



TAHOE-TRUCKEE SANITATION AGENCY
REGULAR BOARD MEETING
APRIL 17, 2024



TAHOE-TRUCKEE SANITATION AGENCY

A Public Agency
13720 Butterfield Drive
TRUCKEE, CALIFORNIA 96161
(530) 587-2525 • FAX (530) 587-5840
www.ttsa.ca.gov

Directors

Blake Tresan: President
Scott Wilson: Vice President
Dale Cox
Dan Wilkins
David Smelser
General Manager
Richard Pallante

BOARD OF DIRECTORS REGULAR MEETING NOTICE AND AGENDA

Date: April 17, 2024

Time: 9:00 AM

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

All or portions of this meeting will be conducted by teleconferencing in accordance with Government Code section 54953(b). The following is the teleconferencing location: 647 Broadway, Dunedin, FL. 34698. This location is accessible to the public, and members of the public may listen to the meeting and address the Board of Directors from the teleconference location.

The Board will accept public comments, which should be submitted to Roshelle Chavez, Board Clerk, at rchavez@ttsa.ca.gov, by mail at 13720 Butterfield Drive, Truckee, CA 96161 (the final mail collection before the meeting will be the Tuesday before the meeting at 3:00 p.m.), and via teleconference on any item on the agenda until the close of public comment on the item.

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

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

1. Approval of the minutes of the Regular Board meeting on February 21, 2024.
2. Ratification of the Payment of General Fund Warrants.

V. Regular Agenda

1. Ratification of the Financial Statements.
2. Discussion and Update on the Classification and Compensation Study with Gallagher Consulting Company (Formerly Koff & Associates).
3. Approval to Purchase Two (2) RAV4 AWD Hybrid SUV Agency Fleet Vehicles.
4. Approval to Receive and File the Annual Financial Audit for Fiscal Year 2022-2023 (FY23).
5. Review and Discussion of Agency Connection Fee with Cash Flow Presentation.

6. Confirmation of the Adoption of Sewer Service Charges for Fiscal Year 2025.
7. Adoption of New Mission, Vision, and Guiding Principles for the Agency.
8. Discussion of in-person Board of Directors meeting for May through July.

VI. Management Team Reports

1. Department Reports.
2. General Manager Report.

VII. Board of Directors Comment: There is an 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 for the performance evaluation concerning Agency legal counsel (Government Code §54957).

IX. Adjournment

Posted and Mailed, 04/11/2024.

Roshelle Chavez
Roshelle Chavez
Executive Assistant/Board Clerk

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, 530-587-5840 (fax), or email rchavez@ttsa.ca.gov. Requests must be made as early as possible, and at least one-full business day before the start of the meeting.

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



TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: I
Subject: Call to Order, Roll Call, and Pledge of Allegiance

Background

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



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: II
Subject: Public Comment

Background

Discussion items are only; no action is 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: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: III
Subject: Achievements

Background

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

Awards

April 2024

Anthony Salinas

- Post signs at different locations (Maintenance Shop, E&I Shop, beyond the O&M lunchroom, and beyond the AWT Control Room) that remind staff to wear safety glasses when leaving the safety corridor.

Dean Haines

- Install a small hatch on the grating that is under the Methanol Unloading area, which is used to gain access to the LEL sensor. This will eliminate the fall hazard that is created when the grating is removed to perform this task.

Fiscal Impact

Recipients of a Safety Suggestion Award receive 2 hours of administrative leave for each safety suggestion approved by the safety committee. Recipients of promotions receive salary increases.


Attachments


None.

Recommendation

No action is required.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Roshelle Chavez, Executive Assistant/Board Clerk
Item: IV-1
Subject: Approval of the Minutes of the Regular Board Meeting on March 20, 2024

Background

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

Fiscal Impact

None.

Attachments

Minutes of the Regular Board meeting on March 20, 2024.

Recommendation

Management and staff recommend approval of the Minutes of the regular Board meeting on March 20, 2024.

Review Tracking

Submitted By: Roshelle Chavez
Roshelle Chavez
Executive Assistant/Board Clerk

Approved By: Richard Pallante
Richard Pallante
General Manager

BOARD OF DIRECTORS REGULAR MEETING MINUTES

March 20, 2024

I. Call to Order

President Tresan called the special meeting of the Tahoe-Truckee Sanitation Agency Board of Directors to order at 9:00 A.M. Roll call, and Pledge of Allegiance followed.

Directors Present: Blake Tresan, TSD
 Scott Wilson, NTPUD
 Dan Wilkins, TCPUD
 Dale Cox, OVPSD (via teleconference)
 David Smelser, ASCWD

Staff Present: Richard Pallante, General Manager
 Roshelle Chavez, Executive Assistant/Board Clerk
 Vicky Lufrano, Human Resources Administrator
 Michael Peak, Operations Manager
 Paul Shouse, Maintenance Manager
 Jason Hays, Technical Services Manager
 Michelle Mackey-Adams, Accounting Supervisor
 Andrew Ramos, Agency Counsel (via teleconference)
 Greg O'Hair, Chief Plant Operator
 Brandon Dimond, Operations Supervisor
 Collin Fisher, Operations Shift Supervisor
 Dan Underwood, Operations Department
 Daniel Robenko, Operations Department,
 Joel Oberly, Operations Department,
 Luke Swann, IT Supervisor
 Scott Fleming, Senior Engineer
 Trevor Shamblin, Engineering Department
 Kristin Davis, Laboratory
 Kristin Schrandt, Laboratory
 Tanner McGinnis, Maintenance Supervisor
 Jeff Navarete, Maintenance Department
 Justin Parrish, Maintenance Department
 Jaime Garcia, Maintenance Department
 Soraya Bedout-Morz, Maintenance Department
 Jesus Zarate, Maintenance Department
 Ryan Schultz, E&I Supervisor
 Dean Haines, Maintenance Department
 Tobin Fuchs, Maintenance Department
 Dawn Davis, Administrative Department
 Celeste Graves, Administrative Department
 Kayle Ohle, Administrative Department
 Kevin Demm, Administrative Department

Consultants Present: Lizz Cook, Boucher Law
 Uday Sant, Brown and Caldwell
 Colin Casey, Brown and Caldwell

Public Present: None

II. Public Comment

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

III. Consent Agenda

1. Approval of the minutes of the Regular Board meeting on February 21st, 2024
2. Ratification of approval of General Fund Warrants

MOTION by Director Wilkins **SECOND** by Director Wilson to approve the Consent Agenda; unanimously approved.

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

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

Motion approved.

IV. Regular Agenda

1. Discussion Ratification and Review of the Financial Statements

Director Wilkins arrived at 9:13 a.m.

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

MOTION by Director Wilson **SECOND** by Director Smelser to approve the Ratification of the Financial Statements; unanimously approved.

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

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

Motion approved.

2. Discussion and Approval of Selected Comparable Agencies and a Selection of Classic or PEPRAs as a Comparable for the Classification and Compensation Study with Gallagher Consulting Company (Formerly Koff & Associates)

Gallagher Consulting presented an update to the Board of Directors after working with staff on the Classification and Compensation Study with the General Manager, Human Resources Administrator, and the T-TSA Observation group. After extensive discussion between the Board of Directors, Gallagher, and additional input from staff the Board approved the staff recommendation and asked for the following information to be included with the data deliverables, in addition to what Gallagher already intends to provide:

- Detailed qualitative and quantitative analysis enumerating all the benefits that are examined, describing them, and quantifying them for the comparator agencies.
- Qualitative descriptions of all the non-wage benefits (not just value) and what those are that we can look at.
- Retiree Benefits: Pension and Health.
- Medical/Health Benefit Cost Sharing: Between Employee/Employer comparison with comparable agencies.
- Vacation Days: Actual vs comparable agencies. Example: TTSA 12 vs ??
- HRA/HSA/FSA Benefit Contributions.
 - Any Other Contribution on Behalf of Employees.
- PENSION: PEPRAs as the comparable for the Classification Study.
 - What Classic Retirement plan/contract do comparable agencies have?
 - Do comparable agencies contribute to Classic Employee's Portion of Pension payment?

- PROVIDE DATA TABLES ON T-TSA:
 - Average, Median, “Where we are now,” 50th Percentile, and 75th Percentile.
 - Data comparison **without the cost of labor** vs the comparable agencies **before and after** they are compared to “everyone.”
 - Data comparison **with the cost of labor** vs the comparable agencies **before and after** they are compared to “everyone.”

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

MOTION by Director Wilkins **SECOND** by Director Smelser to approve the Selected Comparable Agencies and the Selection of PEPRA as a Comparable for the Classification and Compensation Study with Gallagher Consulting Company; unanimously approved.

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

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

Motion approved.

3. Approval to Enter into an Agreement with Brown and Caldwell to Perform the Final Design of the River Crossing Gravity Main between MH 33 and MH 35 Rehab Project

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

MOTION by Director Cox **SECOND** by Director Smelser to approve the Agreement with Brown and Caldwell to perform the Final Design of the River Crossing, Gravity Main between MH 33 and MH 35 Rehab Project in the amount of \$761,960; unanimously approved.

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

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

Motion approved.

4. Discussion, Review, and Approval of Nutrient Removal Alternative Evaluation Process Study

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

MOTION by Director Wilkins **SECOND** by Director Wilson to approve the Nutrient Removal Alternative Evaluation Process Study by Carollo Engineers in the amount of \$726,053; unanimously approved.

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

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

Motion approved.

5. Approval to enter into an Agreement with Brown and Caldwell to perform the Final Design of the Digestion Improvements Project

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

MOTION by Director Wilson **SECOND** by Director Cox to approve the Agreement with Brown and Caldwell to perform the Final Design of the Digestion Improvements Project in the amount of \$2,254,226; unanimously approved.

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

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

Motion approved.

6. Discussion/Staff Direction Regarding California Special Districts Association Call for Support.

Direction was given, and the General Manager, Richard Pallante, was authorized to support the California Special Districts Association Call for Support on behalf of the Tahoe-Truckee Sanitation Agency. Mr. Pallante will submit an online submission form.

7. Placer County LAFCO Ballot Selection Voting for Regular and Alternate Special District Representative.

Direction was given, by the Board of Directors for the following votes for Regular and Alternate Representatives for the Placer County LAFCO:

***REGULAR:** 1. Josh Alpine / **ALTERNATE:** 1. Josh Alpine & 2. Judy Freedman

V. Management Team Reports

1. Department Reports

Mr. Peak provided an update on the Operations department.

Mr. Shouse provided an update on the Maintenance department.

Mr. Hays provided an update on the Technical Services department.

Ms. Cook provided an update on the Administration department.

No action was taken by the Board.

2. General Manager Report

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

VI. Board of Directors Comment

Director Smelser stated that fifty snowplows were down in our area during the recent snowstorm because they had trouble getting service. He was told that they were having trouble getting technicians out to service them during the snow event and it didn't take much to take them out. How does that affect the Agency? Mr. Pallante said that the loader the Agency is getting is not at the same level as the snowplows Caltrans has; later down the line, it will be challenging to make sure to meet the environmental requirements and stay within budget.

Director Tresan thanked all staff for completing everything for the large Board meeting.

VII. Adjournment

There being no further business, the meeting was adjourned at 12:01 P.M.

By:

Richard Pallante, General Manager

Date:

Approved: _____



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Michelle Mackey, Accounting Supervisor
Item: IV-2
Subject: Ratification of the Payment of General Fund Warrants

Background

The report of the General Fund Warrants is attached as prepared by Agency staff. It should be noted that payroll summaries are excluded from the General Fund Warrants and are incorporated into the Financial Statements.

The Finance Committee reviewed and approved the payment of the General Fund Warrants at its April 9th, 2024 meeting.

Fiscal Impact

Decrease in Agency funds per the warrant amounts.

Attachments

Report of General Fund Warrants.

Recommendation

Management and staff recommend that the Board Directors approve the Ratification of the Payment of General Fund Warrants.

Review Tracking

Submitted By: Michelle Mackey Approved By: Richard Pallante
Michelle Mackey Richard Pallante
Accounting Supervisor General Manager

Payee	Check Number	Check Issue Date	Description	Amount
1000 BULBS				
	90913	03/21/2024	LAMP	172.51
Total 1000 BULBS:				172.51
AIRGAS USA LLC				
	90914	03/21/2024	CYLINDER RENTALS	68.44
	90914	03/21/2024	CYLINDER RENTALS	136.88
Total AIRGAS USA LLC:				205.32
ALESHIRE & WYNDER LLP				
	90978	03/26/2024	FEBRUARY 2024 LEGAL FEES	3,780.00
Total ALESHIRE & WYNDER LLP:				3,780.00
ANNIE'S CLEANING SERVICE				
	90915	03/21/2024	CLEANING SERVICE FOR FEBRUARY	4,766.67
Total ANNIE'S CLEANING SERVICE:				4,766.67
ANTHONY SALINAS				
	90979	03/26/2024	ADVANCE FOR MEALS	320.00
Total ANTHONY SALINAS:				320.00
APPLIED FLOW TECHNOLOGY				
	90867	03/07/2024	AFT FATHOM SUM RENEWAL	1,210.00
Total APPLIED FLOW TECHNOLOGY:				1,210.00
APPLIED INDUSTRIAL TECH.				
	90916	03/21/2024	BELT	317.81
Total APPLIED INDUSTRIAL TECH.:				317.81
AT&T 530 582-0827 966 5				
	90917	03/21/2024	TELEPHONE BILL 10%	150.11
	90917	03/21/2024	TELEPHONE BILL 90%	1,350.96
	90980	03/26/2024	TELEPHONE BILL	147.89
	90980	03/26/2024	TELEPHONE BILL	1,331.00
Total AT&T 530 582-0827 966 5:				2,979.96
AT&T 831-000-9983 804				
	90981	03/26/2024	TELEPHONE BILL 10%	137.04
	90981	03/26/2024	TELEPHONE BILL 90%	1,233.36
Total AT&T 831-000-9983 804:				1,370.40
BARTKIEWICZ, KRONICK & SHANAHAN				
	90918	03/21/2024	FEBRUARY LEGAL FEES	3,352.50
Total BARTKIEWICZ, KRONICK & SHANAHAN:				3,352.50
BRANDON DIMOND				
	90982	03/26/2024	ADVANCE FOR MEALS	320.00

Payee	Check Number	Check Issue Date	Description	Amount
Total BRANDON DIMOND:				320.00
CAROLLO				
	90820	02/22/2024	LAND USE RISK ANALYSIS STUDY PROPOSAL	2,578.00- V
	90820	02/22/2024	ADDITIONAL BOILER HEATING SVC	1,869.50- V
	90983	03/26/2024	ADDITIONAL BOILER HEATING SVC	1,869.50
	90983	03/26/2024	LAND USE RISK ANALYSIS STUDY PROPOSAL	2,578.00
Total CAROLLO:				.00
CASELLE				
	90919	03/21/2024	SUPPORT & MAINT FOR APRIL 2024	3,631.00
Total CASELLE:				3,631.00
CASHMAN EQUIPMENT CO.				
	90868	03/07/2024	SOCKETS, SCREWS, LOCKNUT	569.92
	90920	03/21/2024	BOLTS, NUT, CUTTING EDGE	902.39
	90920	03/21/2024	SOCKETS	122.96
	90920	03/21/2024	BOLTS AND NUTS	404.61
	90920	03/21/2024	HOSE, LOCKNUT, SCREWS, SLEEVES	230.25
Total CASHMAN EQUIPMENT CO.:				2,230.13
CDW-G				
	90921	03/21/2024	BLUEBEAM REVU	383.98
	90921	03/21/2024	MINI WIRELESS SCREEN SHARING	67.58
Total CDW-G:				451.56
CHAMPION CHEVROLET - GEO				
	90922	03/21/2024	MODULE & CONNECTOR	261.70
Total CHAMPION CHEVROLET - GEO:				261.70
CHARD SNYDER & ASSOCIATES				
	90869	03/07/2024	COBRA FEE	16.72
	90869	03/07/2024	COBRA FEE	8.36
	90869	03/07/2024	COBRA FEE	2.09
	90869	03/07/2024	COBRA FEE	33.93
	90869	03/07/2024	COBRA FEE	6.27
	90869	03/07/2024	COBRA FEE	20.09
	90869	03/07/2024	COBRA FEE	6.27
	90869	03/07/2024	COBRA FEE	4.18
	90869	03/07/2024	COBRA FEE	2.09
	90869	03/07/2024	ADMIN FEE	42.10
	90869	03/07/2024	ADMIN FEE	28.65
	90869	03/07/2024	ADMIN FEE	7.55
	90869	03/07/2024	ADMIN FEE	85.60
	90869	03/07/2024	ADMIN FEE	13.55
	90869	03/07/2024	ADMIN FEE	43.55
	90869	03/07/2024	ADMIN FEE	12.00
	90869	03/07/2024	ADMIN FEE	6.00
	90869	03/07/2024	ADMIN FEE	3.00
	3312401	03/31/2024	HRA REPAYMENT	75.37-
	3312401	03/31/2024	FSA	2.09

M = Manual Check, V = Void Check

Payee	Check Number	Check Issue Date	Description	Amount
	3312401	03/31/2024	HRA	40.00
	3312401	03/31/2024	HRA	25.00
	3312401	03/31/2024	HRA	35.00
	3312401	03/31/2024	HRA	12.00
	3312401	03/31/2024	HRA2	30.00
	3312401	03/31/2024	FSA	1,103.90
	3312401	03/31/2024	HRA	110.00
	3312401	03/31/2024	FSA	5.00
	3312401	03/31/2024	HRA	2.83
	3312401	03/31/2024	HRA	468.51
	3312401	03/31/2024	HRA	12.00
	3312401	03/31/2024	HRA	68.31
	3312401	03/31/2024	FSA	10.00
	3312401	03/31/2024	HRA	90.44
	3312401	03/31/2024	HRA2	30.00
	3312401	03/31/2024	HRA	593.80
	3312401	03/31/2024	HRA	10.00
	3312401	03/31/2024	HRA2	30.00
	3312401	03/31/2024	HRA	2,192.00
	3312401	03/31/2024	HRA	102.73
	3312401	03/31/2024	HRA	10.00
	3312401	03/31/2024	HRA	21.85
	3312401	03/31/2024	HRA	427.80
	3312401	03/31/2024	HRA	20.00
	3312401	03/31/2024	HRA	201.00
	3312401	03/31/2024	HRA	232.99
	3312401	03/31/2024	HRA	75.36
	3312401	03/31/2024	FSA	8.99
	3312401	03/31/2024	FSA	4.98
	3312401	03/31/2024	HRA	739.87
	3312401	03/31/2024	HRA	35.00
	3312401	03/31/2024	HRA	158.03
	3312401	03/31/2024	HRA2	15.00
	3312401	03/31/2024	HRA	35.00
	3312401	03/31/2024	HRA	100.00
	3312401	03/31/2024	HRA	5.00
	3312401	03/31/2024	HRA	5.00
	3312401	03/31/2024	HRA	262.00
	3312401	03/31/2024	HRA	60.00
	3312401	03/31/2024	HRA	257.12
	3312401	03/31/2024	FSA	38.95
	3312401	03/31/2024	HRA2	95.96
	3312401	03/31/2024	HRA	5.00
	3312401	03/31/2024	HRA	80.08
	3312401	03/31/2024	FSA	10.00
	3312401	03/31/2024	HRA	83.32
	3312401	03/31/2024	HRA	17.74
	3312401	03/31/2024	HRA	98.02
	3312401	03/31/2024	HRA	5.00
	3312401	03/31/2024	HRA	33.83
	3312401	03/31/2024	HRA	5.00
	3312401	03/31/2024	HRA2	40.00
	3312401	03/31/2024	HRA	20.00
	3312401	03/31/2024	HRA	135.45
	3312401	03/31/2024	HRA	98.28
	3312401	03/31/2024	HRA2	164.30
	3312401	03/31/2024	FSA	26.90

Payee	Check Number	Check Issue Date	Description	Amount
	3312401	03/31/2024	HRA2	15.00
	3312401	03/31/2024	HRA	375.00
	3312401	03/31/2024	HRA	338.50
	3312401	03/31/2024	HRA	254.39
	3312401	03/31/2024	HRA	40.15
	3312401	03/31/2024	FSA	36.53
	3312401	03/31/2024	HRA	18.29
	3312401	03/31/2024	FSA	21.10
	3312401	03/31/2024	HRA	6.41
	3312401	03/31/2024	FSA	189.29
	3312401	03/31/2024	HRA	10.36
	3312401	03/31/2024	DCA	90.76
	3312401	03/31/2024	HRA	43.55
	3312401	03/31/2024	HRA	55.48
	3312401	03/31/2024	HRA	191.04
	3312401	03/31/2024	HRA3 VISION	599.00
	3312401	03/31/2024	HRA2	2,436.00
	3312401	03/31/2024	HRA	648.15
	3312401	03/31/2024	HRA	103.25
	3312401	03/31/2024	FSA	70.70
	3312401	03/31/2024	HRA3 VISION	207.59
	3312401	03/31/2024	HRA3 VISION	883.30
	3312401	03/31/2024	HRA	455.26
	3312401	03/31/2024	HRA3 VISION	640.54
	3312401	03/31/2024	FSA	22.96
	3312401	03/31/2024	HRA	55.48
	3312401	03/31/2024	HRA	13.49
	3312401	03/31/2024	DCA	712.00
	3312401	03/31/2024	HRA	102.89
	3312401	03/31/2024	HRA	10.49
	3312401	03/31/2024	HRA2	34.88
	3312401	03/31/2024	HRA3 VISION	337.17
	3312401	03/31/2024	HRA	1,115.10
Total CHARD SNYDER & ASSOCIATES:				19,007.16
CLARK PEST CONTROL				
	90870	03/07/2024	PEST AWAY SERVICE 2/26/24	320.00
Total CLARK PEST CONTROL:				320.00
CORELOGIC INFORMATION SOLUTIONS, IN				
	90984	03/26/2024	MONTHLY BILLING FOR FEBRUARY	521.67
Total CORELOGIC INFORMATION SOLUTIONS, IN:				521.67
CWEA				
	90871	03/07/2024	MEMBERSHIP	221.00
	90871	03/07/2024	MEMBERSHIP	221.00
	90871	03/07/2024	NEW MEMBERSHIP	166.00
	90871	03/07/2024	NEW MEMBERSHIP	166.00
	90923	03/21/2024	CERT RENEWAL	108.00
	90923	03/21/2024	MEMBERSHIP RENEWAL	221.00
Total CWEA:				1,103.00

Payee	Check Number	Check Issue Date	Description	Amount
DELL COMPUTER CORP. C/O DELL USA L.				
	90924	03/21/2024	MICRO PC	871.08
	90924	03/21/2024	DELL MONITOR	128.77
	90924	03/21/2024	STAND	104.13
	90924	03/21/2024	LATITUDE 5440	2,021.56
	90924	03/21/2024	DELL DOCK	363.16
	90924	03/21/2024	PROJECT PROFESSIONAL	733.99
	90924	03/21/2024	OFFICE 365	13,768.92
Total DELL COMPUTER CORP. C/O DELL USA L.:				17,991.61
DLT SOLUTIONS LLC				
	90872	03/07/2024	AUTOCAD	1,689.56
Total DLT SOLUTIONS LLC:				1,689.56
E&M ELECTRIC				
	90925	03/21/2024	SUPPORT CONTRACT	2,606.66
	90925	03/21/2024	YEAR 3 OF SERVICE CONTRACT	27,420.00
Total E&M ELECTRIC:				30,026.66
ENVIRONMENTAL WATER SOLUTIONS, INC.				
	90926	03/21/2024	OIL	1,705.17
Total ENVIRONMENTAL WATER SOLUTIONS, INC.:				1,705.17
FASTENAL				
	90927	03/21/2024	SCREWS	278.80
Total FASTENAL:				278.80
FEDERAL EXPRESS CORP.				
	90873	03/07/2024	SHIPPING CHARGES	66.11
Total FEDERAL EXPRESS CORP.:				66.11
FERGUSON ENTERPRISES LLC #3325				
	90928	03/21/2024	SERVICE CHARGE OCTOBER	188.20
Total FERGUSON ENTERPRISES LLC #3325:				188.20
FISHER SCIENTIFIC COMPANY				
	90874	03/07/2024	RESIDUE WP	338.79
	90874	03/07/2024	PVC TUBING	320.23
	90874	03/07/2024	ABSORBENTS	1,061.74
	90874	03/07/2024	SHELL VIALS	441.47
	90874	03/07/2024	WATER SYSTEM CARTRIDGES	891.79
	90874	03/07/2024	RO MEMBRANE	867.43
	90874	03/07/2024	TUBE SUPPORTS	344.22
	90929	03/21/2024	CARTRIDGE SET	867.25
Total FISHER SCIENTIFIC COMPANY:				5,132.92
GFS CHEMICALS INC				
	90875	03/07/2024	AMMONIUM PERSULFATE, ACS REAGENT, 500g	277.01

Payee	Check Number	Check Issue Date	Description	Amount
Total GFS CHEMICALS INC:				277.01
GLOBAL INDUSTRIAL				
	90876	03/07/2024	GANTRY CRANE	4,568.14
Total GLOBAL INDUSTRIAL:				4,568.14
GRAINGER INC., W.W.				
	90877	03/07/2024	CARHARTT KNIT CAP ORANGE	222.56
	90877	03/07/2024	YELLOW VINYL TAPE	473.56
	90877	03/07/2024	BLACK RIBBON	370.22
	90877	03/07/2024	BODY WASH, SOAP, CONDITIONER COMBO	190.80
	90877	03/07/2024	UTILITY KNIVES	42.82
	90877	03/07/2024	VACUUM PUMP OIL	67.26
	90930	03/21/2024	THERMOSTAT	118.98
	90930	03/21/2024	PAPER TOWEL	226.09
	90930	03/21/2024	TISSUE	57.86
	90930	03/21/2024	PAPER TOWEL	78.91
	90930	03/21/2024	PAPER TOWEL	82.63
	90930	03/21/2024	HOT CUP	338.21
	90930	03/21/2024	FILTER REGULATOR	73.86
	90930	03/21/2024	PRESSURE GAUGE	10.99
	90930	03/21/2024	ENCLOSURE	1,520.35
Total GRAINGER INC., W.W.:				3,875.10
GREG O'HAIR				
	90985	03/26/2024	ADVANCE FOR MEALS	320.00
Total GREG O'HAIR:				320.00
HACH CHEMICAL COMPANY				
	90878	03/07/2024	GEL PROBE	1,064.10
	90878	03/07/2024	SENSOR CAP	445.99
	90878	03/07/2024	VALVE BLOCK, AMTAX SC, ALL RANGES. Standard lead time 15 days.	4,371.63
	90878	03/07/2024	PUMP HEAD, AMTAX sc AIR PUMP	556.34
	90931	03/21/2024	EZ GGA	241.48
	90931	03/21/2024	SC4500 CONTROLLER	3,666.43
	90931	03/21/2024	REAGENT	545.58
	90931	03/21/2024	STANDARD SOLUTION	309.61
	90931	03/21/2024	2100Q PORTABLE TURBIDIMETER	2,659.29
	90931	03/21/2024	CALIBRATION KIT	339.66
	90931	03/21/2024	TURBIDITY STANDARD	158.72
	90931	03/21/2024	BOTTOM, OVERFLOW VESSEL	155.29
	90931	03/21/2024	OVERFLOW VESSEL, UPPER	116.21
Total HACH CHEMICAL COMPANY:				14,630.33
HARRINGTON INDUSTRIAL PLASTICS				
	90932	03/21/2024	1/2" TEES GRY PVC SCH80	47.85
	90932	03/21/2024	1/2" TEE SXFPT GRY PVC SCH80	30.57
	90932	03/21/2024	1/2" 90 ELBOWSGRY PVC SCH80	34.21
	90932	03/21/2024	1/2" 90 ELBOW ST SPIGXS GRY	17.23
	90932	03/21/2024	1/2" CROSS S GRY PVC SCH80	71.51
	90932	03/21/2024	1/2" VALVE BALL CHECK TUBCV S/T PVC EPDM	337.74
	90932	03/21/2024	1/2" PIPE P/E PVC SCH80	40.27

