



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



TAHOE-TRUCKEE SANITATION AGENCY

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

Directors

Dale Cox: President
Dan Wilkins: Vice President
David Smelser
Blake Tresan
S. Lane Lewis

General Manager

LaRue Griffin

BOARD OF DIRECTORS REGULAR MEETING NOTICE AND AGENDA

Date: February 17, 2021

Time: 9:00 AM

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

Members of the public will have the opportunity to directly address the Agency Board of Directors concerning any item listed on the Agenda below before or during consideration of that item via email. For more information on the process to participate in the meeting via computer, tablet or phone, see the accompanying [Guidelines for Using Zoom for T-TSA February 17 Board of Directors Meeting](#). To better accommodate members of the public and staff, some Agenda items may be considered in an order different than listed below.

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

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

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

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

1. Approval of general fund warrants.
2. Approval of financial statements.

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

V. Regular Agenda

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

VI. Management Team Report

1. Department Reports.
2. General Manager Report.

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

VIII. Closed Session

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

IX. Adjournment

Posted and Mailed, 02/11/21



LaRue Griffin
Secretary to the Board

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

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



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

Before the Meeting:

- Zoom can be used in a web only application, on mobile devices, or as a desktop version. The desktop version is recommended as it has the most functionality. Please use the following link to download the APP: https://us02web.zoom.us/webinar/register/WN_FNBzlctvSWO3YNtqQG4PUG

To Join the Meeting:

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

Controls:

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

Board Discussion:

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

Public Comment Option(s):

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

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

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

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

Motions:

- All motions will be taken by roll call vote.



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

Background

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



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Background

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



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

Background

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

Achievements and Promotions

- Luke Swann – New Employee – IT Specialist.

Fiscal Impact

None.


Attachments

None.

Recommendation

No action required.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

Background

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

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

Fiscal Impact

Decrease in Agency general fund per the warrant amounts.

Attachments

Report of general fund warrants.

Recommendation

Management and staff recommend approval of the general fund warrants paid and payable.

Review Tracking

Submitted By: Michelle Mackey
Michelle Mackey
Accounting Supervisor

Approved By: LaRue Griffin
LaRue Griffin
General Manager

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

M = Manual Check, V = Void Check

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



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

Background

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

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

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

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

Fiscal Impact

None.

Attachments

Report of financial statements.

Recommendation

Management and staff recommend approval of the financial statements.

Review Tracking

Submitted By: Michelle Mackey
Michelle Mackey
Accounting Supervisor

Approved By: LaRue Griffin
LaRue Griffin
General Manager



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

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

Note:

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

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



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

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

Note:

(1) 59% of the fiscal year has elapsed



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

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

Note:

(1) 59% of the fiscal year has elapsed

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

COMBINED CASH ACCOUNTS

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

CASH ALLOCATION RECONCILIATION

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

California State Treasurer
Fiona Ma, CPA

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

February 04, 2021

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

TAHOE TRUCKEE SANITATION AGENCY

TREASURER
13720 BUTTERFIELD DRIVE
TRUCKEE, CA 96161

[Tran Type Definitions](#)

Account Number: 70-31-001

January 2021 Statement

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

Account Summary

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



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

Investment Allocation

Account: 5084675063 » Tahoe-Truckee Sanitation Agency

| Investment Strategy | Unit Price | Number of Units | Balance |
|-----------------------------------|------------|-----------------|-----------------|
| CERBT Strategy 1 | 20.803578 | 662,665.614 | \$13,785,816.22 |
| Total | | | \$13,785,816.22 |
| Download to Excel | | | |



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Background

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

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

Fiscal Impact

Progress Pay Estimate No. 1 is for \$7,213.40.


Attachments

Progress Pay Estimate No. 1.

