIE 14"	51.43 M
	86545	01/20/2021	CABLE TIE 7"	53.96 M
	86545	01/20/2021	PHOENIX CONTACT PHOFIBUS #70403742	126.32 M
	86545	01/20/2021	PHOENIX CONTACT PHOFIBUS #70207703	67.14 M
	86587	01/20/2021	RELAY, 24 VDC, POWER, 388 OHMS	85.16 M
	86587	01/20/2021	RELAY SOCKET, 14 PIN, 4 POLE, DIN RAIL SNAP	55.17 M
Total ALLIED ELECTRONICS:				439.18
<b>ALPHA ANALYTICAL INC</b>				
	86462	01/20/2021	SLUDGE ANALYSIS	900.00
	86462	01/20/2021	SLUDGE ANALYSIS	900.00
	86462	01/20/2021	4Q 2020 WELL BARIUM	210.00
	86546	01/20/2021	DEC BIOSOLIDS (2ND RUN)	400.00 M
Total ALPHA ANALYTICAL INC:				2,410.00
<b>ANTHONY SALINAS</b>				
	86463	01/20/2021	REIMB TMCC WELDING EXP	966.75
Total ANTHONY SALINAS:				966.75
<b>ARAMARK WORK APPAREL</b>				
	86464	01/20/2021	MATS	166.79
	86464	01/20/2021	TOWELS	21.50
	86464	01/20/2021	SVC CHARGE	10.50
	86464	01/20/2021	MATS	166.79
	86464	01/20/2021	TOWELS	21.50
	86464	01/20/2021	SVC CHARGE	10.50
	86582	01/20/2021	MATS	166.79 M
	86582	01/20/2021	TOWELS	21.50 M
	86582	01/20/2021	SVC CHARGE	10.50 M
Total ARAMARK WORK APPAREL:				596.37

Payee	Check Number	Check Issue Date	Description	Amount
<b>ARC WorkPlace Services</b>				
	86555	01/20/2021	RESPIRATOR FIT TESTING	4,140.00 M
	86555	01/20/2021	ONSITE FEE PER HOUR	1,000.00 M
Total ARC WorkPlace Services:				5,140.00
<b>ASBURY ENVIRONMENTAL SERVICES</b>				
	86558	01/20/2021	WASTE OIL DISPOSAL	195.00 M
Total ASBURY ENVIRONMENTAL SERVICES:				195.00
<b>AT&amp;T 530 582-0827 966 5</b>				
	86458	01/04/2021	10% NOVEMBER INVOICE	141.51 M
	86458	01/04/2021	90% NOVEMBER INVOICE	1,273.60 M
Total AT&T 530 582-0827 966 5:				1,415.11
<b>AT&amp;T 831-000-9983 804</b>				
	86465	01/20/2021	DECEMBER BILL 10%	154.73
	86465	01/20/2021	DECEMBER BILL 90%	1,392.58
	86594	01/20/2021	JANUARY INVOICE 10%	155.44 M
	86594	01/20/2021	JANUARY INVOICE 90%	1,399.03 M
Total AT&T 831-000-9983 804:				3,101.78
<b>AT&amp;T ACCT #171-800-7674 001</b>				
	86466	01/20/2021	10% DECEMBER INVOICE	97.36
	86466	01/20/2021	90% DECEMBER INVOICE	876.29
Total AT&T ACCT #171-800-7674 001:				973.65
<b>BABCOCK LABORATORIES INC</b>				
	86467	01/20/2021	QUARTERLY PFAS TESTING	1,681.00
	86595	01/20/2021	INHIBITORY RESIDUE/SUITABILITY	900.00 M
Total BABCOCK LABORATORIES INC:				2,581.00
<b>BARE BONES WORK WEAR</b>				
	86468	01/20/2021	PORT AUTHORITY COLOR BLOCK 3 IN 1 JACKET J321 SIZE XL	108.23
	86468	01/20/2021	PORT AUTHORITY COLOR BLOCK 3 IN 1 JACKET J321 SIZE 2XL	108.23
	86468	01/20/2021	PAXTON HEAVYWEIGHT SWEATSHIRT CARBON HEATHER SIZE XL	56.68
	86468	01/20/2021	EMBROIDERY	31.14
Total BARE BONES WORK WEAR:				304.28
<b>BARTKIEWICZ, KRONICK &amp; SHANAHAN</b>				
	86556	01/20/2021	LEGAL FEES	7,375.25 M
Total BARTKIEWICZ, KRONICK & SHANAHAN:				7,375.25
<b>BATTERIES PLUS</b>				
	86469	01/20/2021	TROJAN T105-6V, 6 VOLT GOLFCART BATTERIES	1,338.16
Total BATTERIES PLUS:				1,338.16
<b>BRYCE CONSULTING INC</b>				
	86470	01/20/2021	CLASS & COMP STUDY	1,785.00

Payee	Check Number	Check Issue Date	Description	Amount
	86601	01/21/2021	CLASSIFICATION/COMP STUDY (EXEC ASST, CMMS/GIS)	340.00 M
Total BRYCE CONSULTING INC:				2,125.00
<b>BZ SERVICE STATION MAINTENANCE INC</b>				
	86561	01/20/2021	CONTRACTUAL SERVICES FOR REPAIR OF DIESEL STORAGE TANK SAFET	1,070.00 M
Total BZ SERVICE STATION MAINTENANCE INC:				1,070.00
<b>CALIFORNIA STATE BOARD OF EQUALIZAT</b>				
	1272101	01/27/2021	4TH QTR USE TAX 2020	5.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	17.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	26.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	73.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	31.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	21.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	110.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	6.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	44.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	4.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	3.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	42.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	29.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	28.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	6.00 M
	1272101	01/27/2021	4TH QTR USE TAX 2020	16.00 M
Total CALIFORNIA STATE BOARD OF EQUALIZAT:				461.00
<b>CASELLE</b>				
	86552	01/20/2021	FEBRUARY SVC FEES	2,694.00 M
Total CASELLE:				2,694.00
<b>CASHMAN EQUIPMENT CO.</b>				
	86471	01/20/2021	SEAL	45.97
	86471	01/20/2021	SEAL O-RING	62.22
Total CASHMAN EQUIPMENT CO.:				108.19
<b>CATALYST BUILDERS</b>				
	86568	01/20/2021	CONNECTION FEE REFUND	5,000.00 M
Total CATALYST BUILDERS:				5,000.00
<b>CENTRISYS CENTRIFUGE SYSTEMS</b>				
	86472	01/20/2021	EXPANSION CHUTE SLEEVE 16 SOLID END - QUOTE #SQ-32228	1,150.17
	86472	01/20/2021	FREIGHT	269.54
Total CENTRISYS CENTRIFUGE SYSTEMS:				1,419.71
<b>CLARK PEST CONTROL</b>				
	86473	01/20/2021	DECEMBER INVOICE	275.00
Total CLARK PEST CONTROL:				275.00

Payee	Check Number	Check Issue Date	Description	Amount
<b>COLLIN FISCHER</b>				
	86474	01/20/2021	REIMBURSEMENT	400.00
Total COLLIN FISCHER:				400.00
<b>CORELOGIC INFORMATION SOLUTIONS, IN</b>				
	86532	01/20/2021	DECEMBER INVOICE	477.41 M
Total CORELOGIC INFORMATION SOLUTIONS, IN:				477.41
<b>CSRMA % ALLIANT INSURANCE SERVICES</b>				
	86475	01/20/2021	POOLED LIABILITY 12/31/20-21	76,642.00
Total CSRMA % ALLIANT INSURANCE SERVICES:				76,642.00
<b>CWEA</b>				
	86476	01/20/2021	MEMBERSHIP RENEWAL FOR B. DIMOND #33222	192.00
	86476	01/20/2021	GRADE 2 CERTIFICATION - FUCHS	96.00
	86531	01/20/2021	MEMBERSHIP RENEWAL - DENHAM #338034	192.00 M
	86562	01/20/2021	MEMBERSHIP RENEWAL: MESSERSCHMIDT #35696	192.00 M
Total CWEA:				672.00
<b>DATCO SERVICES CORP.</b>				
	86477	01/20/2021	EMPLOYEE SCREENING	30.00
	86569	01/20/2021	1ST QTR FEES	292.50 M
Total DATCO SERVICES CORP.:				322.50
<b>DAWN DAVIS</b>				
	86592	01/20/2021	REIMBURSEMENT	80.65 M
	86603	01/26/2021	REIMBURSEMENT	149.00 M
Total DAWN DAVIS:				229.65
<b>DEAN HAINES</b>				
	86591	01/20/2021	REIMBURSEMENT	153.01 M
Total DEAN HAINES:				153.01
<b>DHI WATER &amp; ENVIRONMENT INC</b>				
	86596	01/20/2021	Annual Maintenance Renewal	4,152.00 M
Total DHI WATER & ENVIRONMENT INC:				4,152.00
<b>DIAMOND G CONSTRUCTION INC</b>				
	86590	01/20/2021	2020 ADMIN BLDG REMODEL PPE#4	14,927.06 M
	86590	01/20/2021	2020 ADMIN BLDG REMODEL RETENTION #4	746.36- M
Total DIAMOND G CONSTRUCTION INC:				14,180.70
<b>EASTERN REGIONAL LANDFILL</b>				
	86478	01/20/2021	MATERIAL WASTE DISPOSAL	21.00
Total EASTERN REGIONAL LANDFILL:				21.00

Payee	Check Number	Check Issue Date	Description	Amount
<b>EMPIRE SAFETY &amp; SUPPLY</b>				
	86479	01/20/2021	SHOWER HEAD FOR EMERGENCY SHOWER	109.32
Total EMPIRE SAFETY & SUPPLY:				109.32
<b>ENVIRONMENTAL WATER SOLUTIONS, INC.</b>				
	86480	01/20/2021	MD ONE FULL SYNTHETIC OIL - 1 GALLON	312.06
Total ENVIRONMENTAL WATER SOLUTIONS, INC.:				312.06
<b>ERA; ENVIRONMENTAL RESOURCE ASSOCIA</b>				
	86564	01/20/2021	WASTEWATER COLIFORM MICROBE - SM 9221	179.96 M
	86564	01/20/2021	POTABLEWATR COLIFORM MICROBE	328.51 M
Total ERA; ENVIRONMENTAL RESOURCE ASSOCIA:				508.47
<b>FISHER SCIENTIFIC COMPANY</b>				
	86481	01/20/2021	DIFCO LAURYL TRYPTOSE	622.81
	86533	01/20/2021	PYRAMEX SAFETY EYEWEAR +2.0	52.86 M
	86567	01/20/2021	EXTENDED CUFF NITRILE (M) GLOVES 19-167-295B	164.37 M
	86567	01/20/2021	FISHER BRAND GLASS SHELL VIALS 03-339-30A (10/CS)	424.40 M
	86567	01/20/2021	FISHER BRAND GLASS SHELL VIALS 03-339-30A (10/CS)	421.45 M
	86567	01/20/2021	VOA GLASS VIALS 40ML 14-965-90 (144/CS)	1,148.98 M
	86567	01/20/2021	6MM X 50MM KIMBLE DISPOSABLE GLASS TUBES NC9484335 (500/CS)	203.71 M
	86567	01/20/2021	SIPPER TUBING FOR DR 5000 50-199-7932	703.86 M
Total FISHER SCIENTIFIC COMPANY:				3,742.44
<b>GARLAND-STURGES COMPANY</b>				
	86578	01/20/2021	2021 EMPLOYEE DISHONESTY BOND	1,431.00 M
Total GARLAND-STURGES COMPANY:				1,431.00
<b>GOVERNMENT FINANCE OFICERS ASSOCIATION</b>				
	86602	01/21/2021	SUBSCRIPTION RENEWAL #2048741	65.00 M
Total GOVERNMENT FINANCE OFICERS ASSOCIATION:				65.00
<b>GRAINGER INC., W.W.</b>				
	86482	01/20/2021	PROCELL AA BATTERY 1.5v	26.52
	86482	01/20/2021	SIMPLE GREEN CLEANSER	38.84
	86482	01/20/2021	Honeywell North Full Face Respirator M/L	244.22
	86541	01/20/2021	HOFFMAN FILTER 32FL20	42.12 M
	86541	01/20/2021	PLUG, STRAIGHT BLADE 15 AMP	58.23 M
	86547	01/20/2021	BATTERY, ALKALINE, C	18.98 M
	86547	01/20/2021	BUTTON BATTERY, SILVER	9.96 M
	86547	01/20/2021	V-BELT, COGGED	55.97 M
	86547	01/20/2021	FUSE, CLASS CC	244.43 M
	86547	01/20/2021	MOTOR FAN	68.80 M
	86576	01/20/2021	120V AC BRASS SOLENOID VALVE	471.86 M
Total GRAINGER INC., W.W.:				1,279.93
<b>HACH CHEMICAL COMPANY</b>				
	86483	01/20/2021	POCKET COLORIMETER FREE AND TOTAL MR WITH BOX	582.32
	86534	01/20/2021	SC200 UNIVERSAL CONTROLLER	2,539.78 M
	86534	01/20/2021	SC200 UNIVERSAL CONTROLLER	2,539.78 M

Payee	Check Number	Check Issue Date	Description	Amount
Total HACH CHEMICAL COMPANY:				5,661.88
<b>HIDDEN LAKE PROPERTIES</b>				
	86459	01/04/2021	CONNECTION FEE REFUND	4,750.00 M
Total HIDDEN LAKE PROPERTIES:				4,750.00
<b>HILTI INC</b>				
	86484	01/20/2021	MIXING NOZZLE	36.82
Total HILTI INC:				36.82
<b>HUNT &amp; SONS INC.</b>				
	86485	01/20/2021	REGULAR UNLEADED GASOLINE	1,295.06
	86485	01/20/2021	DIESEL FUEL WINTERIZED	437.89
Total HUNT & SONS INC.:				1,732.95
<b>IDEXX LABORATORIES INC.</b>				
	86486	01/20/2021	200 TEST PACK COILERT	1,091.59
	86486	01/20/2021	200 120ML SAMPLE VESSELS	183.23
	86486	01/20/2021	COLILERT COMPARATOR	29.04
Total IDEXX LABORATORIES INC.:				1,303.86
<b>ILEANA VASSILIOU</b>				
	86487	01/20/2021	TRAINING	1,200.00
	86487	01/20/2021	TRAINING	600.00
	86487	01/20/2021	TRAINING	400.00
	86487	01/20/2021	TRAINING	400.00
	86487	01/20/2021	TRAINING	400.00
	86487	01/20/2021	TRAINING	400.00
Total ILEANA VASSILIOU:				3,400.00
<b>INFOSEND</b>				
	86593	01/20/2021	STATEMENT DATA PROCESSING	483.14 M
Total INFOSEND:				483.14
<b>KEN GRADY CO. INC</b>				
	86529	01/20/2021	METHANE 2.5% IN NITROGEN BALANCE	178.31 M
	86529	01/20/2021	ZERO AIR O2 IN NITROGEN BALANCE	86.60 M
Total KEN GRADY CO. INC:				264.91
<b>KONICA MINOLTA BUSINESS SOLUTIONS U</b>				
	86589	01/20/2021	JANUARY INVOICE	142.95 M
Total KONICA MINOLTA BUSINESS SOLUTIONS U:				142.95
<b>LIBERTY UTILITIES</b>				
	86488	01/20/2021	DECEMBER ELECTRIC	23.83
	86488	01/20/2021	DECEMBER ELECTRIC	20.45
	86536	01/20/2021	ELECTRIC 11/24-12/24	23.09 M
	86536	01/20/2021	ELECTRIC 11/24-12/24	31.92 M

Payee	Check Number	Check Issue Date	Description	Amount
	86536	01/20/2021	ELECTRIC 11/24-12/24	21.74 M
Total LIBERTY UTILITIES:				121.03
<b>MACHABEE OFFICE ENVIRONMENTS</b>				
	86543	01/20/2021	CAMPFIRE SUM TABLE STAND HEIGHT 18D X 60W CLEAR WALNUT, 2 POWE	871.91 M
	86543	01/20/2021	AKIRA TABLE RECTANGLE FIXED TOP L BASE, FIXED HEIGHT, CASTERS, 72	9,370.41 M
	86543	01/20/2021	MAX STACKER 111 CHAIR SHELL FINISH CARBON FLAT FRAME FINISH MIDN	5,283.14 M
	86543	01/20/2021	MAX STACKER CHAIR DOLLY 473D	270.44 M
	86543	01/20/2021	EXECUTIVE PAYBACK LECTERN (PODIUM) CLEAR WALNUT TS5AELECT	493.47 M
	86543	01/20/2021	EXECUTIVE PAYBACK CREDENZA BUFFET BOX DRAWERS/ DOORS 24DX66	1,185.62 M
	86543	01/20/2021	INFREED PLUG 20AMP 72L AKBPIFMP20	407.11 M
	86543	01/20/2021	RESPECT MID BACK CHAIR BLACK ARMS/ BLACK BASE VINYL (N75BCC-559	3,121.50 M
	86543	01/20/2021	REVERSIBLE MOBILE WHITE BOARD W/SILVER FRAME & BLACK WHEELS 7	699.30 M
	86543	01/20/2021	INSTALLATION	1,512.90 M
	86543	01/20/2021	CREDIT FOR TAX ON INSTALLATION/INSTALLATION DRAWINGS	115.30- M
Total MACHABEE OFFICE ENVIRONMENTS:				23,100.50
<b>MAGID GLOVE &amp; SAFETY CO LLC</b>				
	86489	01/20/2021	ELECTRICAL GLOVE TESTING	104.77
Total MAGID GLOVE & SAFETY CO LLC:				104.77
<b>MCMASTER-CARR</b>				
	86490	01/20/2021	GLOW IN THE DARK EXIT SIGN 8347K211	161.64
	86490	01/20/2021	ROUND CAPS 1-1/16" TO 1-1/8" OD 1-1/2" IN H RED 9753K382	59.97
	86490	01/20/2021	ROUND CAPS 3/4" DD 4" IN H 9753K358 RED	65.12
	86490	01/20/2021	ROUND CAPS 4" RED - 9753K358	25.63
	86490	01/20/2021	ROUND CAPS 2" RED - 9753K356	39.42
	86490	01/20/2021	INSTALLATION TOOL FOR 1/4" - 97077A160	4.76
	86490	01/20/2021	INSTALLATION TOOL FOR 3/8" - 97077A170	13.09
	86490	01/20/2021	INSTALLATION TOOL FOR 1/2" - 97077A180	11.19
	86586	01/20/2021	ASCO 302276 REPAIR KIT FOR 3/4 PIPE	565.73 M
	86586	01/20/2021	PREMIUM SOLENOID ON/OFF VALVE	173.47 M
Total MCMASTER-CARR:				1,120.02
<b>MICHELLE MACKEY</b>				
	86530	01/20/2021	REIMBURSEMENT	193.74 M
Total MICHELLE MACKEY:				193.74
<b>MMS WEST</b>				
	86579	01/20/2021	IM INK FOR THE 3 AND 4 SERIES	190.29 M
Total MMS WEST:				190.29
<b>Morneau Shepell Limited</b>				
	86598	01/21/2021	ANNUAL EAP FEE	348.48 M
	86598	01/21/2021	ANNUAL EAP FEE	130.68 M
	86598	01/21/2021	ANNUAL EAP FEE	43.56 M
	86598	01/21/2021	ANNUAL EAP FEE	696.96 M
	86598	01/21/2021	ANNUAL EAP FEE	130.68 M
	86598	01/21/2021	ANNUAL EAP FEE	304.92 M
	86598	01/21/2021	ANNUAL EAP FEE	87.12 M
	86598	01/21/2021	ANNUAL EAP FEE	43.56 M



Payee	Check Number	Check Issue Date	Description	Amount
	86598	01/21/2021	ANNUAL EAP FEE	217.80 M
Total Morneau Shepell Limited:				2,003.76
<b>MOTION INDUSTRIES</b>				
	86491	01/20/2021	SINGLE GREASE LIP SEAL MFR 17392	45.38
Total MOTION INDUSTRIES:				45.38
<b>MOUNTAIN HARDWARE</b>				
	86492	01/20/2021	CAULK GUN	10.81
	86492	01/20/2021	SIGNS/STOCK	72.33
	86581	01/20/2021	DRY WALL REPAIRS BLDG 4 MCC DOOR	50.83 M
Total MOUNTAIN HARDWARE:				133.97
<b>MUNICIPAL RESOURCE GROUP LLC</b>				
	86599	01/21/2021	FEES	8,411.25 M
Total MUNICIPAL RESOURCE GROUP LLC:				8,411.25
<b>NAPA- SIERRA</b>				
	86553	01/20/2021	WASHER PUMP & BLADES	43.83 M
	86553	01/20/2021	WIPER BLADES	30.80 M
Total NAPA- SIERRA:				74.63
<b>NATIONAL ANALYTICAL LABORATORIES</b>				
	86600	01/21/2021	LEAD INSPECTIONS	1,257.00 M
Total NATIONAL ANALYTICAL LABORATORIES:				1,257.00
<b>NEWEGG INC</b>				
	86493	01/20/2021	OMNI GEAR HDMI-5-HDMI 15FT 2.0 CABLE	67.04
	86493	01/20/2021	OMNI GEAR DP-15 15FT 8K CABLE .	35.69
	86493	01/20/2021	TRIPP LITE MODEL P006-015 15FT POWER CORD	53.58
Total NEWEGG INC:				156.31
<b>NSI LAB SOLUTIONS</b>				
	86528	01/20/2021	4" X 500 ML MINERALS QC QCI-136C	238.00 M
Total NSI LAB SOLUTIONS:				238.00
<b>OFFICE DEPOT</b>				
	86494	01/20/2021	W2'S 3 UP 9993091	17.09
	86494	01/20/2021	1099 MISC TAX FORM SET 2 UP 6677598	57.25
	86494	01/20/2021	Chair Mat for hard wood floors	121.22
	86494	01/20/2021	Door Stoppers	34.60
	86494	01/20/2021	Safeco Literature Organizer 24 Compartments	157.60
	86494	01/20/2021	Realspace Chair Mat 46x60 Clear	448.76
	86494	01/20/2021	MAXWELL HOUSE COFFEE	22.78
	86494	01/20/2021	FOLGERS COFFEE	36.32
	86494	01/20/2021	CALCULATOR TAPE	14.60
	86494	01/20/2021	PLANNER	23.37
	86494	01/20/2021	FRENCH VANILLA CREAMER	22.56
	86494	01/20/2021	HALF AND HALF CREAMER	32.30

Payee	Check Number	Check Issue Date	Description	Amount
	86494	01/20/2021	SPLENDA	22.88
	86494	01/20/2021	SUGAR	22.60
	86494	01/20/2021	DIXIE COFFEE STIRRERS	6.00
	86542	01/20/2021	HP CE400X BLACK TONER CARTRIDGE	190.25 M
	86542	01/20/2021	HP 507A CYAN TONER CARTRIDGE	212.96 M
	86560	01/20/2021	COMBBIND C20 BINDING MACHINE	225.26 M
	86560	01/20/2021	3M COMMAND UTILITY HOOKS, MEDIUM	8.92 M
	86560	01/20/2021	3M COMMAND REPLACEMENT MOUNTING STRIPS	7.95 M
	86560	01/20/2021	OFFICE DEPOT BRAND 3 RING BINDER	13.14 M
	86560	01/20/2021	BOSTITCH B8 IMPULSE ELECTRIC STAPLER	40.59 M
Total OFFICE DEPOT:				1,739.00
<b>O'REILLY AUTO PARTS</b>				
	86495	01/20/2021	CRC BRAKE CLEANER CRC091314	155.62
	86495	01/20/2021	GATES POWERATED V-BELT 6829	11.82
Total O'REILLY AUTO PARTS:				167.44
<b>PAN PACIFIC SUPPLY</b>				
	86585	01/20/2021	2 1/4" Chesterton 155 SPK TC/CB/FKM	1,839.26 M
Total PAN PACIFIC SUPPLY:				1,839.26
<b>PAYMENTUS GROUP INC</b>				
	86570	01/20/2021	TRANS FEES FOR DEC 2020	10.50 M
Total PAYMENTUS GROUP INC:				10.50
<b>PDM STEEL SVC CNTRS INC-SPARKS NV</b>				
	86559	01/20/2021	SVC CHARGE	10.18 M
Total PDM STEEL SVC CNTRS INC-SPARKS NV:				10.18
<b>PERS-RETIREMENT</b>				
	10142101	01/14/2021	Laurey RBF	457.56 M
Total PERS-RETIREMENT:				457.56
<b>PINNACLE TOWERS INC.</b>				
	86496	01/20/2021	JANUARY TOWER RENTAL	758.09
	86574	01/20/2021	FEBRUARY TOWER RENTAL	758.09 M
Total PINNACLE TOWERS INC.:				1,516.18
<b>PLATT ELECTRIC COMPANY</b>				
	86497	01/20/2021	SNAP IN CONNECTOR QUICK PORT CAT5E WHITE	63.42
	86497	01/20/2021	SNAP IN CONNECTOR QUICK PORT EXXTREME 6+ CAT6 BLUE	89.85
	86497	01/20/2021	PATCH PANEL QUICKPORT HIGH DENSITY 24 PORT 1RMU 1.75"HX19"W	40.03
	86497	01/20/2021	Fluorescent Lamp, High Output, T5, 54W, 4000K	854.86
	86497	01/20/2021	ELECTRONIC BALLAST, 4-LAMP	334.52
	86497	01/20/2021	WALLPLATE, QUICKPORT, 2 GANG 4 PORT	4.40
	86497	01/20/2021	SNAP IN BLANK QUICKPORT	3.95
	86497	01/20/2021	SNAP IN CONNECTOR	5.63
	86551	01/20/2021	LAMP, T8, 48", 4100K	135.77 M
	86551	01/20/2021	LAMP, T8, 48", 4100K	271.52 M
	86551	01/20/2021	F54W/T5 LAMP 4K	544.97 M