Payee	Check Number	Check Issue Date	Description	Amount
	90932	03/21/2024	1/2" ADAPTER INSXSPIG GRY PVC SCH40	31.61
	90932	03/21/2024	2"X 1" TEE RDCR S GRY PVC SCH80	58.33
	90932	03/21/2024	1"X 1/2" BUSHING FLUSH RDCR SPIGXS GRY PVC SCH80	11.47
	90932	03/21/2024	1" VALVE BALL TUBV S/T PVC EPDM PTFE	644.90
	90932	03/21/2024	CREDIT INVOICE 010I7051	309.82
Total HARRINGTON INDUSTRIAL PLASTICS:				1,015.87
HDR ENGINEERING INC				
	90879	03/07/2024	SEWER CONNECTION FEE STUDY	1,156.25
	90879	03/07/2024	SEWER CONNECTION FEE STUDY	3,303.12
Total HDR ENGINEERING INC:				4,459.37
HUNT & SONS INC.				
	90880	03/07/2024	UNLEADED GASOLINE	1,496.04
	90880	03/07/2024	HIGHWAY DIESEL	1,140.94
	90933	03/21/2024	UNLEADED GASOLINE	1,393.12
	90933	03/21/2024	HIGHWAY DIESEL	2,013.09
	90933	03/21/2024	WINTERIZED FUEL	18,512.81
Total HUNT & SONS INC.:				24,556.00
IMPACT EQUIPMENT COMPANY				
	90934	03/21/2024	LARGE GLOVES	645.17
	90934	03/21/2024	XL GLOVES	645.17
Total IMPACT EQUIPMENT COMPANY:				1,290.34
INDUSTRYUPTIME				
	90881	03/07/2024	MULTISTAGE PUMP	5,303.59
Total INDUSTRYUPTIME:				5,303.59
J.W. WELDING SUPPLY				
	90935	03/21/2024	CYLINDER RENTALS	16.95
	90935	03/21/2024	CYLINDER RENTALS	61.95
	90935	03/21/2024	CYLINDER RENTALS	148.95
	90935	03/21/2024	CYLINDER RENTALS	359.73
Total J.W. WELDING SUPPLY:				587.58
JOHNSON CONTROLS FIRE PROTECTION LP				
	90936	03/21/2024	CONTRACT MOD #2	1,625.12
Total JOHNSON CONTROLS FIRE PROTECTION LP:				1,625.12
JUSTIN PARRISH				
	90986	03/26/2024	ADVANCE FOR MEALS	320.00
Total JUSTIN PARRISH:				320.00
KOFFLER				
	90937	03/21/2024	40HP 1800 324T TEFC 3PH SGR	3,886.84
	90937	03/21/2024	360U TO 320T ADAPT O RAIL	174.28

Payee	Check Number	Check Issue Date	Description	Amount
Total KOFFLER:				4,061.12
LHOIST NORTH AMERICA				
	90938	03/21/2024	25.03 TONS HYDRATED LIME DEL 3/13/24	9,722.51
	90938	03/21/2024	25 TONS HYDRATED LIME DEL 2/26/24	9,710.84
Total LHOIST NORTH AMERICA:				19,433.35
LIBERTY UTILITIES				
	90882	03/07/2024	ELECTRIC	5.62
	90882	03/07/2024	ELECTRICITY	3.15
	90939	03/21/2024	ELECTRIC	4.16
	90939	03/21/2024	ELECTRIC	26.27
Total LIBERTY UTILITIES:				39.20
LINDE GAS AND EQUIP INC				
	90940	03/21/2024	CYLINDER RENTALS	121.20
Total LINDE GAS AND EQUIP INC:				121.20
LOGICALLY				
	90883	03/07/2024	MONTHLY BILLING FOR FEBRUARY	3,297.61
Total LOGICALLY:				3,297.61
MCMASTER-CARR				
	90884	03/07/2024	BALL JOINT SWIVEL	158.14
	90941	03/21/2024	WET-ENVIRONMENT ROPE	48.27
	90941	03/21/2024	GASKET	76.77
	90941	03/21/2024	GASKET	157.85
Total MCMASTER-CARR:				441.03
MICHAEL PEAK				
	90987	03/26/2024	ADVANCE FOR MEALS	320.00
Total MICHAEL PEAK:				320.00
MOTION INDUSTRIES				
	90885	03/07/2024	DISCONNECT BUSHINGS	82.74
	90942	03/21/2024	TRUFLEX BELT	126.44
Total MOTION INDUSTRIES:				209.18
MOUNTAIN HARDWARE				
	90886	03/07/2024	SPRAY PAINT & ENAMEL	90.12
	90943	03/21/2024	MIXING NOZZLES, EPXOY PASTE	111.48
	90943	03/21/2024	BAKING SODA	15.13
	90943	03/21/2024	DRILLBITS	259.76
	90943	03/21/2024	FOLD TABLE	108.24
	90943	03/21/2024	HOOKS, STICKY BACK, PAPER BAG	57.44
Total MOUNTAIN HARDWARE:				642.17

Payee	Check Number	Check Issue Date	Description	Amount
NAPA- SIERRA				
	90887	03/07/2024	WEATHER STRIP	13.52
	90887	03/07/2024	CLAMPS & WINDSHIELD WASH	68.74
	90887	03/07/2024	SOLDER SLUGGREY	19.48
	90887	03/07/2024	CORE DEPOSITE CREDIT	9.74-
	90887	03/07/2024	SPRAK PLUG	9.09
	90887	03/07/2024	AIR & OIL FILTERS	34.62
	90887	03/07/2024	SPARK PLUG, BATTERIES	173.89
	90944	03/21/2024	REFLECTOR	16.45
	90944	03/21/2024	REFLECTOR	57.59
	90944	03/21/2024	SKID STEER CHAIN	1,123.61
Total NAPA- SIERRA:				1,507.25
NEW PIG CORPORATION				
	90888	03/07/2024	SPILL CONTAINMENT PALLET	819.74
Total NEW PIG CORPORATION:				819.74
NV5 INC				
	90911	03/13/2024	PROFESSIONAL SERVICES - FEBRUARY 2024	1,862.10
	90911	03/13/2024	PROFESSIONAL SERVICES - FEBRUARY 2024	1,862.10- V
	90911	03/13/2024	PROFESSIONAL SERVICES - DECEMBER 2023	1,693.20- V
	90911	03/13/2024	PROFESSIONAL SERVICES - DECEMBER 2023	1,693.20
	90911	03/13/2024	PROFESSIONAL SERVICES - JANUARY 2024	3,219.32
	90911	03/13/2024	PROFESSIONAL SERVICES - JANUARY 2024	3,219.32- V
	90912	03/13/2024	PROFESSIONAL SERVICES - FEBRUARY 2024	1,862.10
	90912	03/13/2024	PROFESSIONAL SERVICES - DECEMBER 2023	1,693.20
	90912	03/13/2024	PROFESSIONAL SERVICES - JANUARY 2024	3,219.32
Total NV5 INC:				6,774.62
OFFICE DEPOT				
	90889	03/07/2024	COMPUTER PRIVACY FILTER	381.01
	90889	03/07/2024	COMPOSITION BOOKS	8.67
	90889	03/07/2024	LIGHTNING CABLE	58.42
	90889	03/07/2024	DATA TRANSFER CABLE	81.16
	90889	03/07/2024	WALL CALENDARS	140.23
	90889	03/07/2024	COAT RACK	27.05
	90889	03/07/2024	COAT RACK	27.05
	90889	03/07/2024	LOGITECH K350 WIRELESS KEYBOARD	41.21
	90889	03/07/2024	PENTEL RSVP BALLPOINT FINE PENS	5.36
	90889	03/07/2024	SHARP DESKTOP PRINTING CALCULATOR	91.57
	90889	03/07/2024	WIRELESS MOUSE, BLUE	43.29
	90945	03/21/2024	WALL CLOCK	43.29
Total OFFICE DEPOT:				948.31
O'REILLY AUTO PARTS				
	90946	03/21/2024	BATTERY TERM	7.72
	90946	03/21/2024	BATTERY TERM	7.72
	90946	03/21/2024	ROCKER SWITCH	18.38
	90946	03/21/2024	FINANCE CHARGE	6.39
Total O'REILLY AUTO PARTS:				40.21

Payee	Check Number	Check Issue Date	Description	Amount
PAC MACHINE CO.				
	90890	03/07/2024	OIL FILTER	220.84
	90890	03/07/2024	MAIN FUEL FILTER	562.90
	90890	03/07/2024	PRE FUEL FILTER	562.90
	90890	03/07/2024	ENGINE AIR FILTER	216.50
	90890	03/07/2024	COMPRESSOR AIR FILTER	23.81
	90890	03/07/2024	FUEL FILTER	168.87
	90890	03/07/2024	SEPERATOR ELEMENT	127.73
	90890	03/07/2024	SEPERATOR O-RING	30.31
	90890	03/07/2024	AIR FILTER	101.75
	90890	03/07/2024	OIL FILTER	28.15
Total PAC MACHINE CO.:				2,043.76
PACIFIC OFFICE AUTOMATION				
	90947	03/21/2024	2/28/24-3/28/24 MONTHLY BILLING	61.43
	90947	03/21/2024	3/3/24-4/3/24 MONTHLY BILLING	181.31
Total PACIFIC OFFICE AUTOMATION:				242.74
PAYMENTUS CORP				
	90891	03/07/2024	PAYMENT PROCESSING JANUARY 2024	169.50
	90988	03/26/2024	TRANSACTION FEES FOR FEBRUARY	68.00
Total PAYMENTUS CORP:				237.50
PETTY CASH				
	90977	03/21/2024	SAFETY TRAINING	73.00
	90977	03/21/2024	OFFICE SUPPLIES	37.88
	90977	03/21/2024	SAFETY TRAINING	74.45
	90977	03/21/2024	SAFETY TRAINING	72.80
Total PETTY CASH:				258.13
PINNACLE TOWERS INC.				
	90948	03/21/2024	MONTHLY TOWER RENTAL	852.75
Total PINNACLE TOWERS INC.:				852.75
PLATT ELECTRIC COMPANY				
	90892	03/07/2024	STRUT CHANNEL	2,329.57
	90892	03/07/2024	CONDUIT UNION	499.14
	90892	03/07/2024	CONDUIT BODY	452.64
	90892	03/07/2024	FLEX CONDUIT	936.15
	90949	03/21/2024	CONDUIT	40.24
	90949	03/21/2024	STRUT STRAP	80.77
	90949	03/21/2024	GASKET	12.15
	90949	03/21/2024	LEV SS82-40 SS C-SERIES 302/3, SS82-40	118.64
	90949	03/21/2024	2" RIGID LB ASY	193.24
	90949	03/21/2024	STEEL ELBOW	142.62
	90949	03/21/2024	RIGID CONDUIT	251.31
Total PLATT ELECTRIC COMPANY:				5,056.47
PONTON INDUSTRIES				
	90893	03/07/2024	ON-SITE CALIBRATION AND VERIFICATION SERVICES	1,200.00

Payee	Check Number	Check Issue Date	Description	Amount
Total PONTON INDUSTRIES:				1,200.00
REXEL				
	90894	03/07/2024	HIM CARD	447.94
	90894	03/07/2024	AB 20-750-PBUS POWERFLEX 750 SER	612.41
	90894	03/07/2024	PROFIBUS DPV1 ADAPTER	447.94
	90950	03/21/2024	AB 20-HIM-C6S PFLEX 20IP66-UL	6,275.49
	90950	03/21/2024	NEMATYPER 4X-12 20HIM-C6	649.42
			TECHCONNECT SUPPORT	
			SERVICE CHARGE	
Total REXEL:				8,433.20
RHONDA ROSSI				
	90909	03/11/2024	SERVICE CHARGE REFUND	865.70
Total RHONDA ROSSI:				865.70
ROY SMITH COMPANY				
	90951	03/21/2024	4877 GAL LIQUID OXYGEN DEL 2/27/24	9,266.30
Total ROY SMITH COMPANY:				9,266.30
RS AMERICAS INC				
	90895	03/07/2024	TERMINAL BLOCK	71.99
	90895	03/07/2024	TERMINAL BLOCK	51.53
	90895	03/07/2024	TERMINAL BLOCK	102.90
	90895	03/07/2024	END COVER	18.40
	90895	03/07/2024	BRIDGES PLUG-IN	26.56
	90895	03/07/2024	REDUNDANCY MODULES	131.79
	90895	03/07/2024	POWER SUPPLY	493.45
	90895	03/07/2024	POWER OUTLET CARTRIDGE	15.96
	90895	03/07/2024	RELAY	16.76
	90895	03/07/2024	RELAY	50.96
	90895	03/07/2024	RELAY SOCKET	23.38
	90952	03/21/2024	RECHARGABLE BATTERY	41.26
	90952	03/21/2024	FUSE	122.06
Total RS AMERICAS INC:				1,167.00
RUPPERT INC				
	90953	03/21/2024	PPE #4	97,108.75
	90953	03/21/2024	RETENTION #4	4,855.44
Total RUPPERT INC:				92,253.31
RYAN SCHULTZ				
	90989	03/26/2024	ADVANCE FOR MEALS	320.00
Total RYAN SCHULTZ:				320.00
SAFEWAY INC.				
	90954	03/21/2024	STAFF APPRECIATION	258.33
	90954	03/21/2024	STAFF APPRECIATION	320.20
Total SAFEWAY INC.:				578.53

Payee	Check Number	Check Issue Date	Description	Amount
SAGAN DESIGN GROUP				
	90896	03/07/2024	CONNECTION FEE REFUND	430.50
Total SAGAN DESIGN GROUP:				430.50
SAGE MODERN INC				
	90854	03/11/2024	CONNECTION FEE REFUND	46,500.00- V
	90910	03/11/2024	CONNECTION FEE REFUND	46,500.00
Total SAGE MODERN INC:				.00
Samson Engineering & Machinery Co.				
	90955	03/21/2024	BINDICATOR	761.58
Total Samson Engineering & Machinery Co.:				761.58
SCOTT FLEMING				
	90990	03/26/2024	ADVANCE FOR MEALS	320.00
Total SCOTT FLEMING:				320.00
SEAL ANALYTICAL INC				
	90956	03/21/2024	CUVETTE CLEANING SOLUTION	74.04
Total SEAL ANALYTICAL INC:				74.04
SHRED-IT USA				
	90957	03/21/2024	2/7/24 & 2/21/24 SERVICE	169.56
Total SHRED-IT USA:				169.56
SIERRA ELECTRONICS				
	90958	03/21/2024	RADIO REPEATERMONTHLY FEE	160.00
Total SIERRA ELECTRONICS:				160.00
SOUTHWEST GAS CORP.				
	90959	03/21/2024	2/2/24-3/4/24 PLANT 10%	1,050.58
	90959	03/21/2024	2/2/24-3/4/24 PLANT 90%	9,455.24
	90959	03/21/2024	2/2/24-3/4/24 MAIN 10%	479.84
	90959	03/21/2024	2/2/24-3/4/24 MAIN 90%	4,318.57
Total SOUTHWEST GAS CORP.:				15,304.23
STANDARDMETHODS.ORG				
	90960	03/21/2024	SMALL LAB ANNUAL LICENSE	1,045.00
	90960	03/21/2024	SMALL LAB ANNUAL LICENSE	1,045.00- V
Total STANDARDMETHODS.ORG:				.00
STATE WATER RESOURCES CONTROL BOARD				
	90897	03/07/2024	CERTIFICATION RENEWAL	150.00
	90961	03/21/2024	CERT RENEWAL	150.00
Total STATE WATER RESOURCES CONTROL BOARD:				300.00

Payee	Check Number	Check Issue Date	Description	Amount
STONE'S COUNTRY TIRE				
	90898	03/07/2024	EZ SENSOR	328.24
Total STONE'S COUNTRY TIRE:				328.24
TAHOE SUPPLY COMPANY LLC				
	90962	03/21/2024	BLEACH	60.13
	90962	03/21/2024	DETERGENT	126.89
	90962	03/21/2024	CAN LINER	154.72
Total TAHOE SUPPLY COMPANY LLC:				341.74
TAHOE TRUCKEE DISPOSAL				
	90963	03/21/2024	SLUDGE	1,086.04
	90963	03/21/2024	CENTRIFUGE	16,047.20
Total TAHOE TRUCKEE DISPOSAL:				17,133.24
TEICHERT MATERIALS				
	90899	03/07/2024	AGGREGATE	1,778.56
	90899	03/07/2024	BIRDSDEYE	353.19
	90899	03/07/2024	DRAIN ROCK	1,412.70
Total TEICHERT MATERIALS:				3,544.45
THATCHER COMPANY OF CA INC				
	90964	03/21/2024	4489.47 GAL SODIUM HYPOCHLORITE DEL 3/11/24	12,031.77
	90964	03/21/2024	16.73 TONS HYDROCHLORIC ACID DEL 2/13/24	6,646.45
	90964	03/21/2024	16.73 TONS HYDROCHLORIC ACID DEL 2/13/24	7,244.09
	90964	03/21/2024	CREDIT 16.73 TONS HYDROCHLORIC ACID DEL 2/13/24	7,244.09-
	90964	03/21/2024	4479.438 GAL SODIUM HYPOCHLORITE DEL 2/12/24	12,004.89
	90964	03/21/2024	4461.384 GAL SODIUM HYPOCHLORITE DEL 2/27/24	11,956.50
	90964	03/21/2024	7000.539 GAL METHANOL DEL 3/5/24	14,380.05
	90964	03/21/2024	7307.110 GAL METHANOL DEL 1/25/24	13,675.26
	90964	03/21/2024	4520.563 GAL SODIUM HYPOCHLORITE DEL 8/30	6,057.56
	90964	03/21/2024	7095.311 GAL METHANOL DEL 1/11/24	14,374.37
	90964	03/21/2024	CREDIT 7095.310 GAL METHANOL DEL 1/11/24	19,134.10-
	90964	03/21/2024	7095.311 GAL METHANOL DEL 1/11/24	19,134.10
	90964	03/21/2024	6947.05 GAL METHANOL DEL 2/28/24	14,262.02
	90964	03/21/2024	CREDIT 6947.05 GAL METHANOL DEL 2/28/24	17,024.19-
	90964	03/21/2024	6947.049 GAL METHANOL DEL 2/28	17,024.19
	90964	03/21/2024	6965.204 GAL METHANOL DEL 2/7/24	14,299.29
	90964	03/21/2024	CREDIT 6965.204 GAL METHANOL DEL 2/7	18,783.24-
	90964	03/21/2024	6965.204 GAL METHANOL DEL 2/7/24	18,783.24
Total THATCHER COMPANY OF CA INC:				119,688.16
THERMO FISHER SCIENTIFIC (ASHEVILLE)				
	90900	03/07/2024	LARGE WIDE MOUTH BOTTLES	467.56
	90900	03/07/2024	HDPE BOTTLES WITH CLOSURE	231.04
	90965	03/21/2024	BOTTLES	421.76
	90965	03/21/2024	VIALS	854.53
Total THERMO FISHER SCIENTIFIC (ASHEVILLE):				1,974.89
TRANE COMPANY				
	90966	03/21/2024	MOTOR	620.99

Payee	Check Number	Check Issue Date	Description	Amount
	90966	03/21/2024	FREIGHT	40.00
Total TRANE COMPANY:				660.99
TRUCKEE DONNER PUD				
	90901	03/07/2024	1/15/24-2/16/24 ELECTRIC	37.03
	90901	03/07/2024	01/15/24-02/16/24 ELECTRIC	82.46
	90901	03/07/2024	1/15/24-2/16/24 ELECTRIC	68.30
	90901	03/07/2024	1/15/24-2/16/24 10% ELECTRIC	11,321.15
	90901	03/07/2024	1/15/24-2/16/24 90% ELECTRIC	101,890.39
	90901	03/07/2024	1/15/24-2/16/24 10% WATER	16.15
	90901	03/07/2024	1/15/24-2/16/24 10% WATER	145.30
Total TRUCKEE DONNER PUD:				113,560.78
TRUCKEE FIRE PROTECT DIST				
	90967	03/21/2024	2023-2024 FIRE SUPPRESSION & PROTECTION	261.14
Total TRUCKEE FIRE PROTECT DIST:				261.14
TRUCKEE PAINT MART C/O RENO PAINT M				
	90968	03/21/2024	CARBOLINE PLASTITE	786.12
Total TRUCKEE PAINT MART C/O RENO PAINT M:				786.12
TRUCKEE RENTS INC				
	90902	03/07/2024	IMPELLER BOLT	197.56
	90902	03/07/2024	SKID SHOE KIT & DRIFT BREAKER KIT	285.26
	90969	03/21/2024	HONDA SNOWBLOWER	4,113.49
Total TRUCKEE RENTS INC:				4,596.31
U.S. BANK CARD DIVISION				
	3212401	03/21/2024	CHAINSAW CHAIN	97.33
	3212401	03/21/2024	PLASTIC MIL CRATES	43.84
	3212401	03/21/2024	SOFTWARE	1,740.00
	3212401	03/21/2024	LICENSE RENEWAL	180.00
	3212401	03/21/2024	TOOLS PIPE STAND	72.52
	3212401	03/21/2024	FAKE WINDOW SUNWET SWELLS	89.84
	3212401	03/21/2024	WIREMOLD CORDUCT	15.23
	3212401	03/21/2024	VISITOR LOG BOOK	86.55
	3212401	03/21/2024	JOB SAFETY	263.00
	3212401	03/21/2024	TOP HANDLE CHAINSAW GUIDE BAR	96.57
	3212401	03/21/2024	EMI FILTER FPR HYPO RIO CONTROL PANEL	45.72
	3212401	03/21/2024	IPAD WITH WIFI	381.78
	3212401	03/21/2024	LOGITECH MOUSE	199.16
	3212401	03/21/2024	FIRST RESPONDER JACKETS	200.96
	3212401	03/21/2024	PIPE STAND	72.52
	3212401	03/21/2024	SENSOR	255.84
	3212401	03/21/2024	EXPERIMENTAL METHODS IN WASTEWATER TREATMENT	158.00
	3212401	03/21/2024	MONITER PRIVACY SCREEN FILTER	331.23
	3212401	03/21/2024	CARBIDE BUR SET	252.50
	3212401	03/21/2024	FILTER CARTRIDGE	126.88
	3212401	03/21/2024	ECI TEST PREP	40.00
	3212401	03/21/2024	ECI TEST PREP	40.00
	3212401	03/21/2024	EXHAUST BELLOWS FOR CAT GENERATOR IN BUILDING 27	2,429.65
	3212401	03/21/2024	DOOR FASTNER FOR SQUARE D	330.70

Payee	Check Number	Check Issue Date	Description	Amount
	3212401	03/21/2024	DOOR FASTNER FOR SQUARE D	22.86
	3212401	03/21/2024	IPAD CHEST PACK	64.90
	3212401	03/21/2024	LIGHTS FOR SODIUM HYPOCHLORITE PROJECT	340.00
	3212401	03/21/2024	CLEANING WIPES FOR DIGITAL SCANNER USBANK	45.45
	3212401	03/21/2024	STRATEGIC PLANNING MEETING SUPPLIES	182.33
	3212401	03/21/2024	STRATEGIC PLANNING MEETING SUPPLIES	58.01
	3212401	03/21/2024	STRATEGIC PLANNING MEETING SUPPLIES	19.47
	3212401	03/21/2024	STRATEGIC PLANNING MEETING SNACKS	132.16
	3212401	03/21/2024	STRATEGIC PLANNING MEETING SUPPLIES	13.47
	3212401	03/21/2024	STRATEGIC PLANNING MEETING LUNCH	263.93
	3212401	03/21/2024	CONCRETE MIX	244.12
	3212401	03/21/2024	GOOGLE WORKSPACE BUSINESS PLAN MONTHLY BILL	1,170.00
	3212401	03/21/2024	MONTHLY BILL	6.59
	3212401	03/21/2024	MONTHLY API SERVICES	10.84
	3212401	03/21/2024	CALGOVHR CONFERENCE	799.00
	3212401	03/21/2024	DISTRICT MANAGERS LUNCH	173.48
	3212401	03/21/2024	DISTRICT MANAGERS LUNCH	52.39
	3212401	03/21/2024	VERIZON MONTHLY BILL	121.03
	3212401	03/21/2024	VERIZON MONTHLY BILL	113.86
	3212401	03/21/2024	VERIZON MONTHLY BILL	335.79
	3212401	03/21/2024	VERIZON MONTHLY BILL	109.92
	3212401	03/21/2024	VERIZON MONTHLY BILL	36.64
	3212401	03/21/2024	VERIZON MONTHLY BILL	166.98
	3212401	03/21/2024	WATER BOTTLES	2,614.20
	3212401	03/21/2024	FUSE, CAP WRENCH	14.38
	3212401	03/21/2024	RENO ACES TICKETS	1,000.00
	3212401	03/21/2024	RENO ACES TICKETS	1,000.00
	3212401	03/21/2024	OPERATIONS INTERVIEWS	70.08
	3212401	03/21/2024	ZOOM VIDEO	110.00
	3212401	03/21/2024	LICENSE PLATES	.57
	3212401	03/21/2024	LICENSE PLATES	27.00
Total U.S. BANK CARD DIVISION:				16,869.27
ULINE				
	90970	03/21/2024	SHELF BIN DIVIDERS	65.76
	90970	03/21/2024	SHELF BINS	562.48
	90970	03/21/2024	STEEL SHELVING	2,708.90
	90970	03/21/2024	DIVIDERS	42.76
	90970	03/21/2024	PLASTIC BINS	543.61
	90970	03/21/2024	MAGNETIC STRIPS	81.19
	90970	03/21/2024	DIVIDERS FOR BINS	61.79
	90970	03/21/2024	SHELF BINS	372.65
Total ULINE:				4,439.14
UNIFIRST CORPORATION				
	90903	03/07/2024	UNIFORMS	266.21
	90903	03/07/2024	MATS	100.68
	90903	03/07/2024	UNIFORMS	53.24
	90903	03/07/2024	UNIFORMS	24.60
	90903	03/07/2024	UNIFORMS	39.83
	90903	03/07/2024	TOWELS	13.06
	90903	03/07/2024	UNIFORMS	120.00
	90903	03/07/2024	MATS	100.68
	90903	03/07/2024	UNIFORMS	206.84
	90971	03/21/2024	UNIFORMS	39.83

Payee	Check Number	Check Issue Date	Description	Amount
	90971	03/21/2024	UNIFORMS	53.24
	90971	03/21/2024	UNIFORMS	24.60
	90971	03/21/2024	UNIFORMS	178.48
	90971	03/21/2024	UNIFORMS	121.85
	90971	03/21/2024	UNIFORMS	118.16
	90971	03/21/2024	UNIFORMS	24.60
	90971	03/21/2024	UNIFORMS	178.48
	90971	03/21/2024	UNIFORMS	39.83
	90971	03/21/2024	TOWELS	13.06
	90971	03/21/2024	UNIFORMS	53.24
	90971	03/21/2024	UNIFORMS	118.16
	90971	03/21/2024	UNIFORMS	53.24
	90971	03/21/2024	UNIFORMS	178.48
	90971	03/21/2024	UNIFORMS	39.83
	90971	03/21/2024	UNIFORMS	24.60
Total UNIFIRST CORPORATION:				2,184.82
UNITED PARCEL SERVICE, UPS				
	90904	03/07/2024	RETURN SHIPPING CHARGES	32.27
Total UNITED PARCEL SERVICE, UPS:				32.27
UNITED RENTALS				
	90972	03/21/2024	BARRIER WALLS FOR SODIUM HYPOCHLORITE	190.00
Total UNITED RENTALS:				190.00
USA BLUE BOOK				
	90905	03/07/2024	GRIFFCO PULSATION DAMPENER PVC/HYPALON, 15 CU IN, 1/2 IN	298.77
	90905	03/07/2024	MEMBRANE W/ PRETREATMENT	1,573.79
	90905	03/07/2024	POLISHER CARTRIDGE	826.84
Total USA BLUE BOOK:				2,699.40
VELODYNE SYSTEMS				
	90991	03/26/2024	POLYMER INJECTION SYSTEM	20,097.00
Total VELODYNE SYSTEMS:				20,097.00
VWR SCIENTIFIC INC				
	90906	03/07/2024	TEST TUBES	1,137.52
	90906	03/07/2024	PLASTIC BEAKERS	97.46
	90906	03/07/2024	FILTER PAPER	505.10
	90906	03/07/2024	LABELING TAPE	99.08
	90906	03/07/2024	LABORATORY BOTTLES	195.66
	90906	03/07/2024	INFRARED THERMOMETER GUN	647.15
	90973	03/21/2024	SULFURIC ACID	267.37
	90973	03/21/2024	TEST TUBES	1,073.99
	90973	03/21/2024	ASCORBIC ACID	400.33
	90973	03/21/2024	CHLORIDE 500ML	190.29
	90973	03/21/2024	PIPETTES	1,575.30
	90973	03/21/2024	SYRINGE FILTERS	1,228.05
	90973	03/21/2024	SODIUM CARBONATE 0.02N 500ML	112.51
	90973	03/21/2024	GLASS FIBER FILTERS	1,356.09
	90973	03/21/2024	FILTER PAPER	307.96
	90973	03/21/2024	WHITE LABEL TAPE	49.79

Payee	Check Number	Check Issue Date	Description	Amount
	90973	03/21/2024	CARBON STANDARD	110.69
	90973	03/21/2024	CARBON STANDARD	90.21
Total VWR SCIENTIFIC INC:				9,444.55
WATER ENVIRONMENT FEDERATION				
	90907	03/07/2024	MEMBERSHIP	170.00
Total WATER ENVIRONMENT FEDERATION:				170.00
WESTERN NEVADA SUPPLY				
	90974	03/21/2024	6 VICT 11-1/4 ELL GLS LINED AWWA DI GBE	1,800.37
	90974	03/21/2024	ROMA 8 FCA501 NSF EPOXY/STD	1,334.38
	90974	03/21/2024	6 VICT 31 CPLG W/ S GSKT	452.73
	90974	03/21/2024	6 VICT 341 AWWA FLG ADPT W/S GSKT	640.23
Total WESTERN NEVADA SUPPLY:				4,227.71
ZORO				
	90908	03/07/2024	WALL MOUNT ENCLOSURE	76.16
	90908	03/07/2024	RATCHET AND SOCKET SET	258.73
	90908	03/07/2024	HEAT GUN	164.53
	90908	03/07/2024	ELECTRICAL TAPE	15.78
	90908	03/07/2024	ELECTRICAL TAPE	15.18
	90908	03/07/2024	ELECTRICAL TAPE	15.78
	90908	03/07/2024	ELECTRICAL TAPE	15.78
	90908	03/07/2024	ELECTRICAL TAPE	15.78
	90908	03/07/2024	ELECTRICAL TAPE	15.78
	90908	03/07/2024	ELECTRICAL TAPE	15.78
	90908	03/07/2024	ELECTRICAL TAPE	15.78
	90908	03/07/2024	SUNBLOCK	196.89
	90908	03/07/2024	RESPIRATOR CARTRIDGE	309.34
	90908	03/07/2024	SAFETY GLASSES	118.08
	90908	03/07/2024	MAGNETIC BOWL	23.15
	90908	03/07/2024	PORTABLE CHAIN VISE	562.37
	90908	03/07/2024	COMPRESSION SLEEVE	6.69
	90908	03/07/2024	MINIATURE CIRCUIT BREAKER 2 A	791.21
	90908	03/07/2024	MINIATURE CIRCUIT BREAKER 5 A	83.08
	90908	03/07/2024	MINIATURE CIRCUIT BREAKER 15A	76.91
	90908	03/07/2024	PVC CEMENT	44.19
	90908	03/07/2024	PURPLE PRIMER	39.94
	90908	03/07/2024	POWER CORD	43.97
	90908	03/07/2024	HYDRAULIC FILTER	741.59
	90975	03/21/2024	TUMBLER SWITCH	377.02
Total ZORO:				4,023.71
Grand Totals:				672,433.09



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Michelle Mackey, Accounting Supervisor
Item: V-1
Subject: Ratification of Financial Statements

Background

Attached are the Financial Statements for the previous calendar month, which includes (1) Fund summaries and (2) End-of-Month Cash Balances.