Recommendation

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

Review Tracking

Submitted By: 
Jay Parker
Engineering Manager

Approved By: 
LaRue Griffin
General Manager



Tahoe-Truckee Sanitation Agency
Furnishing Submersible Pump and Power Pack

Progress Pay Estimate No. 1

OWNER:

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

SELLER:

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

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

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

ACCEPTED BY:
Pac Machine Co., Inc.

BY:

DATE:

APPROVED BY:
Tahoe-Truckee Sanitation Agency

BY:

DATE:



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Background

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

Fiscal Impact

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


Attachments

Progress Pay Estimate No. 5.

Recommendation

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

Review Tracking

Submitted By: 
Jay Parker
Engineering Manager

Approved By: 
LaRue Griffin
General Manager



Tahoe-Truckee Sanitation Agency
2020 Administration Building Remodel

Progress Pay Estimate No. 5

December 29th, 2020 to January 28th, 2021

OWNER:

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

CONTRACTOR:

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

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

*Some percentages may be truncated.

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

ACCEPTED BY:

Diamond G Construction, Inc.

BY:

DATE:

2.9.21

Michael Grastus

President

APPROVED BY:

Tahoe-Truckee Sanitation Agency

BY:

DATE:



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

Background

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

Fiscal Impact

None.

Attachments

Minutes of the regular Board meeting on January 20, 2021.

Recommendation

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

Review Tracking

Submitted By:


Roshelle Chavez

Executive Assistant/Board Clerk

Approved By:


LaRue Griffin

General Manager

**BOARD OF DIRECTORS
REGULAR MEETING MINUTES**

January 20, 2021

I. Call to Order:

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

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

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

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

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

II. Public Comment.

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

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

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

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

No action was taken by the Board.

III. Consent Agenda

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

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

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

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

Motion passed.

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

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

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

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

Motion passed.

IV. Regular Agenda

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

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

No action was taken by the Board.

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

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

No action was taken by the Board.

3. Presentation from Wilderness Forestry, Inc.

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

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

4. Approval of updated Annual Performance Evaluation template

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

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

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

Motion passed.

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

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

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

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

Motion passed.

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

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

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

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

Motion passed.

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

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

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

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

Motion passed.

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

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

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

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

Motion passed.

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

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

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

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

Motion passed.

V. Management Team Reports

1. Department Reports.

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

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

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

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

Mr. Griffin provided an update on current and past projects for the administration department.

No action was taken by the Board.

2. General Manager Report

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

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

No action was taken by the Board.

VI. Board of Directors Comment

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

VII. Adjournment

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

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

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

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

Motion passed.

LaRue Griffin
Secretary to the Board

Approved: _____

Documentation as submitted for Public Comment

Dear members of the Board,

I am an employee of T-TSA and I enjoy working here for the most part. The management staff are friendly and approachable. Some of the staff here claim they are targeted, intimidated, and harassed by management, but they are the ones that do these actions to others that are not in their clique. And when they do not get their way and get themselves in trouble, they claim they are being targeted, harassed, and retaliated against for speaking out (See the PERB decision report for examples of this behavior).

Approximately 16 of the 46 employees (~ 35%) here are "disgruntled". I prefer, like most employees here, to be able to come to work, do a good job, have mutually respectful relationships with my co-workers, and go home without taking workplace drama home with me. The staff that are unhappy here are not connecting the dots that some of the management decisions/changes being made (that they do not like) are directly related to their inappropriate behavior. For example, the core values; if staff were not targeting, harassing, and intimidating others, these core values would be understood and not need to be spelled out.

I am amazed at the lengths they go to when trying to get their way at the Agency. I have heard of and have seen trespass and destruction of private property, character assassination through coordinated lies and gossip, intimidation by various means, etc.

Now we have ex-employees and a spouse of a current employee (along with current T-TSA employees) constantly trying to stir up trouble and ruin people's lives that work at the Agency for no reason other than retribution. They use half-truths, outright lies, friends and family, manipulation of data, exaggerations, titles, education, condescension, etc. to paint a false picture of what is going on here at T-TSA.