Payee	Check Number	Check Issue Date	Description	Amount
Total PLATT ELECTRIC COMPANY:				2,348.92
<b>PRAXAIR DISTRIBUTION INC</b>				
	86498	01/20/2021	DECEMBER CYLINDER RENTALS	77.33
Total PRAXAIR DISTRIBUTION INC:				77.33
<b>QUADIENT</b>				
	86499	01/20/2021	1ST QTR METER RENTAL	173.66
Total QUADIENT:				173.66
<b>R &amp; C Valve</b>				
	86588	01/20/2021	PROPORTIONAL THROTTLE VALVE	1,108.91 M
Total R & C Valve:				1,108.91
<b>RED WING BUSINESS ADVANTAGE ACCOUNT</b>				
	86500	01/20/2021	BOOTS REDMOND	184.04
	86500	01/20/2021	BOOTS PARRISH	225.35
	86500	01/20/2021	BOOTS PINDAR	126.67
	86557	01/20/2021	BOOTS SALINAS	225.45 M
	86583	01/20/2021	FLEX FORCE WORK STYLE 2401 SZ12 - SNIDER BOOTS	225.42 M
Total RED WING BUSINESS ADVANTAGE ACCOUNT:				986.93
<b>RENO BUSINESS INTERIORS</b>				
	86527	01/20/2021	HIG56 IGNITION GUEST CHAIR/ MULTIPURPOSE CHAIR, FOUR-LEG, STACKI	1,413.44 M
Total RENO BUSINESS INTERIORS:				1,413.44
<b>REXEL</b>				
	86501	01/20/2021	Marathon Power Distribution Power Splicer/Block	256.40
Total REXEL:				256.40
<b>ROBERT GRAY</b>				
	86502	01/20/2021	REIMBURSEMENT	64.95
Total ROBERT GRAY:				64.95
<b>ROY SMITH COMPANY</b>				
	86503	01/20/2021	LIQUID OXYGEN	4,077.62
	86503	01/20/2021	LIQUID OXYGEN	2,400.77
	86538	01/20/2021	LIQUID OXYGEN	4,371.24 M
	86538	01/20/2021	LIQUID OXYGEN	4,286.30 M
	86563	01/20/2021	LIQUID OXYGEN	4,116.39 M
Total ROY SMITH COMPANY:				19,252.32
<b>SEAL ANALYTICAL INC</b>				
	86550	01/20/2021	REACTION SEGMENTS	280.42 M
	86550	01/20/2021	2 ML SAMPLE CUPS	141.95 M
Total SEAL ANALYTICAL INC:				422.37

Payee	Check Number	Check Issue Date	Description	Amount
<b>SHRED-IT USA</b>				
	86504	01/20/2021	DECEMBER INVOICE	148.00
Total SHRED-IT USA:				148.00
<b>SIEMENS INDUSTRY</b>				
	86535	01/20/2021	ST-H ULTRASONIC LEVEL TRANSDUCER - 10M	1,146.37 M
Total SIEMENS INDUSTRY:				1,146.37
<b>SIERRA ELECTRONICS</b>				
	86577	01/20/2021	REPLACEMENT ANTENNA	12.72 M
Total SIERRA ELECTRONICS:				12.72
<b>SIERRA FILTRATION PRODUCTS INC</b>				
	86505	01/20/2021	AIR FILTER 12X21X1	163.23
Total SIERRA FILTRATION PRODUCTS INC:				163.23
<b>SIERRA RESCUE INTERNATIONAL</b>				
	86506	01/20/2021	FIRST AID/CPR/AED TRAINING	550.00
Total SIERRA RESCUE INTERNATIONAL:				550.00
<b>SOLENIS</b>				
	86507	01/20/2021	K290FLX POLYMER	11,968.75
Total SOLENIS:				11,968.75
<b>SOUTHWEST GAS CORP.</b>				
	86540	01/20/2021	10% DECEMBER NATURAL GAS	319.19 M
	86540	01/20/2021	90% DECEMBER NATURAL GAS	2,872.74 M
	86540	01/20/2021	10% DECEMBER NATURAL GAS	407.19 M
	86540	01/20/2021	90% DECEMBER NATURAL GAS	3,664.79 M
Total SOUTHWEST GAS CORP.:				7,263.91
<b>SWRCB ACCOUNTING OFFICE</b>				
	86537	01/20/2021	FACILITY ID#6A291910003	1,053.00 M
	86537	01/20/2021	FACILITY ID#6A311607004	276.00 M
	86597	01/21/2021	PERMIT FEES - FACILITY #6A29I000048	1,474.00 M
Total SWRCB ACCOUNTING OFFICE:				2,803.00
<b>TAHOE FOREST HOSP. DIST./TAHOE WORX</b>				
	86508	01/20/2021	EMPLOYEE SCREENING	194.50
Total TAHOE FOREST HOSP. DIST./TAHOE WORX:				194.50
<b>TAHOE SUPPLY COMPANY LLC</b>				
	86509	01/20/2021	1 GALLON 6% SODIUM HYPOCHLORIDE (6 GALLON/CASE)	18.86
	86509	01/20/2021	1 GALLON 6% SODIUM HYPOCHLORIDE (6 GALLON/CASE)	18.87
	86572	01/20/2021	SINGLEFOLD TOWELS	185.66 M
	86572	01/20/2021	SINGLEFOLD TOWELS	30.95 M

Payee	Check Number	Check Issue Date	Description	Amount
Total TAHOE SUPPLY COMPANY LLC:				254.34
<b>TAHOE TRUCKEE DISPOSAL</b>				
	86510	01/20/2021	DECEMBER SLUDGE 001422	4,038.45
	86510	01/20/2021	DECEMBER CENTRIFUGE 001423	10,962.06
Total TAHOE TRUCKEE DISPOSAL:				15,000.51
<b>TEC EQUIPMENT INC</b>				
	86511	01/20/2021	LABOR	1,336.96
	86511	01/20/2021	PARTS & LABOR - HOSE AND FITTING REPLACEMENT ON MACK TRUCK PE	316.97
Total TEC EQUIPMENT INC:				1,653.93
<b>TELSTAR</b>				
	86512	01/20/2021	CHLORINE SENSOR 640B029UDI	3,038.49
Total TELSTAR:				3,038.49
<b>THATCHER COMPANY OF CA INC</b>				
	86513	01/20/2021	CHLORINE	7,920.00
	86513	01/20/2021	CHLORINE EMPTIES	4,000.00-
	86513	01/20/2021	CHLORINE	7,920.00
	86513	01/20/2021	50% SODIUM HYDROXIDE (CAUSTIC)	9,235.80
	86548	01/20/2021	FERRIC CHLORIDE	10,979.17 M
Total THATCHER COMPANY OF CA INC:				32,054.97
<b>Thermco Products, INC</b>				
	86514	01/20/2021	THERMOMETER CALIBRATION	125.57
Total Thermco Products, INC:				125.57
<b>TOTAL COMPENSATION SYSTEMS INC</b>				
	86515	01/20/2021	GASB 75 ROLL FORWARD VALUATION (TWO INSTALLMENTS)	810.00
TOTAL COMPENSATION SYSTEMS INC:				810.00
<b>TOWN OF TRUCKEE</b>				
	86460	01/04/2021	CONNECTION FEE REFUND	3,500.00 M
Total TOWN OF TRUCKEE:				3,500.00
<b>TRUCKEE DONNER PUD</b>				
	86516	01/20/2021	DECEMBER ELECTRIC 10%	5.06
	86516	01/20/2021	DECEMBER ELECTRIC 90%	45.59
	86516	01/20/2021	DECEMBER ELECTRIC 10%	6.06
	86516	01/20/2021	DECEMBER ELECTRIC 90%	54.61
	86516	01/20/2021	DECEMBER ELECTRIC 10%	2.73
	86516	01/20/2021	DECEMBER ELECTRIC 90%	24.59
	86516	01/20/2021	DECEMBER ELECTRIC 10%	6,724.66
	86516	01/20/2021	DECEMBER ELECTRIC 90%	60,522.02
	86516	01/20/2021	DECEMBER WATER 10%	18.18
	86516	01/20/2021	DECEMBER WATER 90%	163.62

Payee	Check Number	Check Issue Date	Description	Amount
Total TRUCKEE DONNER PUD:				67,567.12
<b>U.S. BANK CARD DIVISION</b>				
	1292101	01/29/2021	ADOBE-ACCOUNTING	54.97 M
	1292101	01/29/2021	TOGGLE SWITCH, WALL PLATES	122.25 M
	1292101	01/29/2021	HAND SANITIZER	27.07 M
	1292101	01/29/2021	HAND SANITIZER	43.20 M
	1292101	01/29/2021	MONTHLY BILL	127.44 M
	1292101	01/29/2021	MONTHLY BILL	47.84 M
	1292101	01/29/2021	MONTHLY BILL	253.30 M
	1292101	01/29/2021	MONTHLY BILL	1,196.61 M
	1292101	01/29/2021	MONTHLY BILL	27.68 M
	1292101	01/29/2021	CHLORINE SLOUTION,CHLORINE REAGENT,LIQUI-NOX	562.81 M
	1292101	01/29/2021	ADMIN OFFICE AND BOARD ROOM PLANTS	2,616.12 M
	1292101	01/29/2021	JANITORIAL SUPPLIES	318.45 M
	1292101	01/29/2021	APC SMART UPS BATTERY PACK	711.94 M
	1292101	01/29/2021	2000 SERIES CRAFTSMAN TOOL CHEST	279.29 M
	1292101	01/29/2021	DISPOSABLE FACE MASKS	165.46 M
	1292101	01/29/2021	CORE VALUES TRAINING	463.55 M
	1292101	01/29/2021	AUDIO CONFERENCE MONTHLY CHARGE	110.00 M
	1292101	01/29/2021	COMPANY HOLIDAY CARDS	785.71 M
	1292101	01/29/2021	MILITARY GRADE TACTICVAL LED FLASHLIGHT	75.70 M
	1292101	01/29/2021	HOLIDAY LUNCH	437.93 M
	1292101	01/29/2021	HOLIDAY LUNCH	58.63 M
	1292101	01/29/2021	REPLACEMENT FILTER CARTRIDGES,BAGS,TRASH GRABBER	156.75 M
	1292101	01/29/2021	2 GANG LOW VOLTGAGE MOUNTING BRACKET	21.59 M
	1292101	01/29/2021	CARLISLE SPORT TRAIL TIRES	545.32 M
	1292101	01/29/2021	JOB ADVERTISING-LAB	266.66 M
	1292101	01/29/2021	LABORATORY ADVERTISING	200.00 M
	1292101	01/29/2021	QUICK CHARGE PORTABLE BATTERY CHARGER	401.11 M
	1292101	01/29/2021	ASSOCIATE ENGINEER JOB	200.00 M
	1292101	01/29/2021	CMMS/GIS TECHNICIAN JOB	200.00 M
	1292101	01/29/2021	ADOBE-IT	35.98 M
	1292101	01/29/2021	GOOGLE-IT	900.00 M
	1292101	01/29/2021	MICROSOFT-IT	309.50 M
	1292101	01/29/2021	WEB SERVICES	7.31 M
	1292101	01/29/2021	GO TO MEETING	84.00 M
	1292101	01/29/2021	FULL MOTION TV MOUNT	108.24 M
	1292101	01/29/2021	LOGITECH STREAM WEBCAM	389.72 M
	1292101	01/29/2021	25FT HDMI CABLE	60.61 M
	1292101	01/29/2021	LOGITECH PRO STREAMING WEB CAM	1,311.42 M
	1292101	01/29/2021	JETSON NANO DEVELOPER KIT, PIN CONNECTOR	220.86 M
	1292101	01/29/2021	FIT CHECK AMPULES	71.32 M
	1292101	01/29/2021	CREDIT FOR TOGGLE SWITCH	5.38- M
	1292101	01/29/2021	ROTAMETER SCALE	256.49 M
	1292101	01/29/2021	JOB ADVERTISING-ENGINEERING	266.67 M
	1292101	01/29/2021	JOB ADVERTISING-MAINTENANCE	266.67 M
Total U.S. BANK CARD DIVISION:				14,760.79
<b>U.S. POSTAL SVC (NEOPOST POSTAGE-ON)</b>				
	1192101	01/19/2021	PREPAID POSTAGE	2,020.00
Total U.S. POSTAL SVC (NEOPOST POSTAGE-ON):				2,020.00

Payee	Check Number	Check Issue Date	Description	Amount
<b>ULINE</b>				
	86517	01/20/2021	PLASTIC SHELF BINS 11" x 18" x 4"	378.50
	86517	01/20/2021	PLASTIC SHELF BINS 81/2" x 18" x 4"	669.24
	86517	01/20/2021	PLASTIC SHELF BINS 4" x 18" x 4"	380.35
	86517	01/20/2021	PLASTIC BIN DIVIDERS 11" X 4"	50.61
	86517	01/20/2021	PLASTIC BIN DIVIDERS 81/2" X 4"	75.23
	86517	01/20/2021	PLASTIC BIN DIVIDERS 4" X 4"	166.64
Total ULINE:				1,720.57
<b>UNIFIRST CORPORATION</b>				
	86518	01/20/2021	UNIFORMS	127.38
	86518	01/20/2021	UNIFORMS	13.08
	86518	01/20/2021	UNIFORMS	13.62
	86518	01/20/2021	UNIFORMS	74.49
	86518	01/20/2021	UNIFORMS	75.35
	86518	01/20/2021	UNIFORMS	12.67
	86518	01/20/2021	UNIFORMS	9.36
	86539	01/20/2021	UNIFORMS	12.67 M
	86539	01/20/2021	UNIFORMS	9.36 M
	86539	01/20/2021	UNIFORMS	75.35 M
	86539	01/20/2021	UNIFORMS	13.08 M
	86539	01/20/2021	UNIFORMS	131.49 M
	86539	01/20/2021	UNIFORMS	13.62 M
	86539	01/20/2021	UNIFORMS	95.92 M
	86573	01/20/2021	UNIFORMS	74.49 M
	86573	01/20/2021	UNIFORMS	13.08 M
	86573	01/20/2021	UNIFORMS	129.06 M
	86573	01/20/2021	UNIFORMS	13.52 M
	86573	01/20/2021	UNIFORMS	75.35 M
	86573	01/20/2021	UNIFORMS	12.67 M
	86573	01/20/2021	UNIFORMS	9.36 M
	86573	01/20/2021	UNIFORMS	12.67 M
	86573	01/20/2021	UNIFORMS	9.36 M
	86573	01/20/2021	UNIFORMS	75.35 M
	86573	01/20/2021	UNIFORMS	74.49 M
	86573	01/20/2021	UNIFORMS	13.62 M
	86573	01/20/2021	UNIFORMS	163.75 M
	86573	01/20/2021	UNIFORMS	13.08 M
	86573	01/20/2021	UNIFORMS	75.35 M
	86573	01/20/2021	UNIFORMS	12.67 M
	86573	01/20/2021	UNIFORMS	9.36 M
	86573	01/20/2021	UNIFORMS	74.49 M
	86573	01/20/2021	UNIFORMS	13.08 M
	86573	01/20/2021	UNIFORMS	129.06 M
Total UNIFIRST CORPORATION:				1,681.30
<b>UNITED PARCEL SERVICE, UPS</b>				
	86519	01/20/2021	SHIPPING CHARGES	8.79
	86519	01/20/2021	SHIPPING CHARGES	128.67
	86580	01/20/2021	SHIPPING CHARGES	39.96 M
	86580	01/20/2021	SHIPPING CHARGES	28.74 M
Total UNITED PARCEL SERVICE, UPS:				206.16

Payee	Check Number	Check Issue Date	Description	Amount
<b>UNIVAR USA INC.</b>				
	86520	01/20/2021	METHANOL	12,428.88
	86571	01/20/2021	METHANOL	13,715.72 M
Total UNIVAR USA INC.:				26,144.60
<b>VEOLIA ENVIRONMENTAL SERVICES</b>				
	86554	01/20/2021	HAZARDOUS WASTE DISPOSAL	3,231.18 M
Total VEOLIA ENVIRONMENTAL SERVICES:				3,231.18
<b>VERIZON WIRELESS</b>				
	86521	01/20/2021	DECEMBER INVOICE	120.58
	86521	01/20/2021	DECEMBER INVOICE	60.29
	86521	01/20/2021	DECEMBER INVOICE	508.76
	86521	01/20/2021	DECEMBER INVOICE	281.50
	86521	01/20/2021	DECEMBER INVOICE	80.46
Total VERIZON WIRELESS:				1,051.59
<b>VICKY LUFRANO</b>				
	86522	01/20/2021	JANUARY CELL PHONE	42.80
	86522	01/20/2021	REIMBURSEMENT	400.00
	86522	01/20/2021	REIMBURSEMENT	206.40
	86522	01/20/2021	REIMBURSEMENT	193.60
Total VICKY LUFRANO:				842.80
<b>VWR SCIENTIFIC INC</b>				
	86523	01/20/2021	500042-430	28.46
	86523	01/20/2021	97026-452	155.03
	86523	01/20/2021	500GH9204	109.01
	86523	01/20/2021	RC1847-32	81.21
	86523	01/20/2021	VWR SOAP SOFTCIDE	69.43
	86523	01/20/2021	AMMONIUM PERSULFATE	105.42
	86523	01/20/2021	SPOON STAINLESS STEEL	23.72
	86523	01/20/2021	89369-136	276.06
Total VWR SCIENTIFIC INC:				848.34
<b>WESTERN ENV. TESTING LAB.</b>				
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	4Q DIGESTER 29/30	76.91
	86524	01/20/2021	4Q DIGESTER 29/30	76.91
	86524	01/20/2021	4Q DIGESTER 29/30	75.40
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	4Q DIGESTER 29/30	76.91
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	4Q DIGESTER 29/30	76.91
	86524	01/20/2021	4Q DIGESTER 29/30	76.91
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61
	86524	01/20/2021	NOVEMBER QUANTITRAY	59.61



Payee	Check Number	Check Issue Date	Description	Amount
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
	86565	01/20/2021	QUANTITRAY DEC 2020	59.61 M
Total WESTERN ENV. TESTING LAB.:				1,890.59
<b>WILEY, PRICE &amp; RADULOVICH</b>				
	86525	01/20/2021	NOVEMBER LEGAL FEES	31,832.00
	86566	01/20/2021	DECEMBER LEGAL FEES	17,806.00 M
Total WILEY, PRICE & RADULOVICH:				49,638.00
<b>ZORO</b>				
	86526	01/20/2021	FURNANCE CONTROL MODULE	95.93
	86526	01/20/2021	MOTOR	170.03
	86526	01/20/2021	FAN MOTOR	114.08
	86526	01/20/2021	FORK TERMINAL #10	60.32
	86526	01/20/2021	FORK TERMINAL #6	62.76
	86526	01/20/2021	HEX NUT #10-32	3.78
	86526	01/20/2021	HEX NUT #6-32	2.80
	86526	01/20/2021	HEX NUT #8-32	4.54
	86526	01/20/2021	WASHER #10 BOLT	2.26
	86526	01/20/2021	SPLIT LOCK WASHER BOLT #10	1.29
	86526	01/20/2021	HEX NUT #8-32	1.99
	86526	01/20/2021	MACH SCREW	8.97
	86526	01/20/2021	MACHINE SCREW	11.90
	86526	01/20/2021	HHCS 1/4-20X1/2	22.72
	86526	01/20/2021	HHCS 1/4-20X3/4	21.64
	86526	01/20/2021	JJCS 1/4-20X1	37.30
	86526	01/20/2021	HEX NUT 1/4-20	11.69
	86526	01/20/2021	WASHER 1/4 BOLT	7.77
	86526	01/20/2021	SPLIT LOCK WASHER BOLT 1/4	6.26
	86526	01/20/2021	MALE DISCONNECT BLUE 16-14 AWG	40.80
	86526	01/20/2021	MALE DISCONNECT RED 22-18 AWG	32.38
	86526	01/20/2021	FEMALE DISCONNECT RED 22-18 AWG	43.45
	86526	01/20/2021	BUTT SPLICE CONNECTOR 22-416 AWG	29.22
	86544	01/20/2021	MOTOR ZORO#G7460117	76.06 M
	86544	01/20/2021	LIMIT SWITCH 215	44.87 M
	86544	01/20/2021	SELF DRILLING SCREW	120.69 M
	86544	01/20/2021	BATTERY, ALKALINE AA	30.71 M
	86544	01/20/2021	BATTERY, ALKALINE C	8.21 M
	86544	01/20/2021	PREMIUM TRIGGER START TORCH KIT	113.59 M
	86549	01/20/2021	FURNACE BOARD MODULE	95.92 M
	86549	01/20/2021	FURNACE BOARD MODULE	95.93 M

Payee	Check Number	Check Issue Date	Description	Amount
Total ZORO:				1,379.86
Grand Totals:				486,431.68



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** Michelle Mackey, Accounting Supervisor  
**Item:** IV-2  
**Subject:** Approval of financial statements

---

### Background

Attached are the financial statements for the previous calendar month(s); each of which include (1) fund summaries, (2) end of month cash balances, (3) Local Agency Investment Fund (LAIF) statement, and (4) California Employers' Retiree Benefit Trust (CERBT) Fund statement.

Summaries of the expenditure and revenue activity are provided for Fund 10: General Fund; Fund 02: Wastewater Capital Reserve Fund; and Fund 06: Replacement, Rehabilitation and Upgrade Fund.

The end of month Combined Cash Investment table provides the end of month balances for all Agency cash accounts, which reconciles with Agency end of month fund balances.

The LAIF and CERBT statements provide a summary within the account.

### Fiscal Impact

None.

### Attachments

Report of financial statements.

### Recommendation

Management and staff recommend approval of the financial statements.

### Review Tracking

Submitted By: Michelle Mackey  
Michelle Mackey  
Accounting Supervisor

Approved By: LaRue Griffin  
LaRue Griffin  
General Manager



Tahoe-Truckee Sanitation Agency  
 Fund 10: General Fund  
 Fiscal Year 2020 - 2021  
 Period Ending January 31, 2021

	Budget \$	Month \$	Month %	YTD \$	YTD <sup>1</sup> %
<b>REVENUE</b>					
Income from Service Charge	12,823,000.00	5,878,973.96	45.8	8,103,933.19	63.2
Tax Revenue - Ad Valorem	3,900,000.00	2,148,810.69	55.1	2,196,714.22	56.3
Fund Interest	18,000.00	11,985.78	66.6	28,882.49	160.5
Other Revenue	7,500.00	761.14	10.1	11,268.54	150.2
Temporary Discharge	1,500.00	0.00	0.0	13,834.46	922.3
<b>TOTAL REVENUE</b>	<b>16,750,000.00</b>	<b>8,040,531.57</b>	<b>48.0</b>	<b>10,354,632.90</b>	<b>61.8</b>
<b>EXPENDITURE</b>					
Salaries & Wages	5,658,400.00	589,169.12	10.4	3,034,550.97	53.6
Employee Benefits	3,469,100.00	385,422.41	11.1	2,012,830.69	58.0
Director Fees	7,500.00	0.00	0.0	0.00	0.0
Vehicle	49,700.00	1,101.86	2.2	29,609.70	59.6
CSRMA Insurance	210,000.00	1,931.00	0.9	251,153.79	119.6
Professional Memberships	47,500.00	778.00	1.6	31,694.50	66.7
Agency Permits & Licenses	178,000.00	2,803.00	0.0	183,861.14	0.0
Office Expense	271,400.00	25,382.49	9.4	96,230.20	35.5
Contractual Services	1,896,900.00	217,699.52	11.5	1,084,442.34	57.2
Professional Services	805,000.00	41,609.04	5.2	267,895.05	33.3
Conferences & Training	107,500.00	463.55	0.4	21,349.13	19.9
Uncollectable Accounts	1,000.00	0.00	0.0	0.00	0.0
Utilities	1,001,100.00	96,157.67	9.6	542,547.69	54.2
Supplies, Repairs & Maintenance	789,300.00	29,291.19	3.7	324,979.99	41.2
<b>TOTAL EXPENDITURE</b>	<b>14,492,400.00</b>	<b>1,391,808.85</b>	<b>9.6</b>	<b>7,881,145.19</b>	<b>54.4</b>
<b>NET INCOME</b>	<b>2,257,600.00</b>			<b>2,473,487.71</b>	
Unfunded Accrued Liability	3,616,977.00	2,310,389.00	63.9	2,310,389.00	63.9

Note:

(1) 59% of the fiscal year has elapsed.

(2) Unfunded Accrued Liability payment is not in the above budget total expenditures, however is expensed through cash and net pension liability account.