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, reconciling with Agency End-of-Month Fund Balances. Graphs have been added for review by the Board of Directors.

The Finance Committee reviewed and approved the Financial Statements at its April 9th, 2024 meeting.

Fiscal Impact

None.

Attachments

Report of Financial Statements.

Recommendation

Management and staff recommend that the Board Directors approve the Ratification of Financial Statements.

Review Tracking

Submitted By: Michelle Mackey
Michelle Mackey
Accounting Supervisor

Approved By: Richard Pallante
Richard Pallante
General Manager



Tahoe-Truckee Sanitation Agency
Fund 10: General Fund
Fiscal Year 2023 - 2024
Period Ending March 31, 2024

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
REVENUE						
Income from Service Charge	17,026,000.00	1,415,029.17	8.3	12,567,680.86	73.8	1,2,3
Tax Revenue - Ad Valorem	5,078,000.00	0.00	0.0	2,990,140.35	58.9	2
Fund Interest	254,000.00	151,525.40	59.7	557,712.22	219.6	4
Other Revenue	73,000.00	250.00	0.3	11,860.78	16.2	5
Temporary Discharge	25,000.00	0.00	0.0	12,577.83	50.3	
TOTAL REVENUE	22,456,000.00	1,566,804.57	7.0	16,139,972.04	71.9	
EXPENDITURE						
Salaries & Wages	6,567,000.00	467,513.61	7.1	4,583,689.19	69.8	
Employee Benefits	3,602,500.00	95,658.04	2.7	2,681,743.40	74.4	
OPEB Retiree Health Reimbursement	0.00	0.00	0.0	(450,000.00)	0.0	6
Director Fees	9,500.00	0.00	0.0	5,200.00	54.7	
Vehicle	83,000.00	8,044.62	9.7	68,122.16	82.1	
CSRMA Insurance	415,000.00	0.00	0.0	464,373.45	111.9	7
Professional Memberships	53,500.00	1,716.00	3.2	40,156.00	75.1	
Agency Permits & Licenses	225,000.00	261.14	0.1	212,312.58	94.4	8
Office Expense	336,500.00	55,556.67	16.5	187,879.51	55.8	
Contractual Services	2,740,500.00	200,168.46	7.3	1,652,731.44	60.3	
Professional Services	689,000.00	21,306.11	3.1	295,879.47	42.9	
Conferences & Training	214,000.00	3,515.09	1.6	40,360.26	18.9	
Utilities	1,413,000.00	152,651.60	10.8	889,795.80	63.0	
Supplies, Repairs & Maintenance	1,234,500.00	89,575.78	7.3	732,582.29	59.3	
TOTAL EXPENDITURE	17,583,000.00	1,095,967.12	6.2	11,404,825.55	64.9	
NET INCOME (LOSS)	4,873,000.00	470,837.45		4,735,146.49		
Unfunded Accrued Liability	1,144,000.00	0.00		1,106,589.00	96.7	

75% of the fiscal year has elapsed.
This is an unaudited status report.

Notes:

- 1 - TTSA collects the majority of its Sewer Service Charges on the county property tax bills of Placer County, El Dorado County and Nevada County. Placer County and Nevada County Sewer Service Charges are on the Teeter Schedule.
- 2 - Sewer Service Charges and Property Tax Revenue are net amounts of each County's billing fees. Teeter Schedule 55% - 1/2024, 40% 5/2024 and 5% 7/2024.
- 3 - The majority of Sewer Service Charges are collected on the County tax roll and recorded on a monthly basis according to the accrual-based accounting method. Sewer Service Charges not on the County tax roll are recorded when received.
- 4 - Interest income for various investments to include LAIF, CalCLASS, US Securities, FDIC Certificates of Deposit, Money Market Account and Bank Accounts.
- 5 - Other Revenue includes rebates, billings and surplus items sold.
- 6 - OPEB Reimbursement received from CalPERS for FY22 retiree health insurance premiums.
- 7 - Property and Pooled liability insurance.
- 8 - SWRCB Waste Discharge annual permits in the amount of \$199,478



Tahoe-Truckee Sanitation Agency
Fund 02: Wastewater Capital Reserve
Fiscal Year 2023 - 2024
Period Ending March 31, 2024

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
REVENUE						
Income from Connection Fees	1,071,000.00	44,298.54	4.1	942,356.17	88.0	
Connection Fee Refunds	0.00	-	0.0	(136,034.50)	0.0	
Fund Interest	440,000.00	74,457.43	16.9	662,953.52	150.7	7
TOTAL REVENUE	1,511,000.00	118,755.97	7.9	1,469,275.19	97.2	
EXPENDITURE						
FY24 Disinfection Process Modernization	500,000.00	119,767.31	24.0	494,196.44	98.8	1
FY24 Improve Physical Security	167,000.00	0.00	0.0	17,900.53	10.7	1
FY24 Digestion Improvements Project	81,000.00	0.00	0.0	0.00	0.0	2
FY24 Lime Systems Improvements	56,500.00	0.00	0.0	0.00	0.0	2
FY24 River Crossing, Gravity Main	31,500.00	0.00	0.0	0.00	0.0	2
FY24 Plant Wide Electrical Improvements	12,500.00	0.00	0.0	0.00	0.0	3
FY24 TWAS Pump Replacement Project	7,000.00	0.00	0.0	0.00	0.0	2
FY23 Maintenance Carts	0.00	0.00	0.0	29,289.76	0.0	1
FY23 Flowmeter Improvements	0.00	0.00	0.0	11,549.78	0.0	1
FY23 Scada/IT Develop Standards	237,000.00	4,341.06	1.8	124,380.62	52.5	1
SUBTOTAL EXPENDITURES	1,092,500.00	124,108.37	11.4	677,317.13	62.0	
Allocation of 73.2% of Bond Payment	2,206,000.00	0.00	0.0	200,105.70	9.1	8
TOTAL EXPENDITURE	3,298,500.00	124,108.37	3.8	877,422.83	26.6	
NET INCOME (LOSS)	(1,787,500.00)	(5,352.40)		591,852.36		

75% of the fiscal year has elapsed.
This is an unaudited status report.

Notes:

- (1) Project started
- (2) Project started; no expenses invoiced
- (3) Project not started
- (4) Project completed
- (5) Project postponed to after FY24
- (6) Project cancelled
- (7) Interest income from various investments to include LAIF, CalCLASS, US Securities, FDIC Certificates of Deposit, Money Market Account and Bank Accounts.
- (8) Bond Payments are paid twice per year, December interest only and June principal and interest



Tahoe-Truckee Sanitation Agency
Fund 06: Replacement, Rehabilitation and Upgrade
Fiscal Year 2023 - 2024
Period Ending March 31, 2024

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
REVENUE						
Fund Interest	100,000.00	7,583.56	7.6	80,027.33	80.0	7
TOTAL REVENUE	100,000.00	7,583.56	7.6	80,027.33	80.0	
EXPENDITURE						
FY24 Building Roof Replacements	1,268,000.00	0.00	0.0	878,008.20	69.2	1
FY24 Front Entry Landscape Improvements	1,260,000.00	0.00	0	6,927.48	0.5	1
FY24 Lime Systems Improvements	414,000.00	0.00	0	0.00	0.0	2
FY24 LEL Equipment Replacement	364,000.00	0.00	0	0.00	0.0	3
FY24 Cashman CAT 938M Wheel Loader	297,000.00	0.00	0	0.00	0.0	2
FY24 Upgrade Networks	188,000.00	0.00	0	0.00	0.0	2
FY24 Harmonic Filter Replacement	148,000.00	0.00	0	0.00	0.0	6
FY24 Plant Wide NFPA 820 Compliance	126,000.00	0.00	0	0.00	0.0	3
FY24 Visable Reinforcement Study	105,000.00	0.00	0	0.00	0.0	3
FY24 Light Vehicle Replacement	104,000.00	0.00	0	0.00	0.0	2
FY24 Filter Press Feed Pump	103,000.00	0.00	0	89,975.19	87.4	1
FY24 Plant Wide Electrical	92,000.00	0.00	0	0.00	0.0	3
FY24 2-Water Valve Replacement	86,000.00	0.00	0	0.00	0.0	2
FY24 Odorous Air VFD	80,000.00	0.00	0	0.00	0.0	2
FY24 Cashman CAT Skid Steer	78,000.00	0.00	0	0.00	0.0	2
FY24 BIPS Strainer Basket Refurbishment	75,000.00	0.00	0	0.00	0.0	2
FY24 Condition Assessment	74,000.00	0.00	0	0.00	0.0	2
FY24 Maintenance Carts	63,000.00	0.00	0	0.00	0.0	2
FY24 Replacement Primary Sludge Pumps	63,000.00	0.00	0	48,372.83	76.8	1
FY24 TWAS Pump Replacement Project	50,000.00	0.00	0.0	19,275.13	38.6	1
FY24 Misc Plant Rehab Project	50,000.00	20,097.00	40.2	20,097.00	40.2	3
FY24 Breaker Replacement	49,000.00	0.00	0	0.00	0.0	3
FY24 WAS Thickening	46,000.00	0.00	0	0.00	0.0	3
FY24 Cake Discharge VFD	41,000.00	0.00	0	0.00	0.0	2
FY24 Operation Forklift	40,000.00	41,435.71	103.6	41,435.71	103.6	2
FY24 2-Water System	40,000.00	0.00	0	0.00	0.0	3
FY24 Replacement Valves	35,000.00	0.00	0	0.00	0.0	3
FY24 VFD Replacements	34,000.00	1,487.58	4.4	22,321.54	65.7	1
FY24 BNR Blower Replacement	29,000.00	0.00	0	0.00	0.0	2
FY24 Filter Press Hydraulic	26,000.00	0.00	0	0.00	0.0	2
FY24 Phosphorus Stripper Flow	17,000.00	0.00	0	0.00	0.0	3
FY24 Digestion Improvements Project	501,000.00	0.00	0	13,500.00	2.7	1
FY23 Scada/IT Replace Servers	285,000.00	0.00	0	0.00	0.0	2
FY23 River Crossing, Gravity Main	255,000.00	0.00	0	0.00	0.0	2
FY23 Lab Equipment Replacements	73,000.00	0.00	0	0.00	0.0	3
FY23 Chlorine Scrubber IMP	0.00	190.00	0	32,075.31	0.0	1
FY23 Odorous Air VFD	0.00	0.00	0	1,795.49	0.0	1
FY23 Cake Discharge VFD	0.00	404.69	0	18,702.76	0.0	1
FY23 Plant Coating Improvement	0.00	0.00	0	48,838.50	0.0	1
FY23 Filter Press Feed Pump	0.00	649.42	0	43,083.30	0.0	1
FY23 Digestion Inprov Project	0.00	0.00	0	10,759.79	0.0	1
SUBTOTAL EXPENDITURES	6,559,000.00	64,264.40	1.0	1,295,168.23	19.7	
Allocation of 26.8% of Bond Payment	808,000.00	0.00	0.0	73,262.73	9.1	8
TOTAL EXPENDITURES	7,367,000.00	64,264.40	0.9	1,368,430.96	18.6	
NET INCOME (LOSS)	(7,267,000.00)	(56,680.84)		(1,288,403.63)		

75% of the fiscal year has elapsed.
This is an unaudited status report.

Notes:

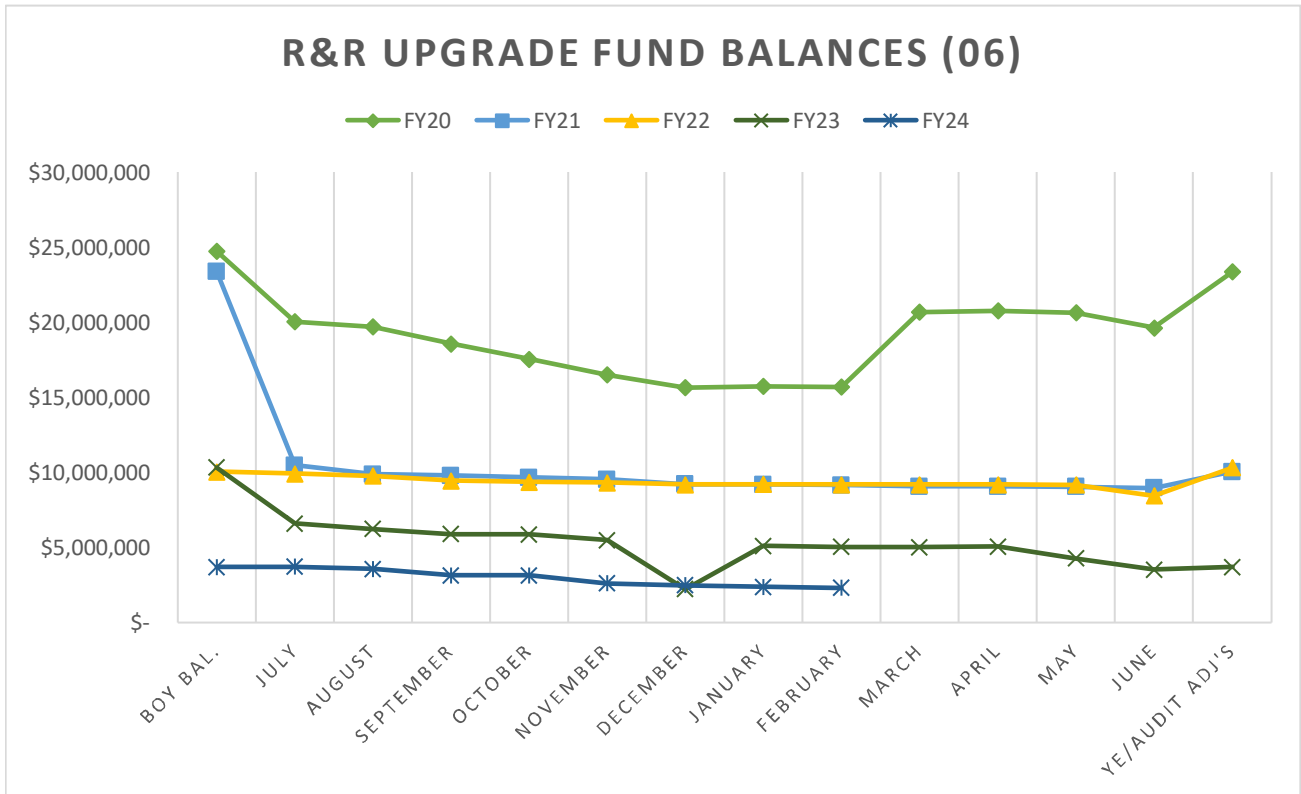
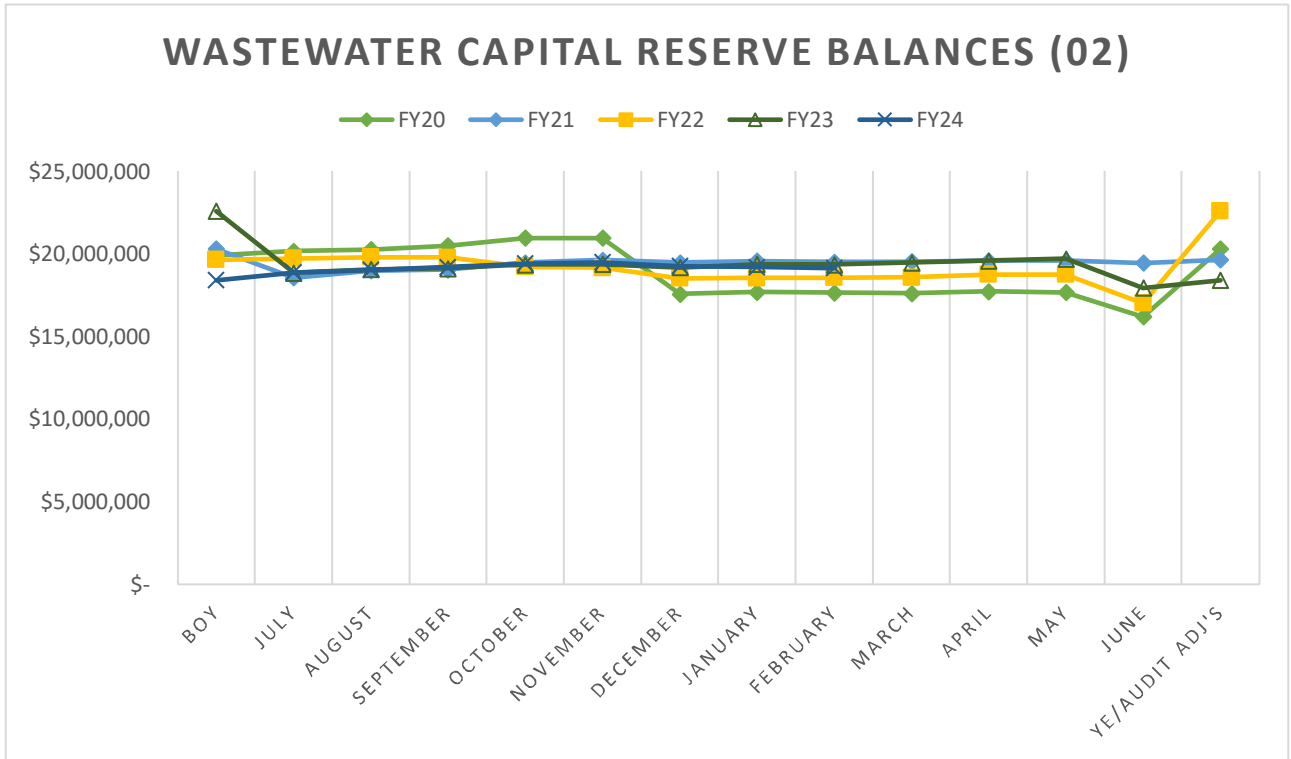
- (1) Project started
- (2) Project started; no expenses invoiced
- (3) Project not started
- (4) Project completed
- (5) Project postponed to after FY23
- (6) Project cancelled
- (7) Interest income from LAIF and CalCLASS
- (8) Bond Payments are paid twice per year, December interest only and June principal and interest

Tahoe-Truckee Sanitation Agency
 Combined Cash Statement
 March 31, 2024

COMBINED CASH ACCOUNTS

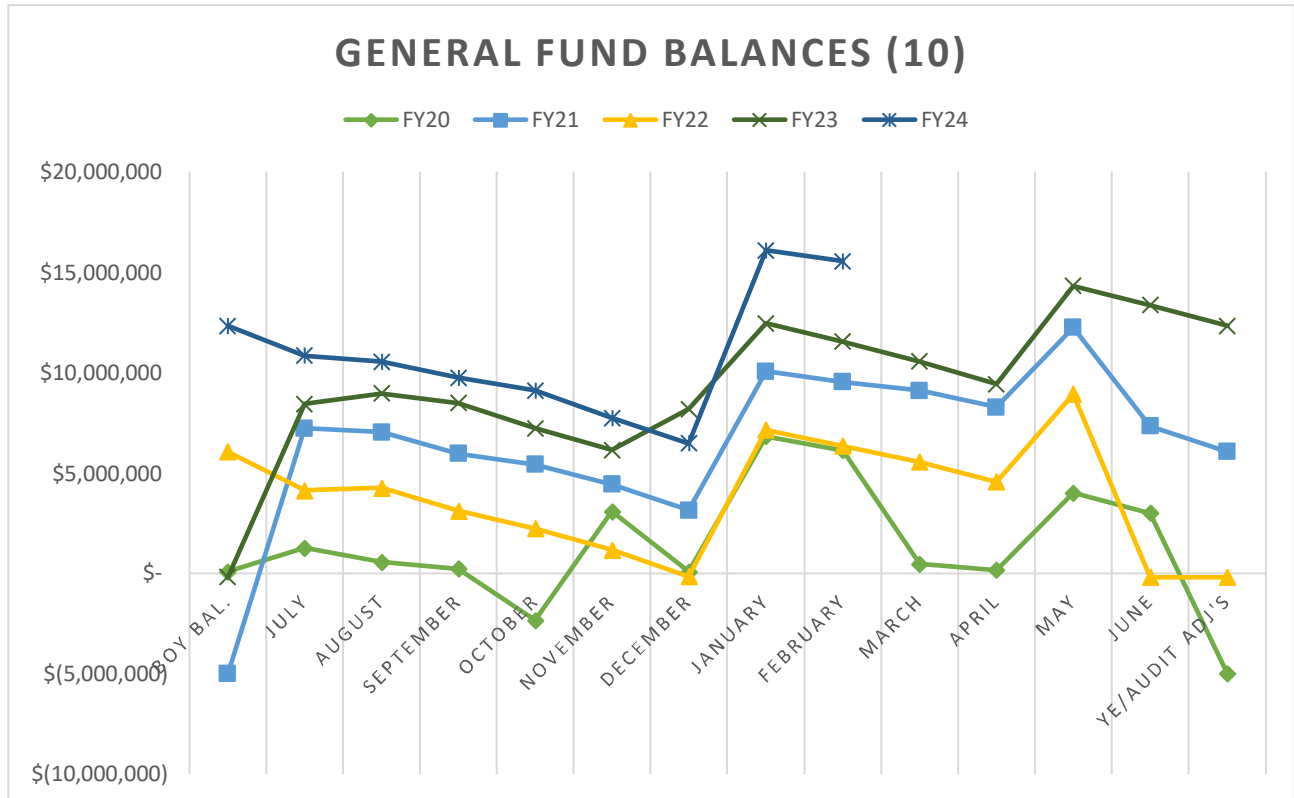
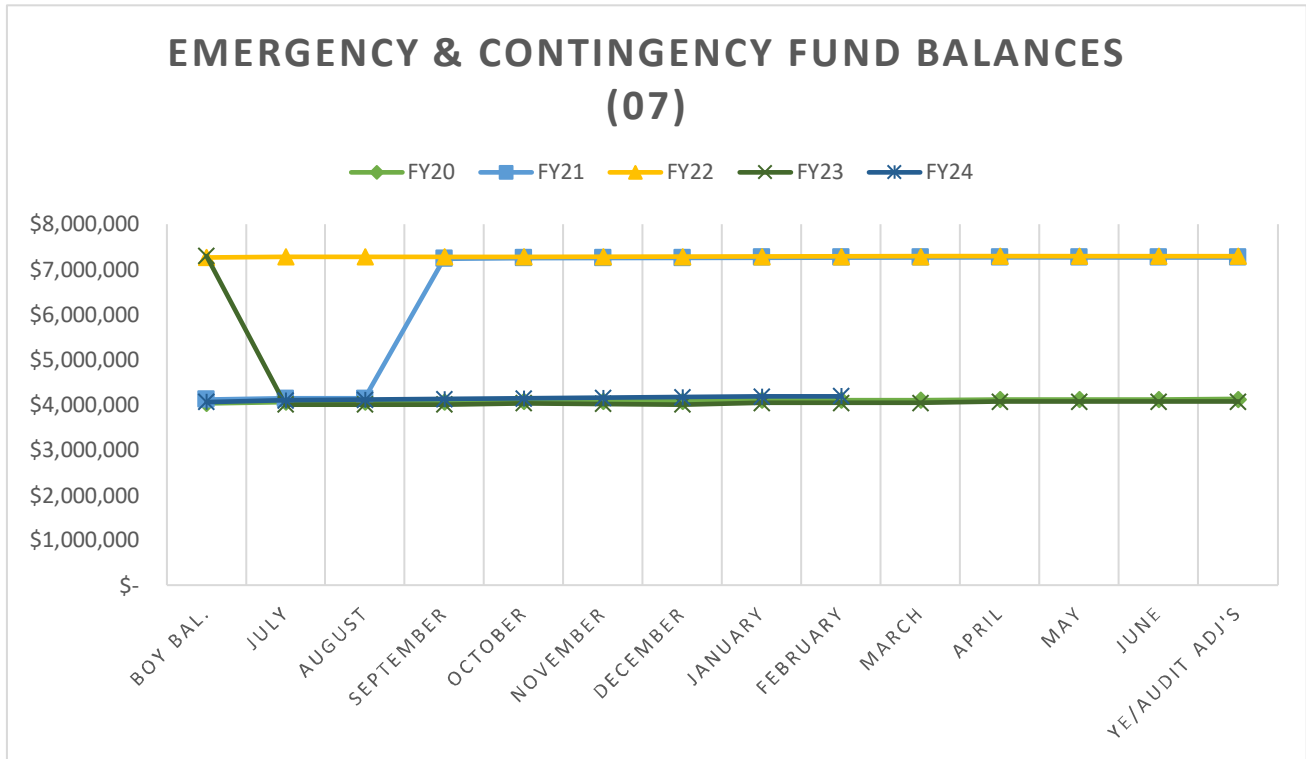
CASH - US BANK CHECKING	389,525.26
CASH - USB SERVICE CHARGE	89,335.70
CASH - US BANK TAX REV	10,302.89
CASH - US BANK WWCRF	61,584.02
CASH - WELLS FARGO PAYROLL	107,442.81
CASH - PETTY CASH	600.00
CASH - L.A.I.F.	3,970.46
MONEY MARKET INV - PERSHING	263,997.96
MONEY MARKET INV - ZIONS	6,176.45
CALIFORNIA CLASS	29,117,535.30
FDIC INSURED CERTIFICATES OF DEPOSIT - RESTRICTED FUNDS @ COST	4,900,032.76
US TREASURY SECURITIES - UNRESTRICTED FUNDS @ COST	5,122,489.09
CASH CLEARING - UTILITIES	0.00
TOTAL COMBINED CASH	<u>40,072,992.70</u>
CASH ALLOCATED TO OTHER FUNDS	<u>(40,072,992.70)</u>
TOTAL UNALLOCATED CASH	0.00

FUND	CASH ALLOCATION RECONCILIATION	March 31, 2024	February 29, 2024	Amount of Change	% of Change	March 31, 2023	Amount of Change	% of Change
02	ALLOCATION TO WASTEWATER CAPITAL RESERVE FUND	19,133,334.28	19,127,371.78	5,962.50	0.03	19,448,386.90	(315,052.62)	(1.62)
06	ALLOCATION TO R.R. & UPGRADE FUND	2,293,719.52	2,308,132.73	(14,413.21)	(0.62)	5,016,957.91	(2,723,238.39)	(54.28)
07	ALLOCATION TO EMERGENCY & CONTINGENCY FUND	4,198,754.63	4,185,004.45	13,750.18	0.33	4,034,707.55	164,047.08	4.07
10	ALLOCATION TO GENERAL FUND	14,447,184.27	15,523,004.69	(1,075,820.42)	(6.93)	10,546,244.13	3,900,940.14	36.99
	TOTAL ALLOCATION TO OTHER FUNDS	<u>40,072,992.70</u>	<u>41,143,513.65</u>	<u>(1,070,520.95)</u>	<u>(2.60)</u>	<u>39,046,296.49</u>	<u>1,026,696.21</u>	<u>2.63</u>
	ALLOCATIONS FROM COMBINED CASH	<u>(40,072,992.70)</u>	<u>(41,143,513.65)</u>			<u>(39,046,296.49)</u>		
	ZERO PROOF IF ALLOCATIONS BALANCE	0.00	0.00			0.00		



BOY = Beginning of Year Balance as of July 1.