I prefer to submit this letter anonymously after seeing what happened to Aaron Carlsson after he spoke up against the misinformation that has been aimed at the Board of Directors, management, and anyone else they decide to target. Thank you for your patience and understanding during this time.

Please include In every Board Meeting until further notice.

From: [Steve Parsons](#)
To: [LaRue Griffin](#); [Roshelle Chavez](#); btresan@truckeesan.org; obgolf@gmail.com; dwilkins@townoftruckee.com; dsmelser@ttsa.net; dalecoxplumber@yahoo.com
Subject: Public Comment to TTSA Board of Directors, January 20, 2020
Date: Tuesday, January 19, 2021 1:35:13 PM

TTSA Board of Directors:

I am writing to let you know that the management of your agency has a serious problem with honesty, integrity, ethics, and basic competency. I have documented TTSA's many failings over the course of nearly 100 posts at <https://TTSATribune.blogspot.com>.

Your agency, under the management of LaRue Griffin, has been failing on many fronts, none so important as the repeated release of pollutants into the Truckee River in violation of their discharge permit. Not one time. Not two times. But a whopping 23 times during Mr. Griffin's tenure.

Under the leadership of the previous General Manager there was *one* permit violation in an eight-year period.

And what has Mr. Griffin done about this problem? He's made excuses. He's diminished the importance of permit compliance. And as he made excuses and tried to render compliance irrelevant, TTSA has continued to violate.

And what have you done about it? Nothing. You've credulously swallowed each and every excuse he's given you. Each more ridiculous than the last.

It would seem to this observer that you are far more invested in shielding Mr. Griffin and, perhaps more importantly, yourselves from legitimate criticism than you are in serving the community and the Truckee River. Perhaps it's cowardice, perhaps it's true that you really *don't* care. The effect is the same.

As long as Mr. Griffin continues in the role of General Manager at TTSA, there can be no resolution to the public distrust which has been created by the combination of Mr. Griffin's actions and your own inaction.

Please include in every Board Meeting until further notice.

From: [Celia Sutton-Pado](#)
To: rchavez@ttsa.net
Subject: Wilderness Forestry proposal
Date: Monday, January 18, 2021 2:19:59 PM

Dear Ms. Chavez,

A letter was left on our door indicating that T-TSA is considering a catastrophic expansion of industry just below the Glenshire ridge. We live on that ridge and have fought with Teichert for 20 years, trying to reduce the noise, dust, truck beepers, odors, air quality due to their asphalt production, light, pollutants in the water, and an overall poor rating as a "Neighbor".

We made some progress in them enclosing parts of the facility, especially the oil tanks. We don't know who posted the letter suggesting that 500 gallons of gas per day will be used to conduct chipping operation. There is a facility out by Loyalton that has caused the area great distress. The black soot produced covers cars and ends up in children's lungs. The letter suggested "asphalt tile production" and "other uses". Such a facility will face considerable backlash from the community.

If, what this letter proposes is even remotely true, this would be catastrophic to our way of life in Glenshire. It is difficult to believe that after years of fighting to get the land reclaimed below the cliff, TTSA would even consider use of that land for the sake of a few bucks.

Please take into consideration the fight that will be levied if any attempt is made to use that land. We have suffered enough and need reassurance that this will not happen.

Before we mount a campaign against TTSA and this project, utilizing the members that we put together to fight Teichert, we would like to hear more about what is going on in Martis Valley and why anyone would even entertain such a proposal. There is plenty of space far from populations, and where the direction of the wind won't impact hundreds, if not thousands, of families.

This issue has caused a great deal of stress during a pandemic and an economic hardship. This is that last thing we need is a battle for our air quality! I realize that we are emotionally charged at this moment, but I feel we need to reach out quickly to dissuade any effort to build anything on that property.

Thank you for your time. Please include me in any correspondence that may address this issue.