Tahoe-Truckee Sanitation Agency  
 Fund 02: Wastewater Capital Reserve  
 Fiscal Year 2020 - 2021  
 Period Ending January 31, 2021

DESCRIPTION	Budget	Month	Month	YTD	YTD <sup>1</sup>
	\$	\$	%	\$	%
Barscreens, Washers, Compactors	225,000.00	7,526.35	3.3	68,264.08	30.3
Digester & Plant Heating Improvements	-	15,851.28	-	19,561.71	-
Portable Emergency Pump System	-	-	-	19,132.80	-
Plant Air Compressor	-	-	-	24,519.22	-
Security Improvements	100,000.00	-	-	-	-
Hydraulic Pump and Power Pack	60,000.00	-	-	-	-
<b>SUB TOTAL</b>	<b>385,000.00</b>	<b>23,377.63</b>	<b>6.1</b>	<b>131,477.81</b>	<b>34.2</b>
Allocation of 73.2% of Bond Payment	2,222,378.00	-	-	2,222,378.00	100.0
<b>TOTAL</b>	<b>2,607,378.00</b>	<b>23,377.63</b>	<b>0.9</b>	<b>2,353,855.81</b>	<b>90.3</b>

Note:

(1) 59% of the fiscal year has elapsed



Tahoe-Truckee Sanitation Agency  
 Fund 06: Replacement, Rehabilitation and Upgrade  
 Fiscal Year 2020 - 2021  
 Period Ending January 31, 2021

DESCRIPTION	Budget	Month	Month	YTD	YTD <sup>1</sup>
	\$	\$	%	\$	%
Plant Coating Improvements	550,000.00	1,257.00	0.2	222,076.78	40.4
Lab Equipment Replacement	25,000.00	-	-	-	-
Admin. Office Improvement	350,000.00	35,932.23	10.3	292,588.36	83.6
EDPM Roof Replacement	800,000.00	-	-	439,330.09	54.9
VFD Replacements	-	-	-	89,636.98	-
TRI Improvemens	100,000.00	-	-	-	-
Centrifuge Rebuild	-	-	-	55,100.00	-
Lab Improvement	75,000.00	-	-	-	-
Vehicle Replacement	30,000.00	-	-	-	-
WWTP Pilot Study Rehabilitation	75,000.00	-	-	-	-
Facilities Security System	50,000.00	-	-	-	-
Lime System Improvements	-	28.74	-	66.41	-
Chlorine Scrubber Replacement	-	26,348.48	-	74,275.06	-
MPPS VFD	30,000.00	-	-	-	-
Warehouse Fork Lift	35,000.00	-	-	32,734.90	93.5
Chiller Replacement	150,000.00	-	-	-	-
SCBA Tank Replacement	35,000.00	-	-	3,718.49	10.6
Polyblend Thickener	35,000.00	-	-	-	-
Arc Flash Study/Breaker Replacement	45,000.00	-	-	-	-
<b>SUB TOTAL</b>	<b>2,385,000.00</b>	<b>63,566.45</b>	<b>2.7</b>	<b>1,209,527.07</b>	<b>50.7</b>
Allocation of 26.8% of Bond Payment	813,658.00	-	-	813,658.10	100.0
<b>TOTAL</b>	<b>3,198,658.00</b>	<b>63,566.45</b>	<b>2.0</b>	<b>2,023,185.17</b>	<b>63.3</b>

Note:

(1) 59% of the fiscal year has elapsed

TAHOE-TRUCKEE SANITATION AGENCY  
 COMBINED CASH INVESTMENT  
 JANUARY 31, 2021

COMBINED CASH ACCOUNTS

99-00-0100-000	CASH - US BANK CHECKING	662,547.36
99-00-0101-000	CASH - USB SERVICE CHARGE	440,709.70
99-00-0102-000	CASH - US BANK TAX REV	8,323.38
99-00-0103-000	CASH - US BANK WWCRF	11,219.12
99-00-0104-000	CASH - WELLS FARGO PAYROLL	5,935.15
99-00-0105-000	CASH - WELLS FARGO INVESTMENTS	798,186.80
99-00-0106-000	CASH - PETTY CASH	600.00
99-00-0107-000	CASH - L.A.I.F.	44,111,230.57
99-00-0109-000	CASH - 2020 WRRB REFUNDING ACC	159,081.95
		<hr/>
	TOTAL COMBINED CASH	46,197,834.03
99-00-0001-000	CASH ALLOCATED TO OTHER FUNDS	( 46,197,834.03)
		<hr/>
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

2	ALLOCATION TO WASTEWATER CAPITAL RESERVE FUN	17,859,331.49
6	ALLOCATION TO R. R. & UPGRADE FUND	8,327,945.92
7	ALLOCATION TO EMERGENCY & CONTINGENCY FUND	7,257,286.24
10	ALLOCATION TO GENERAL FUND	12,753,270.38
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	46,197,834.03
	ALLOCATION FROM COMBINED CASH FUND - 99	( 46,197,834.03)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

February 04, 2021

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

TAHOE TRUCKEE SANITATION AGENCY

TREASURER  
 13720 BUTTERFIELD DRIVE  
 TRUCKEE, CA 96161

[Tran Type Definitions](#)

**Account Number:** 70-31-001

January 2021 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
1/6/2021	1/6/2021	RW	1663042	1623183	MICHELLE MACKEY	-500,000.00
1/12/2021	1/12/2021	RW	1663376	1623520	MICHELLE MACKEY	-300,000.00
1/15/2021	1/14/2021	QRD	1664630	N/A	SYSTEM	62,140.70
1/19/2021	1/19/2021	RD	1666091	1626230	MICHELLE MACKEY	3,395,000.00
1/20/2021	1/19/2021	RW	1666123	1626270	MICHELLE MACKEY	-500,000.00
1/28/2021	1/28/2021	RD	1666756	1626890	MICHELLE MACKEY	4,440,000.00

**Account Summary**

Total Deposit:	7,897,140.70	Beginning Balance:	37,514,089.87
Total Withdrawal:	-1,300,000.00	Ending Balance:	44,111,230.57





[Investment Data](#)   [My Account Profile](#)   [Documentation/Forms](#)

### Investment Allocation

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Account: 5084675063 » Tahoe-Truckee Sanitation Agency

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Investment Strategy	Unit Price	Number of Units	Balance
CERBT Strategy 1	20.803578	662,665.614	\$13,785,816.22
<b>Total</b>			<b>\$13,785,816.22</b>

[Download to Excel](#)



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** Jay Parker, Engineering Manager  
**Item:** IV-3  
**Subject:** Approval of Progress Pay Estimate No. 1 for the Furnishing Submersible Pump and Power Pack project

---

### **Background**

The Agency must periodically drain and clean its digesters to keep them operational and functioning well. In the past, this work was outsourced to a contractor and is now performed by in-house staff. For the last digester cleaning project, Agency staff had great success using a portable hydraulically powered submersible trash pump to dewater the digesters. This project purchases a similar unit to assist with future digester cleanings. The equipment will also be available for use in other areas of the plant or on the Truckee River Interceptor for other projects and purposes.

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 for \$7,213.40.

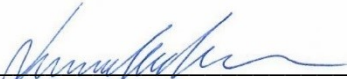
### **Attachments**

Progress Pay Estimate No. 1.

### **Recommendation**

Management and staff recommend approval of Progress Pay Estimate No. 1 for the Furnishing Submersible Pump and Power Pack project.

### **Review Tracking**

Submitted By:   
Jay Parker  
Engineering Manager

Approved By:   
LaRue Griffin  
General Manager



**Tahoe-Truckee Sanitation Agency**  
**Furnishing Submersible Pump and Power Pack**

Progress Pay Estimate No. 1

**OWNER:**

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

**SELLER:**

Pac Machine Co., Inc.  
 ATTN: Chris Settelmeyer  
 8570 23rd Ave,  
 Sacramento, CA 95826

ITEM NO.	BID ITEM DESCRIPTION	CONTRACT QUANTITY	UNIT	UNIT PRICE	CONTRACT TOTAL	PERCENTAGE	TOTAL EARNED
1	One (1) submersible pump and power pack to be furnished as specified, including a two (2) year warranty.	1	LS	N/A	\$59,101.00	10.00%	\$5,910.10
2	Registration with the California Department of Motor Vehicles for the power pack trailer system as specified.	1	LS	N/A	\$1,500.00	10.00%	\$150.00
3	Startup and Testing of Submersible Pump and Power Pack as specified.	1	LS	N/A	\$2,000.00	10.00%	\$200.00
4	Spare Parts for the Submersible Pump and Power Pack as specified.	1	LS	N/A	\$1,069.00	10.00%	\$106.90
5	Freight	1	LS	N/A	\$3,500.00	10.00%	\$350.00
6	Sales Tax	1	LS	N/A	\$4,964.03	10.00%	\$496.40
<b>TOTAL</b>					<b>\$72,134.03</b>		<b>\$7,213.40</b>

TOTAL EARNED TO DATE: **\$7,213.40**  
 TOTAL AMOUNT PREVIOUSLY PAID: **\$0.00**  
**TOTAL AMOUNT DUE SELLER: \$7,213.40**

ACCEPTED BY:  
 Pac Machine Co., Inc.

BY:

DATE:

*M. S. Kesel*  
 FEB 1, 2001

APPROVED BY:  
 Tahoe-Truckee Sanitation Agency

BY:

DATE:



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** Jay Parker, Engineering Manager  
**Item:** IV-4  
**Subject:** Approval of Progress Pay Estimate No. 5 for the 2020 Administration Building Remodel project

---

### **Background**

The 2020 Administration Building Remodel project involves a partial remodel to the administration building including new carpeting, tiling, baseboards, and paint in some of the spaces. A new layout of a “rotated” board room will also be provided with new furniture, blinds, and other miscellaneous items. As of this date, the contractor has completed most of the work as detailed on Progress Pay Estimate No. 5. Only a couple of minor items remain to be completed.

### **Fiscal Impact**

Withholding 5% for retention from Progress Pay Estimate No. 5 would yield a payment to the contractor of \$2,479.50.


### **Attachments**

Progress Pay Estimate No. 5.

### **Recommendation**

Management and staff recommend approval of Progress Pay Estimate No. 5 for the 2020 Administration Building Remodel project.

### **Review Tracking**

Submitted By:   
Jay Parker  
Engineering Manager

Approved By:   
LaRue Griffin  
General Manager



**Tahoe-Truckee Sanitation Agency  
2020 Administration Building Remodel**

**Progress Pay Estimate No. 5**

December 29th, 2020 to January 28th, 2021

**OWNER:**

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

**CONTRACTOR:**

Diamond G Construction, Inc. (GL Code 06-09-15003)  
975 Terminal Way  
Reno, NV 89502

ITEM NO.	BID ITEM DESCRIPTION	CONTRACT QUANTITY	UNIT	UNIT PRICE	CONTRACT TOTAL	PERCENTAGE *	TOTAL EARNED
1	Mobilization	1	LUMP SUM	N/A	\$ 2,838.00	100%	\$2,838.00
2	Demobilization	1	LUMP SUM	N/A	\$ 2,838.00	0%	\$0.00
3	Demolish and Dispose of Existing Carpet	6000	SQUARE FEET	\$ 2.32	\$ 13,920.00	100%	\$13,920.00
4	Demolish and Dispose of Existing Ceramic Tile	500	SQUARE FEET	\$ 11.50	\$ 5,750.00	100%	\$5,750.00
5	Demolish and Dispose of Existing Resilient Base	1150	LINEAR FEET	\$ 0.783	\$ 900.45	100%	\$900.45
6	Asbestos Abatement	4000	SQUARE FEET	\$ 8.44	\$ 33,760.00	100%	\$33,760.00
7	Demolish and Dispose of Existing Hydronic Heating System	1	LUMP SUM	N/A	\$ 10,150.00	100%	\$10,150.00
8	Concrete Foundation Work	1	LUMP SUM	N/A	\$ 10,817.00	100%	\$10,817.00
9	Electrical Work	1	LUMP SUM	N/A	\$ 15,140.00	100%	\$15,140.00
10	Gypsum Board Wall Repair	1	LUMP SUM	N/A	\$ 5,945.00	100%	\$5,945.00
11	Painting Work	14500	SQUARE FEET	\$ 1.92	\$ 27,840.00	100%	\$27,840.00
12	Installation of Tile Carpeting	4200	SQUARE FEET	\$ 10.73	\$ 45,066.00	100%	\$45,066.00
13	Installation of Resilient Flooring	2300	SQUARE FEET	\$ 14.50	\$ 33,350.00	100%	\$33,350.00
14	Install of Vinyl Mat	1	LUMP SUM	N/A	\$ 2,900.00	100%	\$2,900.00
15	Installation of Resilient Base	1150	LINEAR FEET	\$ 4.35	\$ 5,002.50	100%	\$5,002.50
16	Installation of Window Treatments	1	LUMP SUM	N/A	\$ 2,900.00	90%	\$2,610.00
17	Delivery, Setup, Breakdown, and Removal of Temporary Construction Trailers	1	LUMP SUM	N/A	\$ 17,400.00	100%	\$17,400.00
18	Additional 10% Tile Carpeting Materials	1	LUMP SUM	N/A	\$ 2,900.00	100%	\$2,900.00
19	Additional 10% Resilient Flooring	1	LUMP SUM	N/A	\$ 2,030.00	100%	\$2,030.00
20	Additional 10% Vinyl Matting	1	LUMP SUM	N/A	\$ 290.00	100%	\$290.00
21	Additional 10% Paint Materials	1	LUMP SUM	N/A	\$ 1,305.00	100%	\$1,305.00
22	Construction Waste Reduction, Disposal, and Recycling	1	LUMP SUM	N/A	\$ 2,175.00	100%	\$2,175.00
CM No.1	Contract Modification No. 1	1	LUMP SUM	N/A	\$ 9,478.53	100%	\$9,478.53
CM No.2	Contract Modification No. 2	1	LUMP SUM	N/A	\$ 13,019.41	45.9%	\$5,976.16
CM No.3	Contract Modification No. 3	1	LUMP SUM	N/A	\$ 3,671.48	100.0%	\$3,671.48
<b>TOTAL</b>					<b>\$ 271,386.37</b>		<b>\$261,215.12</b>

\*Some percentages may be truncated.

TOTAL EARNED TO DATE:	\$261,215.12
5% TOTAL RETENTION TO DATE:	\$13,060.76
TOTAL AMOUNT PREVIOUSLY PAID:	<b>\$245,674.86</b>
<b>TOTAL AMOUNT DUE CONTRACTOR:</b>	<b>\$2,479.50</b>

ACCEPTED BY:

Diamond G Construction, Inc.

BY: 

DATE: 2.9.21

Michael Grastus  
President

APPROVED BY:

Tahoe-Truckee Sanitation Agency

BY: \_\_\_\_\_

DATE: \_\_\_\_\_



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** Roshelle Chavez, Executive Assistant/Board Clerk  
**Item:** V-1  
**Subject:** Approval of the minutes of the regular Board meeting on January 20, 2021

---

**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 20, 2021.

**Recommendation**

Management and staff recommend approval of the minutes of the regular Board meeting on January 20, 2021.

**Review Tracking**

Submitted By:   
Roshelle Chavez  
Executive Assistant/Board Clerk

Approved By:   
LaRue Griffin  
General Manager

**BOARD OF DIRECTORS  
REGULAR MEETING MINUTES**

January 20, 2021

I. Call to Order:

This meeting was conducted via Zoom teleconferencing as described in the January 20, 2021 meeting agenda and the accompanying Guidelines for using Zoom for T-TSA January 20, 2021 Board of Directors Meeting. President Cox called the regular meeting of the Tahoe-Truckee Sanitation Agency Board of Directors to order at 9:01 AM. Roll call and Pledge of Allegiance followed.

Directors Present: Dale Cox, OVPSD (via teleconference)  
Dan Wilkins, TCPUD (via teleconference)  
S. Lane Lewis, NTPUD (via teleconference)  
David Smelser, ASCWD (via teleconference)  
Blake Tresan, TSD (via teleconference)

Staff Present: LaRue Griffin, General Manager (via teleconference)  
Roshelle Chavez, Executive Assistant/Board Clerk (via teleconference)  
Jay Parker, Engineering Manager (via teleconference)  
Richard Pallante, Maintenance Manager (via teleconference)  
Robert Gray, Information Technology Manager (via teleconference)  
Vicky Lufrano, Human Resources Administrator (via teleconference)  
Richard P. Shanahan, Agency Counsel (via teleconference)  
Mike Smith, Engineering Department (via teleconference)  
Aaron Carlsson, Engineering Department (via teleconference)  
Scott Fleming, Engineering Department (via teleconference)  
Michelle Mackey, Administrative Department (via teleconference)  
Dawn Davis, Administrative Department (via teleconference)  
Angelina Henson, Administrative Department (via teleconference)  
Greg O'Hair, Operations Department (via teleconference)  
Brandon Dimond, Operations Department (via teleconference)  
Troy Kilgore, Operations Department (via teleconference)  
Kristin Davis, Laboratory Department (via teleconference)  
Paul Shouse, Maintenance Department (via teleconference)  
Tanner McGinnis, Maintenance Department (via teleconference)  
Jaime Garcia, Maintenance Department (via teleconference)

Public Present: Dane Wadlé, California Special Districts Association (CSDA)  
Wesley Hansen, Wilderness Forestry, Inc.

Chuck Avery, Public  
Stephanie Blume, Public  
Mark Blume, Public  
Susanna Brown, TTUSD  
Sarah Coolidge, Public  
Jane Davis, Public  
Carla Embertson, Public  
Frances Foy, Public  
Steven Frisch, Public  
Jerry Gilmore, Public  
David Galson, Public  
Steven Gortler, Public  
Alex Hoeft, Moonshine Ink  
Jennifer Howlett, Public  
Josie Jarpur, Public  
Pippin Mader, Public  
Jackie Reifers, Public  
Joanne Roubique, Public  
Steve Smith, Public  
Craig Strom, Public  
Brooke Summers, Public  
Eben Swain, Public  
Luke Swann, Public  
Dan Tester, Public  
Barbara Wallace, Public

## II. Public Comment.

Mrs. Chavez advised the Board of Directors there were public comment letters received which have been forwarded to them for their consideration.

Ms. Jane Davis provided public comment regarding Agency previous pH violations and ELAP investigation findings.

Mr. Pippin Mader provided public comment regarding overall Agency operations as well as ELAP investigation findings.

Mr. Carl Davis provided public comment regarding overall Agency operations, Agency personnel issues, violation of his First Amendment rights, and threats to pursue a legal action against the Agency.

No action was taken by the Board.

## III. Consent Agenda

### 1. Approval of the minutes of the regular Board meeting on December 16, 2020.

**MOTION** by Director Lewis **SECOND** by Director Wilkins to approve the minutes of the regular Board meeting on December 16, 2020; motion approved.



The Board approved the motion by the following roll call vote:

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

Motion passed.

2. Approval of general fund warrants.
3. Approval of financial statements.
4. Approval of Progress Pay Estimate No. 4 for the 2020 Administration Building Remodel project.

**MOTION** by Director Lewis **SECOND** by Director Wilkins to approve the Consent Agenda items 2-4; motion approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

#### IV. Regular Agenda

1. Report from December 16, 2020 closed session meeting.

Mr. Griffin stated there was no action to report from the December 16, 2020 closed session meeting.

No action was taken by the Board.

2. Presentation from California Special District Association (CSDA).

Mr. Dane Wadlé, CSDA Senior Public Affairs Field Coordinator of the Sierra Network, provided a presentation to the Board of Directors and gave an update of the CSDA "Take Action Brief". He also provided information on additional resources available to staff through CSDA.

No action was taken by the Board.

3. Presentation from Wilderness Forestry, Inc.

Mr. Wesley Hansen, owner of Wilderness Forestry, Inc. provided a presentation to the Board of Directors explaining his company's interest in leasing Agency property located along Joerger Drive for a green waste facility. After discussion, the Board of Directors tabled the decision to lease property to Wilderness Forestry, Inc. and directed staff to return with more information on Agency owned properties for discussion of possible future uses.

Public comment was received from Mr. David Galson, Mrs. Stephanie Blume, Mr. Craig Strom, Mr. Steve Smith, and Mr. Pippin Mader.

4. Approval of updated Annual Performance Evaluation template

**MOTION** by Director Smelser **SECOND** by Director Wilkins to approve the updated Annual Performance Evaluation template; unanimously approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

5. Approval of the Emergency Family and Medical Leave Act (EFMLA) and Emergency Paid Sick Leave (EPSL) Policy

**MOTION** by Director Tresan **SECOND** by Director Lewis to omit the Emergency Family Medical Leave Act (EFMLA) portion of the staff-proposed policy and approve the Emergency Paid Sick Leave (EPSL) Policy; unanimously approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

6. Approval of Resolution No. 1-2021 amending Resolution No. 12-2020 concerning employee benefit changes.

**MOTION** by Director Lewis **SECOND** by Director Smelser to approve Resolution No. 1-2021 concerning employee benefit changes; unanimously approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

7. Approval to solicit bids for the 2021 Plant Painting project.

**MOTION** by Director Lewis **SECOND** by Director Wilkins to approve the solicitation of bids for the 2021 Plant Painting project; unanimously approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

8. Approval to solicit bids for the 2021 Chiller Replacement project.

**MOTION** by Director Smelser **SECOND** by Director Wilkins to approve the solicitation of bids for the 2021 Chiller Replacement project; unanimously approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

9. Approval of Engagement Letter Addendum to Damore, Hamric & Schneider, Inc. agreement

**MOTION** by Director Wilkins **SECOND** by Director Smelser to approve the Engagement Letter Addendum to the Damore, Hamric & Schneider, Inc. agreement; unanimously approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

V. Management Team Reports

1. Department Reports.

Mr. O'Hair 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.

Mr. Griffin 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.

Public comment was received by Ms. Jane Davis and Mr. Pippin Mader regarding department reports.

No action was taken by the Board.

VI. Board of Directors Comment

Director Lewis stated he would like the Board of Directors to discuss retiree health benefit tiered system for employees at a future meeting.

VII. Adjournment

There being no further business, the open session meeting was adjourned at 12:01 PM.

**MOTION** by Director Lewis **SECOND** by Director Wilkins to approve the adjournment of the Regular Board of Directors Meeting; unanimously approved.

The Board approved the motion by the following roll call vote:

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

Motion passed.

LaRue Griffin  
Secretary to the Board

Approved: \_\_\_\_\_

DRAFT



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** V-2  
**Subject:** Discussion of a temporary sewer service charge relief due to economic hardships caused by COVID-19

---

### **Background**

In June 2020, the Board of Directors discussed a temporary commercial sewer service charge relief program. At the time of the discussion, the long-term effects of the State mandated closures and/or restrictions of many commercial businesses were not known. Approximately one year after California Governor Newsom declared a state of emergency due to conditions caused by COVID-19 on March 4, 2020, there continues to be restrictions placed on commercial properties.

Due to the extended restrictions on commercial properties, the Agency has been contacted by local commercial business owners requesting relief of their sewer service charges. The General Manager is not afforded the authority to provide relief, however, Agency customers may appeal to the Board of Directors for relief.

The Agency has received 2 letters requesting relief (attached). A summary of each of the letters is listed below:

#### Letter 1:

- Business name: Za's Lakefront.
- Tenant name: Mr. Jonny Roscher.
- Current sewer service charge: \$2,267.40 (6 months).
- Requested relief: Relief equivalent to the seating restrictions.

#### Letter 2:

- Business name: Wolfdale's Restaurant.
- Owner name: Mr. Douglas Dale.
- Current sewer service charge: \$1,676.52 (6 months)
- Requested relief: Relief equivalent to the seating restrictions.

Although there have only been 2 letters received, there have been numerous other correspondences in supportive of a relief. In lieu of addressing each of the appeal requests individually, the discussion item is about an overall temporary sewer service charge relief for Agency customers.

**Fiscal Impact**

Varies depending on relief.

**Attachments**

1. Letter requesting relief from Mr. Jonny Roscher.
2. Letter requesting relief from Mr. Douglas Dale.

**Recommendation**

Management recommends Board of Director discussion and direction.

**Review Tracking**

Submitted By:

  
\_\_\_\_\_  
LaRue Griffin  
General Manager

From: Chase  
To: [skox@ttsa.net](mailto:skox@ttsa.net); [dwillkins@ttsa.net](mailto:dwillkins@ttsa.net); [btresan@ttsa.net](mailto:btresan@ttsa.net); [lewis@ttsa.net](mailto:lewis@ttsa.net); [dsmeyer@ttsa.net](mailto:dsmeyer@ttsa.net); [ljeis@ttsa.net](mailto:ljeis@ttsa.net)  
Cc: Steve Topol - Blue Agave; Scott Zumwalt; Rick Brown; Karl Motsenbocker - Rosies; Brian Nelson; rhonda@hacdelago.com; editors@moonshineink.com; jeff@oldpostofficecafe.com; whitecaps@gmail.com; douglas@wolfdales.com; JJ Morgan; Ryan Truckee  
Tavern; Christen Holland; Ed Coleman; rivegrill@hotmail.com; juliy.friedman; Qx; LaBue Griffin  
Subject: TTSA Billing  
Date: Friday, January 29, 2021 1:41:06 PM

---

To the TTSA Board of Directors.

I'm writing you to request a relief of special circumstances. Based upon Section 10.P Relief Provision of Ordinance No. 2-2015. The request for relief is based upon the following information listed below:

In reference to my last two TTSA statements. I find it hard to believe that you are charging full price for seats to my restaurant when the state has shut us down. Also charging for service not rendered. I called last June and talked to a very nice woman who said that the board of directors at that time were not going to give restaurants any relief on our bills. Here is a timeline of what we have gone thru over the last 12 months.

January 1st thru March 16th No limitations  
March 17th thru May 28th To go's only. Use of seats not allowed.  
May 29th thru June 30th. Inside and outside seating allowed 50% compacity  
July 1st thru September 8th Outside only 25% capacity  
September 9th thru November 16th Inside and outside 25% compacity  
November 17th thru December 9th Outside only 25% capacity  
December 10th thru January 12th To go's only Use of seats not allowed.  
January 13th Outside only 25% capacity-2021

In 2020 we were open with no limitations for 10 weeks.  
25% capacity for 12 weeks.  
50% capacity 4 weeks.  
Outside seating only 12 weeks.  
To go's only no seating for 14 weeks.