YE/Audit Adj's = Allocation adjustments as a function of year-end, will not be final until audit is complete.



BOY = Beginning of Year Balance as of July 1.

YE/Audit Adj's = Allocation adjustments as a function of year-end, will not be final until audit is complete.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: V-2
Subject: Discussion and Update on the Classification and Compensation Study with Gallagher Consulting Company (Formerly Koff & Associates)

Background

At the August 16, 2023, Board meeting, the Request for Proposal (RFP) process was approved by the Board of Directors. At the September 2023 Board meeting, Koff & Associates (now known as Gallagher) was chosen to perform the classification and compensation study.

Gallagher has been working with staff on the study. To date, the following has been accomplished:

- Staff have completed their Position Description Questionnaires (PDQs) and have participated in their PDQ interviews.
- The General Manager and Human Resources Administrator, along with the TTSA Observation Group, have met with Gallagher several times to establish a fair list of comparable agencies for the compensation side of the study.
- The list of comparable agencies was chosen by the Board of Directors at the March 2024 meeting.
- Five (5) additional benefits were chosen by the Board of Directors and TTSA's Observation Group to be surveyed by Gallagher. Those include:
 - COLA (already included in the study)
 - Longevity Pay
 - Retiree Medical
 - Vacation Accrual Schedule (i.e., amounts provided at multiple years of service)
 - Employee and employer cost sharing for medical, dental, and vision
 - Employer/Employee, cost sharing/EPMC, related to classic retirement tier
- Benchmark positions to be surveyed by Gallagher have been chosen.

Separate from the study, the General Manager, Human Resources Administrator, and the Observation Group will be meeting to discuss a staff survey to determine which employee benefits are most important to staff. The results are intended to help lead the discussion related to total compensation as it relates to the class/comp study and any changes that may be made to employee benefits as a result of the study. The group intends to schedule a meeting in the near future to create the survey questions.

Fiscal Impact

None.


Attachments

None.

Recommendation

None update only.

Review Tracking:

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Paul Shouse, Maintenance Manager
Item: V-3
Subject: Approval to Purchase Two (2) Toyota RAV4 AWD Hybrid SUV Agency Fleet Vehicles

Background

The Agency utilizes a fleet of vehicles to transport staff for Agency business and to respond to offsite facilities. While the current fleet has met the needs of the Agency, it is aging. The Agency's vehicles range from model years 1998 to 2014, with many of them between 100,000 and 180,000 miles. Several of these vehicles are due for replacement due to either high mileage, corrosion, or mechanical issues. Staff evaluated the Agency's needs for pool vehicles and information on vehicle service data such as recalls, technical service bulletins, and warranty issues to determine total lifecycle cost. Staff recommends the purchase of two Toyota RAV4 AWD Hybrid SUVs to replace two aging pool vehicles. Funds were budgeted and allocated for the procurement of new light-duty vehicles this budget year.

Bids for procurement were not solicited as they are not required in accordance with Agency Ordinance No. 14- 2023:

*"Exceptions. Bidding will not be required for Procurements in the following situations: ...
...(iii) the Material is to be purchased through or from the State of California or other federal, state or local government group sale program."*

A quote of \$34,724.41 plus \$2,145.00 for a 7-year extended warranty was provided by Freeway Toyota of Hanford, the Toyota dealership for the State of California Department of General Services Statewide Contract for Fleet Vehicles contract number 1-22-23-23C. The estimated total amount for two vehicles is \$73,738.82.

The purchase of Light-duty Vehicles in the amount of \$104,000 was budgeted and approved in the FY-24 Annual Budget.

Fiscal Impact

\$73,738.82 (estimated) + 10% contingency.


Attachments


Freeway Toyota of Hanford quote.

Recommendation

Management and staff recommend approval to purchase two (2) Toyota RAV4 AWD Hybrid SUVs up to the amount of \$82,000.

Review Tracking

Submitted By: 
Paul Shouse
Maintenance Manager

Approved By: 
Richard Pallante
General Manager

FREEWAY TOYOTA



1835 Glendale Ave
Hanford, CA. 93230

Tahoe-Truckee Sanitation Agency
13720 Butterfield Dr
Truckee, CA. 96161
Attn: Tanner McGinnis

4/9/2024

As per your request for CA State Contract #1-23-23-23C Line Item #13

2024 Toyota RAV4 AWD HY (4435)	\$31523.00
Doc fee	\$85.00
8.25% Sales Tax	\$2607.66
CA Tire Tax	\$8.75
Delivery to Truckee	\$500.00
Total	\$34,724.41 Each

NOTE: \$500.00 discount per vehicle is invoice is paid with in 20 days after delivery

Protect against future mechanical or electrical issues with Toyota Platinum Extra Care \$0 Deductible
5 Years / 100,000 Miles \$1130.00
6 Years / 100,000 Miles \$1450.00
7 Years / 125,000 Miles \$2145.00

Thank you for the opportunity to earn your business.
Patrick G Ireland
Government Fleet Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Michelle Mackey, Accounting Supervisor
Item: V-4
Subject: Approval to Receive and File the Annual Financial Audit for Fiscal Year 2022-2023 (FY23)

Background

The DavisFarr CPA firm has completed the Agency's annual financial audit for fiscal year 2022-2023. The audit report comprises the management discussion and analysis report, the independent auditor's report, and the agency's basic financial statements.

Mr. Jonathan Foster, Partner of DavisFarr CPA, will present the audit report.

Fiscal Impact

None.

Attachments

1. Financial statement including Management's Discussion and Analysis, Supplementary Information, and Independent Auditor's Report.
2. Audit Communications Letter.

Recommendation

Management and staff recommend that the Annual Financial Audit for Fiscal Year 2022-2023 (FY23) be received and filed.

Review Tracking

Submitted By: Michelle Mackey
Michelle Mackey
Accounting Supervisor

Approved By: Richard Pallante
Richard Pallante
General Manager

TAHOE-TRUCKEE SANITATION AGENCY
BASIC FINANCIAL STATEMENTS
Year ended June 30, 2023

TAHOE-TRUCKEE SANITATION AGENCY

Basic Financial Statements

Year ended June 30, 2023

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Independent Auditor's Report

Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Tahoe-Truckee Sanitation Agency (the "Agency") as of and for the year June 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Agency, as of June 30, 2023, and the respective changes in financial position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis, the Schedule of Changes in the Net OPEB Liability, the Schedule of the Agency's Proportionate Share of the Net Pension Liability, and the Schedule of the Agency's Pension Plan Contributions* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Summarized Comparative Information

We have previously audited the Agency's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 12, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The *comparison of budget to actual statements* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *comparison of budget to actual statements* 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 *comparison of budget to actual statements* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 10, 2024 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Davis Farr LLP

Irvine, California
April 10, 2024

**TAHOE-TRUCKEE SANITATION AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For year ended June 30, 2023**

The Governmental Accounting Standards Board Statement Number 34 requires that management prepare a Management's Discussion and Analysis (MDA) section as a component of the audited financial statements. The Tahoe-Truckee Sanitation Agency (T-TSA or Agency) MDA provides review of the Agency's financial activities for the fiscal year ended June 30, 2023. Readers are encouraged 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

T-TSA 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. The Agency is required to meet some of the most stringent discharge requirements in the country. In June of 2008, an expansion project was completed at a cost of \$75.0 million to increase overall capacity to 9.6 million gallons per day (MGD), which should accommodate growth in the service area population for the immediate future. T-TSA entered into a State Revolving Fund (SRF) 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, and July 1, of each year, commencing July 1, 2020 ending July 1, 2027.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of the Independent Auditor's Report, Management's Discussion and Analysis 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, deferred outflows of resources, liabilities, and deferred inflows of resources. 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 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 is the Condensed Statement of Net Position and summarizes the activities that led to a \$2.2 million increase in net position.

Total assets and deferred outflows of resources increased \$2.2 million while total liabilities and deferred inflows of resources remained relatively level year over year. Total assets decreased by \$5.1 million due to an increase in cash and investments, additions to construction in progress offset by annual depreciation and a reduction in the Other Post Employment Benefit (OPEB) asset. This was offset by a \$7.3 million increase in pension and OPEB deferred outflows.

A reduction in the pension and OPEB deferred inflows was offset by an increase in the Net Pension Liability driving a \$0.02 million variance for Total Liabilities and Deferred Inflows of Resources.

Table A-1
Condensed Statement of Net Position

	FYE 6/30/2023	FYE 6/30/2022	Change in Dollars	Percent Change
Current Assets	\$ 18,795,712	\$ 18,115,363	\$ 680,349	4%
Restricted Assets	20,824,441	23,033,729	(2,209,288)	-10%
Net Capital Assets	<u>82,546,934</u>	<u>86,127,679</u>	<u>(3,580,745)</u>	-4%
Total Assets	<u>122,167,087</u>	<u>127,276,771</u>	<u>(5,109,684)</u>	-4%
Deferred Outflows of Resources	<u>13,349,060</u>	<u>6,087,801</u>	<u>7,261,259</u>	119%
Total Assets and Deferred Outflows of Resources	<u>\$ 135,516,147</u>	<u>\$ 133,364,572</u>	<u>\$ 2,151,575</u>	2%
Current Liabilities Unrestricted	\$ 2,685,051	\$ 2,703,371	(\$ 18,320)	-1%
Current Liabilities Restricted	503,583	591,614	(88,031)	-15%
Long-Term Liabilities	<u>27,026,347</u>	<u>20,057,133</u>	<u>6,969,214</u>	35%
Total Liabilities	<u>30,214,981</u>	<u>23,352,118</u>	<u>6,862,863</u>	29%
Deferred Inflows of Resources	<u>2,870,493</u>	<u>9,735,958</u>	<u>(6,865,465)</u>	-71%
Total Liabilities and Deferred Inflows of Resources	<u>\$ 33,085,474</u>	<u>\$ 33,088,076</u>	<u>(\$ 2,602)</u>	0%
Net Investment in Capital Assets	\$ 70,199,906	\$ 68,022,964	\$ 2,176,942	3%
Restricted for Waste Water Capital Reserve	20,320,858	22,442,115	(2,121,257)	-9%
Unrestricted	<u>11,909,909</u>	<u>9,811,417</u>	<u>2,098,492</u>	21%
Total Net Position	<u>\$ 102,430,673</u>	<u>\$ 100,276,496</u>	<u>\$ 2,154,177</u>	2%
Total Liabilities and Deferred Inflows of Resources Plus Net Position	<u>\$ 135,516,147</u>	<u>\$ 133,364,572</u>	<u>\$ 2,151,575</u>	2%

CHANGE IN NET POSITION

Table A-2 represents the change in the Agency's net position. Total operating revenues, less operating expenses offset by non-operating revenues and capital contributions net to a change in net position of \$2.2 million for FY23, which is a decrease from FY22 of \$1.3 million.

While operating revenues slightly increased over FY22, operating expenses increased approximately \$2.2 million over the prior year driven by an increase in the Net Pension Expense.

The Agency relies on property tax revenue, classified as non-operating revenue, to fund a portion of its operating expenses. Property tax revenue increased \$0.3 million and other non-operating revenue increased \$1.3 million driven by an increase in the fair value of investments. T-TSA also relies on connection fee income for capital improvement projects, which was \$1.4 million for FY23.

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

	FYE 6/30/2023	FYE 6/30/2022	Change in Dollars	Percent Change
Operating Revenues/Service Charges	\$ 13,165,905	\$ 12,967,031	\$ 198,874	2%
Operating Expenses	<u>18,056,554</u>	<u>15,837,551</u>	<u>2,219,003</u>	14%
Net Operating Loss	(\$ 4,890,649)	(\$ 2,870,520)	(\$ 2,020,129)	70%
Property Tax Revenues (includes In-Lieu)	\$ 4,687,441	\$ 4,371,436	\$ 316,005	7%
Other Non-Operating Revenues & Expenses	<u>961,215</u>	<u>(321,698)</u>	<u>1,282,913</u>	- 399%
Non-Operating Revenues & Expenses	<u>\$ 5,648,656</u>	<u>\$ 4,049,738</u>	<u>\$ 1,598,918</u>	39%
(Loss)/Income before Capital Contributions	\$ 758,007	\$ 1,179,218	(\$ 421,211)	- 36%
Capital Contributions/Connection Fees	<u>1,396,170</u>	<u>2,245,858</u>	<u>(849,688)</u>	- 38%
Change in Net Position	<u>2,154,177</u>	<u>\$ 3,425,076</u>	<u>(\$ 1,270,899)</u>	- 37%
Net Position, Beginning of Year	<u>\$ 100,276,496</u>	<u>\$ 96,851,420</u>	<u>\$ 3,425,076</u>	4%
Ending Net Position	<u>\$ 102,430,673</u>	<u>\$ 100,276,496</u>	<u>\$ 2,154,177</u>	2%

DEBT ADMINISTRATION

Table A-3 represents the outstanding long-term debt as of June 30, 2023. The Agency's long-term debt was reduced by approximately \$2.9 million from FY22 to FY23 attributed to the annual bond payment.

Table A-3
Long-Term Debt

	<u>2023</u>	<u>2022</u>
Bond Payable, Net of Current Portion	\$ 11,005,000	\$ 13,430,000
Bond Premium Payable, Net of Current Portion	<u>695,649</u>	<u>1,144,483</u>
Total	<u>\$ 11,700,649</u>	<u>\$ 14,574,483</u>

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, operational maintenance of facilities, capital improvement project recommendations, and cost increases of equipment and materials.

The Master Sewer Plan (MSP) and IT/Scada Master Plan were accepted by the Board of Directors in FY22. The agency engaged with HDR Engineering Inc. to perform rate studies for Sewer Service Charges and Connection Fees. In 2023, the T-TSA board approved a 30% rate increase for fiscal 2024, with the agency's future rates approved under proposition 218 revenues are expected to double by FY28. For FY24, review of the Connection Fee study will be complete and fees are anticipated to increase effective for FY25. This is the next step to meet target fund balances per the Agency's fund policy, which could be accomplished through rate increases, grants and debt financing.

BASIC FINANCIAL STATEMENTS

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Net Position

June 30, 2023

(with comparative information for prior year)

	2023	2022
Assets:		
Current Assets:		
Cash and investments (note 2)	\$ 17,762,514	17,051,771
Accrued interest receivable	127,118	45,898
Account receivable (note 3)	720,386	851,698
Prepaid expenses	26,211	34,656
Inventory	159,483	131,047
Due from other governmental agencies	-	293
Total Current Assets	18,795,712	18,115,363
Restricted Assets:		
Cash and investments (note 2)	20,683,518	22,966,078
Accrued interest receivable	103,565	31,756
Accounts receivable - connection fees	37,358	35,895
Total Restricted Assets	20,824,441	23,033,729
Non-Current Assets:		
Capital assets not being depreciated (note 4)	4,428,636	2,685,647
Capital assets, net of accumulated depreciation (note 4)	77,920,753	80,461,852
Net OPEB asset (note 7)	197,545	2,980,180
Total Assets	122,167,087	127,276,771
Deferred Outflows of Resources:		
Deferred pension outflows (Note 6)	11,510,185	4,816,592
Deferred OPEB outflows (Note 7)	1,838,875	1,271,209
Total Deferred Outflows of Resources	13,349,060	6,087,801
Total Assets and Deferred Outflows Resources	\$ 135,516,147	133,364,572

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Net Position

June 30, 2023

(with comparative information for prior year)

	<u>2023</u>	<u>2022</u>
Liabilities:		
Current Liabilities (Payable from Current Assets):		
Accounts payable	\$ 664,136	337,670
Compensated absences payable	1,220,937	1,223,040
Accrued payroll liabilities	215,092	441,151
Accrued expenses	<u>584,886</u>	<u>701,510</u>
Total Current Liabilities (Payable from Current Assets):	<u>2,685,051</u>	<u>2,703,371</u>
Current Liabilities (Payable from Restricted Assets):		
Accounts payable	54,749	41,562
Bonds premium payable, current portion (Note 5)	<u>448,834</u>	<u>550,052</u>
Total Current Liabilities (Payable from Restricted Assets):	<u>503,583</u>	<u>591,614</u>
Long-Term Liabilities:		
Bond payable, net of current portion (note 5)	11,005,000	13,430,000
Bond premium payable, net of current portion (Note 5)	695,649	1,144,483
Net pension liability (Note 6)	<u>15,325,698</u>	<u>5,482,650</u>
Total Long-Term Liabilities	<u>27,026,347</u>	<u>20,057,133</u>
Deferred Inflows of Resources:		
Deferred pension inflows (Note 6)	2,267,273	7,373,748
Deferred OPEB inflows (Note 7)	<u>603,220</u>	<u>2,362,210</u>
Total Deferred Inflows of Resources	<u>2,870,493</u>	<u>9,735,958</u>
Total Liabilities and Deferred Inflows of Resources	<u>33,085,474</u>	<u>33,088,076</u>
Net Position:		
Net investment in capital assets	70,199,906	68,022,964
Restricted for Waste Water Capital Reserve	20,320,858	22,442,115
Unrestricted	<u>11,909,909</u>	<u>9,811,417</u>
Total Net Position	<u>102,430,673</u>	<u>100,276,496</u>
Total Liabilities and Deferred Inflows of Resources and Net Position	<u>\$ 135,516,147</u>	<u>133,364,572</u>

TAHOE-TRUCKEE SANITATION AGENCY

**Statement of Revenues, Expenses,
and Changes in Net Position**

**For the Year Ended June 30, 2023
(with comparative information for prior year)**

	<u>2023</u>	<u>2022</u>
Operating Revenues:		
Service charges	\$ 13,103,899	\$ 12,944,118
Other services	62,006	22,913
Total Operating Revenues	<u>13,165,905</u>	<u>12,967,031</u>
Operating Expenses:		
Administrative	2,532,724	2,236,702
Operations	6,635,994	5,549,374
Engineering	1,380,968	3,549,294
Maintenance	4,118,963	1,196,714
Depreciation	3,387,905	3,305,467
Total Operating Expenses	<u>18,056,554</u>	<u>15,837,551</u>
Operating Loss	<u>(4,890,649)</u>	<u>(2,870,520)</u>
Non-Operating Revenues (Expenses):		
Property taxes	4,560,988	4,211,655
Investment income (loss)	926,348	(347,186)
Interest expense	(121,045)	(139,763)
In-Lieu taxes	126,453	159,781
Aid from other governmental agencies	26,843	26,546
Other income	129,069	138,705
Total Non-Operating Revenues	<u>5,648,656</u>	<u>4,049,738</u>
Net (Loss)/Income Before Capital Contributions	758,007	1,179,218
Capital contributions - connection fees	<u>1,396,170</u>	<u>2,245,858</u>
Change in Net Position	<u>2,154,177</u>	<u>3,425,076</u>
Net Position, Beginning of Year	<u>100,276,496</u>	<u>96,851,420</u>
Net Position, End of Year	<u>\$ 102,430,673</u>	<u>\$ 100,276,496</u>

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Cash Flows

**Year ended June 30, 2023
(with comparative information for the prior year)**

	2023	2022
Cash Flows from Operating Activities:		
Receipts from customers	\$ 13,551,569	\$ 13,870,949
Payments to suppliers	(8,689,227)	(6,210,528)
Payment to employees	(7,505,587)	(9,742,480)
Cash Used by Operating Activities	(2,643,245)	(2,082,059)
Cash Flows From Noncapital Financing Activities:		
Property taxes collected	4,560,988	3,531,333
Aid from other governmental agencies and other income	26,843	26,546
Net Cash Provided by Noncapital Financing Activities	4,587,831	3,557,879
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	(2,589,795)	(3,193,996)
Principal payment on capital debt	(2,425,000)	(2,305,000)
Interest payments on long-term debt	(671,097)	(786,746)
Capital contributions	1,396,170	2,245,858
Net Cash Used by Capital and Related Financing Activities	(4,289,722)	(4,039,884)
Cash Flows from Investing Activities:		
Interest received on investments	773,319	(387,382)
Net Cash Provided by Investing Activities	773,319	(387,382)
Net Decrease in Cash and Cash Equivalents	(1,571,817)	(2,951,446)
Cash and Cash Equivalents, Beginning of Year	40,017,849	42,969,295
Cash and Cash Equivalents, End of Year	38,446,032	40,017,849
Cash and Cash Equivalents Classified in the Balance Sheet:		
Current assets	17,762,514	17,051,771
Restricted assets	20,683,518	22,966,078
	\$ 38,446,032	\$ 40,017,849

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Cash Flows

**Year Ended June 30, 2023
(with comparative information for the prior year)**

	2023	2022
Reconciliation of Operating Loss to Net Cash Used by Operating Activities		
Operating Loss	<u>\$ (4,890,649)</u>	<u>\$ (2,870,520)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Other income	255,522	298,486
Depreciation	3,387,905	3,305,467
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:		
(Increase) Decrease in:		
Accounts receivable	129,849	559,198
Due from other governments	293	46,234
Prepaid expenses	8,445	(33,221)
Inventory	(28,436)	(23,044)
Net OPEB asset	2,782,635	(2,980,180)
Deferred outflows of resources	(7,261,259)	2,312,004
Increase (Decrease) in:		
Accounts payable	339,653	(436,445)
Accrued compensated absences	(2,103)	(37,062)
Accrued payroll	(226,059)	277,467
Accrued expenses	(116,624)	(28,388)
Deferred inflows of resources	(6,865,465)	7,819,776
Net pension liability	9,843,048	(10,014,143)
Net OPEB liability	-	(277,688)
Total Adjustments	<u>2,247,404</u>	<u>788,461</u>
Net Cash Used by Operating Activities	<u>\$ (2,643,245)</u>	<u>\$ (2,082,059)</u>

There were no significant noncash investing and financing activities for the years ended June 30, 2023 and 2022.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

Year ended June 30, 2023

(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.

(b) 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. 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 the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(c) Basis of Presentation

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 nonoperating expenses.

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

(d) 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.
- *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."

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(e) Budgetary Control

The Board adopts an operating budget at the beginning of each year.

(f) Restricted Investments

Various resources of the Agency are limited as to their use by law or by debt covenants and are classified on the balance sheet as restricted investments. Undisbursed debt proceeds are restricted for repayment of the debt and project costs. Also, fees imposed on new real estate development are restricted by law for the construction of capital improvements which benefit the development projects.

(g) Inventories

Material and supplies inventory consists primarily of materials used in the construction and maintenance of the water system and is valued at the lower of cost, using the average cost method, or market. Inventory uses the consumption method whereby they are reported as an asset and expensed as they are consumed.

Water inventory consists of native groundwater and purchased water holdings in the USGS Well. Water inventory is valued at cost using the first-in/first-out (FIFO) method.

(h) Cash and Cash Equivalents

All cash and investments are held in the Agency's cash management pool. The Agency considers all highly liquid investments with a maturity of three months or less to be cash equivalents. Therefore, for purposes of the statement of cash flows, the Agency considers the entire pooled cash and investment balance to be cash and cash equivalents.

(i) Investments

Investments are reported at fair value, which is the amount at which financial instruments could be exchanged in a current transaction between willing parties. Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Management reviews investments for events that might affect fair value measurements of investments on a monthly basis. The evaluation is performed at the lowest level of identifiable unit of account.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(j) Fair Value Hierarchy

The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. In determining fair value, the Agency's custodians use various methods including market and income approaches. Based on these approaches, the Agency's custodians utilize certain assumptions that market participants would use in pricing the asset or liability. The Agency's custodians utilize valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

Various inputs are used in determining the value of the Agency's investments and other financial instruments. The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. These inputs are summarized in the three broad levels: Level 1 – quoted prices in active markets for identical investments, Level 2 – other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.) and Level 3 – significant unobservable inputs (including the Agency's own assumptions in determining the fair value of instruments).

(k) 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.

(l) Capital Assets

The capitalization threshold for the Agency is \$15,000. Capital assets are stated at cost, less accumulated depreciation and amortization computed by the straight-line method. Donated assets are measured at estimated acquisition value. Estimated useful lives are as follows:

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

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 expenses as incurred and major renewals and betterments are capitalized.

(m) Restricted Net Position

Legally segregated net position is recorded as restricted. The Agency has the following restricted net assets:

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

- *Waste Water Capital Reserve*– 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.

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.

(n) 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 five years of the planned budget for the capital improvement projects. The designated balance as of June 30, 2023 was \$3,689,163.

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.

The target fund balance is at least \$4 million. The designated balances as of June 30, 2023 was \$4,060,480.

(o) 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.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(o) Pension (continued)

The following timeframes are used for pension reporting:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	June 30, 2021 to June 30, 2022

(p) 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.

Generally accepted accounting principles require that the reported results must pertain to the liability information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	June 30, 2021 to June 30, 2022

(q) Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Agency has two items that qualify for reporting in this category, deferred outflows related to pensions and OPEB.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow (revenue) until that time. The Agency has two items that qualify for reporting in this category, deferred inflow related to pensions and OPEB.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(r) 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.

(s) Revenue Recognition – Property Taxes

For 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.

(t) Inventory

Inventory is recorded at lower of cost or market using the first-in, first-out method.

(u) 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.

(v) Comparative Financial Statements

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(2) Cash, Cash Equivalents, and Investments

Cash and investments as of June 30, 2023, consist of the following:

Statement of Net Position	
Cash and investments	\$ 17,762,514
Restricted cash and investments	<u>20,683,518</u>
Total Cash and Investments	<u>\$ 38,446,032</u>
Cash	1,804,388
Investments	<u>36,641,644</u>
Total Cash and Investments	<u>\$ 38,446,032</u>

Investment Policy

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

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

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.

One of the ways that the Agency manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Agency's investments to market interest rate fluctuations are provided by the following table that shows the distribution of the Agency's investments by maturity as of June 30, 2023.

Investment Type	Total	Remaining Maturity 12 Months or Less	Remaining Maturity 12 Months- 24 Months	Remaining Maturity 24 Months- 36 Months
US treasury notes	\$ 5,020,997	2,497,912	2,523,085	-
Money market fund	13,656	13,656	-	-
Certificates of Deposit - negotiable	4,862,444	1,441,972	3,420,472	-
LAIF	<u>26,744,547</u>	<u>26,744,547</u>	<u>-</u>	<u>-</u>
	<u>\$ 36,641,644</u>	<u>30,698,087</u>	<u>5,943,557</u>	<u>-</u>

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(2) Cash, Cash Equivalents, and Investments (Continued)

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.

Presented below is the minimum rating required by (where applicable) the California Government Code or the Agency’s Investment Policy, or debt agreements, and the S&P ratings as of June 30, 2023 for each investment type.