Sincerely,

Marc Pado and Dr. Celia Sutton-Pado, MD
530-386-1636

From: [Steven Smith](#)
To: rchavez@ttsa.net
Subject: Opposing Agenda Item #3 on 01/20/2021 TTSA Meeting
Date: Tuesday, January 19, 2021 2:26:32 PM

Dear Ms. Chavez,

I would like to formally oppose Agenda Item #3 for the TTSA meeting tomorrow 01/20/2021. I believe that any increased noise, dust, truck traffic and air pollution is not a good thing to have in the Martis Valley. This valley is a geographically closed bowl, and especially so during atmospheric inversions, and is surrounded by residential homes to the East, North and West. Please do not lease land to any operation that could potentially increase noise and pollution in this rather sensitive area.

Thanks for the consideration,

Steve Smith
Truckee, California

From: [Lori Tucker](#)
To: rchavez@ttsa.net
Cc: [Joan Sarlo](#); [Catherine White](#); [Julie Dill](#); [Georgia Smith Asst.](#)
Subject: Wildness Forestry, Inc.
Date: Tuesday, January 19, 2021 2:34:53 PM

Roshelle,

I am in the Glenshire area and strongly oppose the proposed Wildness Forestry Industrial Project on the reclaimed land used by Teichert, that was leased from T-TSA.

I have been active in working with Teichert to reduce noise; from processing, equipment and trucks, dust, odor from the asphalt plant to mention a few. In many of the Teichert meeting it was clearly pointed out that this land was reclaimed with new planted vegetation.

The Glenshire Residents are mostly the blue collar work force for Truckee, mostly all full time residents.

We don't need to be exposed to

an additional industrial platform. This location is not appropriate as we have already learned that the inversion layer that occurs

transfers noise, dust and odors to the extreme, in addition to all the negative environmental issues, air quality, river that will be impacted

from this project.

There is plenty of land for a green waste project, but in the back yard of the Glenshire Community and along the beautiful

Legacy Trail.

I hope that T-TSA does not really concern this harmful industrial project.

I am unable to join the very short announcement of the zoom call scheduled on 1/20/21 but want my voice to be heard.

I would appreciate my email added for future communications on this project.

Thank you.

Lori Tucker

775-741-5190

From: [J Dill](#)
To: rchavez@ttsa.net
Cc: [Jim Dill](#)
Subject: January 20th Board Meeting Agenda, Item 3, Wilderness Forestry Proposal
Date: Tuesday, January 19, 2021 9:24:33 PM

Dear TTSA Board of Directors, General Manager, and Staff,

We are Truckee residents and are writing to protest the lease of agency property for development of any commercial industrial purpose such as is being proposed by Wilderness Forestry. It is time for this reclaimed land in the heart of our Town, along the river, to be returned to recreation use and not further developed for industrial or commercial gain. There are multiple locations owned by Teichert where this type of operation can be located which will not impact residents and the watershed negatively. Commercial chipping, grinding, and asphalt recycling will have a great deal of mechanical equipment, with burning and trucking pollution. In summary expanding an already undesirable asphalt plant that Teichert mining operations managed to get approved in our town when the mining use was subsiding, along Martis Creek and the Truckee River our legacy. It is time for TTSA to be a steward of the land and not allow any of this land to become industrial and commercial again. We may not be able to join the zoom call at 9 am on a work day but we do want our voices heard. Please add our emails for future communication on this proposal.

Thank you,

Jim and Julia Dill
j.dilltahoe@gmail.com
jldjrzin@yahoo.com

From: [janet.atkinson](#)
To: [Roshelle Chavez](#); comment@ttsa.net
Subject: Public Comment
Date: Wednesday, January 20, 2021 3:25:20 AM

Dear TTSA Board Members,

I am a Truckee resident, residing in Glenshire.