My bill reflects being charged for each seat both inside and outside. As you can see we are nowhere near using the seating that your agency is charging us. I do understand that we are using water in the kitchen and the bathroom but usage has been severally diminished, due to the Federal, State and Local Guidelines.

TCPUD has given us relief on their statement last year and from what I'm hearing they are going to do some more relief this year. We are all in this together.

I'm reaching out to my fellow restauranteurs in Tahoe City, Kings Beach and Truckee because I feel this is an undo hardship on all restaurants.

Thank you for time. Look forward to hearing from you.

Jonny Roscher  
Chef Owner  
Za's Lakefront



**From:** [Douglas Dale](#)  
**To:** [LaRue Griffin](#)  
**Cc:** [Noel Stephen Topol](#); [Jonny](#); [Scott Zumwalt](#); [Rick Brown](#); [Karl Motsenbocker - Rosies](#); [ox](#); [Brian Nelson](#); [rhonda@hacdellago.com](#); [editors@moonshineink.com](#); [jeff@oldpostofficecafe.com](#); [whitecaps@gmail.com](#); [douglas@wolfdales.com](#); [JJ Morgan](#); [Ryan Truckee Tavern](#); [Christen Holland](#); [Ed Coleman](#); [rivergrill@hotmail.com](#); [gm@riverranchlodge.com](#)  
**Subject:** Re: TTSA billing  
**Date:** Tuesday, February 2, 2021 3:40:31 PM

---

TTSA Board of Directors,

This is a written Appeal in accordance with Ordinance no. 2-2015 per Section 9.13.

The restaurant business is normally difficult and demanding with very thin profit margins. The Covid 19 pandemic has excessively devastated the restaurant industry. Therefore, I am specifically requesting charges relief for all of the restaurants in your Tahoe Truckee area.`

We have only been cleaning pots and pans during limited Takeout Service for much of this past year at Wolfdale's Restaurant. There has been no plates, silverware or glassware cleaning and our bathrooms have not been available to customers for many months of 2020 and January 2021. Our reduced usage is a direct result of the Sate of California and Placer County's prohibitions and significant limitations on indoor and outdoor seating, which have reduced our sewer usage substantially.

I hope this helps clarify our request for relief. Please adjust our TTSA billing to accurately represent what all the restaurants in the Tahoe Truckee area have been experiencing with very limited seating. An adjustment will help maintain the restaurant attraction to our strained and seasonal area.

Thank you for your consideration,  
Douglas Dale  
Wolfdale's Restaurant



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** V-3  
**Subject:** Discussion related to retiree health benefits and employee pension contribution

---

### **Background**

The Board of Directors have requested staff provide information on (1) retiree health benefits and (2) employee pension contribution for discussion and possible amendment. Attached are information memorandums addressing each of the information requests.

A summary of each information request is as follows:

- *Retiree Health Benefits*

The Agency currently funds all retiree health benefits, regardless of tenure at the Agency, which is administered by CalPERS. CalPERS has additional retiree health benefit plans available to the Agency should it wish to amend its current retiree health benefit. The 1<sup>st</sup> option is a *Vesting Schedule* plan and the 2<sup>nd</sup> option is a *PEMCHA minimum* plan. To summarize each option, the *Vesting Schedule* plan is primarily based on years of service which equates to an employer contribution percentage and the *PEMCHA minimum* plan is based on a flat employer contribution amount, regardless of service. Each of the options are further explained in the attached memorandum. Each of the options allows the Agency to make amendments to the retiree health benefits while maintaining the current benefits to current retirees and employees.

The Agency has 3 options available to them regarding retiree health benefits:

1. Maintain the current benefit plan.
2. Adopt a *Vesting Schedule* plan.
3. Adopt a *PEMCHA minimum* plan.

- *Employee Pension Contribution*

The Agency consists of Classic and PEPRAs members as defined by CalPERS. As part of the CalPERS pension program, each member classification consists of an employee and employer contribution to the pension. Currently, PEPRAs employees are required to fund their entire employee portion of the contribution and the Agency funds the employee portion for Classic members. New employees are subject to the appropriate pension contribution based on their member status at the time of hire.

The Agency has 3 options available to them regarding employee pension contributions:

1. Continue to fund the Classic employee pension contribution.
2. Adopt Employer Paid Member Contributions (EPMC) plan that requires new Classic employees, hired after a certain date, to fund their own employee portion of Classic member pension plan. The Agency would continue to fund the employee portion for current Classic members.
3. Adopt Employer Paid Member Contributions (EPMC) plan that requires all Classic employees, new and current, to fund their own employee share of Classic retirement.

**Fiscal Impact**

Varies depending on action taken.

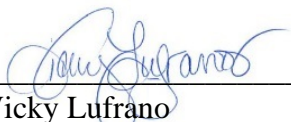
**Attachments**

1. TTSA Retiree Health Benefits memorandum.
2. TTSA Employee Pension Contribution memorandum.

**Recommendation**

Management and staff recommend Board of Director discussion and direction.

**Review Tracking**

Submitted By:   
Vicky Lufrano  
Human Resources Administrator

Approved By:   
LaRue Griffin  
General Manager



# 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*  
*David Smelser*  
*Blake Tresan*  
*S. Lane Lewis*  
**General Manager**  
*LaRue Griffin*

DATE: February 10, 2021  
TO: LaRue Griffin, General Manager  
FROM: Vicky Lufrano, Human Resources Administrator  
SUBJECT: TTSA Retiree Health Benefits

---

The Board of Directors asked staff to provide potential options for changes to retiree health benefits. Below is a summary of those potential options:

### **Current Retiree Health Plan**

TTSA has a 1987 resolution on file with CalPERS that offers active employees and retirees “unequal” amounts towards health plan enrollments. Over the years since 1987, the unequal amounts have become nearly the same for all health plans. This means that the contribution offered toward the health plan of choice to active employees, is the same or nearly the same offered to retirees.

CalPERS offers several health plans to retirees and eligibility for each health plan is determined by the physical zip code of the retiree.

Currently, retiree health benefit eligibility is based on the following minimum requirements to retire, as set forth by CalPERS:

- 5 years of CalPERS retirement service credit (a combination of time from TTSA and other CalPERS agencies)
- Eligible for retirement (at least 50 years of age for Classic and 52 years of age for PEPR)
- Must retire from TTSA within 120 days from separation of employment

There is no minimum requirement for years of service at TTSA to be eligible to receive TTSA retiree health benefits.

### **Options for Future Retiree Health Plan(s)**

CalPERS has provided the following options should the Agency desire to amend the retiree health benefit for future employees as they retire.

## TTSA Retiree Health Benefits

February 10, 2021

Page 2

### Option 1 - Vesting Schedule

The Agency may adopt a vesting schedule as set forth per government Code 22893, which sets the vesting schedule and the rules and regulations of implementation. If the Agency adopts the schedule, the Agency cannot make special provisions or changes, and rather are bound by the rules set forth by CalPERS. To be eligible for retiree health benefits within the vesting schedule, the minimum requirements for retirement must be met as follows:

- Must serve a minimum of 10 years of combined service at a CalPERS agency
- Must serve a minimum of 5 years of service (out of the 10 years listed above) at TTSA
- Eligible for retirement (at least 50 years of age for Classic and 52 years of age for PEPR)
- Must retire from TTSA within 120 days from separation of employment

Credited Years of PERS Service	Percentage of Employer Contribution
9 Years or Less	0%
10	50%
11	55%
12	60%
13	65%
14	70%
15	75%
16	80%
17	85%
18	90%
19	95%
20 or more	100%

The vesting schedule is based on combined CalPERS years of service and defines the percentage of employer contribution to the retiree health benefit plan based on the service. CalPERS would administer the vesting schedule and the retiree health plan. The employer contribution amount is set by CalPERS and the plan amount is based on the 100/90 formula. The amount is also subject to change annually. Currently (as of 2021), the employer contribution is as follows:

- Retiree Only = \$798/month
- Retiree Plus 1 = \$1,519/month
- Retiree Plus 2 or More = \$1,937/month

The following is an example of how the vesting schedule is executed, assuming Employee A (retiree only plan) has had 15 years of service (10 years at District "X" and 5 years at TTSA) and meets the other eligibility requirements:

- Credited years of service = 15 years
- Percentage of Employer Contribution = 75%
- TTSA monthly contribution towards the Employee A retiree health benefit =  $(\$758 \times 0.75\%) = \$568.50$

## **TTSA Retiree Health Benefits**

**February 10, 2021**

**Page 3**

It should be noted, CalPERS can apply this vesting schedule to employees as defined by TTSA. The vesting schedule option allows the Agency to (1) continue providing the current retiree health benefits to current retirees and employees and (2) apply the vesting schedule to future employees as they retire. CalPERS would be able to administer the current benefit plan and vesting schedule plan.

### *Option 2 - Public Employees' Medical & Hospital Care Act (PEMCHA) Minimum*

The Agency may adopt a PEMCHA minimum plan. The PEMCHA minimum plan would apply a flat amount towards the employer contribution for the retiree health benefit, regardless of employee plan (e.g. employee only, employee plus one, employee plus 2 or more). The minimum requirements for eligibility under this option are:

- Eligible for retirement (at least 50 years of age for Classic and 52 years of age for PEPRA)
- Must retire from TTSA within 120 days from separation of employment

There is no requirement for years of service within CalPERS or TTSA. The flat fee amount is based on the amount set by CalPERS annually and typically increases by a few percentage points. Currently, the PEMCHA minimum is \$143 per month.

The following is an example of how the PEMCHA minimum plan is executed, assuming Employee A (retiree only) has had 15 years of service (10 years at District X and 5 years at TTSA) and meets the other eligibility requirements:

- Years of service = 15 years
- Amount of monthly contribution = \$143
- The current employee only plan is \$1,000/month. The retiree would be responsible to self-fund the difference of \$857/month (\$1,000-\$143) through CalPERS.

It should be noted, the PEMCHA minimum plan does not afford CalPERS the opportunity to administer the current retiree health benefit plan for current retirees and current employees as this plan does not distinguish a difference in current and future retirees and/or employees. The Agency would have to administer an internal program to offset the difference in the PEMCHA minimum amount and actual plan amount to make current retirees and employees "whole" to continue providing the current benefit. To use the Employee A example above, the Agency would provide Employee A with a stipend of \$857/month (assuming Employee A is currently subject to the current retiree health benefit) should the Agency decide to continue providing the current benefit to current retirees and employees.

### **Timeframe to Achieve**

If the Agency wishes to adopt either a vesting schedule or a PEMCHA minimum plan, CalPERS will need to receive a resolution approximately two months prior to the proposed effective date of the new schedule. The plan effective date would be the 1<sup>st</sup> day of the 2<sup>nd</sup> month after receipt of the resolution. For example, if the resolution is received any day in May, the resolution would be effective July 1<sup>st</sup>).

## TTSA Retiree Health Benefits

February 10, 2021

Page 4

### Hypothetical Costs Associated with Options 1 and 2

The fiscal impact of amending the retiree health benefit will vary as there are numerous variables to determine impact. For example, is the employee vested in CalPERS for 10 years, is the employee vested at TTSA for 5 years, what is the employee plan (e.g. employee only, employee plus one, employee plus 2 or more), where does the employee reside as plan premiums vary per zip code, how many employees are subject to the current retiree health benefits, etc.

For the purpose of comparison of option plans, the following long-term projection will be assumed:

- Employee count = 50 (all are retiree only plan)
  - 20 employees are 25 years vested (25 years within CalPERS and 15 years @ TTSA) and are not subject to the current retiree health benefits
  - 10 employees are 15 years vested (10 years within CalPERS and 5 years @ TTSA) and are not subject to the current retiree health benefits
  - 10 employees are 10 years vested (8 years within CalPERS and 2 years @ TTSA) and are not subject to the current retiree health benefits
  - 10 employees are 5 years at the TTSA, are new to CalPERS and are not subject to the current retiree health benefits

#### Option 1 – Vesting Schedule

Employee Count	Vesting Schedule (%)	Monthly Plan Premium	TTSA Monthly Contribution (\$)	Total TTSA Monthly Contribution (\$)
20	100%	798	798.00	15,960.00
10	75%	798	598.50	5,985.00
10	0%	798	0.00	0.00
10	0%	798	0.00	0.00
Monthly Total				21,945.00

#### Option 2 – PEMHCA Minimum

Employee Count	PEMHCA Minimum	TTSA Monthly Contribution (\$)
20	143	2,860.00
10	143	1,430.00
10	143	1,430.00
10	143	1,430.00
Monthly Total		7,150.00



# 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*  
*David Smelser*  
*Blake Tresan*  
*S. Lane Lewis*  
**General Manager**  
*LaRue Griffin*

DATE: February 10, 2021  
TO: LaRue Griffin, General Manager  
FROM: Vicky Lufrano, Human Resources Administrator  
SUBJECT: TTSA Employee Pension Contribution

---

The Board of Directors asked staff to provide information on how the Agency currently administers the employee contribution portion of employee retirement pension plans. Currently, TTSA employees are classified as either Classic or PEPRAs members.

### **Definition**

Staff are PEPRAs members if they:

- Joined CalPERS prior to January 1, 2013, but are hired by a different CalPERS employer following a break in service of more than six months on or after January 1, 2013.
- Joined CalPERS for the first time on or after January 1, 2013, and do not have prior membership in another California public retirement system.
- Joined CalPERS for the first time on or after January 1, 2013, and were a member of another California public retirement system prior to that date, but are not subject to reciprocity upon joining CalPERS.

Staff are Classic members if they have not met the requirements of a PEPRAs member.

### **Classic versus PEPRAs pension contribution**

PEPRAs - Members are required to fund the entire employee (EE) portion of the pension contribution. The Agency is not permitted to fund the employee (EE) portion of the pension contribution. The employer (ER) portion is covered by the Agency.

Classic -The Agency currently funds both the employee (EE) and employer (ER) portions of the Classic pension contributions. The Agency is not required to fund the employee (EE) contribution but has selected to do so through past action.

As new employees join TTSA, they would be defined as Classic or PEPRAs members per the definitions above. If a Classic employee from District "X" joins TTSA, he or she would receive reciprocity and remain a Classic member and be subject to the same benefit as current Classic employees.



## TTSA Employee Pension Contribution

February 10, 2021

Page 2

### Potential Change /Options

*Option 1* - TTSA may adopt a resolution for Employer Paid Member Contributions (EPMC) that requires new Classic employees, hired after a certain date, to pay their own employee (EE) share of Classic retirement.

*Option 2* - TTSA may adopt a resolution for Employer Paid Member Contributions (EPMC) that requires all Classic employees, current and future, to pay their own employee (EE) share of Classic retirement.

Regarding both options listed above, the resolution allows the employer to choose the percentage amount they wish to contribute toward the employee (EE) share of Classic retirement.

The employee (EE) and employer (ER) shares of Classic CalPERS are currently designated as follows:

<b>Retirement Type</b>	<b>Employer (ER) Share</b>	<b>Employee (EE) Share</b>
Classic	14.523%	8.0% (Paid by TTSA)
PEPRA	7.847%	7.25% (Paid by EE)

<b>Retirement Type</b>	<b>Employer (ER) Share</b>	<b>Employee (EE) Share</b>
Classic (29 EE's)	\$40,752/mo	\$22,448/mo (Paid by TTSA)
PEPRA (17 EE's)	\$10,272/mo	\$9,490/mo (Paid by EE)

Of the 14 employees hired from 2017-2021, half have been designated as Classic and half have been designated as PEPRA.



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** V-4  
**Subject:** Presentation of the annual financial audit for fiscal year 2019-2020

---

### **Background**

Damore, Hamric & Schneider, Inc. has completed the Agency annual financial audit for fiscal year 2019-2020. The audit report consists of the management discussion and analysis report, the independent auditor's report and basic financial statements of the Agency.

Ms. Vera Kris and Mr. Ron Ley of Damore, Hamric & Schneider, Inc. will provide a presentation of the audit report at the meeting.

### **Fiscal Impact**

None.

### **Attachments**

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

### **Recommendation**

No action required.

### **Review Tracking**

Submitted 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, 2020 and 2019

Tahoe-Truckee Sanitation Agency

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June 30, 2020 and 2019

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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, 2020 and 2019, 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.

## 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, 2020 and 2019, 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 9 and the required supplementary information related to the pension and post-employment healthcare plans on pages 47 through 50 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 11, 2021

## Tahoe-Truckee Sanitation Agency

### MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

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, 2020. 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 was scheduled to be repaid over 20 years at an annual payment of approximately \$3.2 million.

On February 5, 2020, the Agency paid its SRF loan in full to the State Water Resources Control Board in the amount of \$23.2 million by purchasing of Wastewater Revenue Refunding Bonds. The Wastewater Revenue Refunding Bonds were purchased from US Bank National Association for \$20.1 million on an eight (8) year term. Interest payments on the Bonds will be payable on January 1<sup>st</sup> and July 1<sup>st</sup> of each year, commencing July 1, 2020 ending July 1, 2027. This is a significant factor in assessing the Agency's overall financial activities during the fiscal year ended June 30, 2020.

#### **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 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 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

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

**REQUIRED FINANCIAL STATEMENTS (Continued)**

the past year and can be used to determine whether T-TSA has successfully recovered its costs through service charges and property taxes.

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 \$0.5 million decrease in Net Position. In FYE 2020, Total Assets and Deferred Outflows of Resources decreased by \$4 million primarily due to a \$2.5 million additional pension payment and a \$2.5 million principal payment made on the revenue bonds prior to year-end, offset by a \$1 million increase in Net Capital Assets. The decrease of \$3.3 million in Total Liabilities were mainly due to the decrease in the Long-term debt.

**Table A-1**  
Condensed Statement of Net Position

	FYE 6/30/2020	FYE 6/30/2019	Change in Dollars	Percent Change
Current Assets	\$ 29,730,944	\$ 30,735,002	(\$ 1,004,058)	-3%
Restricted Assets	17,348,050	22,009,259	( 4,661,209)	-21%
Net Capital Assets	<u>83,717,576</u>	<u>84,768,142</u>	( 1,050,566)	-1%
Total Assets	<u>130,796,570</u>	<u>137,512,403</u>	( 6,715,833)	-5%
Deferred Outflows of Resources	<u>7,009,453</u>	<u>4,378,276</u>	<u>2,631,177</u>	60%
Total Assets and Deferred Outflows of Resources	<u>\$ 137,806,023</u>	<u>\$ 141,890,679</u>	<u>(\$ 4,084,656)</u>	-3%
Current Liabilities Unrestricted	\$ 2,891,679	\$ 2,443,124	\$ 448,555	18%
Current Liabilities Restricted	2,267,827	2,213,723	54,104	2%
Long-Term Liabilities	<u>35,288,713</u>	<u>39,102,601</u>	( 3,813,888)	-10%
Total Liabilities	<u>40,448,219</u>	<u>43,759,448</u>	( 3,311,229)	-8%
Deferred Inflows of Resources	<u>1,122,530</u>	<u>1,347,121</u>	( 224,591)	-17%
Total Liabilities and Deferred Inflows of Resources	<u>\$ 41,570,749</u>	<u>\$ 45,106,569</u>	<u>(\$ 3,535,820)</u>	-8%
Net Investment in Capital Assets	\$ 62,707,429	\$ 59,004,467	\$ 3,702,962	6%
Restricted for Waste Water Capital Reserve	17,227,640	18,524,510	( 1,296,870)	-7%
Restricted for State Loan Repayment		3,038,179	( 3,038,179)	-100%
Unrestricted	<u>16,300,205</u>	<u>16,097,273</u>	<u>202,932</u>	1%
Total Net Position	<u>\$ 96,235,274</u>	<u>\$ 96,784,110</u>	<u>(\$ 548,836)</u>	-1%



Tahoe-Truckee Sanitation Agency

MANAGEMENT’S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

**CHANGE IN NET POSITION**

Table A-2 represents the change in the Agency’s net position. Operating expenses for FYE 2020 increased by approximately \$2.5 million from FYE 2019 to \$19.2 million, primarily due to the increase in Pension expense, Employee benefits and Contractual services.

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 \$3.8 million FYE 2020 compared to \$3.7 million for FYE 2019. T-TSA also relies on connection fee income for capital improvement projects, which decreased to \$1.7 million in FYE 2020 from \$2.5 million in FYE 2019 due to a decrease in residential and commercial construction projects.

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

	FYE 6/30/2020	FYE 6/30/2019	Change in Dollars	Percent Change
Operating Revenues/Service Charges	\$ 12,710,130	\$ 12,642,422	\$ 67,708	1%
Operating Expenses	<u>19,247,921</u>	<u>16,779,986</u>	<u>2,467,935</u>	15%
Net Operating Loss	(\$ 6,537,791)	(\$ 4,137,564)	(\$ 2,400,227)	58%
Property Tax Revenues	\$ 3,836,779	\$ 3,717,746	\$ 119,033	3%
Other Non-Operating Revenues & Expenses	<u>422,002</u>	<u>659,136</u>	( <u>237,134</u> )	- 36%
Non-Operating Revenues & Expenses	\$ <u>4,258,781</u>	\$ <u>4,376,882</u>	(\$ <u>118,101</u> )	- 3%
(Loss)/Income before Capital Contributions	(\$ 2,279,010)	\$ 239,318	(\$ 2,518,328)	- 1052%
Capital Contributions/Connection Fees	<u>1,730,174</u>	<u>2,569,638</u>	( <u>839,464</u> )	- 33%
Change in Net Position	(\$ <u>548,836</u> )	\$ <u>2,808,956</u>	(\$ <u>3,357,792</u> )	- 120%
Net Position, Beginning of Year	\$ <u>96,784,110</u>	\$ <u>93,975,154</u>	\$ <u>2,808,956</u>	3%
Ending Net Position	\$ <u><u>96,235,274</u></u>	\$ <u><u>96,784,110</u></u>	(\$ <u><u>548,836</u></u> )	- 1%

**BUDGETARY HIGHLIGHTS**

Table A-3 demonstrates an overall negative variance in 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 and Maintenance expenses exceeded budgeted amounts primarily due to a non-budgeted pension expense adjustment offset by a less than anticipated Salaries and wages, Employee benefits and a non-budgeted OPEB expense adjustment.

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

**BUDGETARY HIGHLIGHTS (Continued):**

**Table A-3**  
Budgeted Summary

	Budget	Actual	Positive (Negative) Variance
Service & Other Charge Revenue	\$ 12,754,000	\$ 12,710,130	(\$ 43,870)
Property & In Lieu Tax Revenue	3,900,000	3,836,779	( 63,221)
Total Operating Revenue	<u>\$ 16,654,000</u>	<u>\$ 16,546,909</u>	<u>(\$ 107,091)</u>
Operations & Maintenance	\$ 12,202,000	\$ 12,890,532	(\$ 688,532)
Administrative & General	3,075,160	3,236,076	( 160,916)
Total Operating Expenses	<u>\$ 15,277,160</u>	<u>\$ 16,126,608</u>	<u>(\$ 849,448)</u>
Total Positive Variance	<u>\$ 1,376,840</u>	<u>\$ 420,301</u>	<u>(\$ 956,539)</u>

**CAPITAL ASSETS AND LONG-TERM DEBT**

Table A-4 represents the outstanding debt as of June 30, 2020:

**Table A-4**  
Long-Term Debt

	FYE 6/30/2020	FYE 6/30/2019
Loan Payable - State of California	\$	\$ 25,763,675
Bond Payable	17,930,000	
Bond Premium Payable	3,080,147	
Total	<u>\$ 21,010,147</u>	<u>\$ 25,763,675</u>

Table A-4 represents the outstanding Long-term debt as of June 30, 2020. The Agency's long-term debt was reduced by approximately \$4.7 million from FYE 2019 to FYE 2020. This reduction is attributed to the \$2.5 million principal payment made on the revenue bonds prior to year-end in addition to the principal payment made on the loan during the year. Detailed information on long-term obligations can be found in Note 6 to the basic financial statements.

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

**OTHER ECONOMIC FACTORS AFFECTING FUTURE FINANCIAL POSITION AND OPERATIONS**

The key economic factors affecting T-TSA's future financial position and operations are primarily attributed to changes in connections, maintaining and performing plant upgrades and replacements, implementing Master Sewer Plan recommendations, changes in inflation, and cost increases of equipment and materials.

The Agency did not receive the full anticipated amount of connection fee revenue and should the growth not occur as anticipated for the upcoming fiscal year, potential capital improvements required for growth may be compromised or require alternative funding options.

As the Master Sewer Plan (MSP) is finalized in the upcoming fiscal year, the recommendations could impact the Agency's financial position and operations. The MSP could:

- Recommend improvements to the existing facilities to include upgrade, replacements, etc. to maintain current operations.
- Recommend expansion improvements to provide service to new customers.

Based on the recommendations and associated schedule, the improvements could require additional projects beyond those intended and planned for the fiscal year. Additionally, based on inflation, there may be impacts to equipment and material costs.