The Agency’s rating as of the year ended June 30, 2023 for each investment type are as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Not Rated</u>	<u>AAAm</u>
US treasury notes	\$ 5,020,997	N/A	5,020,997	-
Money market fund	13,656	AA-m	-	13,656
Certificates of Deposit	4,862,444	N/A	4,862,444	-
LAIF	<u>26,744,547</u>	N/A	<u>26,744,547</u>	-
	<u>\$ 36,641,644</u>		<u>36,627,988</u>	<u>13,656</u>

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or 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 possession of another party. The California Government Code and the Agency’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured deposits.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(2) Cash, Cash Equivalents, and Investments (Continued)

Fair Value Measurement

The Agency categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The Agency has the following recurring fair value measurements as of June 30, 2023:

Investment Type	Measurement Inputs				Total
	Level 1	Level 2	Level 3	Uncategorized	
US treasury notes	\$ -	5,020,997	-	-	5,020,997
Money market fund	-	-	-	13,656	13,656
Certificates of Deposit - negotiable	-	4,862,444	-	-	4,862,444
LAIF	-	-	-	26,744,547	26,744,547
	<u>\$ -</u>	<u>9,883,441</u>	<u>-</u>	<u>26,758,203</u>	<u>36,641,644</u>

(3) Accounts Receivable

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

Service charges - regular collections	\$ 576,786
Property taxes	113,081
Other	<u>30,519</u>
	<u>\$ 720,386</u>

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

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(4) Capital Assets

Capital Asset activity for the year ended June 30, 2023 was as following:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets not being depreciated:				
Land	\$ 2,174,726	-	-	2,174,726
Construction in progress	510,921	1,742,989	-	2,253,910
Total capital assets not being depreciated	<u>2,685,647</u>	<u>1,742,989</u>	<u>-</u>	<u>4,428,636</u>
Capital assets being depreciated:				
Sewage treatment and collection	149,058,323	673,400	-	149,731,723
General plant and equipment	5,415,421	105,880	-	5,521,301
Vehicles	1,211,372	67,526	-	1,278,898
Total capital assets being depreciated	<u>155,685,116</u>	<u>846,806</u>	<u>-</u>	<u>156,531,922</u>
Less accumulated depreciation:				
Sewage treatment and collection	(70,423,317)	(2,997,541)	-	(73,420,858)
General plant and equipment	(3,623,715)	(358,138)	-	(3,981,853)
Vehicles	(1,176,232)	(32,226)	-	(1,208,458)
Total accumulated depreciatio	<u>(75,223,264)</u>	<u>(3,387,905)</u>	<u>-</u>	<u>(78,611,169)</u>
Total capital assets being depreciated, net	<u>80,461,852</u>	<u>(2,541,099)</u>	<u>-</u>	<u>77,920,753</u>
Total capital assets, net	<u>\$ 83,147,499</u>	<u>(798,110)</u>	<u>-</u>	<u>82,349,389</u>

(5) 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 2021 Wastewater Revenue Refunding Bonds as of June 30, 2023 was \$11,005,000. 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 \$1,114,470 as of June 30, 2023. 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. The July 1, 2023 payment was made before June 30, 2023.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(5) Long-Term Debt (continued)

As of June 30, 2023, 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>
2024	\$ 2,550,000	512,584	3,062,584
2025	2,680,000	410,407	3,090,407
2026	2,815,000	303,738	3,118,738
2027	<u>2,960,000</u>	<u>192,979</u>	<u>3,152,979</u>
Total Requirements	11,005,000	1,419,708	12,424,708
Less: Current Portion	<u>2,550,000</u>	<u>512,584</u>	<u>3,062,584</u>
Long-Term Portion	<u>8,455,000</u>	<u>907,124</u>	<u>9,362,124</u>
Plus Unamortized Premium	<u>1,144,470</u>	<u>-</u>	<u>1,144,470</u>
Total	<u>\$ 12,149,470</u>	<u>1,419,708</u>	<u>13,569,178</u>

The following is a summary of the long-term obligations of the Agency

	<u>July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2023</u>	<u>Within One Year</u>
2020 Revenue Bond Payable	\$ 13,430,000	-	(2,425,000)	11,005,000	2,550,000
Premium on 2020 Revenue Bond	<u>1,694,522</u>	<u>-</u>	<u>(550,052)</u>	<u>1,144,470</u>	<u>448,834</u>
	<u>\$ 15,124,522</u>	<u>-</u>	<u>(2,975,052)</u>	<u>12,149,470</u>	<u>2,998,834</u>

(6) Defined Benefit Pension Plan

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.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

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

Benefits Provided

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

The Plan's provisions and benefits in effect as of June 30, 2023 is summarized as follows:

	Miscellaneous Plans	
	Classic Tier 1	PEPRA Tier 2
	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 of service	5 years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	2.00% - 2.7%	1.00% - 2.5%
Required employee contribution rates	8.0%	7.25%
Required employer contribution rates	14.350% as of June 30, 2022 and 14.523% as of June 30, 2021	7.700% as of June 30, 2022 and 7.847% as of June 30, 2021

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Members covered by Benefit Terms

At June 30, 2021 (Valuation Date), the following members were covered by the benefit terms:

	<u>Miscellaneous Plans</u>		
Plan Members	Classic Tier 1	PEPRA Tier 2	Total
Active members	28	18	46
Retired members and beneficiaries	88	-	88
Total plan members	116	18	134

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.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2022 (the measurement date) the total pension liability was determined by rolling forward the June 30, 2022 total pension liability determined in the June 30, 2021 valuation. The June 30, 2022 pension liability was based on the following actuarial methods and assumptions.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.3% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

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 long-term expected real rate of return by asset class.

<u>Investment Type</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10^{1,2}</u>
Global equity - cap-weighted	30.00%	4.45%
Global equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

1 - An expected inflation of 2.3% used for this period

2 - Figures are based on the 2021-22 Asset Liability Management Study

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Allocation of Net Pension Liability and Pension Expense to Individual Employers

The following table shows the Agency's proportionate share of the net pension liability over the measurement period.

The proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The Agency's proportionate share of the net pension liability for the plan as of June 30, 2022 and 2023 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at June 30, 2022	\$ 64,617,405	59,134,755	5,482,650
Balance at June 30, 2023	67,178,937	51,853,239	15,325,698
Net changes during 2022-23	\$ 2,561,532	(7,281,516)	9,843,048

	Percentage Share of Risk Pool		
	Fiscal Year Ending June 30, 2023	Fiscal Year Ending June 30, 2022	Change Increase/ (Decrease)
Measurement Date	June 30, 2022	June 30, 2021	
Percentage of Risk Pool Net Pension Liability	0.32753%	0.28874%	0.03879%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the Measurement Date, calculated using the discount rate of 6.9 percent, as well as what the net pension liability would be if it were calculated using a discount that is 1 percentage-point lower (5.9 percent) or 1 percentage point higher (7.9 percent) than the current rate:

	Plan's Net Pension Liability (Asset)		
Plan Type	Discount Rate - 1% Rate 5.9%	Current Discount Rate 6.9%	Discount Rate + 1% Rate 7.9%
Miscellaneous Plan \$	24,483,398	15,325,698	7,791,183

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net pension are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings	5-year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made after the measurement date	\$ 4,241,428	-
Difference between actual and proportionate share of employer contributions	1,308,361	656,510
Change in assumptions	1,570,438	
Differences between expected and actual experience	307,770	206,130
Differences between projected and actual earnings on pension plan investments	2,807,262	-
Change in employer's proportion	1,274,926	1,404,633
Total Deferred Outflows/(Inflows) of Resources	\$ 11,510,185	2,267,273

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

\$4,241,428 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources in the previous chart will be recognized in future pension expense as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2023	\$ 1,343,140
2024	1,210,546
2025	730,781
2026	1,717,017
Total	\$ 5,001,484

(7) 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 five years of service.

Plan Membership

At June 30, 2021 (valuation date), membership consisted of the following:

Active members	47
Inactive plan members or beneficiaries	
currently receiving benefit payments	53
Total plan members	100

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (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.

Net OPEB Liability

The Agency's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions:

Actuarial Cost Method:	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.75% net of expenses
Inflation	2.50%
Salary Increases	2.75% per annum, including inflation
Investment Rate of Return	6.75%, net of OPEB plan investment expense, including inflation
Mortality Rate ⁽¹⁾	Derived from the of 2017 CalPERS Active Mortality for Miscellaneous Employees Table
Pre-Retirement Turnover ⁽²⁾	Derived using 2017 CalPERS' Turnover for Miscellaneous Employees Table
Healthcare Trend Rate	Medical premiums assumed to increase 4% per year. Dental and vision premiums are assumed to increase 4% per year.

Notes:

⁽¹⁾ The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

⁽²⁾ The turnover assumptions are based on the 2017 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

Discount Rate

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:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All equities	59.0%	7.545%
All fixed income	25.0%	4.250%
Real estate investment trusts	8.0%	7.250%
All commodities	3.0%	7.545%
Treasury inflation protected securities (TIPS)	5.0%	3.000%
Total	100%	

Changes in the OPEB Liability (Asset)

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

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2022	\$ 11,742,944	14,723,124	(2,980,180)
Changes recognized for the measurement period:			
Service cost	250,181	-	250,181
Interest	778,476	-	778,476
Expected investment income	-	978,498	(978,498)
Administrative expenses	-	(3,729)	3,729
Employer contributions as benefit payments	-	244,647	(244,647)
Actual benefit payments from trust	(450,000)	(450,000)	-
Actual benefit payments from employer	(244,647)	(244,647)	-
Expected minus actual benefit payments	24,520	-	24,520
Investments gains/(losses)	-	(2,948,874)	2,948,874
Net Changes	358,530	(2,424,105)	2,782,635
Balance at June 30, 2023 (Measurement Date June 30, 2022)	\$ 12,101,474	12,299,019	(197,545)

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (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 period ended June 30, 2022:

	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB Liability	\$ 1,216,779	\$ (197,545)	\$ (1,379,547)

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 period ended June 30, 2022:

	1% Decrease (3.00%HMO/ PPO)	Current Healthcare Cost Trend Rates (4.00%HMO/ PPO)	1% Increase (5.00%HMO/ PPO)
Net OPEB Liability	\$ (1,637,515)	\$ (197,545)	\$ 1,557,925

Recognition of Deferred Outflows and Deferred Inflows of Resources

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.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

As of fiscal year ended June 30, 2023, the Agency reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 230,372	-
Changes in assumptions	276,164	-
Difference between expected and actual experience	221,027	603,220
Net difference between projected and actual earnings		
OPEB plan investments	<u>1,111,312</u>	<u>-</u>
Total	<u>\$ 1,838,875</u>	<u>603,220</u>

The \$230,372 reported as deferred outflows of resources related to the contributions subsequent to the June 30, 2022 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2024. Amounts reported as deferred outflows and deferred inflows of resources in the previous chart, including the employer-specific item, will be recognized in future OPEB expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2024	\$ 198,392
2025	180,954
2026	103,576
2027	576,902
2028	(40,131)
Thereafter	(14,410)

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(8) Property Tax

The Agency has a gross assessed valuation of \$22.748 billion for the fiscal year ended June 30, 2023. 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.

(9) 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 59-member sanitation districts. The Agency pays an annual premium to CSRMA for its general insurance coverage. The CSRMA purchases excess insurance of \$25,750,000 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.

(10) 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.

(11) Commitments and Contingencies

The Agency has entered into construction and consulting commitments totaling \$2,214,418 for fiscal years ended June 30, 2023. As of June 30, 2023, the amount earned on the contracts was \$2,070,764 with a remaining balance of \$143,654.

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.

REQUIRED SUPPLEMENTARY INFORMATION

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of Changes in the Net OPEB Liability (Asset)

June 30, 2023

Last Ten Years*

Measurement Period Ending June 30	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service cost	\$ 250,181	\$ 202,623	\$ 197,200	\$ 157,380	\$ 153,168	\$ 149,069
Interest on the total OPEB liability	778,476	812,080	788,516	742,374	721,643	701,278
Experience (gains)/losses	-	(821,775)	(23,967)	354,595	-	-
Changes in assumptions	-	380,378	-	-	-	-
Expected minus actual benefit payments	24,520	12,142	-	26,971	-	-
Benefit payments	<u>(694,647)</u>	<u>(672,541)</u>	<u>(619,222)</u>	<u>(613,949)</u>	<u>(574,561)</u>	<u>(552,462)</u>
Net change in total OPEB liability	358,530	(87,093)	342,527	667,371	300,250	297,885
Total OPEB liability - beginning	<u>11,742,944</u>	<u>11,830,037</u>	<u>11,487,510</u>	<u>10,820,139</u>	<u>10,519,889</u>	<u>10,222,004</u>
Total OPEB liability - ending (a)	<u>\$ 12,101,474</u>	<u>\$ 11,742,944</u>	<u>\$ 11,830,037</u>	<u>\$ 11,487,510</u>	<u>\$ 10,820,139</u>	<u>\$ 10,519,889</u>
Plan Fiduciary Net Position						
Contribution - employer	\$ -	\$ -	\$ -	\$ -	\$ 574,561	\$ 552,462
Actual investment income	-	808,511	394,345	-	-	935,429
Investment gains/losses	(2,948,874)	2,366,635	-	(87,186)	681,785	-
Expected investment income	978,498	-	-	736,097	94,665	-
Employer contributions as benefit payments	244,647	672,541	619,222	613,949	(574,561)	-
Benefit payments	(694,647)	(672,541)	(619,222)	(613,949)	-	(552,462)
Expected minus actual benefit payments	-	-	-	-	9,618	-
Administrative expense	<u>(3,729)</u>	<u>(4,371)</u>	<u>(5,453)</u>	<u>(2,253)</u>	<u>(18,106)</u>	<u>(7,845)</u>
Net change in plan fiduciary net position	(2,424,105)	3,170,775	388,892	646,658	767,962	927,584
Plan fiduciary net position - beginning	<u>14,723,124</u>	<u>11,552,349</u>	<u>11,163,457</u>	<u>10,516,799</u>	<u>9,748,837</u>	<u>8,821,253</u>
Plan fiduciary net position - ending (b)	<u>\$ 12,299,019</u>	<u>\$ 14,723,124</u>	<u>\$ 11,552,349</u>	<u>\$ 11,163,457</u>	<u>\$ 10,516,799</u>	<u>\$ 9,748,837</u>
Net OPEB liability(asset) - ending (a)-(b)	<u>\$ (197,545)</u>	<u>\$ (2,980,180)</u>	<u>\$ 277,688</u>	<u>\$ 324,053</u>	<u>\$ 303,340</u>	<u>\$ 771,052</u>
Plan fiduciary net position as a percentage of the total OPEB liability						
Covered payroll	\$ 5,228,077	\$ 5,031,420	\$ 5,053,620	\$ 5,021,904	\$ 4,670,923	\$ 4,483,071
Net OPEB liability as a percentage of covered payroll	-3.78%	-59.23%	5.49%	6.45%	6.49%	17.20%

Notes to Schedule:

* Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

TAHOE-TRUCKEE SANITATION AGENCY

**Schedule of the Agency's Proportionate Share
of the Net Pension Liability**

June 30, 2023

Last Ten Years*

Measurement Date	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Proportion of the collective net pension liability	0.132681%	0.101375%	0.142428%	0.164810%	0.162026%
Proportionate share of the collective net pension liability	\$ 15,325,698	\$ 5,031,420	\$ 15,496,793	\$ 16,888,143	\$ 15,613,228
Covered payroll	5,228,077	5,031,420	5,053,620	5,069,020	4,670,923
Proportionate share of the collective net pension liability as a percentage of covered payroll	293.14%	100.00%	306.65%	333.16%	334.26%
Plan fiduciary net position as a percentage of the total pension liability	77.19%	75.18%	75.18%	71.90%	73.20%

Measurement Date	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
Proportion of the collective net pension liability	0.159624%	0.158585%	0.155568%	0.129553%
Proportionate share of the collective net pension liability	\$ 15,830,320	\$ 13,722,519	\$ 10,678,017	\$ 8,171,772
Covered payroll	4,483,071	4,318,577	4,378,738	4,378,738
Proportionate share of the collective net pension liability as a percentage of covered payroll	353.11%	317.76%	243.86%	186.62%
Plan fiduciary net position as a percentage of the total pension liability	72.58%	73.79%	78.53%	83.26%

* - Fiscal year 2015 was the first year of implementation.

Notes to schedule:

Summary of Changes of Benefits or Assumptions:

Benefit Changes: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified time period (a.k.a Golden Handshakes).

Changes in Assumptions: None in 2020 or 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent.

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of the Agency's Pension Plan Contributions

June 30, 2023

Last Ten Years*

Fiscal year	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>
Actuarially determined contribution	\$ 4,241,428	\$ 1,790,007	\$ 4,241,428	\$ 1,620,437	\$ 1,422,469
Contribution in relation to the actuarially determined contribution	<u>(4,241,428)</u>	<u>(1,790,007)</u>	<u>(4,241,428)</u>	<u>(4,131,332)</u>	<u>(1,422,469)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,510,895)</u>	<u>\$ -</u>
Covered payroll	\$ 5,776,384	\$ 5,228,077	\$ 5,031,420	\$ 5,053,620	\$ 5,069,020
Contributions as a percentage of covered payroll	73.43%	34.24%	84.30%	81.75%	28.06%
Contribution valuation date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Fiscal year		<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>
Actuarially determined contribution		\$ 1,197,164	\$ 1,081,422	\$ 1,081,422	\$ 758,609
Contribution in relation to the actuarially determined contribution		<u>(1,197,164)</u>	<u>(1,081,422)</u>	<u>(1,081,422)</u>	<u>(758,609)</u>
Contribution deficiency (excess)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll		\$ 4,670,923	\$ 4,483,071	\$ 4,318,577	\$ 4,378,738
Contributions as a percentage of covered payroll		25.63%	24.12%	25.04%	17.32%
Contribution valuation date		June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012

* - Fiscal year 2015 was the first year of implementation.

Notes to schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for the fiscal year ended June 30, 2023 were from the June 30, 2020 public agency valuations.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	Level of Percent of Payroll
Actuarial Assumptions:	
Discount Rate	7.00%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	2.75%
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience study for the period from 1997 to 2007.
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increases	Contract COLA up to 2.50% until Purchasing Power Protection Floor on Purchasing Power applies, 2.50% thereafter

The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Changes in Assumptions: There were no changes from 2019 through 2021. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

Benefit Changes: The figures above generally include any liability that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability is deemed to be material by the plan actuary.

Tahoe-Truckee Sanitation Agency
Audit Communications
Year ended June 30, 2023

Tahoe-Truckee Sanitation Agency

Audit Communications

Year ended June 30, 2023

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REQUIRED AUDIT COMMUNICATIONS

Board of Directors
Tahoe-Truckee Sanitation Agency
Commerce, California

We have audited the financial statements of the Tahoe-Truckee Sanitation Agency (the Agency) as of and for the year ended June 30, 2023, and have issued our report thereon dated April 10, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Agency solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

We identified self-review threats to independence as a result of non-attest services provided. Those non-attest services included recording journal entries detected during the audit process and preparing the financial statements. To mitigate the risk, management has compared the draft financial statements and footnotes to the underlying accounting records to verify accuracy and ensure footnotes are complete and accurate. Additionally, we utilize a quality control reviewer to perform a second review of journal entries and the financial statements. We believe these safeguards are sufficient to reduce the independence threats to an acceptable level.

Significant Risks Identified

We have identified the following significant risks:

- Implementation of the new accounting standard: GASB 96: Subscription-Based Information Technology Arrangements. We evaluated the activity of the Agency for any agreements that the new leasing standard may apply to.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Agency is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no change in significant accounting policies or their application during the fiscal year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of pension and OPEB obligations in notes 7 and 8.

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no unusual transactions noted as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Agency's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management in a letter dated April 10, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Agency, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Agency's auditors.

Other Information Included in the Basic Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the Agency's annual report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Directors and management of the Agency and is not intended to be and should not be used by anyone other than these specified parties.

Davis Farr LLP

Irvine, California
April 10, 2024

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Board of Directors
Tahoe-Truckee Sanitation Agency
Commerce, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Tahoe-Truckee Sanitation Agency, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Tahoe-Truckee Sanitation Agency's basic financial statements, and have issued our report thereon dated April 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 opinion 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Davis Ferr LLP

Irvine, California
April 10, 2024



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Lizz Cook, Interim Finance & Administrative Manager/Consultant
Item: V-5
Subject: Review and Discussion of Agency Connection Fee with Cash Flow Presentation

Background

In March of 2022, the Agency began working with HDR Engineering, Inc. (HDR) to perform a Sewer Connection Fee Study. The study evaluated the identified capital improvement projects to determine the appropriate and proportionate fee for new connections.

HDR presented the completed study to the Board of Directors in October 2023. Following that presentation, staff was directed to develop a cash flow analysis and provide the Board of Directors with a connection fee recommendation.

Financial consultant Lizz Cook, working with staff, developed a cash flow analysis of the capital reserve fund. After reviewing and discussing the data, staff is prepared to make a recommendation.

Today, for discussion, we will present the cash flow analysis and staff's recommendation to adopt the max connection fee as outlined in HDR's Sewer Connection Fee Study.

Fiscal Impact

None.

Attachments

Cash Flow Analysis Presentation.

Recommendation

For discussion Only.

Review Tracking

Submitted By: *Lizz Cook*
Lizz Cook
Interim Finance & Administrative Manager
Consultant with Boucher Law

Approved By: *Richard Pallante*
Richard Pallante
General Manager

T-TSA Board Meeting

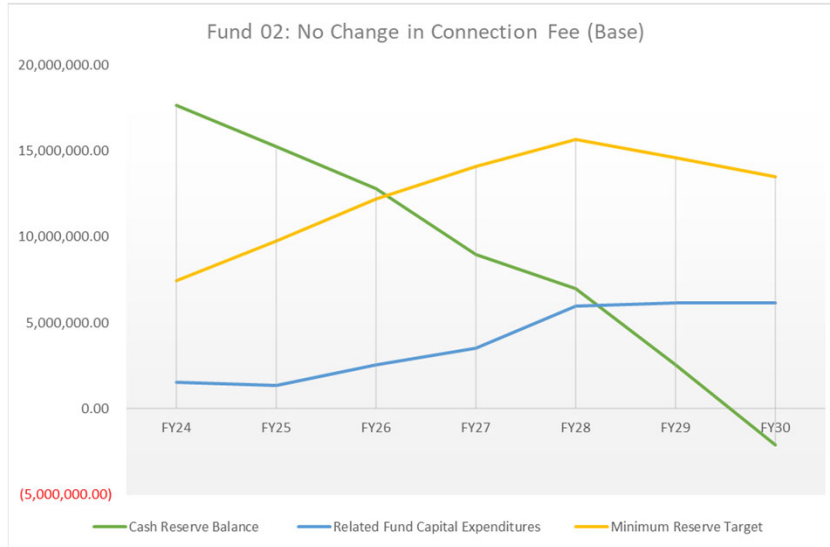
April 17, 2024

Discussion and Review of Cash Flow Analysis

*Draft projections for discussion purposes only

WASTEWATER CAPITAL RESERVE (FUND 02)

Base Case



No change in Connection Fees results in:

- Not meeting minimum reserve targets after FY26
- Negative fund balance by FY30

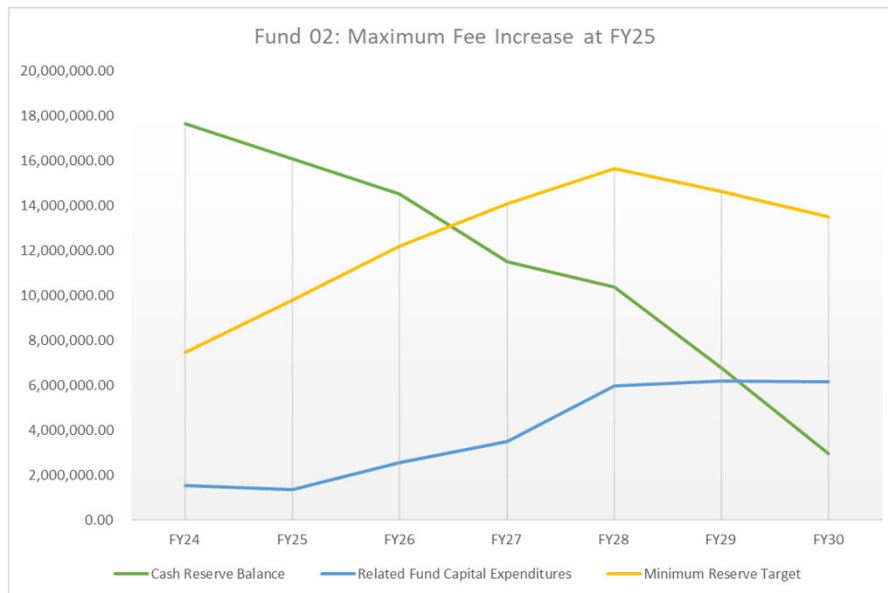
Assumptions for all charts taken from:

- 2023 Update to the 2019 HDR Sewer Connection Fee Study
- 2022 Master Plan Projects, updated by TTSA Management
- March 2023 Sewer Rate Study

*Draft projections for discussion purposes only

WASTEWATER CAPITAL RESERVE (FUND 02)

Maximum Fee Increase



Sewer Connection Fee Calculation	
• Sum of existing and future is \$8,961	
• Current Fee is \$5,000	
◦ Maintained existing fee level at conclusion of 2018/19 fee study	
Existing Sewer Connection Fee per EDU	\$6,779
Future Sewer Connection Fee per EDU	\$2,182
Maximum Allowable Sewer Connection Fee per EDU	\$8,961
Adopted 2019 Sewer Connection Fee per EDU	\$5,000
\$ Difference	\$3,961
% Difference	79.2%

Implementing the maximum

increase in FY25 results in:

- Not meeting minimum reserve targets after FY27
- Negative fund balance by FY31

*Draft projections for discussion purposes only

WASTEWATER CAPITAL RESERVE (FUND 02)

Connection Fee Recommendation

From October 2023

Next Steps

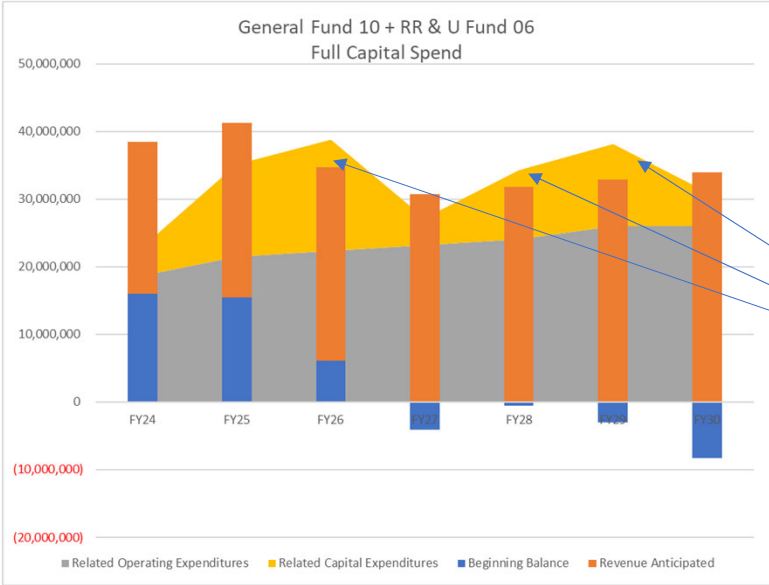
- Gain feedback and input on the Connection Fee
 - Overall approach
 - Updates to the calculation
 - Calculated level and proposed fee level
- Finalize technical analyses
- Finalize written report
- Present final recommendations to the Board (Jan 2024)
 - Board accepts the connection fee study
 - Sets public hearing date (Feb 2024)
 - Hold public hearing and adopt connection fee if desired

Revised Schedule

- April 2024 - Finance presentation to full Board
- April/May 2024 - Engage HDR to finalize technical analyses and written report
- June - Present final recommendations to the Board
 - ✓ Board accepts the study
 - ✓ Sets public hearing date (July 2024)
 - ✓ Hold public hearing and adopt **MAXIMUM** connection fee

*Draft projections for discussion purposes only

GENERAL FUND (10) + RR & U FUND (06) Cash Flow Analysis

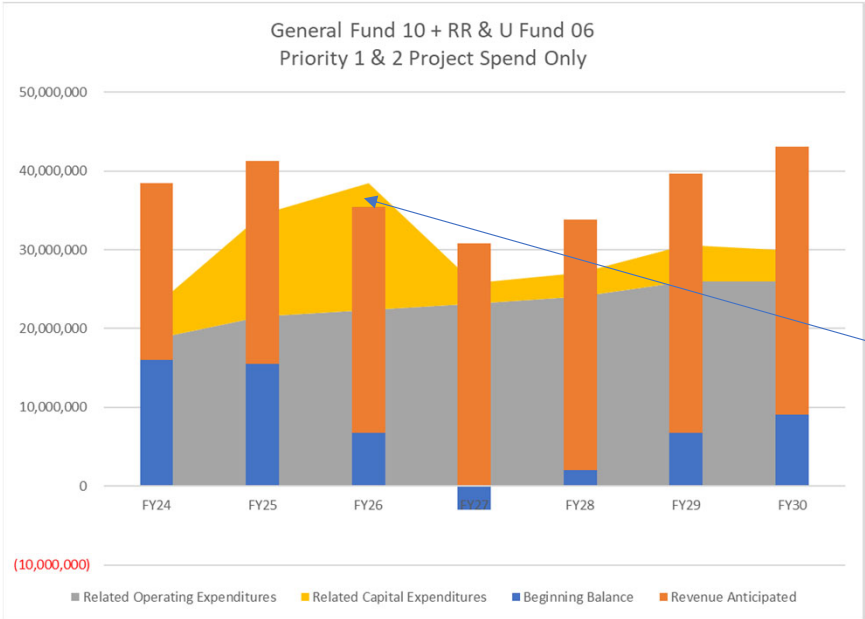


This chart assumes all planned Fund 06 projects are done.