Regarding Item 3 on the January 20, 2021 TTSA Board Meeting Agenda:

I am very concerned about the proposed Wilderness Forestry industrial operation on TTSA land. With it's truck traffic, a wood mill, processing of asphalt shingles, and other activities, increased pollution to our land, water, and air could result.

Will there be an EIR and CEQA Reports? Will the Archeological Society be consulted?

Please inform the public through our local media. This is a facility with long term consequences.

Thank you,
Janet Atkinson

From: [Dan Tester](#)
To: rchavez@ttsa.net
Subject: Item V-3
Date: Wednesday, January 20, 2021 9:49:18 AM

Hi Rochelle,

I'm on the Zoom but have to exit due a meeting I cant miss at 10am.

Real quickly, I am a resident of Glenshire and concerned about proposed lease allowing Wilderness Forestry to operate an "industrial Scale green recycling center" on 20 acres adjacent to the Teichert Quarry.

T-TSA acknowledges notable environmental impacts.

The Glenshire and Olympic Heights neighborhoods are already heavily impacted by environmental impacts of the quarry and the T-TSA facilities.

I'm personally not opposed to the type of use being proposed, it's just too close and impactful to 2 major Truckee community neighborhoods.

I ask that the Board NOT approve this lease due to the noted environmental impacts. Thank you very much.

Sincerely,

Dan Tester

Sent from [Mail](#) for Windows 10

January 20, 2021

Carl Davis
Po box 691 Truckee, CA. 96160

Tahoe-Truckee Sanitation Agency Board of Directors 13720 Butterfield Drive
Truckee, CA. 96161

RE: Written Public Comment for TTSA Board Meeting 01-20-2021

I am here to address the issue that Mr. Griffin, Ms. Chavez, and Director Tresan (Director Tresan has been included in various email chains and letters and has chosen to remain silent) have violated my First Amendment Rights. I am requesting that this Board of Directors reverse this decision to censor and redact my public comments in a public forum opened up by TTSA, a public agency.

Three categories of public property for public forum exist¹:

First there is the traditional public forum – places such as streets and parks that have traditionally been used for public assembly and debate where the government may not prohibit all communicative activity and must justify content-neutral time, place, and manner restrictions as narrowly tailored to serve a legitimate interest.

Second, there is the designated public forum, where the government opens property for communicative activity and thereby creates a public forum.

Third, with respect to “public property which is not by tradition or designation a forum for public communication,” the government “may reserve the forum for its intended purposes, communicative or otherwise, as long as the regulation on speech is reasonable and not an effort to suppress expression merely because public officials oppose the speaker’s view.”

On December 14, 2020 I submitted a written letter to TTSA to be read during the “public comment” period of its monthly Board of Directors meeting. I specifically requested that my letter be read so it would be memorialized in audio and video format along with my written documentation; Ms. Chavez (Mr. Griffin and Director Tresan were included) denied my request to read my letter².

The first violation of my Rights occurred when the phrase “my wife” was redacted from my letter. It is publicly known who my wife is, Kristin Davis. Mrs. Robin Redmond was allowed to provide public comment on her husband, Mr. Jim Redmond without any censorship or redaction of her statement at the December 15, 2020 TTSA BOD meeting.

The second violation to my Rights occurred when the phrase [REDACTED]

[REDACTED] “³ How is this confidential information and deserves to be censored? This information was also exchanged in email between Mr. Griffin and myself. At the August 19, 2020 TTSA BOD meeting, I made these statements about TTSA Shift Supervisor, [REDACTED]. This statement is already public knowledge and is not confidential information. To further validate the proof of my statement, I possess the original “[REDACTED]” [REDACTED], TTSA Shift Supervisor, sent to [REDACTED] on her birthday to prove this encounter.

The third violation to my Rights occurred when the terms “Ms. Kristin Davis” and “Chemist II to Chemist III” were redacted. I possess this information as a result of permission from Ms. Davis. ⁴

¹ <https://www.law.cornell.edu/wex/forums>

² Email correspondence between Ms. Chavez, Mr. Griffin, and Director Tresan

³ TTSA August 19, 2020 Board of Directors meeting public comment period.