Tahoe-Truckee Sanitation Agency  
STATEMENTS OF NET POSITION

June 30, 2020 and 2019

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

<u>Current Assets:</u>	<u>2020</u>	<u>2019</u>
Cash and Cash Equivalents	\$ 28,593,830	\$ 29,877,801
Accrued Interest Receivable	110,266	190,029
Accounts Receivable	854,546	254,986
Inventory	110,073	81,996
Due from Other Governmental Agencies	<u>62,229</u>	<u>330,190</u>
Total Current Assets	<u>\$ 29,730,944</u>	<u>\$ 30,735,002</u>
<u>Restricted Assets:</u>		
Cash and Cash Equivalents	\$ 17,260,571	\$ 21,862,861
Accrued Interest Receivable	58,215	137,622
Accounts Receivable - Connection Fees	<u>29,264</u>	<u>8,776</u>
Total Restricted Assets	<u>\$ 17,348,050</u>	<u>\$ 22,009,259</u>
<u>Non-Current Assets:</u>		
Net Capital Assets	<u>\$ 83,717,576</u>	<u>\$ 84,768,142</u>
Total Assets	<u>\$ 130,796,570</u>	<u>\$ 137,512,403</u>
<u>Deferred Outflows of Resources:</u>		
Deferred Pension Outflows (Note 7)	\$ 6,041,141	\$ 3,764,327
Deferred OPEB Outflows (Note 8)	<u>968,312</u>	<u>613,949</u>
Total Deferred Outflows of Resources	<u>\$ 7,009,453</u>	<u>\$ 4,378,276</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 137,806,023</u></u>	<u><u>\$ 141,890,679</u></u>

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

Tahoe-Truckee Sanitation Agency  
STATEMENTS OF NET POSITION

June 30, 2020 and 2019

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

<u>Current Liabilities (Payable from Current Assets):</u>	<u>2020</u>	<u>2019</u>
Accounts Payable	\$ 589,958	\$ 513,077
Compensated Absences Payable	1,177,636	1,035,232
Accrued Interest Payable		119,681
Bond Premium Payable, Current Portion	197,953	
Bond Payable, Current Portion	588,260	
Loan Payable - State of California, Current Portion		690,808
Accrued Expenses	<u>337,872</u>	<u>84,326</u>
Total Current Liabilities (Payable from Current Assets)	<u>\$ 2,891,679</u>	<u>\$ 2,443,124</u>
<u>Current Liabilities (Payable from Restricted Assets):</u>		
Accounts Payable	\$ 39,351	\$ 326,889
Accrued Interest Payable	81,059	
Bond Premium Payable, Current Portion	540,677	
Bond Payable, Current Portion	1,606,740	
Loan Payable - State of California, Current Portion		<u>1,886,834</u>
Total Current Liabilities (Payable from Restricted Assets)	<u>\$ 2,267,827</u>	<u>\$ 2,213,723</u>
<u>Long-Term Liabilities:</u>		
Bond Payable, Net of Current Portion	\$ 15,735,000	
Bond Premium Payable, Net of Current Portion	2,341,517	
Loan Payable - State of California, Net of Current Portion		23,186,033
Net Pension Liability (Note 7)	16,888,143	15,613,228
Net OPEB Liability (Note 8)	<u>324,053</u>	<u>303,340</u>
Total Long-Term Liabilities	<u>\$ 35,288,713</u>	<u>\$ 39,102,601</u>
<u>Deferred Inflows of Resources:</u>		
Deferred Pension Inflows (Note 7)	\$ 1,122,530	\$ 1,271,389
Deferred OPEB Inflows (Note 8)		<u>75,732</u>
Total Deferred Inflows of Resources	<u>\$ 1,122,530</u>	<u>\$ 1,347,121</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 41,570,749</u>	<u>\$ 45,106,569</u>
<u>Net Position:</u>		
Net Investment in Capital Assets	\$ 62,707,429	\$ 59,004,467
Restricted for Waste Water Capital Reserve	17,227,640	18,644,191
Restricted for State Loan Repayment		3,038,179
Unrestricted	<u>16,300,205</u>	<u>16,097,273</u>
Total Net Position	<u>\$ 96,235,274</u>	<u>\$ 96,784,110</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 137,806,023</u>	<u>\$ 141,890,679</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, 2020 and 2019

<u>Operating Revenues:</u>	<u>2020</u>	<u>2019</u>
Service Charges	\$ 12,692,383	\$ 12,615,757
Other Services	17,747	26,665
Total Operating Revenues	<u>\$ 12,710,130</u>	<u>\$ 12,642,422</u>
<u>Operating Expenses:</u>		
Operations & Maintenance	\$ 12,890,532	\$ 10,701,774
Administrative & General	3,236,076	3,065,198
Depreciation	<u>3,121,313</u>	<u>3,013,014</u>
Total Operating Expenses	<u>\$ 19,247,921</u>	<u>\$ 16,779,986</u>
Operating Loss	<u>(\$ 6,537,791)</u>	<u>(\$ 4,137,564)</u>
<u>Non-Operating Revenues (Expenses):</u>		
Property Taxes	\$ 3,680,317	\$ 3,480,420
Interest Earned	934,998	1,241,116
Interest Expense	( 455,577)	( 691,629)
In-Lieu Taxes	156,462	237,326
Bond Issuance Costs	( 179,609)	
Aid from Other Governmental Agencies	26,102	25,895
Other Income	<u>96,088</u>	<u>83,754</u>
Total Non-Operating Revenues	<u>\$ 4,258,781</u>	<u>\$ 4,376,882</u>
Net (Loss) /Income Before Capital Contributions	(\$ 2,279,010)	\$ 239,318
Capital Contributions - Connection Fees	<u>1,730,174</u>	<u>2,569,638</u>
Change in Net Position	<u>(\$ 548,836)</u>	<u>\$ 2,808,956</u>
Net Position, Beginning of Year	<u>\$ 96,784,110</u>	<u>\$ 93,975,154</u>
Net Position, End of Year	<u>\$ 96,235,274</u>	<u>\$ 96,784,110</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, 2020 and 2019

<u>Cash Flows from Operating Activities:</u>	<u>2020</u>	<u>2019</u>
Receipts from Customers	\$ 12,110,570	\$ 12,659,007
Payments to Suppliers	( 5,091,944)	( 4,512,107)
Payments to Employees	( 12,150,050)	( 9,132,639)
Net Cash Used by Operating Activities	<u>(\$ 5,131,424)</u>	<u>(\$ 985,739)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>		
Property Taxes Collected	\$ 3,948,278	\$ 3,453,707
Aid from Other Governmental Agencies and Other Income	<u>278,652</u>	<u>346,975</u>
Net Cash Provided by Noncapital Financing Activities	<u>\$ 4,226,930</u>	<u>\$ 3,800,682</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition of Capital Assets	(\$ 2,031,396)	(\$ 3,791,776)
Payoff of Loan	( 23,186,033)	
Principal Payment on Loan	( 2,577,642)	( 2,512,321)
Principal Payment on Bonds	( 2,180,000)	
Proceeds from Bond Issuance, Net	23,190,147	
Interest Payments on Long-Term Debt	( 821,088)	( 735,176)
Bond Issuance Costs Paid	( 179,609)	
Capital Contributions	<u>1,709,686</u>	<u>2,590,104</u>
Net Cash Used by Capital and Related Financing Activities	<u>(\$ 6,075,935)</u>	<u>(\$ 4,449,169)</u>
<u>Cash Flows from Investing Activities:</u>		
Interest Received on Investments	<u>\$ 1,094,168</u>	<u>\$ 1,160,150</u>
Net Cash Provided by Investing Activities	<u>\$ 1,094,168</u>	<u>\$ 1,160,150</u>
Net Decrease in Cash and Cash Equivalents	(\$ 5,886,261)	(\$ 474,076)
Cash and Cash Equivalents, Beginning of Year	<u>51,740,662</u>	<u>52,214,738</u>
Cash and Cash Equivalents, End of Year	<u>\$ 45,854,401</u>	<u>\$ 51,740,662</u>
<u>Cash and Cash Equivalents Classified in the Balance Sheet:</u>		
Current Assets	\$ 28,593,830	\$ 29,877,801
Restricted Assets	<u>17,260,571</u>	<u>21,862,861</u>
	<u>\$ 45,854,401</u>	<u>\$ 51,740,662</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, 2020 and 2019

Reconciliation of Operating Loss

to Net Cash Used by Operating Activities:

	<u>2020</u>	<u>2019</u>
Operating Loss	(\$ 6,537,791)	(\$ 4,137,564)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Depreciation	\$ 3,121,313	\$ 3,013,014
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:		
(Increase) Decrease in:		
Accounts Receivable	( 599,560)	16,585
Inventory	( 28,077)	29,141
Deferred Outflows of Resources	( 2,631,177)	529,556
Increase (Decrease) in:		
Accounts Payable	76,881	22,576
Accrued Compensated Absences	142,404	120,898
Accrued Expenses	253,546	( 52,075)
Deferred Inflows of Resources	( 224,591)	156,934
Net Pension Liability	1,274,915	( 217,092)
Net OPEB Liability	<u>20,713</u>	<u>( 467,712)</u>
Total Adjustments	<u>\$ 1,406,367</u>	<u>\$ 3,151,825</u>
Net Cash Used by Operating Activities	<u>(\$ 5,131,424)</u>	<u>(\$ 985,739)</u>

Capital and Related Financing Activities

Acquisition of Capital Assets	\$ 2,070,747	\$ 3,788,794
(Increase)/Decrease in Accounts Payable	<u>( 39,351)</u>	<u>2,982</u>
Cash Used for Acquisition of Capital Assets	<u>\$ 2,031,396</u>	<u>\$ 3,791,776</u>

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



Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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, 2020 and 2019

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 \$21,010,147 and \$25,763,675 as of June 30, 2020 and 2019, respectively.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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* - 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 consists 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, 2020 and 2019

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* – In the prior year, the restricted net assets consisted of connection fee revenues pledged as collateral for repayment of the loan upon completion of construction. The loan was paid off during the current year.

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 the followings:

Replacement, Rehabilitation and Upgrade Fund – The purpose of the fund is to finance capital improvement projects. Excess resources from operations are transferred into the reserve each year. The minimum target fund balance shall equal to 50% of the projected 5 years of the planned budget for the capital improvement projects. The designated balances as of June 30, 2020 and 2019 were \$12,168,515 and \$12,046,947, respectively.

Emergency and Contingency Reserve Fund - This legally unrestricted reserve was established in order to provide funds and revenues to manage financial obligations, mitigate risks due to revenue shortfalls or unanticipated expenses, and insulate ratepayers from large, abrupt increases in service charges.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

J. Board-Designated Net Position (Continued):

Emergency and Contingency Reserve Fund (Continued) - The target fund balance is at least \$4 million. The designated balances as of June 30, 2020 and 2019 were \$4,131,690 and \$4,050,326, 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 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. For information about the pension plan, see Note 7.

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, 2020, and 2019, accrued vacation and vested sick leave benefits totaled \$1,177,636 and \$1,035,232, 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.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- 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.
- 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 2019 have been reclassified to conform to the fiscal year 2020 presentation.
- S. Accounting Pronouncements that have been Implemented in the Current Financial Statements – In May 2020, the GASB issued Statement No. 95 – *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement was intended to provide relief to governments in light of the COVID-19 pandemic. The objectives of this Statement are to extend the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides that were relevant to the District and were scheduled to become effective for reporting periods beginning after June 15, 2019 and later. The provisions of the Statement were effective immediately.
- T. 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, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

T. 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.

V. 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 \$1,598,990 and \$421,520 while the banks' balances were \$1,689,853 and \$547,137 for the years ended June 30, 2020 and 2019, respectively. Of these amounts, \$500,000 were covered by federal depository insurance. The remaining balances of \$1,189,853 and \$47,137 for the years ended June 30, 2020 and 2019 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.

*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 at

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

A. Deposits (Continued):

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.

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

	2020		2019	
	Carrying Amount	Market Value	Carrying Amount	Market Value
LAIF	\$ 44,255,411	\$ 44,472,829	\$ 51,319,142	\$ 51,406,990

Structured notes and asset-backed securities comprised 3.37% and 1.77% of LAIF's total portfolio for all investors as of June 30, 2020 and 2019, respectively. Fair value of a pool share was \$1.004912795 and \$1.001711790 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).



Tahoe-Truckee Sanitation Agency  
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

B.      Investments (Continued):

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).

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, 2020 or 2019.

*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.

Tahoe-Truckee Sanitation Agency  
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

B. Investments (Continued):

<u>Summary of Cash and Investments:</u>	2020	2019
Cash Deposits	\$ 1,598,990	\$ 421,520
Investments	44,255,411	51,319,142
Total	\$ 45,854,401	\$ 51,740,662
<u>Balance Sheet Classification:</u>		
Cash and Cash Equivalents:		
Unrestricted	\$ 28,593,830	\$ 29,877,801
Restricted	17,260,571	21,862,861
Total	\$ 45,854,401	\$ 51,740,662

NOTE 3 ACCOUNTS RECEIVABLE:

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

	2020	2019
Service Charges - Regular Collections	\$ 462,636	\$
Property Taxes	255,446	227,756
Other	136,464	27,230
	\$ 854,546	\$ 254,986

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.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 4 RESTRICTED ASSETS:

Restricted assets as of June 30, 2020 are identified by use as follows:

	Wastewater Capital Reserve	Total
Cash and Cash Equivalents	\$ 17,260,571	\$ 17,260,571
Accrued Interest Receivable	58,215	58,215
Accounts Receivable - Connection Fees	29,264	29,264
	<u>17,348,050</u>	<u>17,348,050</u>
<u>Current Liabilities Payable</u>		
<u>from Restricted Assets:</u>		
Accounts Payable	\$ 39,351	\$ 39,351
Accrued Interest Payable	81,059	81,059
Loan Premium Payable, Current Portion	540,677	540,677
Current Portion of Long-Term Debt	1,606,740	1,606,740
	<u>2,267,827</u>	<u>2,267,827</u>
Total Current Liabilities (Payable from Restricted Assets)	<u>\$ 2,267,827</u>	<u>\$ 2,267,827</u>

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

	Wastewater Capital Reserve	State Loan	Total
Cash and Cash Equivalents	\$ 18,843,917	\$ 3,018,944	\$ 21,862,861
Accrued Interest Receivable	118,387	19,235	\$ 137,622
Accounts Receivable - Connection Fees	8,776		\$ 8,776
	<u>18,971,080</u>	<u>3,038,179</u>	<u>22,009,259</u>
<u>Current Liabilities Payable</u>			
<u>from Restricted Assets:</u>			
Accrued Interest Payable	\$ 326,889	\$	\$ 326,889
Current Portion of Long-Term Debt	1,886,834		1,886,834
	<u>2,213,723</u>	<u>0</u>	<u>2,213,723</u>
Total Current Liabilities (Payable from Restricted Assets)	<u>\$ 2,213,723</u>	<u>\$ 0</u>	<u>\$ 2,213,723</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 5 CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<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	\$ 143,552,425	\$ 1,240,122	\$	\$ 144,792,547
General Plant and Equipment	4,469,437	778,160	94,632	\$ 5,152,965
Vehicles	<u>1,209,947</u>	<u>52,465</u>	<u></u>	<u>\$ 1,262,412</u>
Total Capital Assets being Depreciated	<u>\$ 149,231,809</u>	<u>\$ 2,070,747</u>	<u>\$ 94,632</u>	<u>\$ 151,207,924</u>
Less Accumulated Depreciation for:				
Sewage Treatment and Collection	\$ 61,678,025	\$ 2,890,788	\$	64,568,813
General Plant and Equipment	3,736,733	223,967	94,632	3,866,068
Vehicles	<u>1,223,635</u>	<u>6,558</u>	<u></u>	<u>1,230,193</u>
Total Depreciation	<u>\$ 66,638,393</u>	<u>\$ 3,121,313</u>	<u>\$ 94,632</u>	<u>\$ 69,665,074</u>
Net Capital Assets	<u>\$ 84,768,142</u>	<u>(\$ 1,050,566)</u>	<u>\$ 0</u>	<u>\$ 83,717,576</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Capital Assets not being Depreciated:</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	\$ 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></u>	<u></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></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, 2020 and 2019

NOTE 6 LONG-TERM DEBT:

2020 Wastewater Revenue Refunding Bonds – On February 5, 2020 the Agency issued \$20,110,000 of Revenue Bonds through U.S. Bank National Association, bearing interest of 5% and payable semiannually on July 1 and January 1, with the bonds maturing each July 1 from 2020 through 2027. The proceeds of the Bonds were used to (i) pay off an existing loan with the California State Water Resources Control Board and (ii) pay to costs of issuing the Bonds. The outstanding principal balance of the 2020 Wastewater Revenue Refunding Bonds as of June 30, 2020 was \$17,930,000.

The Wastewater Revenue Refunding Bonds were issued at a premium of \$3,414,724. The premium is being amortized over the life of the Bonds and has a balance of \$3,080,147 as of June 30, 2020.

The Revenue Bonds are secured by a first pledge and lien on net revenues, which are defined as all gross revenue received or receivable by the Agency from the ownership and operation of the wastewater enterprise, less the operations and maintenance costs for the fiscal year.

As of June 30, 2020, the annual repayment requirements of the Revenue Bonds were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,195,000	\$ 841,625	\$ 3,036,625
2022	2,305,000	729,125	3,034,125
2023	2,425,000	610,875	3,035,875
2024	2,550,000	486,500	3,036,500
2025	2,680,000	355,750	3,035,750
2026	2,815,000	218,375	3,033,375
2027	<u>2,960,000</u>	<u>74,000</u>	<u>3,034,000</u>
Total Requirements	\$ 17,930,000	\$ 3,316,250	\$ 21,246,250
Less: Current Portion	<u>2,195,000</u>	<u>841,625</u>	<u>3,036,625</u>
Long-Term Portion	\$ 15,735,000	\$ 2,474,625	\$ 18,209,625
Plus Unamortized Premium	<u>3,080,147</u>	<u>                    </u>	<u>3,080,147</u>
Total	<u>\$ 21,010,147</u>	<u>                    </u>	<u>\$ 24,326,397</u>

The following is a summary of the Agency's long-term obligations for the years ended June 30, 2020 and 2019:

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 6 LONG-TERM DEBT (Continued):

	Balance			Balance June 30, 2020	Amount Due Within One Year
	July 1, 2019	Additions	Retirements		
2020 Revenue Bond Payable	\$ 0	\$ 20,110,000	\$ 2,180,000	\$ 17,930,000	\$ 2,195,000
Premium on 2020 Revenue Bond	-	3,414,724	334,577	3,080,147	738,630
SRF Loan Payable	\$ 25,763,675	\$ 0	\$ 25,763,675	\$ 0	\$ 0
Total	<u>\$ 25,763,675</u>	<u>\$ 23,524,724</u>	<u>\$ 28,278,252</u>	<u>\$ 21,010,147</u>	<u>\$ 2,933,630</u>

	Balance			Balance June 30, 2019	Amount Due Within One Year
	July 1, 2018	Additions	Retirements		
SRF Loan Payable	\$ 28,275,996	\$ 0	\$ 2,512,321	\$ 25,763,675	\$ 2,577,642

Total interest expense was \$455,577 and \$691,629 for the years ended June 30, 2020 and 2019, 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 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](http://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.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

General Information about the Pension Plan (Continued):

Benefits Provided (Continued):

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 as of June 30, 2020 and 2019 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	7.954% as of June 30, 2020 and 7.952% as of June 30, 2019	7.25% as of June 30, 2020 and 6.50% as of June 30, 2019
Required employer contribution rates	13.666% as of June 30, 2020 and 12.860% as of June 30, 2019	7.191% as of June 30, 2020 and 7.383% as of June 30, 2019

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 Agency's contributions to the risk pool in the Plan for the years ended June 30, 2020 and 2019, were as follows:

	Miscellaneous Plan	
	2020	2019
Miscellaneous Risk Pool	\$ 4,131,332	\$ 1,422,469

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - As of June 30, 2020 and 2019, the Agency reported net pension liability of \$16,888,143 and \$15,613,228, 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.

The Agency's proportionate share of the net pension liability as of June 30, 2018 and 2017, 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, 2018 and June 30, 2017. 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, 2019 and 2018 measurement dates, was calculated as follows:

Each risk pool's total pension liability was computed at the measurement dates June 30, 2019 and June 30, 2018, 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.



Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

The net pension liability for each risk pool at measurement dates June 30, 2019 and 2018, 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, 2019 and 2018, 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, 2019 and 2018, to obtain each employer rate plan’s total pension liability and fiduciary net position as of June 30, 2019 and 2018. The fiduciary net position was then subtracted from the total pension liability to obtain the net pension liability as of the measurement date.

The Agency’s proportionate share of the net pension liability for each risk pool as of the measurement date June 30, 2019, was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2018 (Measurement Date)	0.414285%
Proportion - June 30, 2019 (Measurement Date)	<u>0.421729%</u>
Change - Increase	<u>0.007444%</u>

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 recognized pension expense of \$2,980,571 and \$1,847,323 for the years ended June 30, 2020 and 2019, 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.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

As of June 30, 2020, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension Contributions Subsequent to Measurement Date	\$ 4,131,332	\$
Changes of Assumptions	688,272	( 233,507)
Differences between Expected and Actual Experiences	939,399	( 77,672)
Differences between Actual and Required Contributions		( 579,597)
Adjustment due to Differences in Proportions	282,138	
Net Difference between Projected and Actual Earnings on Pension Plan Investments		( 231,754)
Total	<u>\$ 6,041,141</u>	<u>(\$ 1,122,530)</u>

It should be noted that a deferred outflow of \$4,131,332 was related to contributions subsequent to the measurement date, and the entire amount will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. 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:

<u>Fiscal Year Ending June 30:</u>	<u>Deferred Outflow/(Inflows) of Resources</u>
2021	\$ 884,115
2022	( 225,007)
2023	84,450
2024	43,721
2025	
Thereafter	
Total	<u>\$ 787,279</u>

Tahoe-Truckee Sanitation Agency  
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

As of June 30, 2019, 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	\$ 1,422,469	\$
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	13,200	
Total	\$ 3,764,327	(\$ 1,271,389)

Actuarial Assumptions - In the actuarial valuations for measurement periods June 30, 2019 and 2018, the total pension liabilities were determined using the following actuarial methods and assumptions:

	Miscellaneous
Valuation Date (VD)	June 30, 2018 and 2017
Measurement Date (MD)	June 30, 2019 and 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50% as of June 30, 2019 and 2018 Measurement Dates
Payroll Growth	2.75% as of June 30, 2019 and 2018 Measurement Dates
Projected Salary Increase (1)	Varies By Age and Length of Service
Investment Rate of Return (2)	7.00% as of June 30, 2019 and 2018 Measurement Dates
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>.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Changes of Assumptions – There were no changes of assumptions during the measurement period June 30, 2019. 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, 2019 and June 30, 2018, 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% 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, 2019 based on June 30, 2018 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.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Discount Rate (Continued):

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.

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, 2020		
	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.

Tahoe-Truckee Sanitation Agency  
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Discount Rate (Continued):

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.

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:

As of June 30, 2020, 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	\$ <u>24,970,750</u>	\$ <u>16,888,143</u>	\$ <u>10,216,522</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

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	\$ 23,495,174	\$ 15,613,228	\$ 9,106,816

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.

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, 2019, the following current and former employees were covered by the benefit terms under the Plan:

Participating Active employees	50
Inactive employees or beneficiaries currently receiving benefits	50
Inactive employees entitled to, but not yet receiving benefits*	_____
	<u>100</u>

\* Information was not provided about any terminated, vested employees

Tahoe-Truckee Sanitation Agency  
 NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

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, 2020 and 2019, the Agency's contributions were \$619,222 and \$613,949, respectively.

Net OPEB Liability - The Agency's net OPEB liability was measured as of June 30, 2019 and 2018; 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:

<b>Actuarial Assumptions:</b>	
Valuation Date (VD)	June 30, 2019 and June 30, 2017
Measurement Date (MD)	June 30, 2019 and June 30, 2018
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.

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, 2020 and 2019:



Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

Net OPEB Liability (Continued):

<u>Asset Class</u>	June 30, 2020	
	Percentage of Portfolio	Assumed Gross Return
All Equities	59.00%	7.7950%
All Fixed Income	25.00%	4.5000%
Real Estate Investment Trusts	8.00%	7.5000%
All Commodities	3.00%	3.2500%
Treasury Inflation Protected Securities (TIPS)	5.00%	3.2500%
	<u>100.00%</u>	

<u>Asset Class</u>	June 30, 2019	
	Percentage of Portfolio	Assumed Gross Return
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%
	<u>100.00%</u>	

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, 2020 and 2019

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 for the measurement periods ended June 30, 2019 and 2018:

	Increase (Decrease)		
	Total OPEB	Fiduciary Net	Net OPEB
	Liability	Position	Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2018	\$ 10,820,139	\$ 10,516,799	\$ 303,340
Changes Recognized for the Measurement Period:			
Service Cost	\$ 157,380	\$	\$ 157,380
Interest on Total OPEB Liability	742,374		742,374
Investment Gains/Losses		( 87,186)	87,186
Expected Investment Income		736,097	( 736,097)
Employer Contributions as Benefit Payments		613,949	( 613,949)
Actual Benefit Payments from Employer	( 613,949)	( 613,949)	
Expected Minus Actual Benefit Payments	26,971		26,971
Experience (Gains)/Losses	354,595		354,595
Administrative Expense		( 2,253)	2,253
Net Changes	<u>\$ 667,371</u>	<u>\$ 646,658</u>	<u>\$ 20,713</u>
Balance at June 30, 2019	<u>\$ 11,487,510</u>	<u>\$ 11,163,457</u>	<u>\$ 324,053</u>

	Increase (Decrease)		
	Total OPEB	Fiduciary Net	Net OPEB
	Liability	Position	Liability/(Asset)
	(a)	(b)	(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
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	<u>\$ 300,250</u>	<u>\$ 767,962</u>	<u>(\$ 467,712)</u>
Balance at June 30, 2018	<u>\$ 10,820,139</u>	<u>\$ 10,516,799</u>	<u>\$ 303,340</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

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, 2019 and 2018:

	1% Decrease (6.00%)	<u>June 30, 2019</u> Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$ 1,654,398	\$ 324,053	(\$ 791,644)

	1% Decrease (6.00%)	<u>June 30, 2018</u> Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$ 1,615,112	\$ 303,340	(\$ 788,966)

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, 2019 and 2018:

	1% Decrease	<u>June 30, 2019</u> Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	(\$ 816,909)	\$ 324,053	\$ 1,649,678

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

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.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB -  
For the fiscal year June 30, 2020 and 2019, the Agency recognized OPEB expense of (\$409,382) and (\$574,633), 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.