How to fill the Gaps
 Use of Contingency Fund (07)
 Rates
 Debt Issuance
 Grants
Reduce Project Expenditures →

*Draft projections for discussion purposes only

GENERAL FUND (10) + RR & U FUND (06) Cash Flow Analysis



This chart assumes reduced capital expenditures for Fund 06.

How to fill the Gaps
 Use of Contingency Fund (07)
 Rates
 Debt Issuance
 Grants

*Draft projections for discussion purposes only

NEXT STEPS

- Follow Connection Fee increase revised schedule
- Continue refinement of Fund 10 and Fund 06 Cash Flow Analysis

*Draft projections for discussion purposes only



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-6
Subject: Confirmation of the Adoption of Sewer Service Charges for Fiscal Year 2025

Background

In March 2022, the Agency began working with HDR Engineering, Inc. (HDR) to perform a Sewer Service Charge Study. The study evaluated the current operational and maintenance costs to determine an appropriate rate structure for the Agency.

HDR presented the completed study with the Board of Directors, taking action at the May 17, 2023, Board of Directors meeting to adopt Ordinance 1-2023, approving the new sewer service charges for fiscal years 2024 through 2028.

With the fiscal year 2024, the first of the four-year implementation, coming to a close, Agency staff is seeking confirmation of the adopted Sewer Service Charge schedule for fiscal year 2025.

Fiscal Impact

Estimated revenue increase of \$3.1 million.

Attachments

Ordinance 1-2023

Recommendation

Staff's recommendation is the confirmation of the adopted Sewer Service Charges as adopted in Ordinance 1-2023

Review Tracking

Approved By: 

Richard Pallante
General Manager

ORDINANCE No. 1-2023

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF
TAHOE-TRUCKEE SANITATION AGENCY
AMENDING ORDINANCE 2-2015, AS AMENDED,
ADJUSTING SERVICE CHARGES AND MAKING RELATED CHANGES**

BE IT ORDAINED by the Board of Directors of the Tahoe-Truckee Sanitation Agency ("Agency") as follows:

Section 1. Purpose and Authority. The purpose of this ordinance is to update and modify Agency Ordinance No. 2-2015 to adjust charges for sewer service by the Agency and make related changes. This ordinance is adopted pursuant to Article XIII D of the California Constitution, Agency Act sections 67 and 130, Government Code sections 54344, and 54350, Health and Safety Code section 5471, and other applicable law.

Section 2. Findings. The Board of Directors finds and determines as follows:

(a) The Agency Board of Directors has reviewed, accepted, and approved the Tahoe-Truckee Sanitation Agency Sewer Rate Study, dated March 15, 2023 (the "Study") prepared by HDR Engineering, Inc. for the Agency.

(b) On or about March 31, 2023, the Agency mailed a Notice of Public Hearing on proposed adjustments to sewer service rates to landowners of properties receiving sewer service within the Agency's territory in compliance with section 6(a) of Article XIII D of the California Constitution for a public hearing to be held on May 17, 2023.

(c) The Study identified the need for, and benefits of, implementing various adjustments to the Agency's sewer service rates so that customers pay their proportionate share of the costs incurred to provide sewer service to them.

(d) The proposed adjustments to the Agency's sewer service rates will help ensure that the Agency's financial and sewer service obligations can be met with reduced risk and uncertainty.

(e) The Study demonstrates that the revenues derived from the proposed adjustments to the Agency's sewer service rates will not exceed the funds required to provide water service to the affected parcels.

(f) As set forth in the Study, the amount of the proposed sewer service rates imposed on each affected parcel will not exceed the proportional cost of the sewer service attributable to the parcel in compliance with California law, including section 6(b)(3) of Article XIII D of the California Constitution and *Griffith v. Pajaro Valley Water Management District* ((2013) 220 Cal.App.4th 586, 601) and other relevant case law.

(g) As a result of the proposed adjustments to the Agency's sewer service rates, the Agency's customers will benefit from improved financial stability and certainty, thereby providing for more reliable sewer service.

(h) The Agency Board of Directors received presentations and public comment on the proposed adjustments at several past Board of Directors meetings.

(i) The Agency Board of Directors held a public hearing on May 17, 2023, during which it received oral and written comments, and written protests, regarding the proposed adjustments in the Agency's sewer service rates for Fiscal Years 2024 to 2028.

(j) At the close of the public hearing, the Board of Directors received less than a majority of written protests from the affected parcels, as defined by section 6(a)(2) of Article XIII D of the California Constitution.

(k) The Board of Directors has considered the comments received, as well as the number of valid written protests, and has decided to adopt and implement the proposed adjustments in the Agency's sewer service rates as more fully described in the Study.

Section 3. Amendment. Agency Ordinance No. 2-2015 is amended as follows:

(a) Section 2 is amended by adding the following defined term:

PUBLIC SCHOOL means a K or Grades 1 through 12 school operated by a public entity.

(b) Section 10.G is amended by replacing the existing subsection with the following:

G. Sewer Service Charges. All owners of parcels connected to the sewage works shall pay Agency sewer service charges, as fees for the use of, or the availability of the use of, such facilities, in accordance with the schedule set forth and attached hereto as Exhibit B and incorporated herein.

(c) Section 10.R is added with the following:

R. Public Schools. Sewer service charges for public schools served by the Agency shall be determined under this section. Sewer flows from public schools are proportional to the number of students in attendance each day multiplied by the number of days those students attend (student-days) and also proportional to the ages of the students attending. Estimated flow from public schools as follows:

- K through Grade 5: 7 gallons/student-day
- Grades 6 through 8: 12 gallons/student-day
- Grades 9 through 12: 15 gallons/student-day

Charges for public schools are calculated by multiplying the number of students by the number of days attended. This number is multiplied by the appropriate student age flow factor (above) times a rate per gallon flow (see Exhibit B, Sewer Service Charges).

Each school will maintain records of student-days during a complete fiscal year and shall report those numbers to the Agency by June 30th of the following year.

For any school that does not provide such information to the Agency by June 30th of each year, the Agency shall notify the school in writing, whereupon the school shall have thirty calendar days to provide this information to the Agency. If the Agency does not receive the required information within this 30-day period, the Agency shall have the discretion to set the fee based upon information available.

(d) Exhibit A, Connection Charge Schedule, is amended to add Table A-4 from the attachment labeled Table A-4.

(e) Exhibit B, Service Charges is amended by replacing the exhibit in its entirety with the attachment labeled Exhibit B.

Section 4. Supersedes Earlier Ordinances. This ordinance supersedes any other prior inconsistent Agency ordinance, resolution, policy, regulation, fee or charge.


Section 5. Effective Date. This ordinance shall take effect on July 1, 2023.

Section 6. Posting. This ordinance shall be posted within the Agency in at least three conspicuous places within 10 days after its adoption.

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency on the 17th day of May 2023, by the following vote:

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

By:



Daniel Wilkins, Board President
Tahoe-Truckee Sanitation Agency

Attest:



Roshelle Chavez, Board Clerk
Tahoe-Truckee Sanitation Agency

Table A-4
Swimming Pools/Spas

Table A-4	
Swimming Pool "P" Units	Unit
0 - 25,000 gallons	23
25,001 - 50,000 gallons	46
50,001 - 75,000 gallons	69
75,000 - 100,000 gallons	92
100,000 gallons and over	115
Spa "P" Units	
0 - 1,000 gallons	16
1,001 - 2,500 gallons	39
2,501 - 5,000 gallons	78
5,001 gallons and over	116

Exhibit B Service Charges

**Exhibit B
Sewer Service Charges - Annual Fee**

Service Type	Code	Unit Type	FY24 Per Unit Charge (\$)	FY25 Per Unit Charge (\$)	FY26 Per Unit Charge (\$)	FY27 Per Unit Charge (\$)	FY28 Per Unit Charge (\$)
Beauty/Barber Shop	A	# of service chairs	179.96	213.42	242.36	263.16	272.20
Commercial Establishments (1) (unless otherwise noted)	B	# of fixture units	51.04	60.53	68.73	74.63	77.20
Dump Station	D	# of stations	398.00	472.00	536.00	582.00	602.00
Restaurant or Bar	F	# of seats inside	39.02	46.27	52.55	57.06	59.02
	Z	# of seats outside	14.05	16.66	18.92	20.54	21.25
	Z	# of seats banquet	14.05	16.66	18.92	20.54	21.25
Grocery	G	# of fixture units	78.82	93.47	106.15	115.26	119.22
Industrial User	I	as calculated pursuant to Table A-2	398.00	472.00	536.00	582.00	602.00
Car Washes	J	# of bays, Automatic	597.00	708.00	804.00	873.00	903.00
		# of bays, Automatic - Recycled	477.60	566.40	643.20	698.40	722.40
		# of bays, Self-Serve	398.00	472.00	536.00	582.00	602.00
		# of bays, Self-Serve - Recycled	318.40	377.60	428.80	465.60	481.60
Campsite with Sewer Connection	K	# of sites	213.52	253.21	287.55	312.23	322.96
Laundromat	L	# of washing machines	212.42	251.92	286.08	310.63	321.30
Motel or Hotel Unit	M	# of units	199.00	236.00	268.00	291.00	301.00
Motel or Hotel Unit with Kitchen	N	# of units	262.68	311.52	353.76	384.12	397.32
Swimming Pool or Spa	P	# of P units, see Table A-4	7.34	8.70	9.88	10.73	11.10
Campsite without Sewer Connection	Q	# of sites	180.58	214.16	243.20	264.07	273.14
Residential Unit	R	# of dwelling units	398.00	472.00	536.00	582.00	602.00
Other	S	As Determined by General Manager	7.34	8.70	9.88	10.73	11.10
Assembly Hall	T	# of seats	2.97	3.52	3.99	4.34	4.49
Public Schools	—	Per 1,000 gallons	3.67	4.35	4.94	5.36	5.55

(1) Refer to Table A-1

CERTIFICATE

I hereby certify that the foregoing is a full, true and correct copy of Ordinance No. 1-2023, duly and regularly adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency on May 17, 2023.



Roshelle Chavez, Board Clerk
Tahoe-Truckee Sanitation Agency



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-7
Subject: Adoption of New Mission, Vision, and Guiding Principles for the Agency

Background

On January 30, leadership staff participated in a hosted Strategic Planning session. Part of the session included a review and discussion of the agency's mission, vision, and core values. After discussion, the staff agreed that it was an appropriate time to make an update.

The participating staff worked to draft a new mission, vision, and set of guiding principles, ultimately arriving at two sets for each item. Those items were then formatted and shared with all staff to vote and make comments. After receiving votes and comments, the General Manager drafted a final version and shared it with all staff at an all-staff meeting. Staff supported the final version, which is being presented today for adoption.

Fiscal Impact

None.

Attachments

Proposed Mission, Vision, and Guiding Principles.

Recommendation

Management and Staff recommend the Adoption of the new Mission, Vision, and Guiding Principles.

Review Tracking

Approved By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

VISION

*Innovative treatment
for a sustainable
future.*

MISSION

*Environmental
Stewardship through
advanced wastewater
treatment.*

GUIDING PRINCIPLES

ACCOUNTABILITY

We take responsibility for our actions.

INTEGRITY

*We do the right thing even when it's the hardest
thing to do.*

TEAMWORK

*We value each other's role and invest in each
other's success.*

TRUST

*We work to earn respect through honesty and
follow through.*

EMPLOYEE ENGAGEMENT

*We empower our employees, fostering job
growth and satisfaction.*

INITIATIVE

*We do what needs to be done with a willingness
to take an outside of the box approach.*



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-8
Subject: Discussion of In-person Board Meetings for May through July

Background


Fiscal Impact

None.

Recommendation

None.

Review Tracking

Approved By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, 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. Technical Services Department Report.
4. Administrative Department Report.

Recommendation

No action is required.

Review Tracking

Submitted By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY OPERATIONS DEPARTMENT REPORT

Date: April 17, 2024
To: Board of Directors
From: Michael Peak, Operation Department Manager
Subject: Operations Department Report

◆ **Compliance:**

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

◆ **Operations Update:**

- The plant performed well throughout the month.
- Continued discussion with Lahontan water board pertaining to WDR revision.
- Staff participated in educational outreach at Alder Creek Middle School with TSD and TDPUD on the Truckee urban water cycle.
- Cleaned chem, recarb, and associated basins on side two chem treatment.

◆ **Work Orders:**

- Completed this month: 1
- Pending: 6

◆ **Plant Data:**

Influent Flow Description	MG
Monthly average daily ⁽¹⁾	3.94
Monthly maximum instantaneous ⁽¹⁾	6.55
Maximum 7- day average	4.45

<i>Effluent Limitation Description</i> ⁽²⁾	<i>WDR Monthly Average</i>		<i>WDR Daily Maximum</i>	
	<i>Recorded</i>	<i>Limit</i>	<i>Recorded</i>	<i>Limit</i>
<i>Suspended Solids (mg/l)</i>	1.3	10.0	2.5	20.0
<i>Turbidity (NTU)</i>	NA	NA	2.4	10.0
<i>Total Phosphorus (mg/l)</i>	0.23	0.80	0.37	1.50
<i>Chemical Oxygen Demand (mg/l)</i>	36	45	44	60

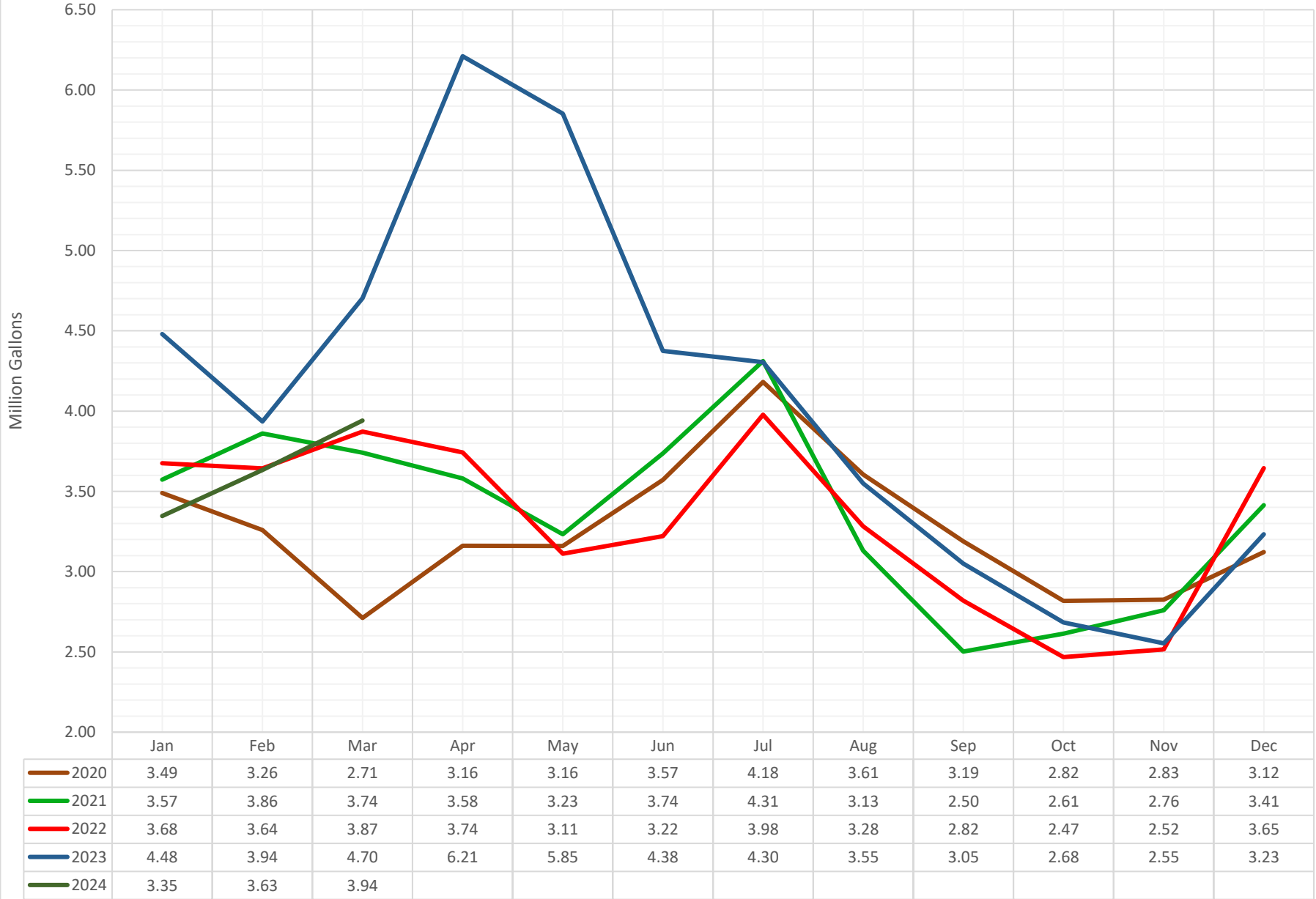
Notes: 1. Flows are depicted in the attached graph.
 2. Effluent table data per WDR reportable frequency. The attached graphs depict all recorded data.

Review Tracking:

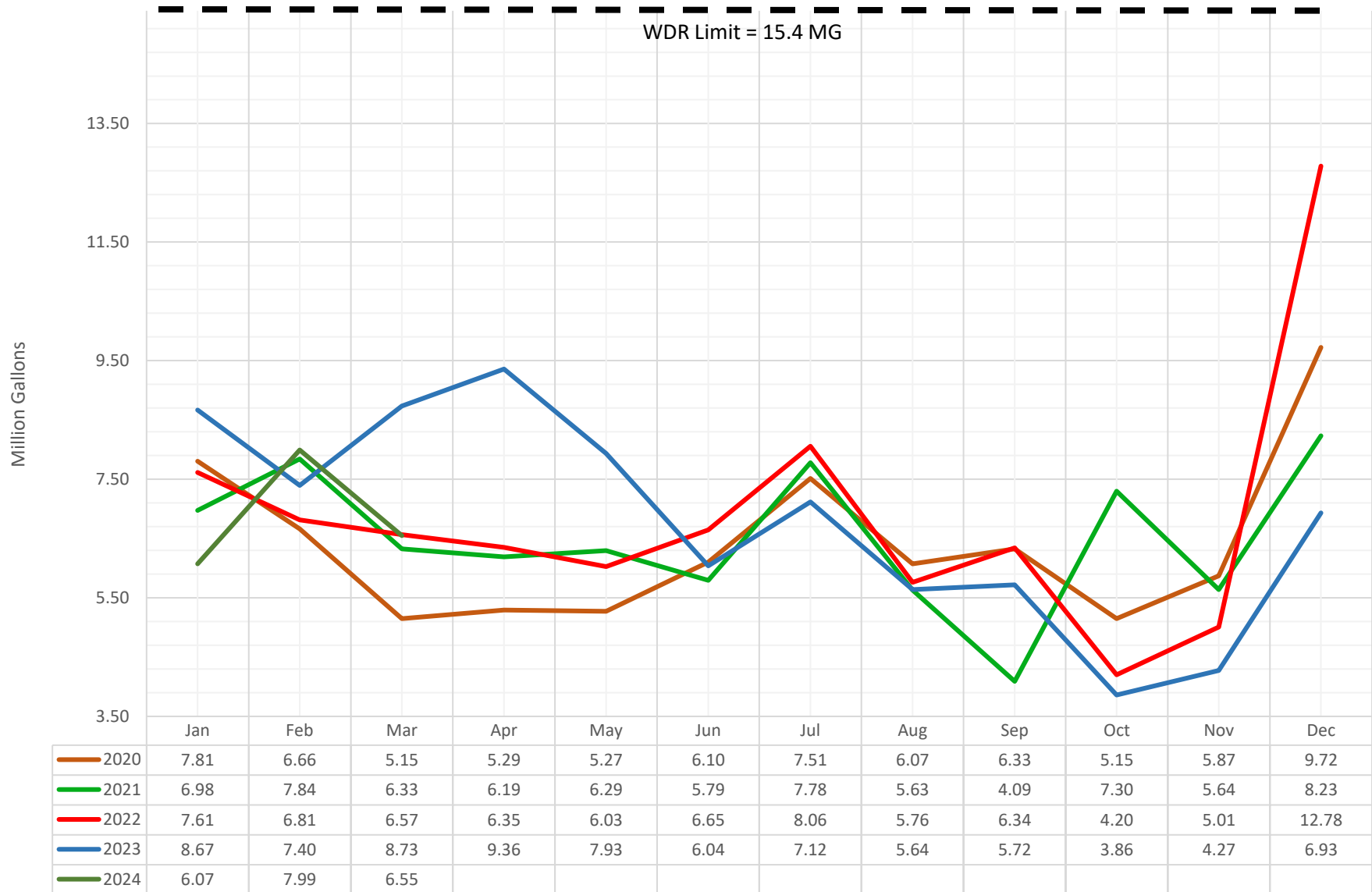
Submitted By: Michael Peak
 Michael Peak
 Operation Manager

Approved By: Richard Pallante
 Richard Pallante
 General Manager

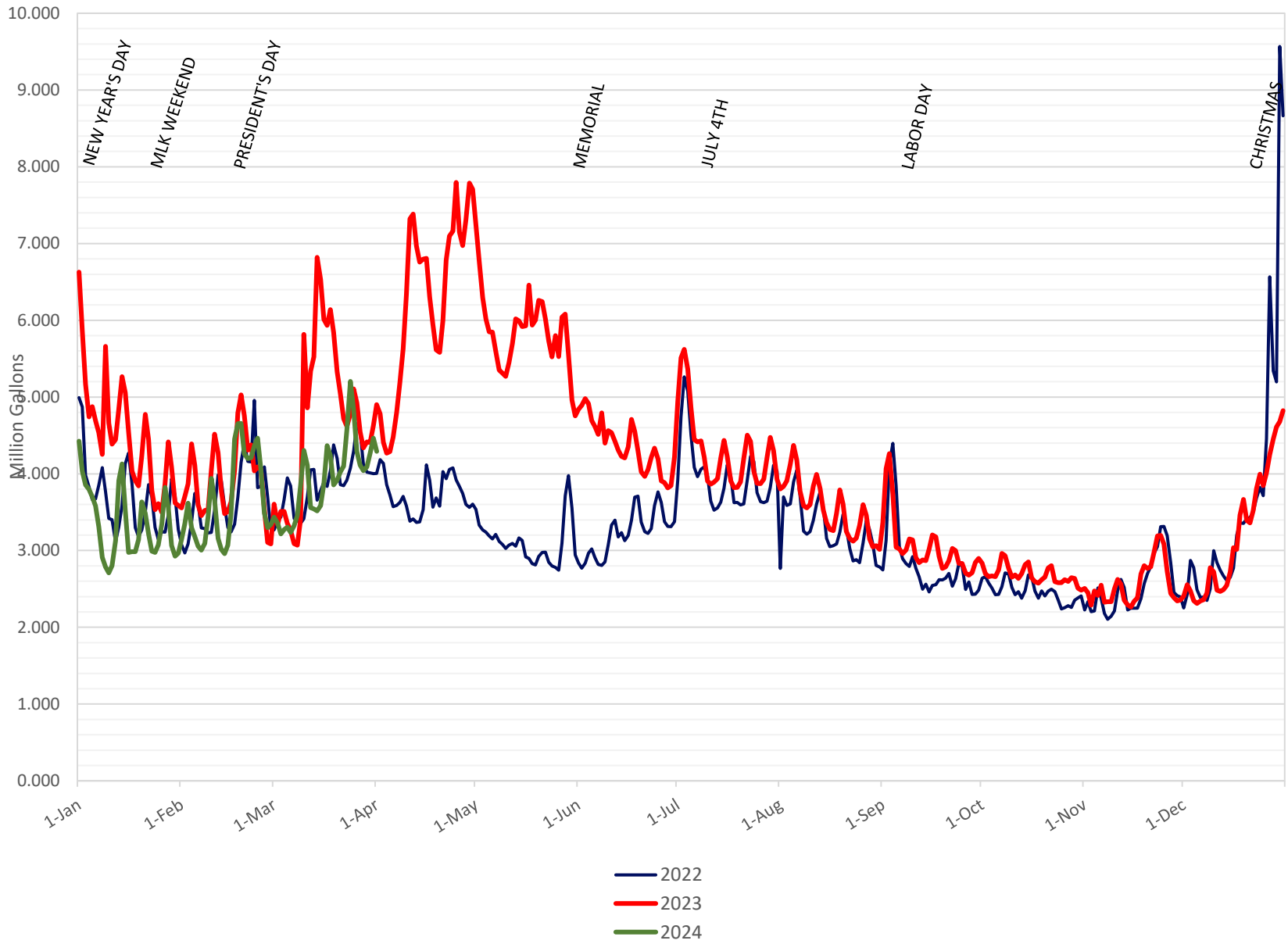
Monthly Average Daily Flow (Influent)



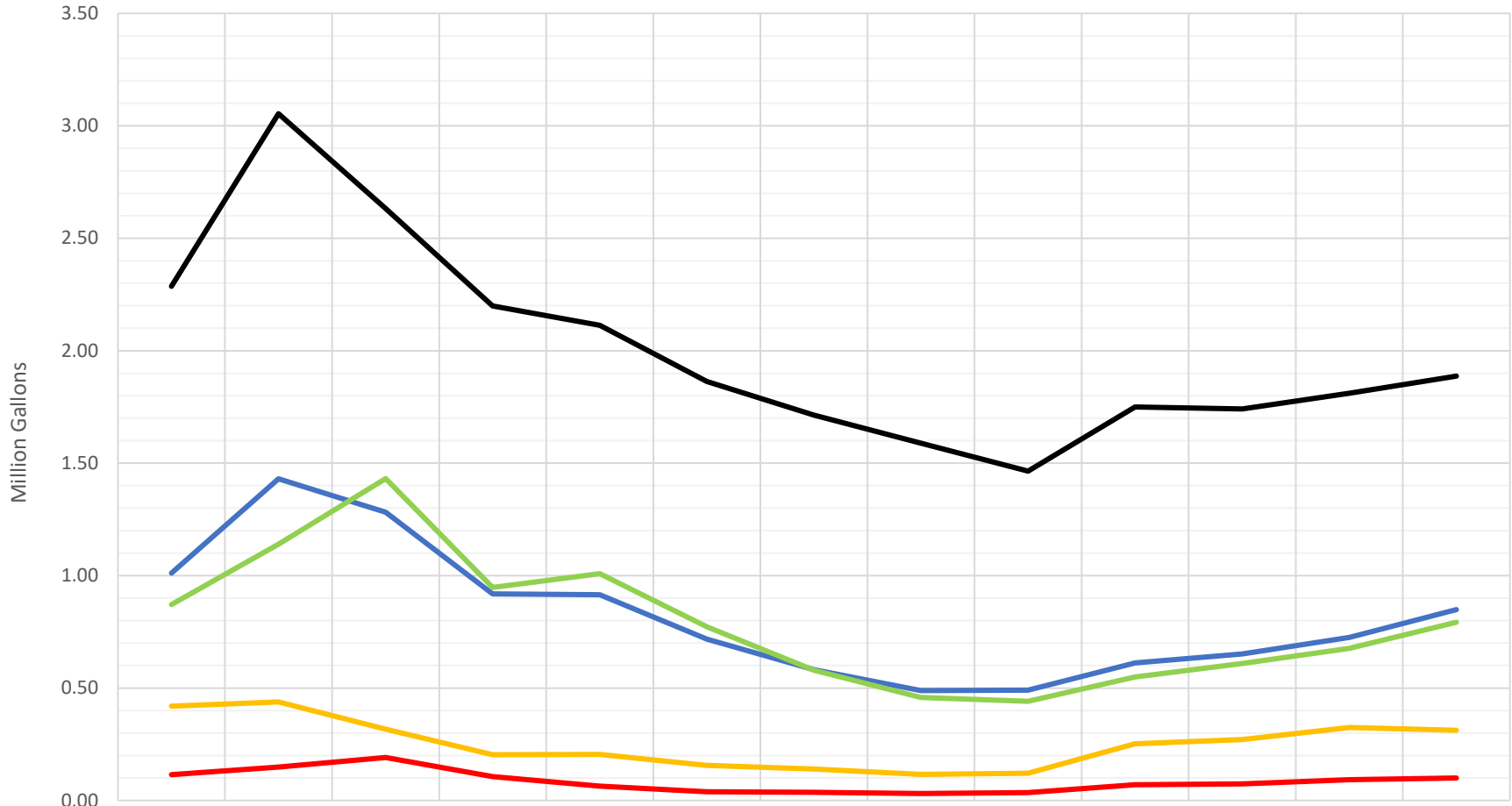
Monthly Maximum Instantaneous Flow (Influent)