⁴ Email correspondence between Ms. Chavez, Mr. Griffin, and Director Tresan, 11-30-2020

The fourth violation to my Rights occurred when the phrase "[REDACTED]" I have received permission from Ms. Davis to possess this document.⁵

The fifth violation to my Rights occurred in the following paragraphs outlining Ms. Kristin Davis' [REDACTED], on November 2, 2020 provided by Michael Peak. I have received permission to use Ms. Davis' [REDACTED].⁶ Why is Ms. Davis' name redacted but Michael Peak's name is not? Why are the other names of working mothers who have received Written Disciplinary Action redacted and censored when these events are true? Why is the term "Written Disciplinary Action" redacted in a general statement referring to other males at TTSA?

The sixth violation to my Rights occurred when TTSA redacted and censored correspondence from Mr. Griffin and myself. On October 17, 2021 I wrote a letter to Mr. Griffin outlining various concerns I had of him and his actions. Again, TTSA chose to redact and censor information they do not find flattering. Why did TTSA redact the name "[REDACTED]" when I have already spoken about this subject at previous board meetings. Why did TTSA redact Mr. Griffin's statement, in his own words, "locking any employee in their office," from his email that Mr. Griffin sent to me, a member of the community? Ms. Marcia Beals absolutely made this statement when referring how to keep Shift Supervisor, [REDACTED] away from [REDACTED]. Why did you redact the names of the witnesses who were present at that meeting? I spoke about this exact subject at the August 19, 2020 Board of Directors meeting.

The seventh violation to my Rights occurred when references to [REDACTED] were redacted. Why did TTSA choose to redact the title [REDACTED] from my statement? Why did TTSA redact [REDACTED] information when I referenced his involvement at the OVPSD Board of Directors meeting on September 29, 2020.⁷ [REDACTED] introduced himself by name and title. This is public information in a public board meeting and this information must not be censored.

Lastly, I want to bring attention to the eighth violation to my Rights when TTSA redacted and removed my references. The references which were removed were the Personnel Action Form⁸ for Kristin Davis and [REDACTED]⁹ for Kristin Davis. My references are a critical part of proving my statements. They were obtained with permission from Kristin Davis.

TTSA has taken a bold step to inhibit information which is unflattering for them. I have spoken to members of the community who are perplexed at the actions of censoring and redacting written public comment from a member of the community by a public agency. I am asking this Board of Directors to properly remove the redactions and restore my First Amendment Rights. If this Board of Directors chooses to take no action, I will seek legal action against TTSA. This is your first opportunity to do the right thing.

Regards,
Carl Davis

References to follow

⁵ Email correspondence from Kristin Davis giving permission to release Personnel Action Form

⁶ Email correspondence from Kristin Davis giving permission to release Written Disciplinary Action Form

⁷ OVPSD BOD meeting September 29, 2020

⁸ October 1, 2020 Personnel Action Form

⁹ November 2, 2020 [REDACTED] Form

References

1. Cornell Law School website
2. Email correspondence between Ms. Chavez, Mr. Griffin, and Director Tresan

From: Roshelle Chavez <rchavez@ttsa.net>
Subject: RE: Written public comment for BOD Meeting 12-16-2020
Date: December 15, 2020 at 5:04:06 PM PST
To: Carl Davis <scrapmail66@yahoo.com>
Cc: LaRue Griffin <lgriffin@ttsa.net>, btresan@truckeesan.org

Mr. Davis,
I will provide your memo to the Board of Directors and it will also be made available to the public for their review. However, confidential personnel information has been redacted from the document.