As of fiscal year ended June 30, 2020, 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	\$ 619,222	\$
Investment Gains/Losses	12,949	
Experience gains and losses	336,141	
Total	<u>\$ 968,312</u>	<u>\$ 0</u>

It should be noted that the \$619,222 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date was recognized as a reduction of the net OPEB liability during 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 OPEB will be recognized as OPEB expense as follows:

Fiscal Year Ending June 30:	Deferred Outflow/(Inflows) of Resources
	<u>                    </u>
2021	\$ 43,930
2022	43,930
2023	43,930
2024	62,859
2025	45,425
Thereafter	<u>109,016</u>
Total	<u>\$ 349,090</u>

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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 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	\$ 613,949	\$
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		75,732
Total	<u>\$ 613,949</u>	<u>\$ 75,732</u>

NOTE 9 PROPERTY TAXES:

The Agency has a gross assessed valuation of \$20.393 billion and \$19.571 billion for the fiscal years ended June 30, 2020 and 2019, 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 2020 and 2019) 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, 2020 and 2019

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, 2020, the Agency paid CSRMA \$250,408 for insurance coverage. During the year ended June 30, 2019, the Agency paid CSRMA \$207,940 for insurance coverage and received \$15,591 in dividends. There were no payments of claims which fell under the \$25,000 deductible during the years ended June 30, 2020, and 2019.

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 \$3,444,014 and \$1,819,714 for fiscal years ended June 30, 2020 and 2019, respectively. As of June 30, 2020, the amount earned on the contracts was \$2,118,152 with a remaining balance of \$1,325,861. As of June 30, 2019, the amount earned on the contracts was \$299,561 with a remaining balance of \$1,520,153.

From time to time, the Agency is involved in litigation, claims and assessments incidental to its operations. Further the Agency may be advised of unasserted possible claims and assessment that may be probable of assertion.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 14 COMMITMENTS AND CONTINGENCIES (Continued):

As a general policy, the Agency defends matters in which it is a named defendant and, for insurable losses, maintains insurance to protect against adverse judgments, claims or assessments. In the opinion of the Agency, although the adequacy of existing insurance coverage or the outcome of legal proceedings cannot be predicted with certainty, the ultimate liability associated with any claims or litigation in which the Agency is currently involved will not materially affect the Agency's financial condition.

NOTE 15 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.

The World Health Organization declared the worldwide coronavirus (COVID-19) outbreak a public health emergency on January 30, 2020 and officially declared it as a pandemic as of March 11, 2020. The operations and business results of the Agency could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The Agency has not included any contingencies in the financial statement specific to this issue.

**REQUIRED SUPPLEMENTARY INFORMATION**



Tahoe-Truckee Sanitation Agency

SCHEDULE OF OPEB CONTRIBUTIONS

As of June 30, 2020

LAST TEN YEARS\*

<u>Schedule of OPEB Contributions:</u>	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially Determined Contributions (ADC) **	\$	\$	\$
Contributions in Relation to the ADC	( 619,222)	( 613,949)	( 582,760)
Contribution Deficiency (Excess)	(\$ 619,222)	(\$ 613,949)	(\$ 582,760)
 Covered-Employee Payroll	 \$ 5,053,620	 \$ 5,021,904	 \$ 4,670,923
Contributions as a Percentage of Covered -Employee Payroll	12.25%	12.11%	12.48%

Notes to Schedule:

\* Fiscal Year 2018 was the first year of implementation, therefore only three 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, 2020

LAST TEN YEARS\*

	Measurement Date June 30, 2019	Measurement Date June 30, 2018	Measurement Date June 30, 2017
<b>Total OPEB Liability</b>			
Service Cost	\$ 157,380	\$ 153,168	\$ 149,069
Interest on Total OPEB Liability	742,374	721,643	701,278
Experience (Gains)/Losses	354,595		
Expected Minus Actual Benefit Payments	26,971		
Benefit Payments	( 613,949)	( 574,561)	( 552,462)
Net Change in Total OPEB Liability	\$ 667,371	\$ 300,250	\$ 297,885
Total OPEB Liability- Beginning	<u>10,820,139</u>	<u>10,519,889</u>	<u>10,222,004</u>
Total OPEB Liability - Ending (a)	<u>\$ 11,487,510</u>	<u>\$ 10,820,139</u>	<u>\$ 10,519,889</u>
<b>Plan Fiduciary Net Position</b>			
Employer Contributions	\$	\$ 574,561	\$ 552,462
Actual Investment Income			935,429
Investment Gains/Losses	( 87,186)	681,785	
Expected Investment Income	736,097	94,665	
Employer Contributions as Benefit Payments	613,949	( 574,561)	
Benefit Payments	( 613,949)		( 552,462)
Expected Minus Actual Benefit Payments		9,618	
Administrative expense	( 2,253)	( 18,106)	( 7,845)
Net Change in Plan Fiduciary Net Position	<u>\$ 646,658</u>	<u>\$ 767,962</u>	<u>\$ 927,584</u>
Plan Fiduciary Net Position - Beginning	<u>10,516,799</u>	<u>9,748,837</u>	<u>8,821,253</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 11,163,457</u>	<u>\$ 10,516,799</u>	<u>\$ 9,748,837</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 324,053</u>	<u>\$ 303,340</u>	<u>\$ 771,052</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	97.18%	97.20%	92.67%
Covered-Employee Payroll	\$ 5,021,904	\$ 4,670,923	\$ 4,483,071
Net OPEB Liability as a Percentage of Covered-Employee Payroll	6.45%	6.49%	17.20%

Notes to Schedule:

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

Tahoe-Truckee Sanitation Agency

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

As of June 30, 2020

LAST TEN YEARS\*

	Measurement Date: June 30, 2019	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)	0.164810%	0.162026%	0.159624%	0.158585%	0.155568%	0.129553%
Plan's Proportionate Share of the Net Pension Liability/(Asset) \$	16,888,143	\$ 15,613,228	\$ 15,830,320	\$ 13,722,519	\$ 10,678,017	\$ 8,171,772
Plan's Covered Payroll \$	5,069,020	\$ 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	333.16%	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	71.90%	73.20%	72.58%	73.79%	78.53%	83.26%

Notes to Schedule:

Change of benefit terms – In 2020, 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, 2019.

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

Tahoe-Truckee Sanitation Agency

SCHEDULE OF THE AGENCY'S PENSION PLAN CONTRIBUTIONS

As of June 30, 2020

LAST TEN YEARS\*

Schedule of Pension Plan Contributions:	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually Required Contribution (Actuarially Determined)	\$ 1,620,437	\$ 1,422,469	\$ 1,197,164	\$ 1,081,422	\$ 1,081,422	\$ 758,609
Actual Contributions During the Measurement Period	( 4,131,332)	( 1,422,469)	( 1,197,164)	( 1,081,422)	( 1,081,422)	( 758,609)
Contribution Deficiency (Excess)	<u>(\$ 2,510,895)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 5,053,620	\$ 5,069,020	\$ 4,670,923	\$ 4,483,071	\$ 4,318,577	\$ 4,378,738
Contributions as a Percentage of Covered Payroll	81.75%	28.06%	25.63%	24.12%	25.04%	17.32%
Contribution Valuation Date	June 30, 2018	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 six years are shown.

**SUPPLEMENTARY INFORMATION**

## COMPARISON OF BUDGET TO ACTUAL

For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Positive (Negative) Variance With Budget
<u>Revenues:</u>				
Service and Other Charges	\$ 12,754,000	\$ 12,754,000	\$ 12,710,130	(\$ 43,870)
Property and In Lieu Taxes	<u>3,900,000</u>	<u>3,900,000</u>	<u>3,836,779</u>	<u>( 63,221)</u>
	<u>\$ 16,654,000</u>	<u>\$ 16,654,000</u>	<u>\$ 16,546,909</u>	<u>\$ (107,091)</u>
<u>Expenses:</u>				
Operations and Maintenance	\$ 12,202,000	\$ 12,202,000	\$ 12,890,532	(\$ 688,532)
Administrative and General	<u>3,075,160</u>	<u>3,075,160</u>	<u>3,236,076</u>	<u>( 160,916)</u>
	<u>\$ 15,277,160</u>	<u>\$ 15,277,160</u>	<u>\$ 16,126,608</u>	<u>(\$ 849,448)</u>
Transfers from Rehab Reserve	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
Total Positive Variance	<u>\$ 1,376,840</u>	<u>\$ 1,376,840</u>	<u>\$ 420,301</u>	<u>\$ 420,301</u>

NOTE: Budget versus actual schedule includes only budgeted items.

COMPARISON OF BUDGET APPROPRIATIONS TO ACTUAL EXPENDITURES

For the Fiscal Year Ended June 30, 2020

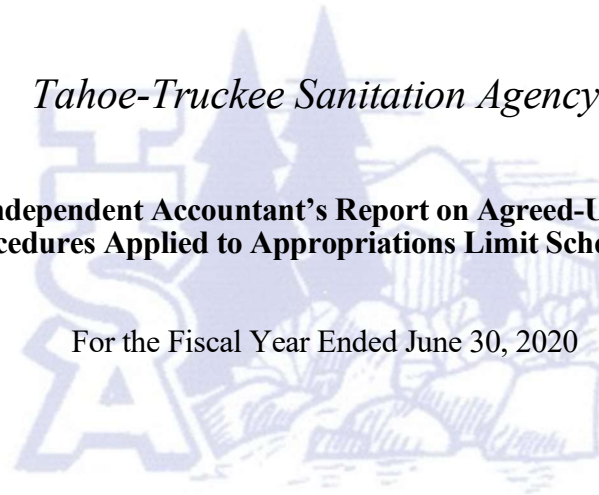
	OPERATIONS AND MAINTENANCE			ADMINISTRATIVE AND GENERAL			TOTALS		
	Budgeted Appropriations	Actual Expenditures	Positive/ (Negative) Variances	Budgeted Appropriations	Actual Expenditures	Positive/ (Negative) Variances	Budgeted Appropriations	Actual Expenditures	Positive/ (Negative) Variances
Salaries and Wages	\$ 4,790,000	\$ 4,367,255	422,745	\$ 1,040,000	\$ 1,049,647	( 9,647)	5,830,000	5,416,902	413,098
Employee Benefits	2,909,000	2,696,292	212,708	753,450	636,332	117,118	3,662,450	3,332,624	329,826
OPEB Expense *		( 368,444)	368,444		( 40,938)	40,938		( 409,382)	409,382
Pension Expense *		2,148,003	( 2,148,003)		238,667	( 238,667)		2,386,670	( 2,386,670)
Directors' Fees				7,000	5,500	1,500	7,000	5,500	1,500
Gas and Oil	71,000	53,051	17,949	1,950	5,735	( 3,785)	72,950	58,786	14,164
Insurance				175,000	144,544	30,456	175,000	144,544	30,456
Memberships	15,500	11,366	4,134	27,710	26,995	715	43,210	38,361	4,849
Office Expense	152,000	141,012	10,988	132,850	51,707	81,143	284,850	192,719	92,131
Permits and Licences	176,000		176,000		175,039	( 175,039)	176,000	175,039	961
Contractual Services	1,711,500	1,589,937	121,563	154,500	148,515	5,985	1,866,000	1,738,452	127,548
Professional Services	650,000	547,613	102,387	644,000	652,867	( 8,867)	1,294,000	1,200,480	93,520
Supplies, Repairs and Maintenance	711,500	772,441	( 60,941)				711,500	772,441	( 60,941)
Conferences and Training	62,500	18,901	43,599	31,500	31,253	247	94,000	50,154	43,846
Uncollectible Accounts				2,000	53	1,947	2,000	53	1,947
Utilities	953,000	913,105	39,895	105,200	110,160	( 4,960)	1,058,200	1,023,265	34,935
<b>Totals</b>	<b>\$ 12,202,000</b>	<b>\$ 12,890,532</b>	<b>(\$ 688,532)</b>	<b>\$ 3,075,160</b>	<b>\$ 3,236,076</b>	<b>(\$ 160,916)</b>	<b>\$ 15,277,160</b>	<b>\$ 16,126,608</b>	<b>(\$ 849,448)</b>

\* Not budgeted

*Tahoe-Truckee Sanitation Agency*

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

For the Fiscal Year Ended June 30, 2020







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

Board of Directors  
Tahoe-Truckee Sanitation Agency  
Truckee, California

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, 2020. 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.

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

February 11, 2021

USER FEES VERSUS COSTS  
(Based on Budget)  
Fiscal Year Ended June 30, 2020

	<u>Sewer Treatment</u>
A. Costs Reasonably Borne	\$ <u>12,754,000</u>
B. Fees:	
1. Service Charges	\$ 12,754,000
2. Other	<u>                    </u>
Fee Revenue	\$ <u>12,754,000</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, 2020

Funds Included:  
Administration, General Operations and Maintenance

	<u>Proceeds of Taxes</u>	<u>Non-Proceeds of Taxes</u>	<u>Total</u>
Revenue:			
Property Taxes	\$ 3,900,000	\$	\$ 3,900,000
User Fees (From Schedule 1)	<u>                    </u>	<u>12,754,000</u>	<u>12,754,000</u>
Sub-Total (To Schedule 3)	\$ 3,900,000	\$ 12,754,000	\$ 16,654,000
Interest Earnings: (From Schedule 3)	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue: (To Schedule 4)	\$ 3,900,000	\$ 12,754,000	\$ 16,654,000
Reserve Withdrawals: (Including Appropriated Fund Balance)	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total of These Funds	<u>\$ 3,900,000</u>	<u>\$ 12,754,000</u>	<u>\$ 16,654,000</u>
Grand Total Budget	<u>\$ 3,900,000</u>	<u>\$ 12,754,000</u>	<u>\$ 16,654,000</u>

INTEREST EARNINGS PRODUCED BY TAXES  
 (Based on Budget)  
 Fiscal Year Ended June 30, 2020

	<u>Amount</u>	<u>Source</u>
A. Non-Interest Tax Proceeds	\$ 3,900,000	(Schedule 2)
B. Minus Exclusions	<u>824,840</u>	(Schedule 7)
C. Net Invested Taxes	\$ 3,075,160	(A-B)
D. Total Non-Interest Budget	\$ 16,654,000	(Schedule 2)
E. Tax Proceeds as Percent of Budget	18.46%	(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, 2020

	<u>Amount</u>	<u>Source</u>
A. Proceeds of Taxes	\$ 3,900,000	(Schedule 2)
B. Exclusions	<u>824,840</u>	(Schedule 7)
C. Appropriations Subject to Limitation	\$ 3,075,160	(A-B)
D. Current Year Limit	<u>\$ 3,360,242</u>	(Schedule 6)
E. Over/(Under) Limit	<u>(\$ 285,082)</u>	(C-D)

POPULATION CHANGES

Fiscal Year Ended June 30, 2020

	<u>City Population Increase</u>	<u>County Population Increase</u>
2019-2020		
Nevada County	0.01%	
Placer County	0.59%	
El Dorado County	1.16%	

Computation:

Nevada Co.	1.0385	*	1.0001	=	1.0386
Placer Co.	1.0385	*	1.0059	=	1.0446
El Dorado Co.	1.0385	*	1.0116	=	1.0505

Nevada Co. Assessed Valuation	6,215,193,894
Placer Co. Assessed Valuation	11,705,818,611
El Dorado Co. Assessed Valuation	<u>1,106,507,072</u>
Total Assessed Valuation	<u>\$ 19,027,519,577</u>

Calculation of allowable increase:

$$\frac{[(1.0386 * 6215193894) + (1.0446 * 11705818611) + (1.0505 * 1106507072)]}{19,027,519,577} = 1.0430$$

Population Increase:

$$\frac{\text{Total Adjustment}}{\text{Inflation Adjustment}} = \frac{1.0430}{1.0385} = 1.0043$$

(To Schedule 6)

## APPROPRIATIONS LIMIT

Fiscal Year Ended June 30, 2020

	<u>Amount</u>	<u>Source</u>
A. Last Year's Limit	\$ 3,221,709	(Prior Year)
B. Adjustment Factors:		
1. Population	1.0043	(Schedule 5)
2. Inflation %	1.0385	(State Finance or Assessor)
Total Adjustment %	1.0430	(B1*B2)
C. Annual Adjustment	\$ 138,533	[(B*A) – A]
D. Other Adjustments		
Lost Responsibility (-)		
Transfer to private (-)		
Transfer to fees (-)		
Assumed Responsibility (+)		
Rounding (+)		
Sub-Total		
E. Total Adjustments	<u>\$ 138,533</u>	(C+D)
F. This Year's Limit	<u>\$ 3,360,242</u>	(A+E)



EXCLUDED APPROPRIATIONS  
(Based on Budget)  
Fiscal Year Ended June 30, 2020

<u>Category:</u>	<u>Amount</u>
Qualified Capital Outlays	
Transfer to Reserve	\$ 824,840
Total Excludable	<u>\$ 824,840</u>
(Copy to Schedules 3 and 4)	<u>\$ 0</u>



February 11, 2021

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, 2020. 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 7, 2020. 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, 2020. 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 Pension and Other Post Employment Benefit liabilities are based on actuarial studies and assumptions about future events. We evaluated the key factors and assumptions used to develop the Pension and Other Post Employment Benefit 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 Pension and Other Post Employment Benefit 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 adjusting journal entries are summarized on the last two pages of this letter.

#### *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 11, 2021.

### *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. We have issued a separate communication on internal controls which should be read in conjunction with this report.

### *Other Matters*

We applied certain limited procedures to the management’s discussion and analysis on pages 5 through 9 and the required supplementary information related to the pension and post-employment healthcare plans on pages 47 through 50 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

Tahoe-Truckee Sanitation Agency  
 ADJUSTING JOURNAL ENTRIES

June 30, 2020

Page 1 of 2

Account	Description	Debit	Credit	Net Income Effect
<b>AJE #1</b>				
To record capitalization and depreciation of fixed assets that were not recorded at closing				
02-25570	CONTRACTURAL SVCS - CAPITALIZE	0.00	81,058.82	
06-25570	CONTRACTURAL SVCS - CAPITALIZE	0.00	270,366.35	
00-01650	SEWAGE TREATMENT AND DISPOSAL	146,909.00	0.00	
00-01670	VEHICLES	21,058.82	0.00	
00-01660	GENERAL PLANT AND ADMIN FAC	183,457.35	0.00	
00-01680	ACCUM DEPRECIATION FACILITIES	0.00	1,469.09	
00-01690	ACCUM DEPRECIATION GEN PLANT	0.00	52,228.66	
00-05510	DEPRECIATION	53,697.75	0.00	
<b>Total</b>		<b><u>405,122.92</u></b>	<b><u>405,122.92</u></b>	<b><u>297,727.42</u></b>
<b>AJE #2</b>				
To adjust the net pension liability balance to agree the beginning balance to the GASB 68 calculation				
00-02460	NET PENSION LIABILITY	0.00	3,537,428.00	
01-05540	PENSION EXPENSE	3,183,685.00	0.00	
00-05540	PENSION EXPENSE	353,743.00	0.00	
<b>Total</b>		<b><u>3,537,428.00</u></b>	<b><u>3,537,428.00</u></b>	<b><u>(3,537,428.00)</u></b>
<b>AJE #3</b>				
To record year-end adjustments related to GASB 68				
00-02280	DEFERRED PENSION OUTFLOWS	0.00	3,764,327.00	
00-02280	DEFERRED PENSION OUTFLOWS	6,041,141.00	0.00	
00-02450	DEFERRED PENSION INFLOWS	1,271,389.00	0.00	
00-02450	DEFERRED PENSION INFLOWS	0.00	1,122,530.00	
00-02460	NET PENSION LIABILITY	15,613,228.00	0.00	
00-02460	NET PENSION LIABILITY	0.00	16,888,143.00	
01-05540	PENSION EXPENSE	0.00	1,035,682.00	
00-05540	PENSION EXPENSE	0.00	115,076.00	
<b>Total</b>		<b><u>22,925,758.00</u></b>	<b><u>22,925,758.00</u></b>	<b><u>1,150,758.00</u></b>
<b>AJE #4</b>				
To record year-end adjustments related to GASB 75				
00-02290	DEFERRED OPEB OUTFLOWS	968,312.00	0.00	
00-02290	DEFERRED OPEB OUTFLOWS	0.00	613,949.00	
00-02300	DEFERRED OPEB INFLOWS	75,732.00	0.00	
00-02470	OPEB LIABILITY - ADMIN	303,340.00	0.00	
00-02470	OPEB LIABILITY - ADMIN	0.00	324,053.00	
01-04550	OPEB EXPENSE	0.00	368,444.00	
00-05560	OPEB EXPENSE	0.00	40,938.00	
<b>Total</b>		<b><u>1,347,384.00</u></b>	<b><u>1,347,384.00</u></b>	<b><u>409,382.00</u></b>
<b>AJE #5</b>				
To correct recording the service charge revenues at year-end				
01-01950	DEFERRED REVENUE - PLACER COUN	405,335.53	0.00	
01-04200	INCOME FROM SERVICE CHARGES	0.00	405,335.53	
<b>Total</b>		<b><u>405,335.53</u></b>	<b><u>405,335.53</u></b>	<b><u>405,335.53</u></b>
<b>AJE #6</b>				
To record interest expense on bond payment				
00-05520	INTEREST ON SRF LOAN EXP	407,786.10	0.00	
06-02160	ACCRUED INTEREST PAYABLE - UPG	0.00	109,286.67	
02-02160	ACCRUED INTEREST PAYABLE - WWC	0.00	298,499.43	
<b>Total</b>		<b><u>407,786.10</u></b>	<b><u>407,786.10</u></b>	<b><u>(407,786.10)</u></b>

Tahoe-Truckee Sanitation Agency  
 ADJUSTING JOURNAL ENTRIES

June 30, 2020

Page 2 of 2

**AJE #7**

To correct recording of interest expense on SRF Loan Payoff

00-05520	INTEREST ON SRF LOAN EXP	159,081.95	0.00	
99-01090	CASH - 2020 WRRB REFUNDING ACC	0.00	159,081.95	
<b>Total</b>		<u><u>159,081.95</u></u>	<u><u>159,081.95</u></u>	<u><u>(159,081.95)</u></u>

**AJE #8**

To record year-end amortization of the bond premium

00-02530	BONDS PAYABLE PREM - LONG TERM	334,576.42	0.00	
00-05520	INTEREST ON SRF LOAN EXP	0.00	334,576.42	
<b>Total</b>		<u><u>334,576.42</u></u>	<u><u>334,576.42</u></u>	<u><u>334,576.42</u></u>

**AJE #9**

To record clearing of the 6/26/2020 principal portion of the bond payable

00-02510	BONDS PAYABLE - LONG TERM	2,180,000.00	0.00	
02-02150	ACCRUED ACCOUNTS PAYABLE - WWC	0.00	1,595,760.00	
06-02150	ACCRUED ACCOUNTS PAYABLE - UPG	0.00	584,240.00	
<b>Total</b>		<u><u>2,180,000.00</u></u>	<u><u>2,180,000.00</u></u>	<u><u>0.00</u></u>

**AJE #10**

To record current portion of long-term bond payable

00-02510	BONDS PAYABLE - LONG TERM	2,195,000.00	0.00	
02-02150	ACCRUED ACCOUNTS PAYABLE - WWC	0.00	1,606,740.00	
06-02150	ACCRUED ACCOUNTS PAYABLE - UPG	0.00	588,260.00	
<b>Total</b>		<u><u>2,195,000.00</u></u>	<u><u>2,195,000.00</u></u>	<u><u>0.00</u></u>

**AJE #11**

To record current portion of long-term bond premium payable

00-02530	BONDS PAYABLE PREM - LONG TERM	738,630.35	0.00	
00-02540	BONDS PAYABLE PREM - SHORT TERM	0.00	738,630.35	
<b>Total</b>		<u><u>738,630.35</u></u>	<u><u>738,630.35</u></u>	<u><u>0.00</u></u>

**AJE #12**

To correct the year-end balance of the accumulated depreciation

00-01690	ACCUM DEPRECIATION GEN PLANT	47,437.97	0.00	
01-25040	FACILITIES MAINTENANCE	0.00	47,437.97	
<b>Total</b>		<u><u>47,437.97</u></u>	<u><u>47,437.97</u></u>	<u><u>47,437.97</u></u>

**GRAND TOTAL**

	<u><u>34,683,541.24</u></u>	<u><u>34,683,541.24</u></u>	<u><u>(1,459,078.71)</u></u>
--	-----------------------------	-----------------------------	------------------------------



To the Board of Directors and Management of  
Tahoe-Truckee Sanitation Agency  
Truckee, California

In planning and performing our audit of the financial statements of the business-type activities of Tahoe-Truckee Sanitation Agency as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Tahoe-Truckee Sanitation Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tahoe-Truckee Sanitation Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of Tahoe-Truckee Sanitation Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:



### **Depreciation Schedule**

During our testing of the fixed assets, it was noted that eight out of the eighteen additions in the current year did not have depreciation expense and accumulated depreciation calculated and recorded at year-end. Further, there were four fixed asset additions in the current year that were not capitalized at year-end. It was also noted that prior years' discrepancies between the general ledger and the depreciation schedule balances were not resolved.