T-TSA Daily Influent Flow

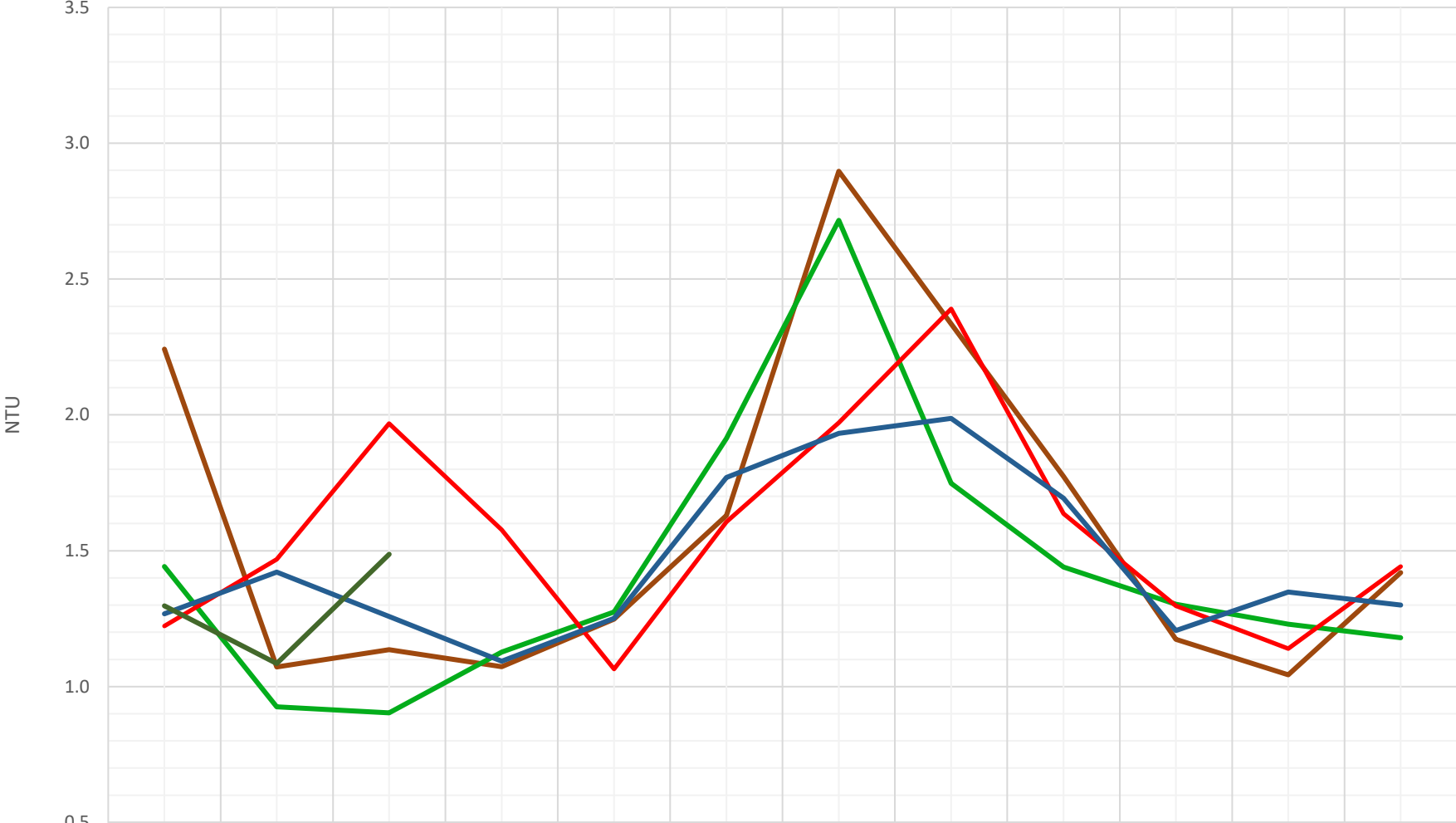


Monthly Average Daily Flow (Districts)



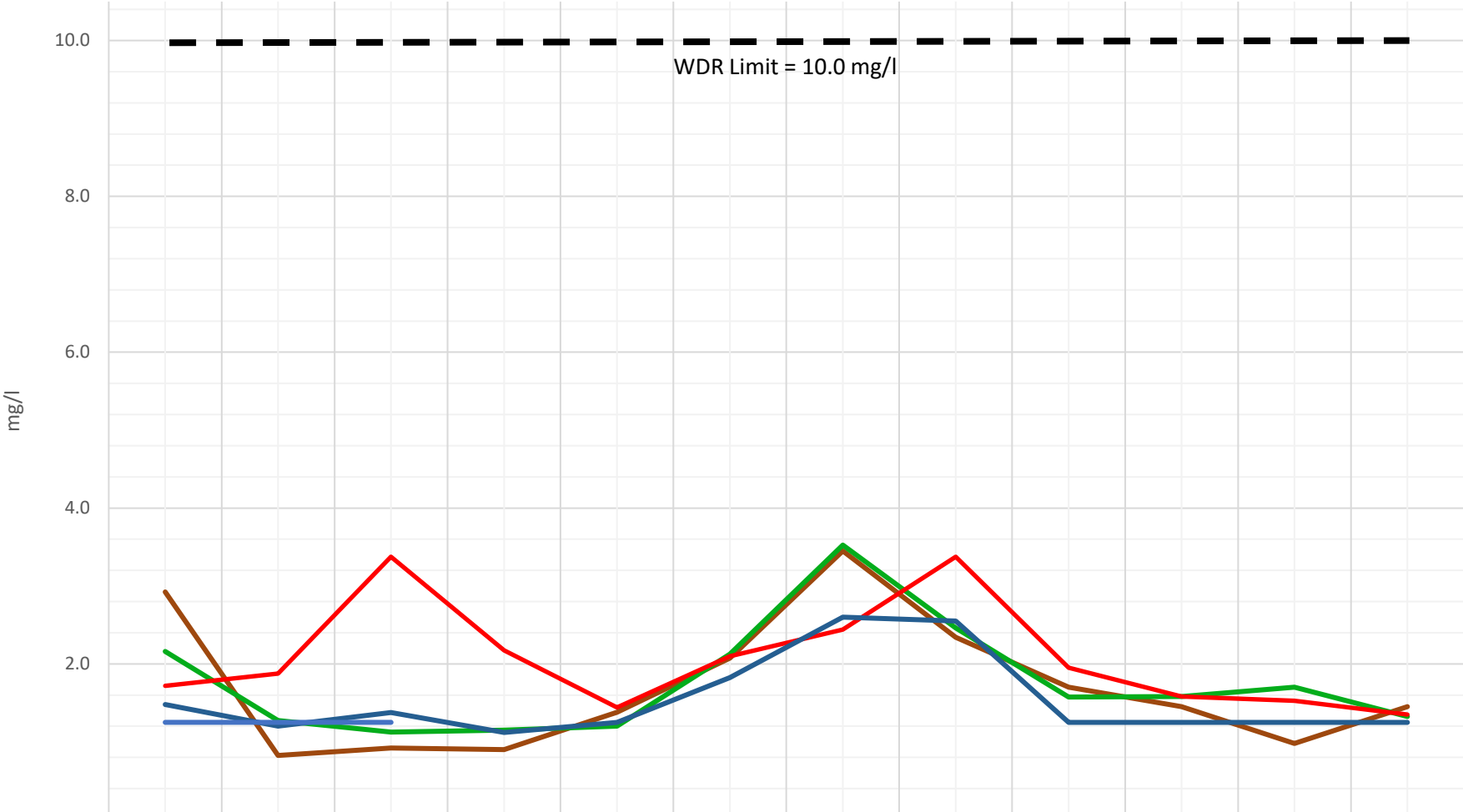
	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
— NTPUD	1.01	1.43	1.28	0.92	0.91	0.72	0.58	0.49	0.49	0.61	0.65	0.73	0.85
— TCPUD	0.87	1.14	1.43	0.95	1.01	0.77	0.58	0.46	0.44	0.55	0.61	0.68	0.79
— ASCWD	0.12	0.15	0.19	0.11	0.06	0.04	0.04	0.03	0.04	0.07	0.07	0.09	0.10
— OVPSD	0.42	0.44	0.32	0.20	0.21	0.16	0.14	0.12	0.12	0.25	0.27	0.32	0.31
— TSD	2.29	3.05	2.63	2.20	2.11	1.86	1.71	1.59	1.46	1.75	1.74	1.81	1.89

Monthly Average Daily Turbidity (Effluent)



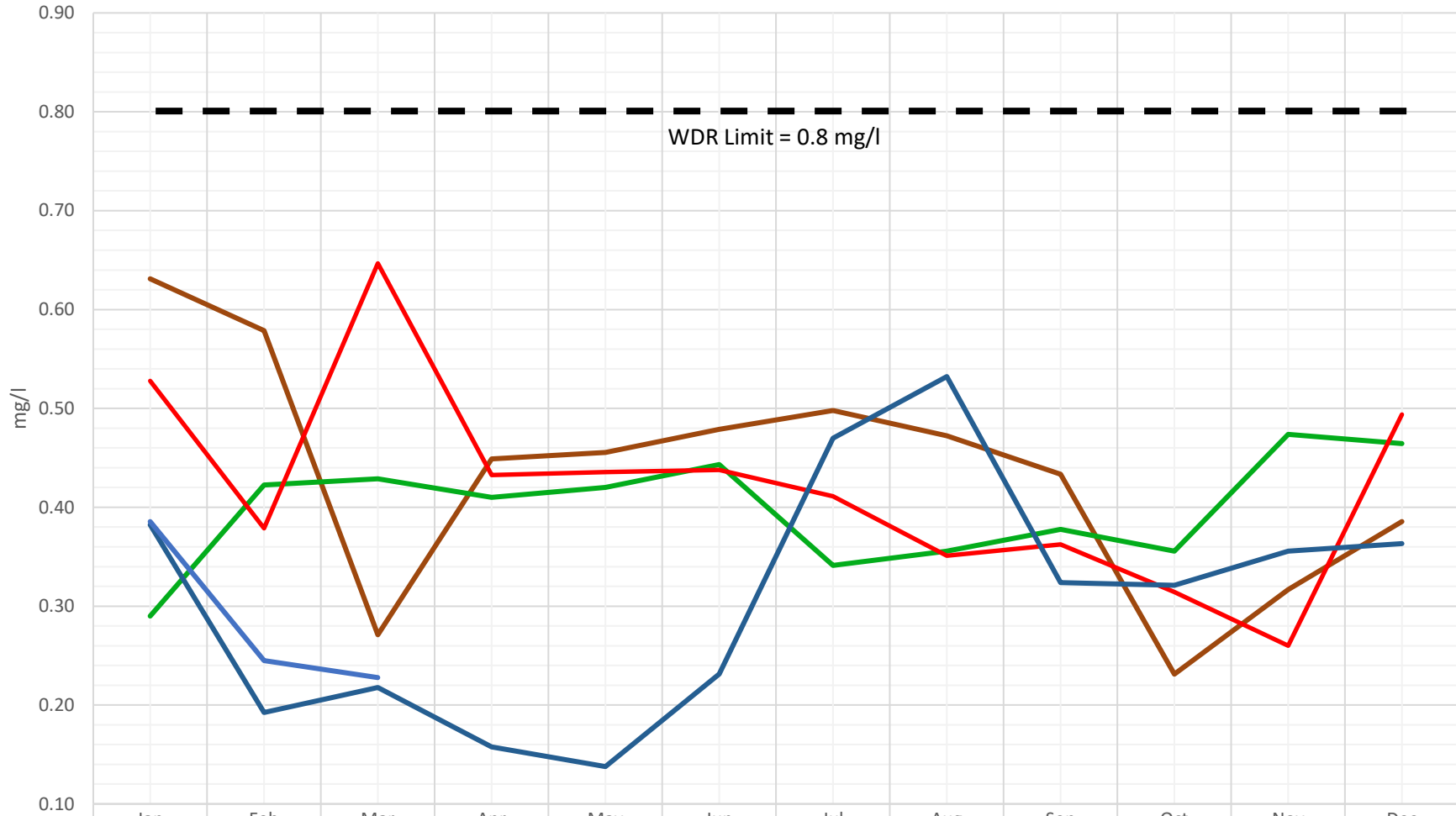
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020	2.2	1.1	1.1	1.1	1.2	1.6	2.9	2.3	1.8	1.2	1.0	1.4
2021	1.4	0.9	0.9	1.1	1.3	1.9	2.7	1.7	1.4	1.3	1.2	1.2
2022	1.2	1.5	2.0	1.6	1.1	1.6	2.0	2.4	1.6	1.3	1.1	1.4
2023	1.3	1.4	1.3	1.1	1.3	1.8	1.9	2.0	1.7	1.2	1.3	1.3
2024	1.3	1.1	1.5									

Monthly Average Daily Suspended Solids (Effluent)



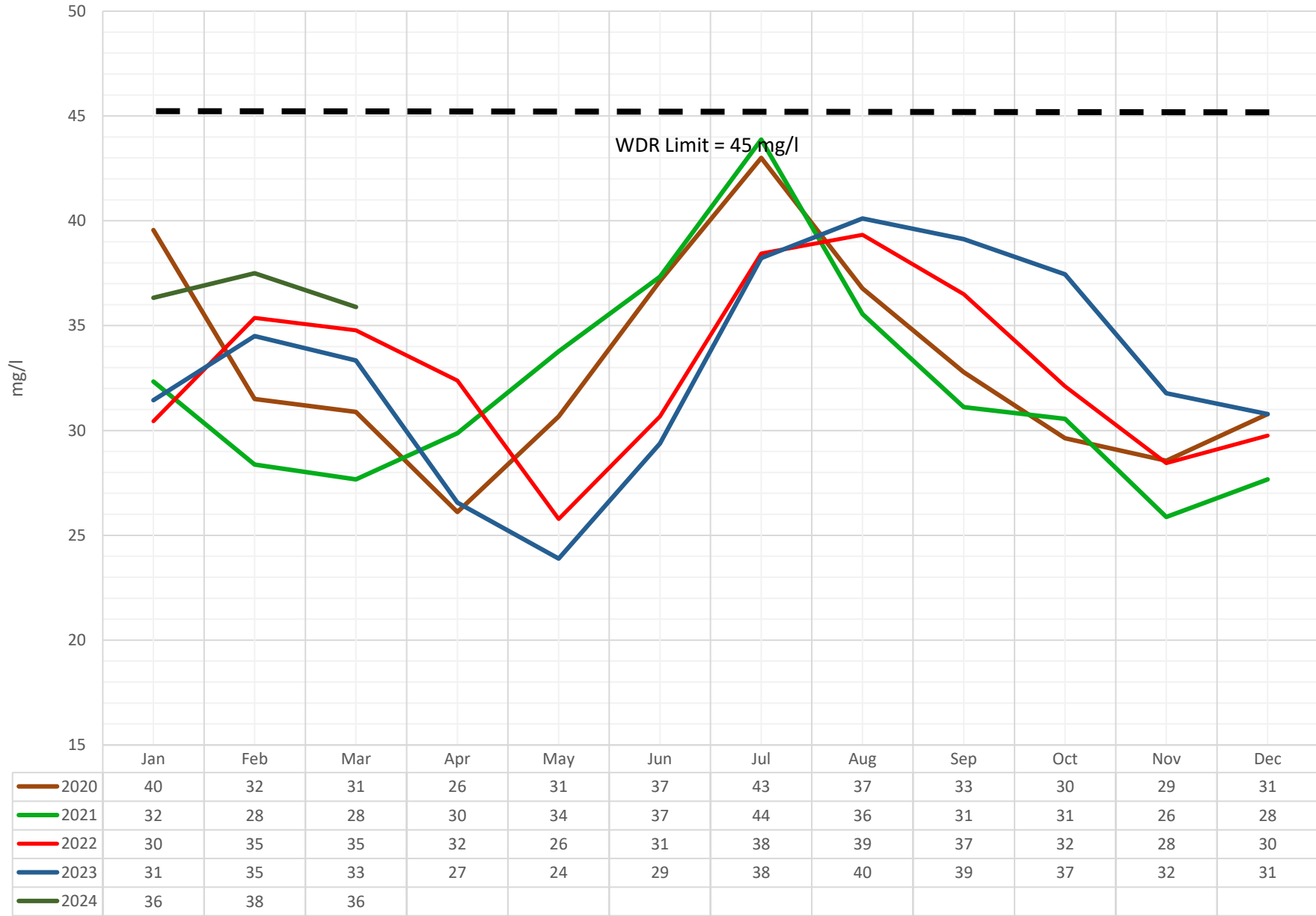
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020	2.9	0.8	0.9	0.9	1.4	2.1	3.5	2.3	1.7	1.5	1.0	1.5
2021	2.2	1.3	1.1	1.2	1.2	2.1	3.5	2.5	1.6	1.6	1.7	1.3
2022	1.7	1.9	3.4	2.2	1.4	2.1	2.4	3.4	2.0	1.6	1.5	1.4
2023	1.5	1.2	1.4	1.1	1.3	1.8	2.6	2.6	1.3	1.3	1.3	1.3
2024	1.3	1.3	1.3									

Monthly Average Daily Total Phosphorus (Effluent)

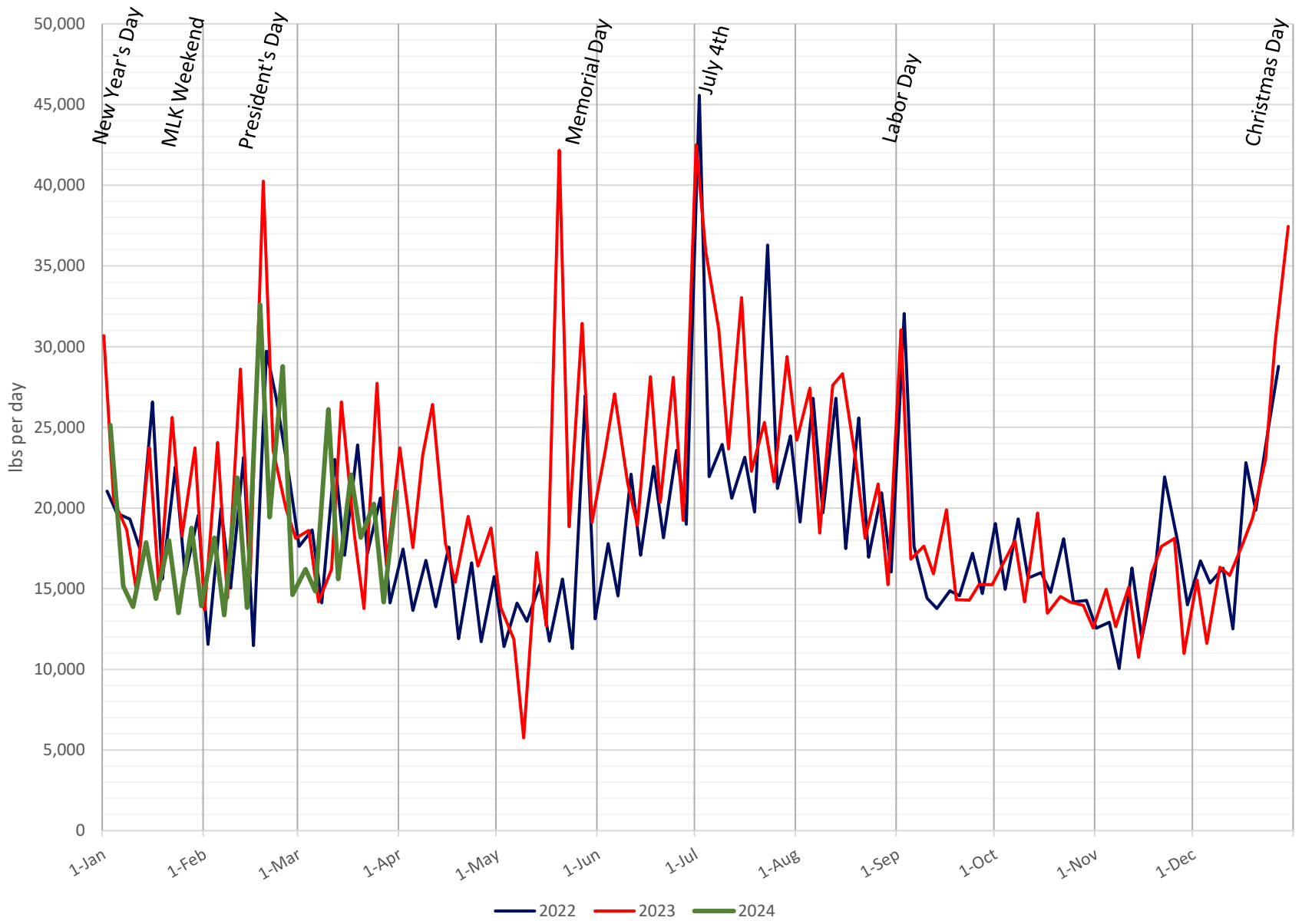


— 2020	0.63	0.58	0.27	0.45	0.46	0.48	0.50	0.47	0.43	0.23	0.32	0.39
— 2021	0.29	0.42	0.43	0.41	0.42	0.44	0.34	0.36	0.38	0.36	0.47	0.46
— 2022	0.53	0.38	0.65	0.43	0.44	0.44	0.41	0.35	0.36	0.31	0.26	0.49
— 2023	0.38	0.19	0.22	0.16	0.14	0.23	0.47	0.53	0.32	0.32	0.36	0.36
— 2024	0.39	0.25	0.23									

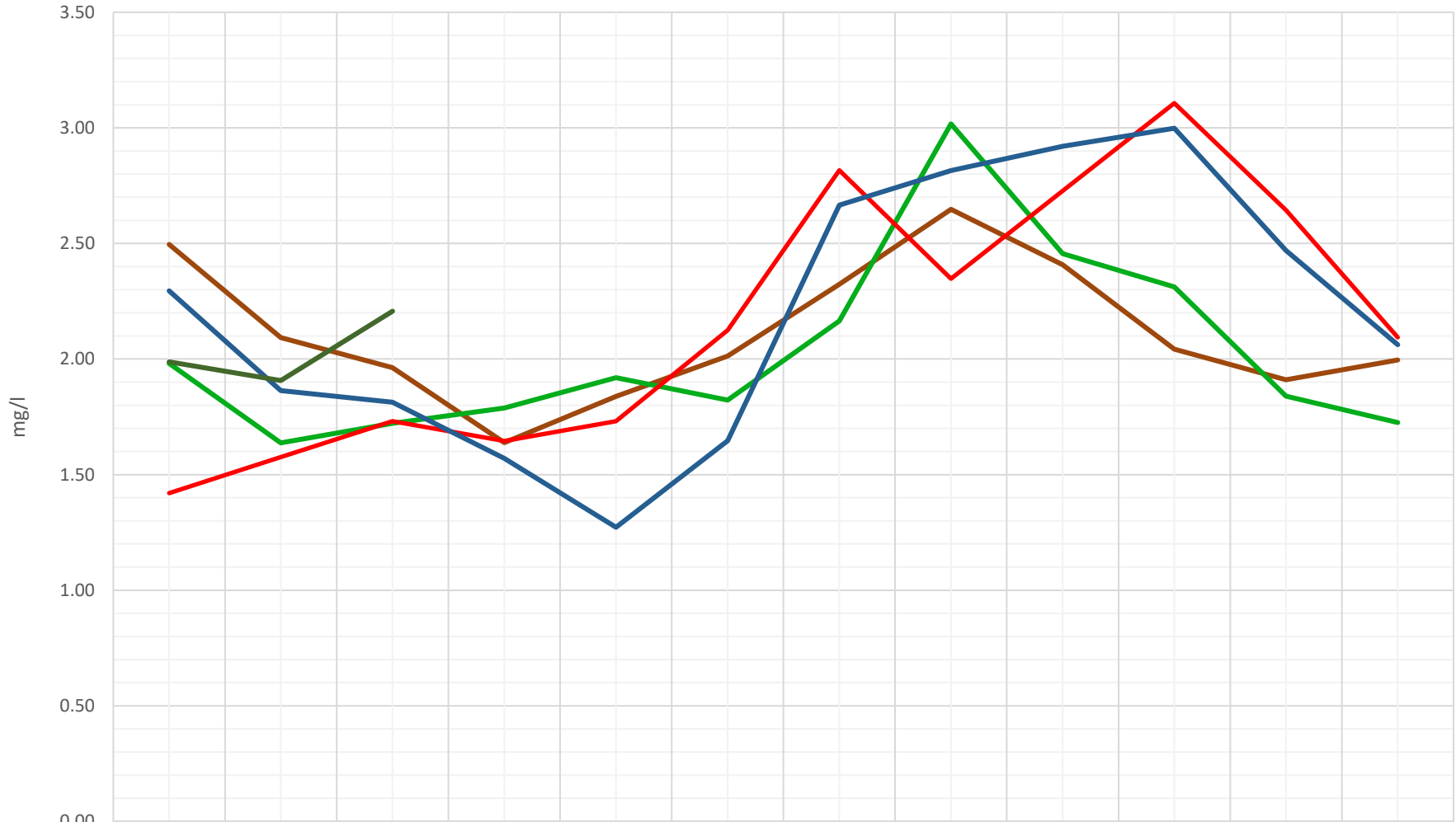
Monthly Average Daily Chemical Oxygen Demand (Effluent)



COD Influent Loading

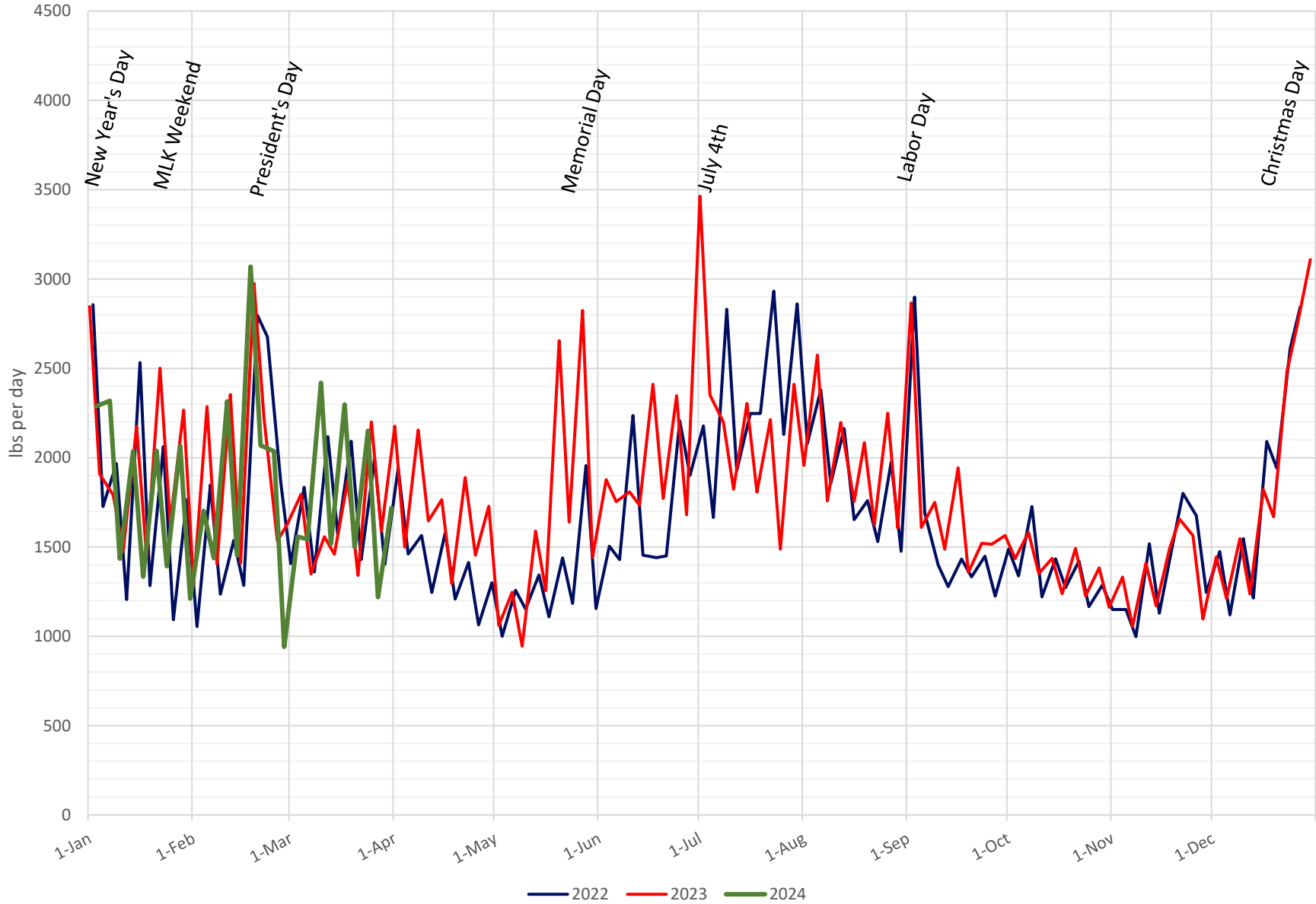


Monthly Average Daily Total Nitrogen (Effluent)