Thank you,

Roshelle Chavez

Administrative Department Manager
Tahoe-Truckee Sanitation Agency
13720 Butterfield Drive | Truckee, CA 96161
O: (530) 587-2525 x 112 | F: (530) 587-5840
E: rchavez@ttsa.net | W: www.ttsa.net

From: Carl Davis <scrapmail66@yahoo.com>
Subject: Re: Written public comment for BOD Meeting 12-16-2020
Date: December 15, 2020 at 9:41:23 PM PST
To: Roshelle Chavez <rchavez@ttsa.net>, Sarah Coolidge <scoolidge@ntpud.org>, Jessica Asher <jasher@ovpsd.org>
Cc: LaRue Griffin <lgriffin@ttsa.net>, btresan@truckeesan.org

Ms. Asher, Please forward to all OVPSD Board Members for their education. Thank You.

Ms. Chavez, you will not silence my First Amendment Right to Free Speech. My written public comment will not be redacted or censored in any form, by you or anyone else until you prove under law your ability to do so. My letter has been submitted as public comment in a public meeting to a public agency. There is nothing personal or confidential in my letter. All information is the direct result of records I received through PRA's or the expressed consent of

the owner; therefore all of the information in my public comment letter is public information and knowledge.

I am requesting if you insist on censoring my letter, you must first prove your legal right under United States Law and California Law that enables you to censor my written public comment statement in a public meeting for a public agency.

Ms. Chavez it is my understanding, from the tone of your email, that you will not be reading my written public comment as I have requested of TTSA Administration? Could you please explain why you will not read my letter as I have requested? I would read the letter myself, but I am unable to attend the BOD meeting at this time. I want my written public comment to also go on video / audio record as well as the written record in the TTSA Board Meeting minutes.

Ms. Chavez you stated, "I will provide your memo to the Board of Directors and it will also be made available to the public for their review." Under this logic, my written public statement will not be available to members of the community until the following month when the meeting minutes are approved. By not reading my statement, as I have requested, you are initially withholding my statement from the community for a whole month before it is released.

Please explain to me why you are choosing not to read my public comment, at my request, which would result in withholding my statement from the community for 30 days until the December Meeting Minutes are approved?

Regards,
Carl Davis

From: Roshelle Chavez <rchavez@ttsa.net>

Subject: RE: Written public comment for BOD Meeting 12-16-2020

Date: December 17, 2020 at 3:27:34 PM PST

To: Carl Davis <scrapmail66@yahoo.com>, Sarah Coolidge <scoolidge@ntpud.org>, Jessica Asher <jasher@ovpsd.org>

Cc: LaRue Griffin <lgriffin@ttsa.net>, btresan@truckeesan.org

Mr. Davis,

Agency practice is to forward correspondence received from the public concerning a Board meeting agenda item to the Agency directors and to attach the correspondence to the minutes of the subject meeting, with the minutes then posted to the Agency website. When doing so, the correspondence and any related documents submitted with the correspondence become public records. In order to protect the privacy of Agency employees (as allowed by California Government Code section 6254(c)), Agency staff will not forward to the directors or attach to the minutes any confidential personnel-related documents that may have been submitted by a member of the public.

A member of the public may speak to the directors on any agenda item subject to a five minute limit. During that time, a speaker may read any correspondence that he or she may wish to read. However, there is no requirement that an Agency staff person read correspondence to the directors on behalf of a member of the public.

Thank you,

Roshelle Chavez

Administrative Department Manager

Tahoe-Truckee Sanitation Agency

13720 Butterfield Drive | Truckee, CA 96161

O: (530) 587-2525 x 112 | F: (530) 587-5840

E: rchavez@ttsa.net | W: www.ttsa.net

From: Carl Davis <scrapmail66@yahoo.com>

Subject: Re: Written public comment for BOD Meeting 12-16-2020

Date: December 18, 2020 at 6:07:20 AM PST

To: Roshelle Chavez <rchavez@ttsa.net>

Cc: Sarah Coolidge <scoolidge@ntpud.org>, Jessica Asher <jasher@ovpsd.org>, LaRue Griffin <lgriffin@ttsa.net>, btresan@truckeesan.org

Ms. Chavez,

California Government Code Section 6254(c) exempts from disclosure "personnel, medical or similar files, the disclosure of which would constitute an unwarranted invasion of personal privacy."