*We recommend* that management implement various procedures and controls to ensure accurate financial reporting over fixed asset related transactions, including the following:

- The Agency should consider implementing a fixed asset module as part of their accounting software to alleviate the inherent errors in the excel spreadsheet that is currently used.
- Frequent monitoring and agreement of the depreciation schedule balances to the general ledger balances by performing periodic reconciliations of the depreciation schedule and the general ledger.
- Performance of independent review of the reconciliation to ensure that all adjustments are properly reflected on the depreciation schedule and final balances are in agreement to the general ledger.
- Proper internal controls to be put in place to ensure that all assets are capitalized in accordance with the Agency's capitalization policy.

Management's Response – Management acknowledges the issues and plans on implementing a process going forward to decipher the existing depreciation schedule in detail to recreate the depreciation schedule in a more organized format, to ensure timely reconciliation of the depreciation schedule to the general ledger balances will be performed and reviewed independently.

### **Cash-basis Recording of Service Charge Revenues**

During our testing of the service charge revenues, it was noted that the service charges were not recorded in the period that they were earned, instead being recorded when the payment was received. This is a result of management's desire to report service charge revenues on the cash basis method of accounting for interim financial reporting requiring additional deferred service revenue accounts to accommodate managements needs. For internal reporting purposes, cash basis accounting is acceptable. During the year-end close process, the necessary month-end/year-end journal entries should be made to all general ledger balances to reflect the accrual basis of accounting for financial reporting as required by GAAP. This includes the revenue recognition principle whereby revenues are recognized on the income statement in the period when realized and earned.

*We recommend* management to implement controls be put in place to ensure that all revenues are recorded using the accrual basis of accounting, as required by GAAP at year end.

Management's Response – Management acknowledges the finding and will add additional period end closing process to our existing checklist to include the accrual journal entry posting.

### **Accounting Period Close - Journal Entries**

During our testing of journal entries, we noted that there were several journal entries not made as part of the accounting period-end closing process.

*We recommend* proper controls be put in place to ensure that the trial balance used in the financial statement preparation process is final and contains all valid journal entries made. This should include an independent review process by a person knowledgeable of the accrual basis of accounting.

Further, we recommend that all routine and nonroutine transactions be analyzed and reviewed for period-end closing to ensure they are accurately recorded to the general ledger.

Management's Response – Management acknowledges the finding and will add additional period end closing process to our existing checklist to include the non-recurring journal entry postings.

### **OTHER CONTROL DEFICIENCIES AND OTHER MATTERS**

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies and other matters that are opportunities for strengthening internal controls and operating efficiency:

#### **Billing Adjustments - Missing Approval**

During our understanding of internal controls over service revenues, we noted that three rate change inputs that were not approved after the changes were made in the system.

*We recommend* all billing adjustments made in the billing system be approved independently to ensure accurate input.

Management's Response – Management acknowledges the finding and will work more diligently to ensure internal controls in place are followed consistently.

#### **Lack of Service Charge Billing Reconciliations**

During our understanding of the controls over the service charge billing process, it was noted that there is not a reconciliation in place between the amounts billed and received from the counties to the Agency's general ledger.

*We recommend* periodic reconciliations be performed, including the followings:

- Reconciliation of the billing totals (batch totals) to the total billings processed by the counties and independent review of the reconciliation.
- Reconciliation of deposits received from the counties to the general ledger and independent review of the reconciliation.
- Periodic reconciliation of the billing receivable aging report to the general ledger and independent review of the reconciliation.

Management's Response – Management acknowledges the finding and has already worked with the software company to create this report for further reconciliations.

### **Incorrect Recording of Debt Payables and Related Expenses**

During our testing of long-term debt, we noted that interest payments made on the bond prior to year-end were not recorded as interest expense. In addition, it was noted that interest paid for the period of 11/1/19 – 2/5/2020 on the SRF loan was incorrectly recorded in the general ledger.

Further, it was noted that the current and non-current portions of the long-term debt and the amortization of the premium payable were not recorded at year-end.

*We recommend* that all expenses be recorded in the year when they were incurred under the accrual basis of accounting. Further, we recommend management to implement sufficient internal controls to ensure throughout understanding and proper recording of transactions related to debt management. The recording and approval of the journal entries should be performed by a person with sufficient understanding of the accounting treatment relevant to the underlying transactions.

Management's Response – Management acknowledges the finding and will note the account processing to create a checklist to include the journal entry posting.

### **Connection Fee Discrepancy**

During our testing of connection fees, we noted that for one permit the calculated amount was incorrect.

*We recommend* that all connection fee calculations be independently verified for accuracy to ensure that customers are correctly billed, and the Agency is collecting the correct amount of connection fees.

Management's Response – Management acknowledges the finding and will work more diligently to ensure internal controls in place are followed consistently. Additionally, a second review upon receipt of permits prior to deposit will be performed.

Tahoe-Truckee Sanitation Agency's written response to the significant deficiencies and other control deficiencies identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Directors, and others within 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.

Certified Public Accountants

Sacramento, CA

February 11, 2021



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** V-5  
**Subject:** Approval to receive and file the annual financial audit for fiscal year 2019-2020

---

### **Background**

Damore, Hamric & Schneider, Inc. has completed the Agency annual financial audit for fiscal year 2019-2020. 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 2019-20120.

### **Review Tracking**

Submitted By: 

LaRue Griffin  
General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** V-6  
**Subject:** Consideration and possible action on Board of Director nomination to one regular and one alternative seat on the Placer County Local Agency Formation Commission

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### **Background**

The Placer County Local Agency Formation Commission (LAFCO) is soliciting nominations for one regular and one alternative Special District representative seat on their commission. The term of each seat is four years and will expire May 2024.

The nomination period shall close at 4:30 pm on March 16. After the closing, ballots shall be submitted to each Special District and will include voting instructions.

### **Fiscal Impact**

Compensation for a seat is \$100/meeting and mileage.


### **Attachments**

Placer County LAFCO Call for Nomination-Special District Representative letter.

### **Recommendation**

Management and staff recommend Board of Director discussion and direction.

### **Review Tracking**

Submitted By:   
\_\_\_\_\_  
LaRue Griffin  
General Manager

# PLACER COUNTY LOCAL AGENCY FORMATION COMMISSION

110 Maple Street, Auburn, California 95603 - 530-889-4097  
lafco@placer.ca.gov/2704/Local-Agency-Formation-Commission-LAFCO

**COMMISSIONERS:**

February 2, 2021

**Robert Weygandt**  
*Chair (County)*

**Joshua Alpine**  
*Vice Chair (Special Districts)*

**Bonnie Gore**  
*(County)*

**Paul Joiner**  
*(City)*

**William Kahrl**  
*(Special Districts)*

**Joe Patterson**  
*(City)*

**Susan Rohan**  
*(Public)*

**ALTERNATE  
COMMISSIONERS:**

**Scott Alvord**  
*(City)*

**Jim Holmes**  
*(County)*

**Mike Lynch**  
*(Special Districts)*

**Jeffrey Starsky**  
*(Public)*

**STAFF:**

**Kristina Berry, AICP**  
*Executive Officer*

**Vacant**  
*Clerk to the  
Commission*

**William Wright**  
*LAFCO Counsel*

Presiding Officer/Chair  
Placer County Special District

From: Kris Berry, Executive Officer

Re: Call for Nomination--Special District Representative

Dear Presiding Officer/Chair:

This letter is the official call to open the nomination period for one regular and one alternate Special District representative seat on the Placer Local Agency Formation Commission.

The current Special District representatives are regular member Joshua Alpine, Placer County Water Agency (term expired May, 2020), and alternate member Mike Lynch, Auburn Recreation and Park District (term expired May, 2020). These Commissioners will serve the LAFCO Commission until new appointments are made. It is necessary to select a Special District representative and alternate representative for a four-year term. The new terms will expire in May, 2024.

Under Section 56332 of the Cortese-Knox-Hertzberg Act, the Executive Officer calls meetings of the Special District selection committee. The committee consists of the Presiding Officers of each independent Special District within the County (or members appointed by the legislative bodies to attend in the Presiding Officer's place). There are thirty-eight (38) such independent Special Districts in the County. A quorum would consist of one more than half of this number, twenty (20).

In the past, it has proven difficult given the busy schedules of most board members, to select a time when a sufficient number of Presiding Officers could be assembled to achieve a quorum.

Recognizing that it may be infeasible to hold a meeting at a time that is convenient for a quorum to attend, Section 56332(f)(3) allows for the Executive Officer to conduct the election for Special District representatives in writing. Under this new procedure, the Executive Officer call for nominations may be sent and submitted to by electronic mail within thirty (30) working days, allowing sufficient time for directors of the districts to take formal action on nominations. At the end of the nominating period, the Executive Officer prepares a ballot with voting instructions and sends the ballot to each district, allowing thirty (30) days for balloting. The Executive Officer then tallies the ballots and announces the results.

A nominee must be the Presiding Officer or a member of the legislative body of an independent Special District. The Cortese-Knox-Hertzberg Act encourages the selection of Special District representatives to represent the diversity of the districts with respect to population and geography.

The nomination period shall close at 4:30 p.m. on Tuesday, March 16, 2021. Nominations must be submitted by that time to:

Placer LAFCO  
110 Maple Street  
Auburn, CA 95603

Upon the closing of the nomination period, staff will prepare and mail a ballot to each Special District with voting instructions. Ballots will be due thirty (30) days after mailing.

If you have any questions about this procedure, please feel free to contact this office.

Sincerely,



Kris Berry, Executive Officer  
Placer LAFCO





# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**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. Administrative Department Report.

### **Recommendation**

No action required.

### **Review Tracking**

Submitted By: \_\_\_\_\_

  
LaRue Griffin  
General Manager



# TAHOE-TRUCKEE SANITATION AGENCY OPERATIONS DEPARTMENT REPORT

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** Michael Peak, Operations Department Manager  
**Subject:** Operations Department Report

---

**Compliance:**

- All plant waste discharge requirements were met for the month.

**Operations:**

- Overall, the plant performed well through the month.
- Well #31 pH has been between 6.5 - 6.7, operations continue to add caustic to the final effluent.
- Staff continue to train with the lab personnel for weekend laboratory testing.

**Laboratory:**

- Staff performed necessary laboratory testing per WDR requirements and operational needs for the month.
- Staff continue to train operators for MPN and weekend testing.
- Recruitment for the Laboratory Director position has closed and interviews are scheduled for the end of February.
- Staff continue to work to complete Demonstration of Capabilities (DOC), Standard Operating Procedures (SOP), and training program compliance requirements.

**Work Orders:**

- Completed this month: 6
- Pending: 5

**Plant Data:**


<b>Influent Flow Description</b>	<b>MG</b>
Monthly average daily <sup>(1)</sup>	3.57
Monthly maximum instantaneous <sup>(1)</sup>	6.98
Maximum 7- day average	4.54

<b>Effluent Limitation Description <sup>(2)</sup></b>	<b>WDR Monthly Average</b>		<b>WDR Daily Maximum</b>	
	<i>Recorded</i>	<i>Limit</i>	<i>Recorded</i>	<i>Limit</i>
Suspended Solids (mg/l)	2.2	10.0	3.7	20.0
Turbidity (NTU)	NA	NA	2.8	10.0
Total Phosphorus (mg/l)	0.29	0.80	0.50	1.50
Chemical Oxygen Demand (mg/l)	32	45	42	60

Notes:

1. Flows are depicted in the attached graph.
2. Effluent table data per WDR reportable frequency. Attached graphs depict all recorded data.

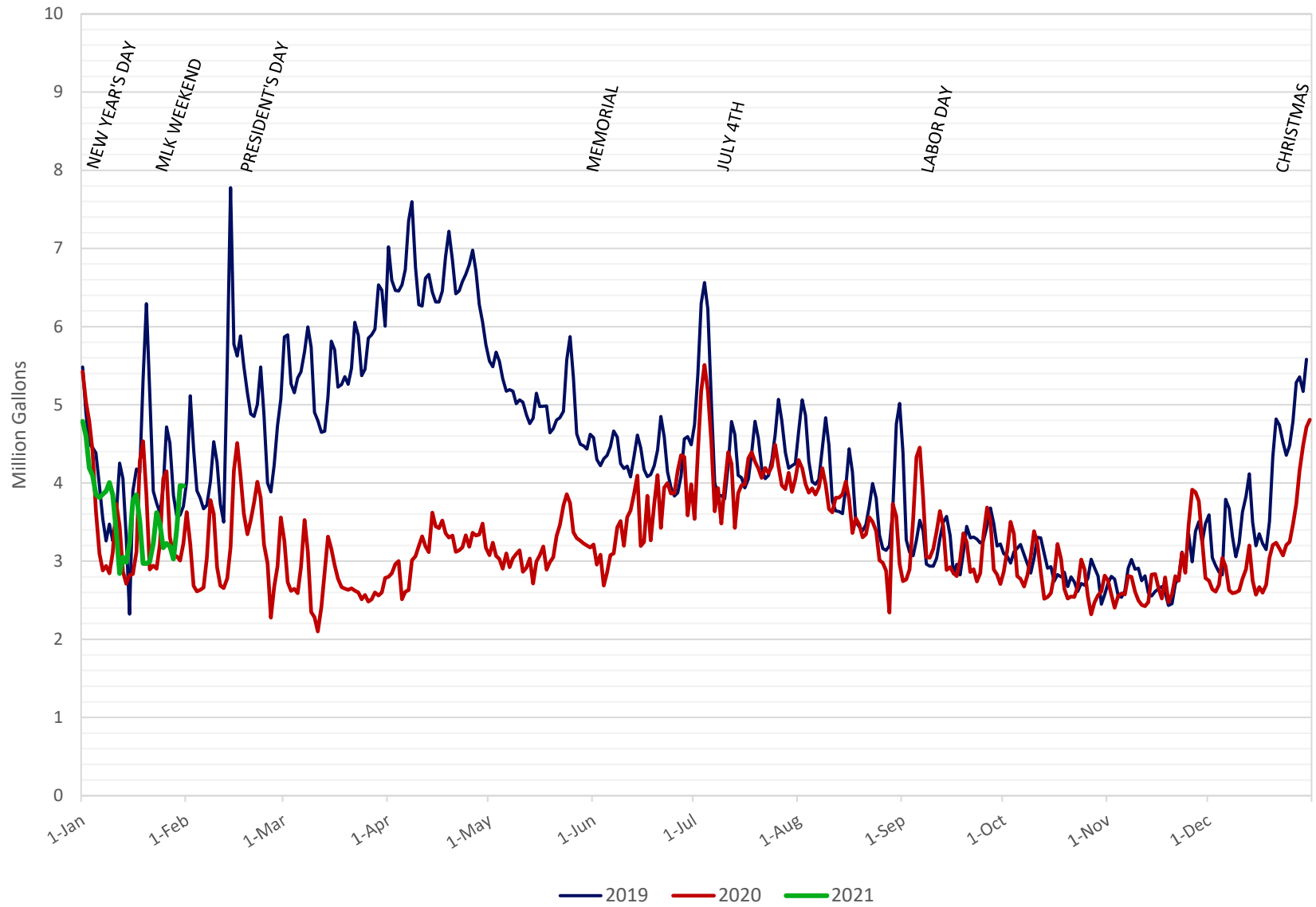
**Review Tracking:**

Submitted By:   
Michael Peak  
Operations Manager

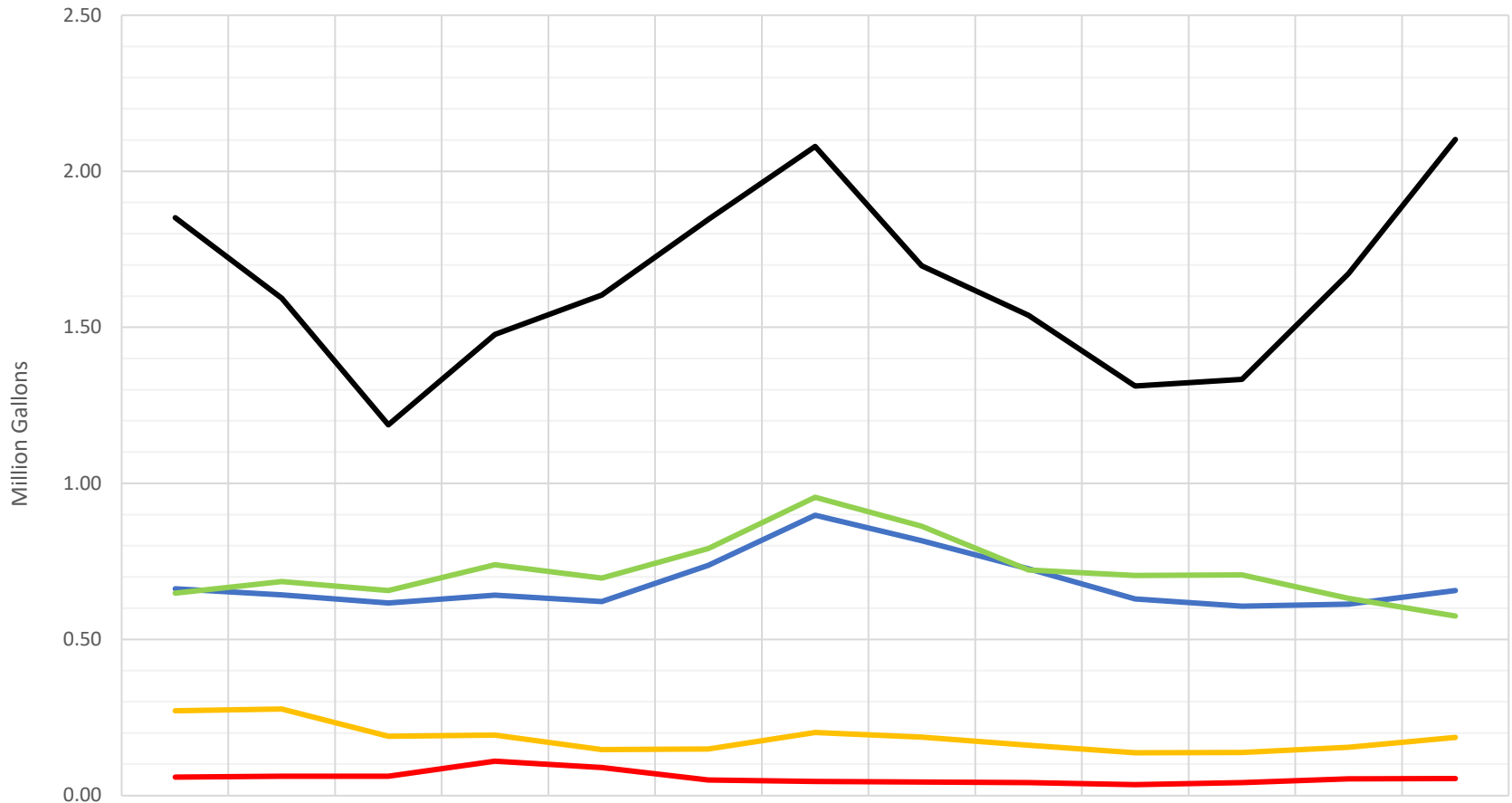
Approved By:   
LaRue Griffin  
General Manager



### T-TSA Daily Influent Flow



### Monthly Average Daily Flow (Districts)



	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21
NTPUD	0.66	0.64	0.62	0.64	0.62	0.74	0.90	0.82	0.73	0.63	0.61	0.61	0.66
TCPUD	0.65	0.68	0.66	0.74	0.70	0.79	0.96	0.86	0.72	0.70	0.71	0.63	0.57
ASCWD	0.06	0.06	0.06	0.11	0.09	0.05	0.05	0.04	0.04	0.03	0.04	0.05	0.05
OVPSD	0.27	0.28	0.19	0.19	0.15	0.15	0.20	0.19	0.16	0.14	0.14	0.15	0.19
TSD	1.85	1.59	1.19	1.48	1.60	1.85	2.08	1.70	1.54	1.31	1.33	1.67	2.10











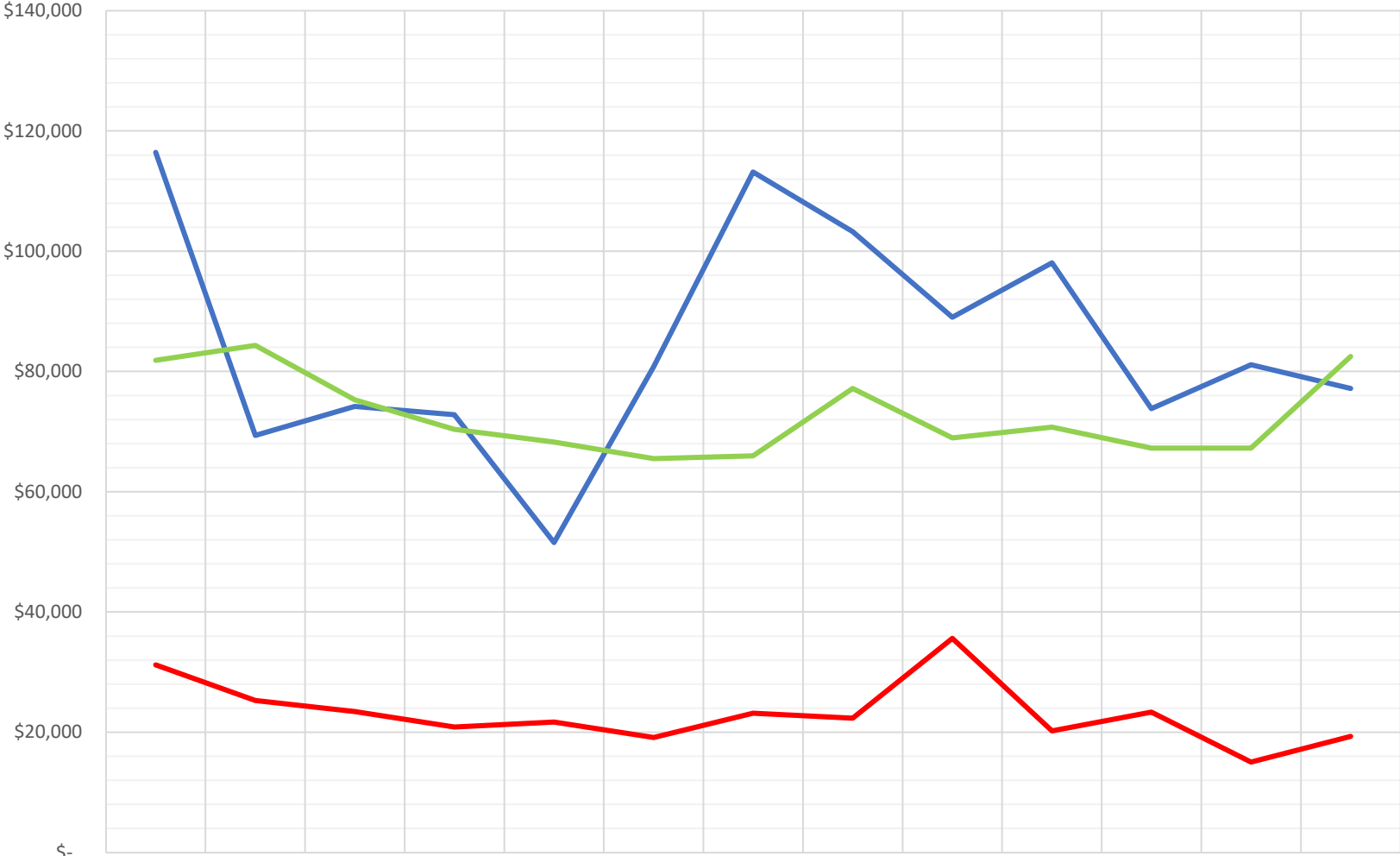








### Chemical, Power and Sludge Disposal Costs



	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21
Chemical	\$116,483	\$69,350	\$74,168	\$72,801	\$51,561	\$80,784	\$113,171	\$103,254	\$89,024	\$98,091	\$73,798	\$81,138	\$77,169
Power	\$81,851	\$84,369	\$75,309	\$70,394	\$68,257	\$65,547	\$65,959	\$77,175	\$68,963	\$70,762	\$67,261	\$67,247	\$82,480
Sludge Disposal	\$31,185	\$25,291	\$23,459	\$20,855	\$21,699	\$19,116	\$23,148	\$22,342	\$35,610	\$20,211	\$23,339	\$15,036	\$19,302




## TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT

**Date:** February 17, 2021  
**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 Upgrade.
  - Chlorine Scrubber Replacement.
  - Waste Activated Sludge Pump Upgrade.
  
- ◆ **Plant Maintenance projects:** Maintenance staff performed tasks on the following ongoing projects:
  - Gap-Vac truck repair.
  - Fabricated and installed new panel door for emergency generator at Bldg. 27.
  - Fabricated and installed new fitting for caustic pump.
  - Installed “step n pull” door openers as part of COVID response.
  - Snow removal.
  - Install of sludge load out air cylinder.
  - Indoor lighting audit completed.
  - Various safety audit work orders.
  
- ◆ **Work Orders**
  - Completed this month: Mechanical-110, Fleet-11, Electrical & Instrumentation-50.
  - Pending: Mechanical-113, Fleet-26, Electrical & Instrumentation-53.