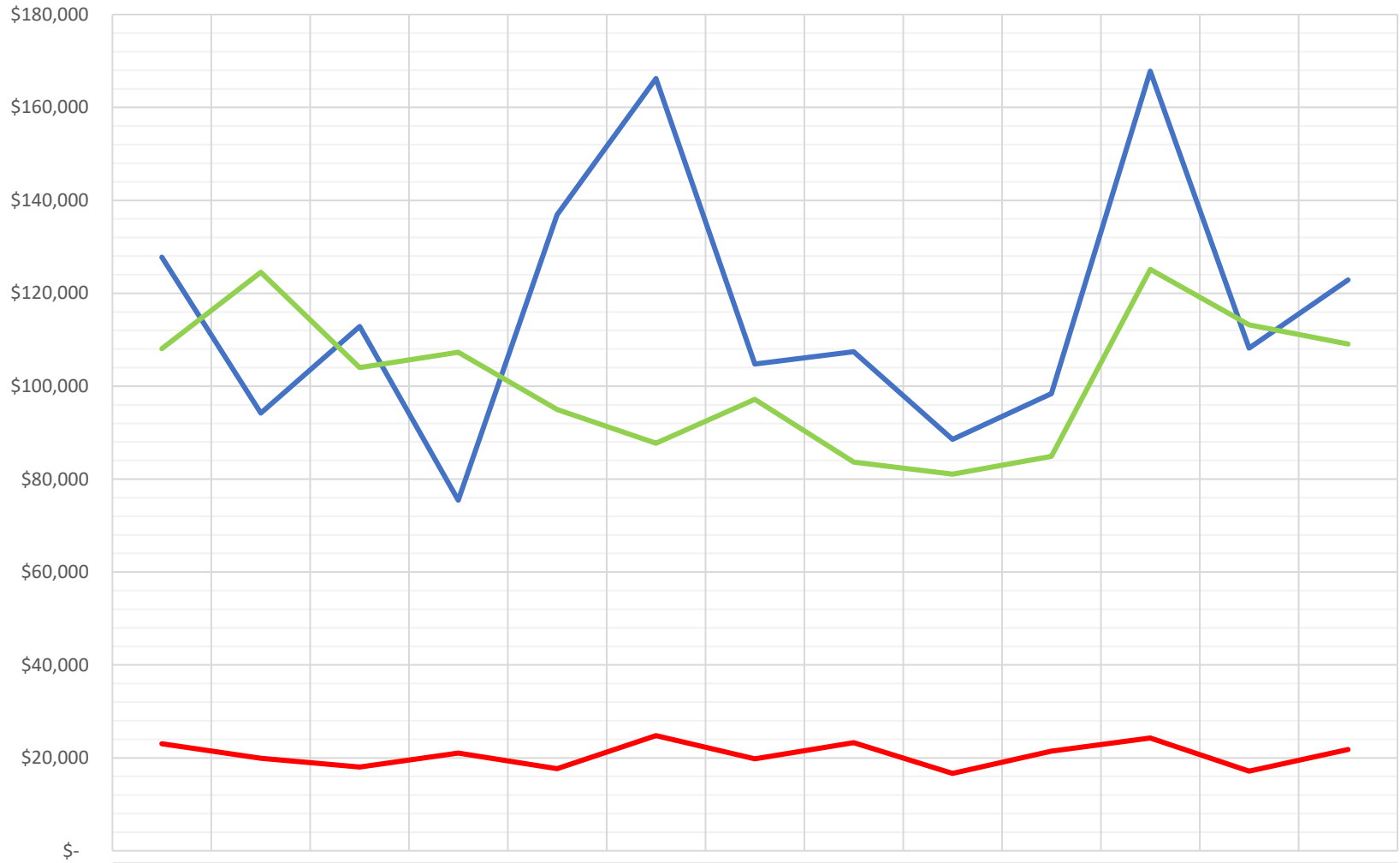


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020	2.50	2.09	1.96	1.64	1.84	2.01	2.32	2.65	2.41	2.04	1.91	2.00
2021	1.98	1.64	1.72	1.79	1.92	1.82	2.17	3.02	2.46	2.31	1.84	1.73
2022	1.42	1.58	1.73	1.65	1.73	2.13	2.82	2.35	2.73	3.11	2.64	2.09
2023	2.30	1.86	1.81	1.57	1.27	1.65	2.67	2.82	2.92	3.00	2.47	2.06
2024	1.99	1.91	2.21									

TKN Influent Loading



Chemical, Power and Sludge Disposal Costs



	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
— Chemicals	\$127,789	\$94,188	\$112,871	\$75,453	\$136,937	\$166,243	\$104,787	\$107,401	\$88,547	\$98,377	\$167,809	\$108,216	\$122,882
— Power	\$108,071	\$124,505	\$104,022	\$107,321	\$94,973	\$87,706	\$97,138	\$83,675	\$81,072	\$84,894	\$125,145	\$113,212	\$109,103
— Sludge Disposal	\$23,068	\$19,905	\$18,018	\$21,060	\$17,679	\$24,789	\$19,774	\$23,281	\$16,654	\$21,460	\$24,278	\$17,133	\$21,812



TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT

Date: April 17, 2024
To: Board of Directors
From: Paul Shouse, Maintenance Manager
Subject: Maintenance Report

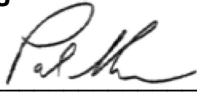
- ◆ **Project support:** During the month of March, Maintenance staff provided support for the following projects:
 - Sodium Hypochlorite Project.
 - SCADA/IT Master Plan – Phase 1.
 - Warehouse Inventory Project.
 - Lucy Work Order and PM Implementation.
 - Digestion Improvements Project.


- ◆ **Plant Maintenance activities:** Maintenance staff performed tasks on the following items:
 - Completed new Seepex primary scum pump installation.
 - Demolished and removed carbon column effluent pipe.
 - Replaced Administration department desks.
 - Removed and capped old carbon column effluent piping.
 - Modified secondary final effluent line to eliminate carbon column tee.
 - Completed warehouse LED lighting upgrade.
 - Responded to Granite Flat telemetry power outages for multiple days.
 - Reinstalled TWAS variable frequency drive for warranty replacement.

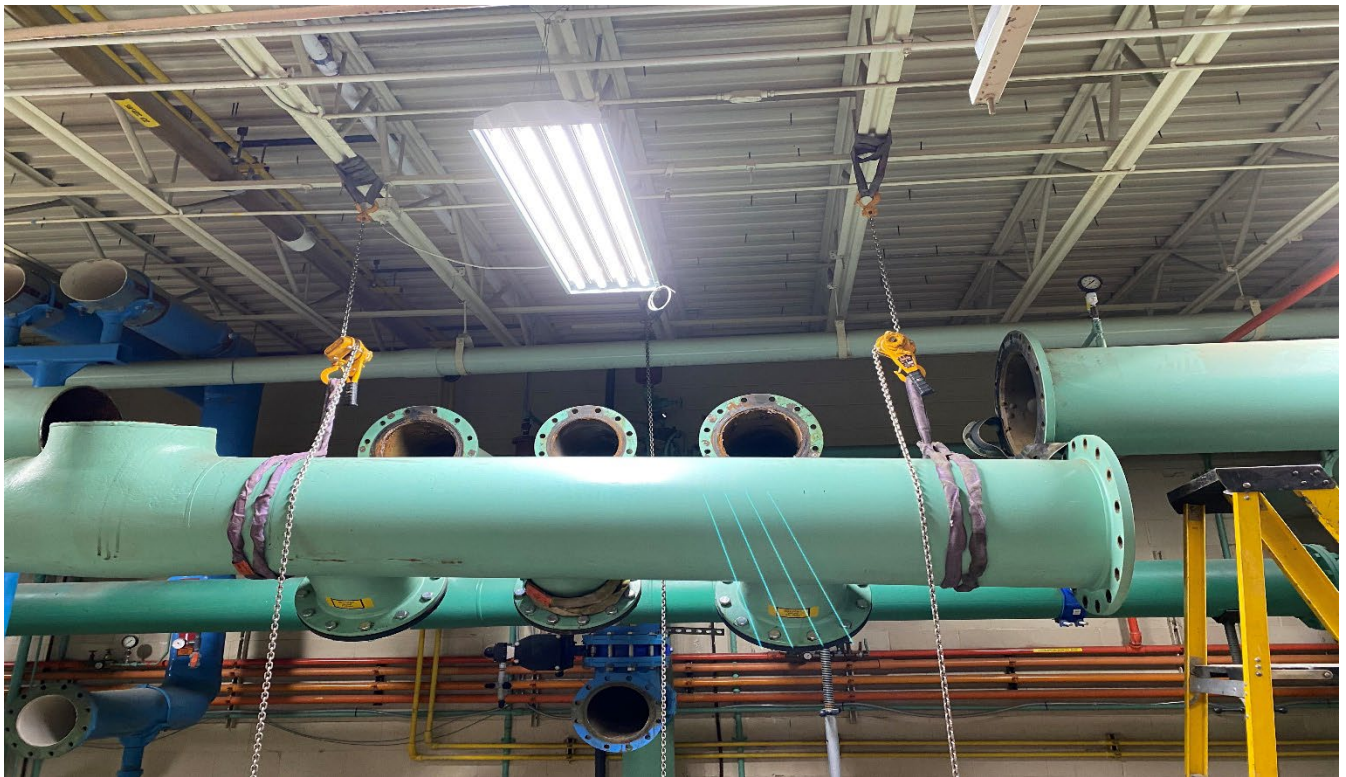
- ◆ **Open Recruitments:**
 - 1 – Electrical and Instrumentation Technician I/II/III
 - 1 – Information Technology Specialist

- ◆ **Work Orders**
 - Completed: Mechanical-61, Fleet-9, Electrical & Instrumentation-19, IT-14.
 - Pending: Mechanical-155, Fleet-88, Electrical & Instrumentation-41, IT-97.

Review Tracking:

Submitted By: 
Paul Shouse
Maintenance Manager

Approved By: 
Richard Pallante
General Manager



Carbon Column Pipe Demo and Modification



Final Effluent Spool Welding



Sodium Hypochlorite Project – Remote I/O Panel



Sodium Hypochlorite Tank Installation



Sodium Hypochlorite Tank Installation



Primary Scum Pump Pipes



Warehouse Inventory Project



Primary Scum Pump Installation



TAHOE-TRUCKEE SANITATION AGENCY TECHNICAL SERVICES DEPARTMENT REPORT

Date: April 17, 2024
To: Board of Directors
From: Jason Hays
Subject: Technical Services Department Report

Engineering

- ◆ **Projects:** In March, Engineering staff continued working on the following projects:
- Sodium Hypochlorite Foundation Project
 - Tanks installed and handed over for next steps
 - Digestion Improvements Project
 - Services agreements in place, kick off meetings scheduled
 - TRI Alpine Meadows to Olympic Valley Rehabilitation Project
 - Services agreements in place, kick off meetings scheduled
 - Front Parking & Landscaping Improvements Project
 - In Design
 - Intent to go out for bid on construction in April 2024
 - Nutrient Removal Alternatives Study
 - Services agreements in place, kick off meetings scheduled

Laboratory

- ◆ **Laboratory Activities:**
- Appointment of Kristin Davis as Laboratory Director
 - Staff attended CWEA Conference
- ◆ **Laboratory Corrective Actions:**
- Completed this month: 0
 - Pending: 1

Public Outreach

- ◆ **Plant Tours: N/A**
- ◆ **Public Outreach Team**
- Participated with TSD and TDPUD for Alder Creek Middle School Presentations
 - Planned attendance at Tahoe Truckee Earth Day on 4/20/24

Review Tracking:

Submitted By: Jason Hays
Jason Hays
Technical Services Manager

Approved By: Richard Pallante
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY ADMINISTRATIVE DEPARTMENT REPORT

Date: April 17, 2024
To: Board of Directors
From: Michelle Mackey, Accounting Supervisor
Subject: Administrative Report

- ◆ Finance
 - Completed monthly A/P, A/R, payroll, general ledger processes, and bank reconciliation
 - Attended Finance Committee Meeting in March
 - PDQ Interviews for the Class and Comp Study
 - Initiated FY25 budget process
 - Prepare for the Final Audit
 - Preparing Cash Flow Analysis
- ◆ Billing/Customer Service
 - General assistance with customer accounts, utility demands, adjustments, and plan review
 - Activated new account permits and prepared letters, reports, and invoices
 - PDQ Interview for the Class and Comp Study
 - Two (2) commercial property inspections
- ◆ Purchasing/Administration
 - General purchasing responsibilities for monthly requisitions, purchase orders, and ordering
 - General responsibilities to customer service, front gate, and front desk
 - Along with Warehouse staff, coordinated and implemented a new procedure for ordering stock items
 - Started training and preparing for the new Purchasing Card program
- ◆ General Administration
 - Performed various administrative duties to assist the General Manager and Board of Directors
 - Final audit planning and preparation
 - Attended the First Quarter Safety Committee Meeting

Review Tracking

Submitted By: Michelle Mackey
Michelle Mackey
Accounting Supervisor

Approved By: Richard Pallante
Richard Pallante
General Manager

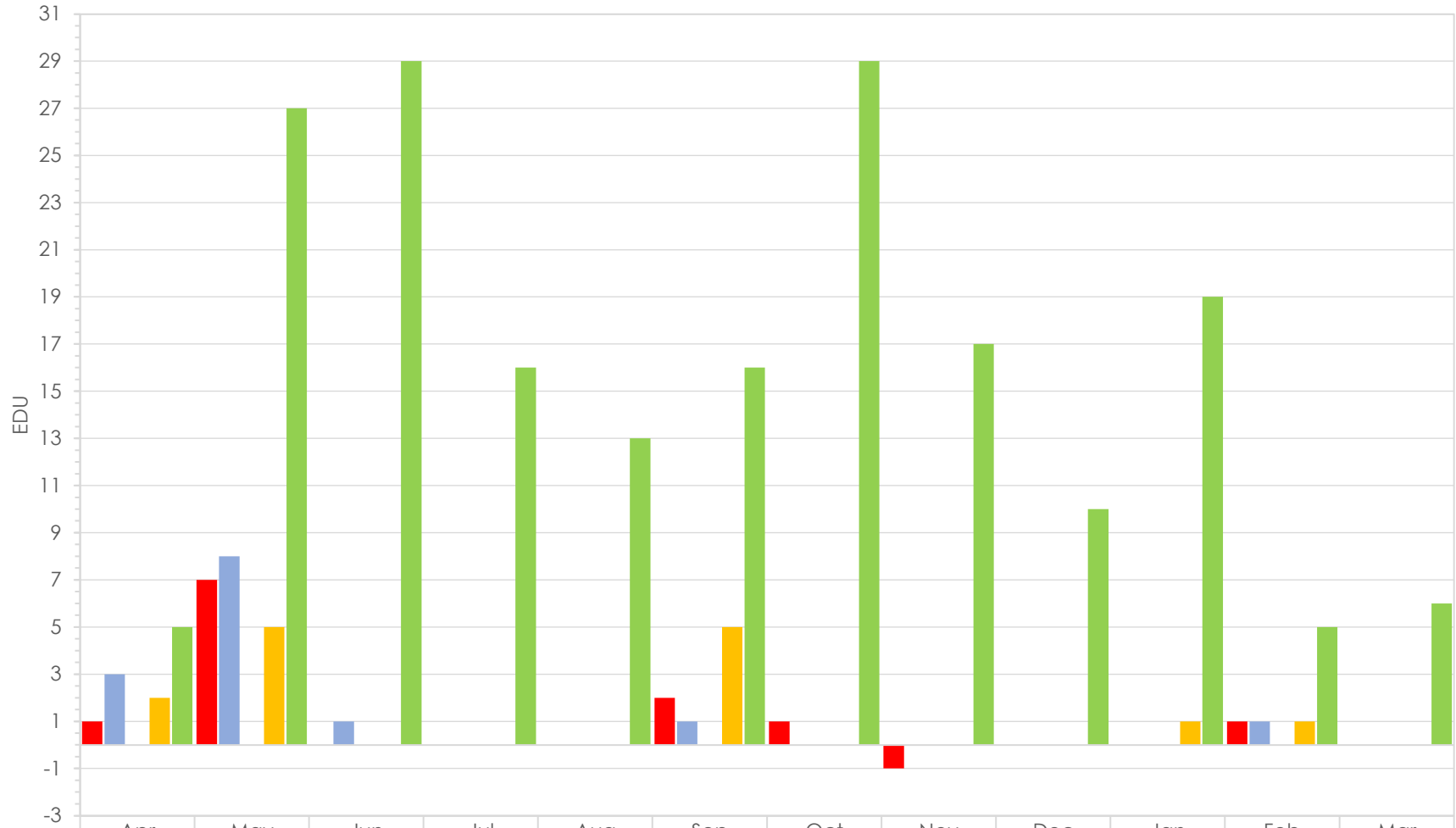
CONNECTION FEES - MARCH 2024

Connection Fee Type	MTD Count (#)	MTD Total Ft ²	MTD Total \$	YTD Count (#)	YTD Total Ft ²	YTD Total \$
Residential	7	18,761	\$ 43,331.75	9	25,449	\$ 58,035.75
Residential Ft ² Additions	0	0	\$ -	3	5,313	\$ 9,297.75
Residential Ft ² Additions - Exempt	0	0	N/A	0	0	N/A
Accessory Dwelling Unit (ADU)	1	563	\$ 985.25	1	563	\$ 985.25
Accessory Dwelling Unit (ADU) - Exempt	0	0	N/A	0	0	N/A
Commercial	0	N/A	\$ -	0	N/A	\$ -
Industrial	0	N/A	\$ -	0	N/A	\$ -
Grand Total	8	19,324	\$ 44,317.00	13	31,325	\$ 68,318.75

INSPECTIONS - MARCH 2024

Inspection Type	MTD Count #	MTD Total	YTD Count #	YTD Total
Commercial	2	2	6	6
Residential (Drive-by of Suspended Accounts)	0		0	

Residential EDU Summary

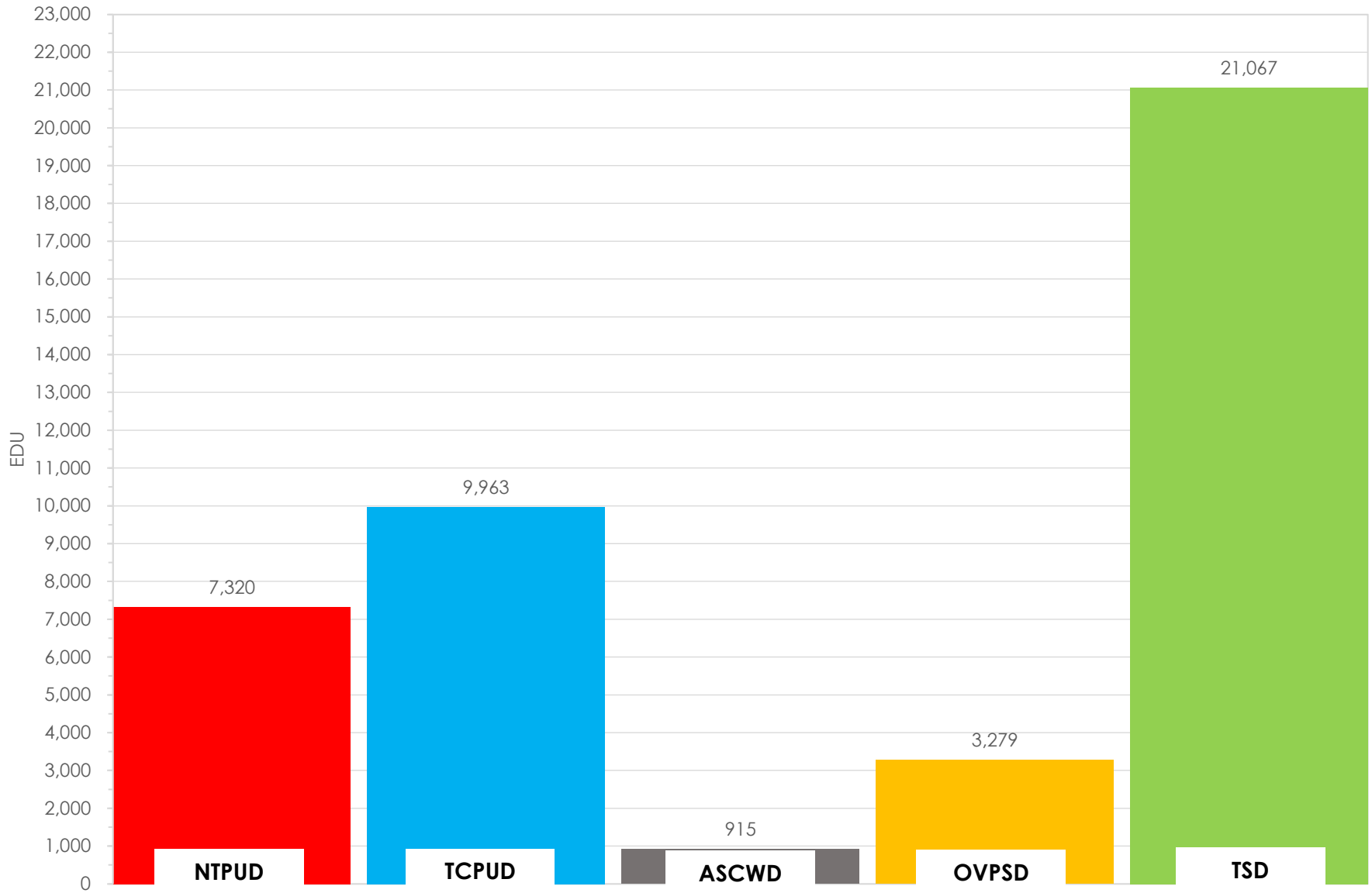


	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
■ NTPUD	1	7	0	0	0	2	1	(1)	0	0	1	0
■ TCPUD	3	8	1	0	0	1	0	0	0	0	1	0
■ ASCWD	0	0	0	0	0	0	0	0	0	0	0	0
■ OVSPD	2	5	0	0	0	5	0	0	0	1	1	0
■ TSD	5	27	29	16	13	16	29	17	10	19	5	6

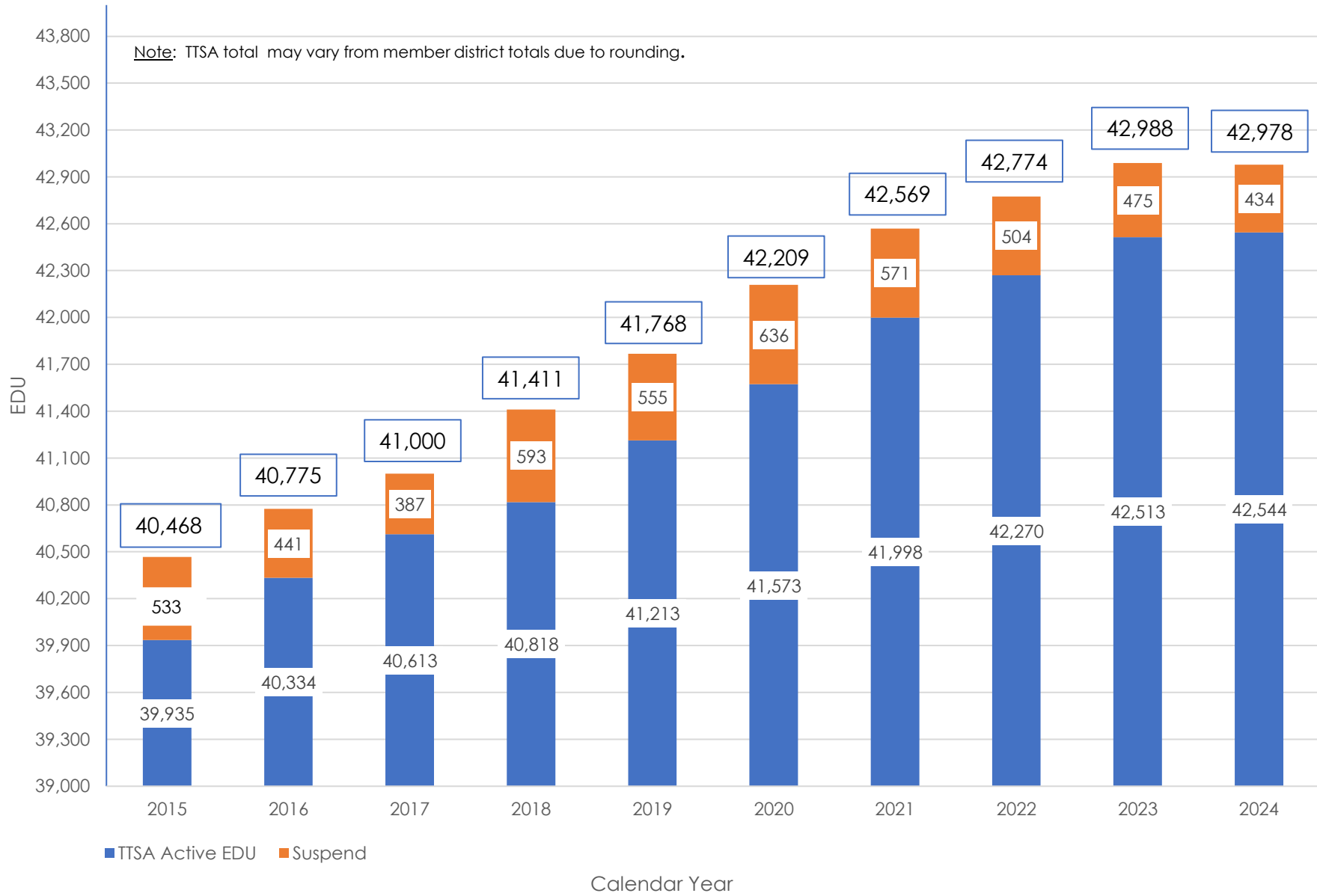
Other EDU Summary



Current EDU Summary By Member District



Historical TTSA EDU Summary





TAHOE-TRUCKEE SANITATION AGENCY

GENERAL MANAGER REPORT

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: VI-2
Subject: General Manager Report.


◆ Highlights From Previous Month

- Leadership development with Agency Managers, Supervisors, and Interested Staff kickoff meeting May 22nd followed by once-a-month trainings.
- Agency Consultant continued recruitment for a Finance and Administration Manager. First interviews scheduled for May 6th with three candidates.
- Financial Consultant Lizz Cook continued working with Administrative staff to oversee and assist in a Management Capacity.
- The Financial Consultant worked with staff on cash flow analysis to finalize staff recommendations for the Connection Fee Study. Will continue to refine the analysis for all funds.
- Staff completed bench testing of recycle flow project to lower Methanol use and evaluate loading reduction to BNR. Resulting data did not indicate this would provide the needed treatment, following up with consultant who recommended.
- Management and staff continue in-depth discussions on Master Plan and Rehab and Rehabilitation projects evaluating implementation timing.
- Land exchange with Tahoe Truckee Airport District still pending survey data for lease modifications.
- Attended TTSA Area Managers Meeting at NTPUD.
- Attended the Truckee River Revitalization Steering Committee Meeting.
- Our Human Resources Administrator attended the CalGov HR Conference.
- A Safety Training was held on 3/19, followed by an all-staff meeting to provide an update on the Class & Comp study.
- First Responders 1st Quarter Training 3/27 & Safety Committee 1st Quarter Safety Meeting 3/28.

◆ Upcoming Items Of Interest

- Budget kickoff began in March for Manager's a Draft will be provided to the Finance Committee and the Board of Directors in May.
- April/May Interviews for IT, E&I, & Finance and Administrative Manager.

Review Tracking

Submitted By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: VII
Subject: Board of Director Comment

Background

This is an 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: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: VIII
Subject: Closed Session

1. Closed Session for the performance evaluation concerning Agency legal counsel (Government Code §54957).



**TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM**

Date: April 17, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Item: IX
Subject: Adjournment