### Review Tracking:

Submitted By:   
Richard Pallante  
Maintenance Manager

Approved By:   
LaRue Griffin  
General Manager





Emergency Generator Panel Door



Snow Removal



BNR Emergency Light Safety Upgrade



Sludge Load Out Air Cylinder Install



## TAHOE-TRUCKEE SANITATION AGENCY ENGINEERING DEPARTMENT REPORT

**Date:** February 17, 2021  
**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:


- Master Sewer Plan
- Process Hazard Analysis Revalidation Project
- 2020 Administration Building Remodel Project
- 2020 Digestion Improvements Study
- 2020 Digital Scanning of Sewer Lines Project
- 2020 Air Purifying Respirator and Self Contained Breathing Apparatus Equipment Project
- 2020 Headworks Improvements Project
- 2020 Chiller Replacement Project
- 2021 2-Water System Improvements Project
- 2021 Asphalt Sealing Project
- 2021 Chlorine Scrubber Improvements Project
- 2021 Digital Scanning of Sewer Lines Project
- 2021 Furnishing Submersible Pump and Power Pack Project
- 2021 Lime System Improvements Project
- 2021 Plant Painting Project
- 2021 Wasting Pumps Upgrade Project

◆ **Work Orders**

- Engineering:
  - Completed this month: 0
  - Pending: 0
- Safety:
  - Completed this month: 0
  - Pending: 0

**Review Tracking:**

Submitted By:   
Jay Parker  
Engineering Manager

Approved By:   
LaRue Griffin  
General Manager




## TAHOE-TRUCKEE SANITATION AGENCY IT DEPARTMENT REPORT

**Date:** Feb. 17, 2021  
**To:** Board of Directors  
**From:** Bob Gray, IT Department Manager  
**Subject:** Information Technology (IT) Report

---

- T-TSA Plant Information System (PIS)
  - TTSA Plant Logbook Web Application
    - Integration with SCADA notifications and PIS task instances
  - Migration of Software to New Virtual Machine Host
    - Server hardware configured and ready for installation and testing
- SCADA HMI Virtual Machine Development and Software Upgrade
  - Virtual Machine (SCADAMAIN10)
    - Current tagname server application loaded and running-active implementation
  - Virtual Machine (SCADAMAIN11B)
    - Wonderware software ready for Application Server development
- SCADA Developments
  - Upgrade on telemetry site computer systems
    - New computers being programmed
    - Building test bench
  - New development laptop being configured
  - 2 new virtual development environments being configured.
- IT Server Infrastructure
  - Server on order for VMHOST upgrade for PIS, SIS, DOCS servers
  - Server configured and virtual hosting software and container software configured
- IT Specialist Training
  - Training for Luke Swann, our newest IT Specialist, ongoing
- IT Cybersecurity
  - Performing version/update audit of our plant routers and firewall appliances
  - IT staff will be attending on-line Industrial Control Systems Cyber Security webinars and training session in early March
- Work Orders
  - Completed in Jan.-Feb.: 25
  - Outstanding: 120

Submitted By:   
Robert Gray  
IT Department Manger

Approved By:   
LaRue Griffin  
General Manager



## TAHOE-TRUCKEE SANITATION AGENCY ADMINISTRATIVE DEPARTMENT REPORT

**Date:** January 20, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Subject:** Administrative Report

---

- Accounting
  - Completed monthly A/P, A/R, payroll, general ledger processes, and bank reconciliations.
  - Continued financial audit of fiscal year 2019-2020 with Damore, Hamric & Schneider.
  - Continued coordination with Caselle software for ongoing training and troubleshooting of all modules.
  
- Billing/Customer Service
  - General assistance with customer accounts, utility demands, adjustments, and plan review.
  - Activated new account permits and prepared associated letters, reports and invoices.
  - Completed January 2021 customer direct billing.
  - Continued coordination with Caselle software for ongoing training and troubleshooting.
  
- General Administration
  - Coordinated purchase of plant O&M supplies.
  - Coordinated with all departments regarding Agency contracts and bids.
  - Performed various administrative duties to assist GM and Board of Directors.
  - Performed numerous miscellaneous public records requests.

### Review Tracking

Submitted By: \_\_\_\_\_

  
LaRue Griffin  
General Manager

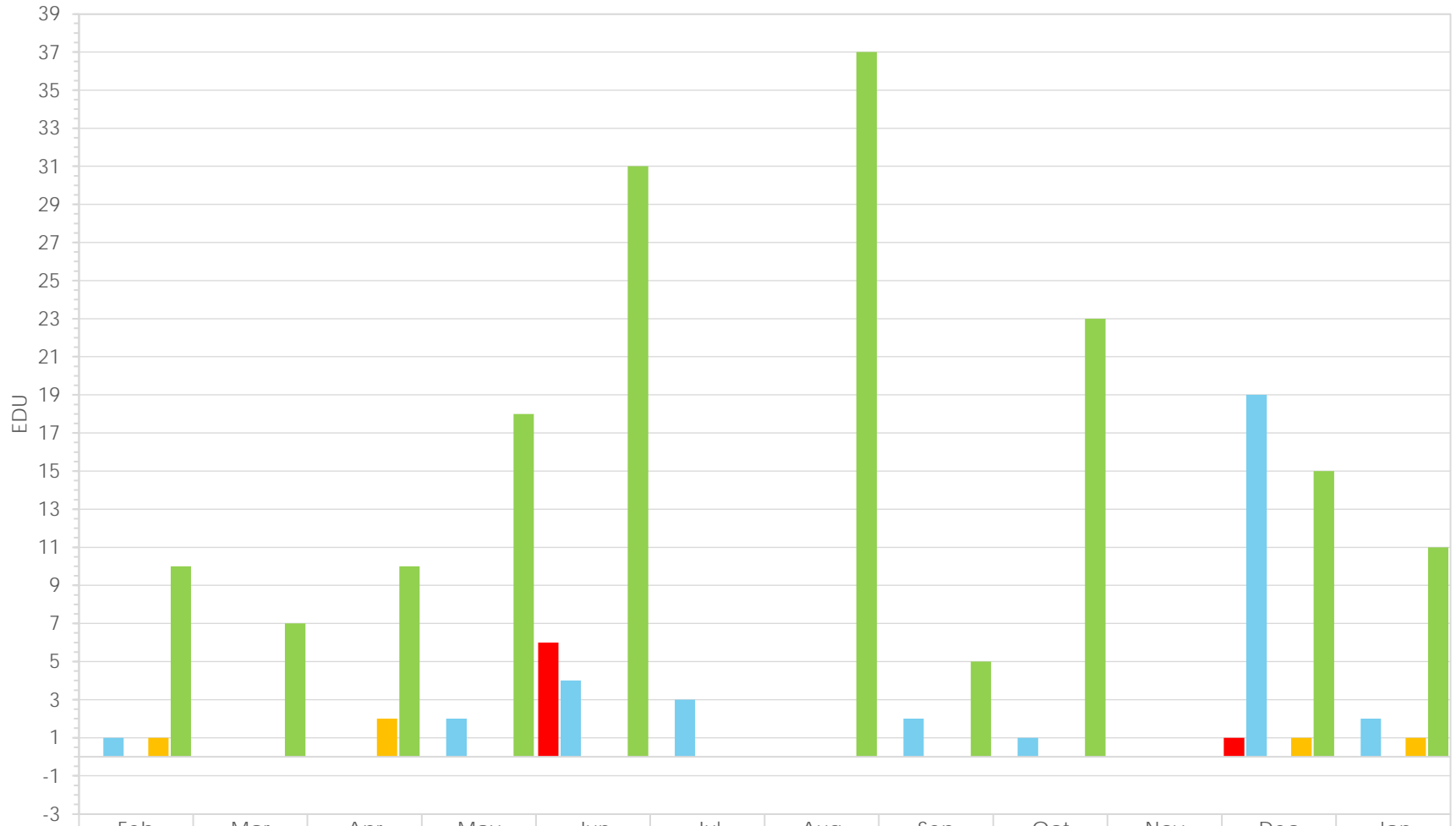
## CONNECTION FEES -JANUARY 2021

Connection Fee Type	MTD Count (#)	MTD Total Ft <sup>2</sup>	MTD Total \$	YTD Count (#)	YTD Total Ft <sup>2</sup>	YTD Total \$
Residential	10	28,468	\$ 59,819.00	244	601,954	\$ 1,394,760.65
Residential Ft <sup>2</sup> Additions	1	671	\$ 1,174.25	13	12,296	\$ 21,518.00
Residential Ft <sup>2</sup> Additions - Exempt	0	0	N/A	1	499	N/A
Accessory Dwelling Unit (ADU)	0	0	\$ -	7	5,819	\$ 20,683.25
Accessory Dwelling Unit (ADU) - Exempt	0	0	N/A	5	2,734	N/A
Commercial	2	N/A	\$ 33,000.00	10	N/A	\$ 139,375.00
Industrial	0	N/A	\$ -	0	N/A	\$ -
<b>Grand Total</b>	<b>13</b>	<b>29,139</b>	<b>\$ 93,993.25</b>	<b>280</b>	<b>623,302</b>	<b>\$ 1,576,336.90</b>

## INSPECTIONS -JANUARY 2021

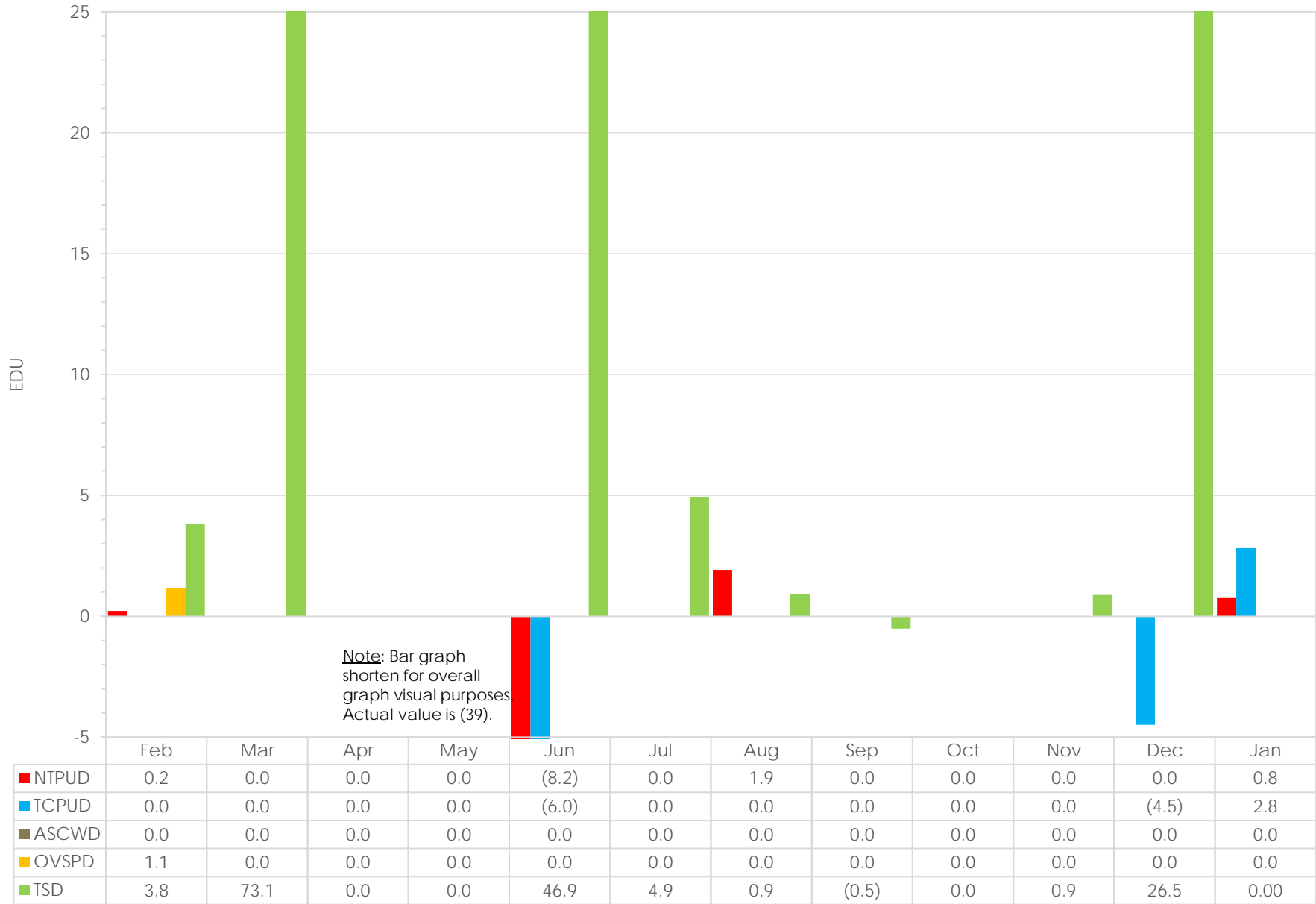
Inspection Type	MTD Count #	MTD Total	YTD Count #	YTD Total
Commercial	1	1	14	14
Residential (Drive-by of Suspended Accounts)	0		0	

# Residential EDU Summary

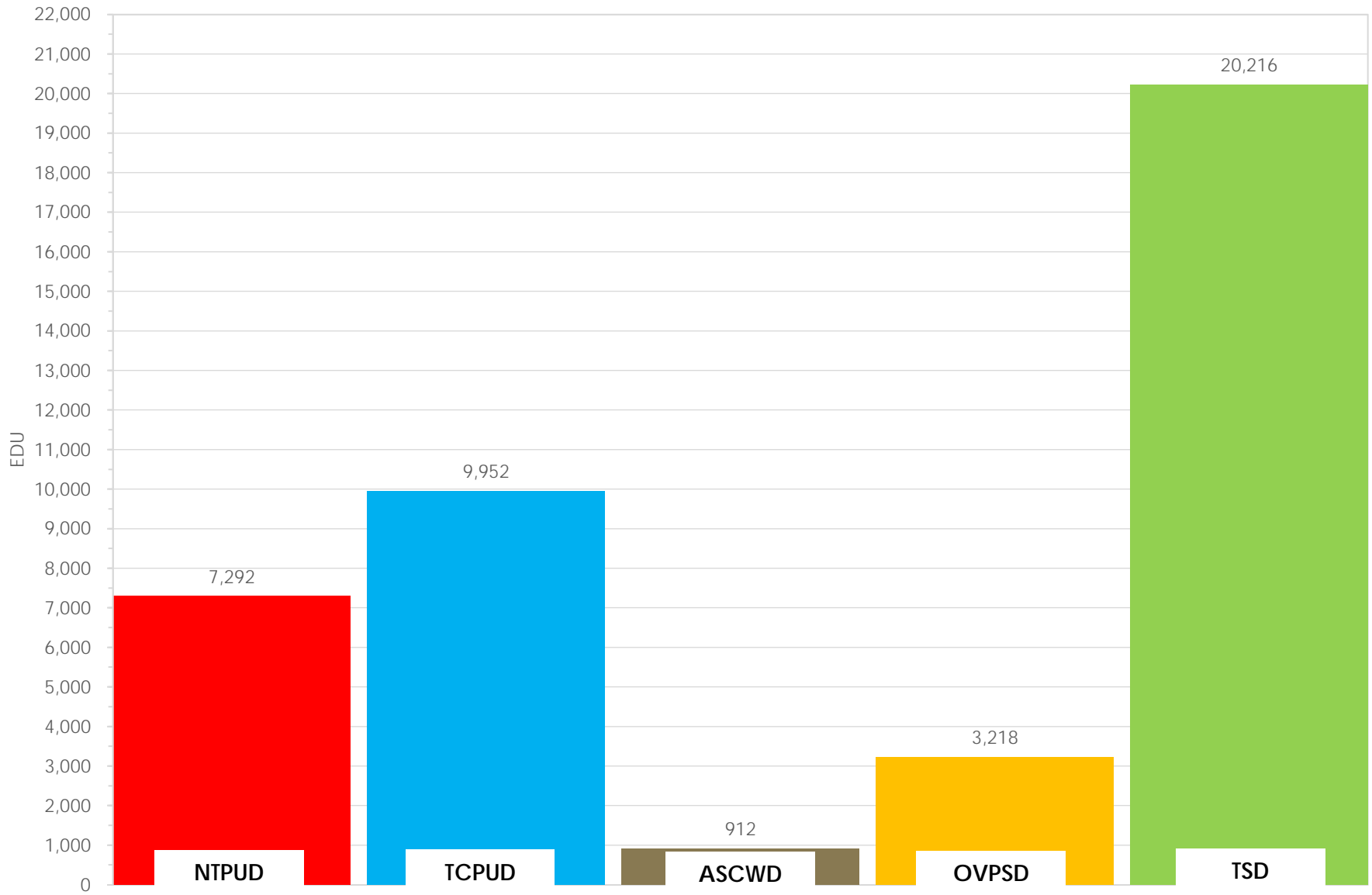


	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
■ NTPUD	0	0	0	0	6	0	0	0	0	0	1	0
■ TCPUD	1	0	0	2	4	3	0	2	1	0	19	2
■ ASCWWD	0	0	0	0	0	0	0	0	0	0	0	0
■ OVSPD	1	0	2	0	0	0	0	0	0	0	1	1
■ TSD	10	7	10	18	31	0	37	5	23	0	15	11

# Other EDU Summary

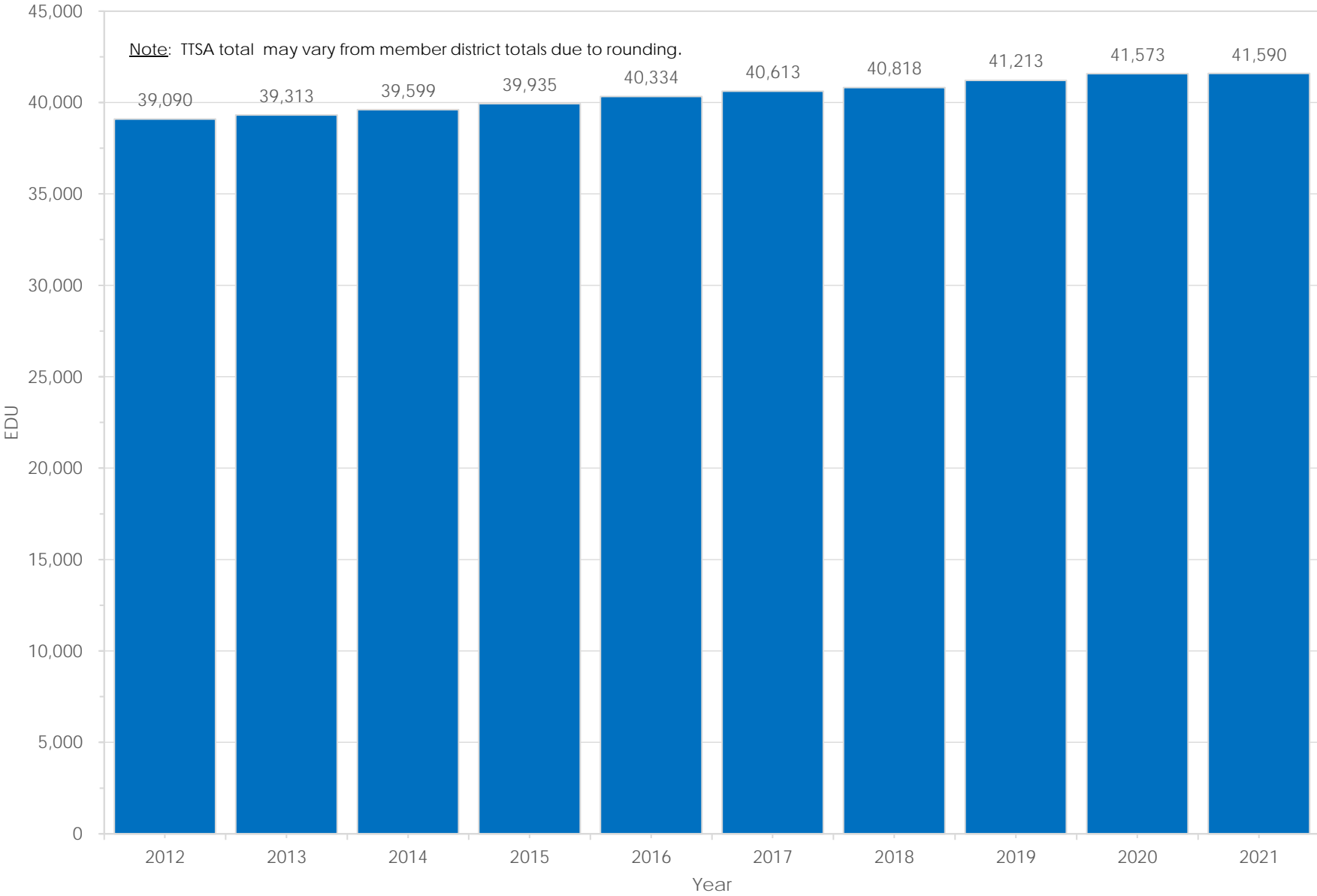


# Current EDU Summary By Member District





# Historical TTSA EDU Summary





# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** VI-2  
**Subject:** General Manager Report

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### Continuing Projects/Work

- 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 continued implementation of the COVID-19 plan:
  - Agency remains closed to the public.
  - All staff are either telecommuting or working onsite with staggered shifts with increased staff isolation/separation.
- Agency recruitment status
  - CMMS/GIS Technician - In recruitment phase.
  - Associate Engineer - In recruitment phase.
  - Finance and Administrative Department Manager - Recruitment closes February 17.
  - Laboratory Director - Recruitment closed and interviews are scheduled for the last week in February.
- Trakstar (performance review software) has been initiated and training was provided to staff.
- Leadership team staff were trained on the budget module within the Caselle software.
- Agency has moved to paperless payroll processing and continues to implement Caselle software modules.
- Agency has implemented the new employee benefits.

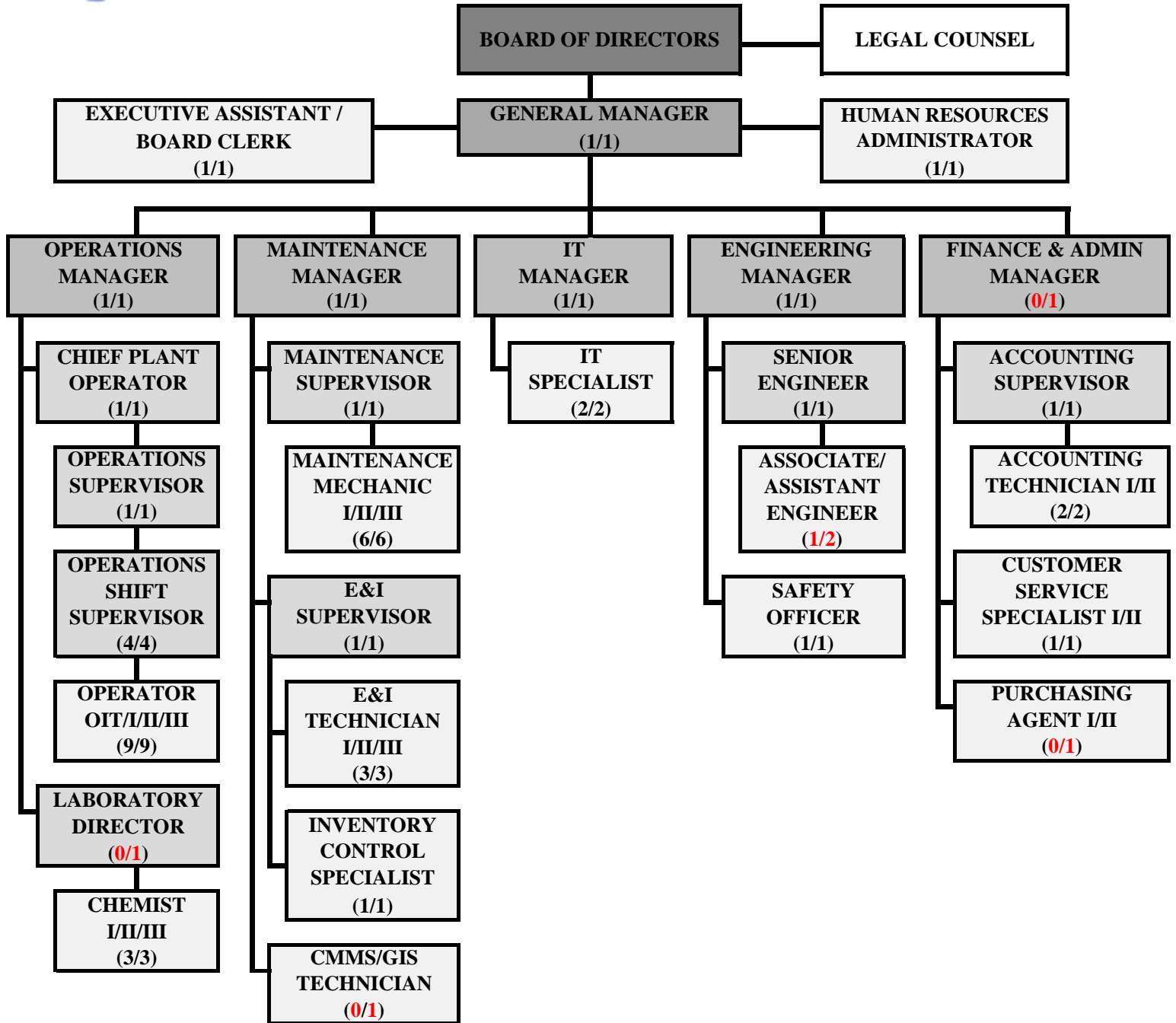
### Review Tracking

Submitted By: \_\_\_\_\_

  
LaRue Griffin  
General Manager



# TAHOE-TRUCKEE SANITATION AGENCY FULL TIME EQUIVALENT (FTE) SUMMARY



Note: (##) identifies FTE filled per FTE approved.



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** February 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** VII  
**Subject:** Board of Director Comment

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### **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 17, 2021  
**To:** Board of Directors  
**From:** LaRue Griffin, General Manager  
**Item:** VIII  
**Subject:** Closed Session

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1. Closed session conference with legal counsel for existing litigation (Government Code section 54956.9(d)(1)) - Fay v. Tahoe-Truckee Sanitation Agency.
2. Closed session for public employee performance evaluation of the General Manager position.