On February 10, 2020, Assembly bill NO. 2138

An act to add and repeal Article 3 (commencing with Section 6276.50) of Chapter 3.5 of Division 7 of, and to add Division 10 (commencing with Section 7920.000) to, Title 1 of the Government Code, relating to public records.

Article 4. Personal Information of Agency Employee, 7928.300(a) states:

"The home address, home telephone numbers, personal cellular telephone numbers, and birth dates of all employees of a public agency shall not be deemed to be public records and shall not be open to public inspection, except that disclosure of that information may be made as follows:

(1) to an agent, or a family member of the individual to whom the information pertains.

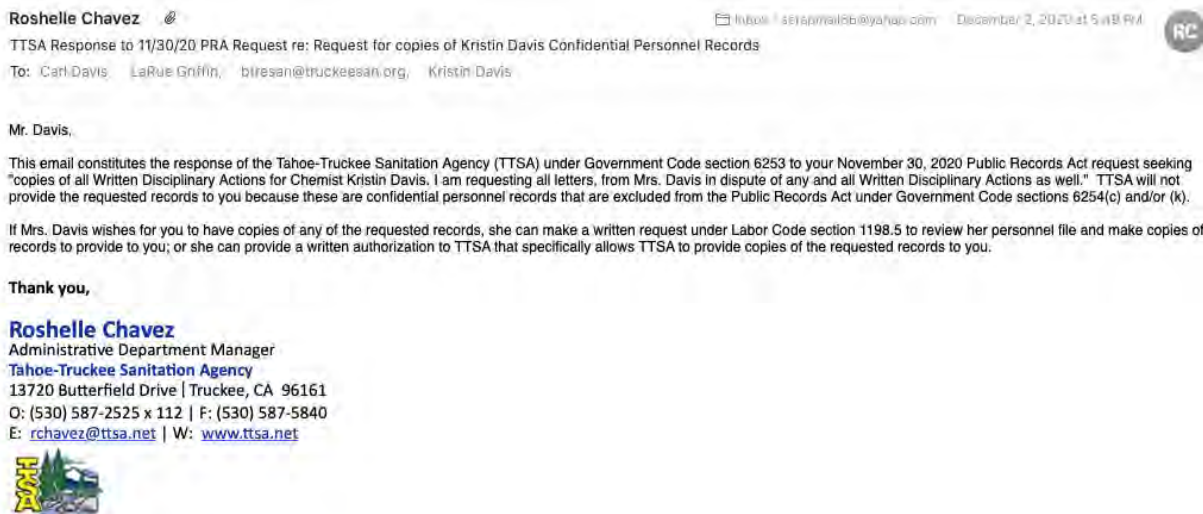
Ms. Chavez, you have failed to adequately explain your reason to censor and redact my public comment. Therefore, you will be in violation of my First Amendment Right to Free Speech if you censor and redact any portions of my public comment. Please explain to me completely, and with legal authority and right, to censor and redact my public comment.

Please explain to me what portions of my public comment fall under California Government Code section 6254(c).

Regards,
Carl Davis

3. TTSA August 19, 2020 Board of Directors meeting public comment period.
<http://video.ttsa.us/video/BOD08-19-2020.mp4>

4. Email Correspondence between Ms. Chavez, Mr. Griffin, and Director Tresan.



5. Email correspondence from Kristin Davis giving permission to release Personnel Action Form, 10-20-2020

Kristin Davis
Re: PRA Request
To: Carl Davis, Cc: Roshelle Chavez, LaRue Griffin
October 20, 2020 at 2:25 PM
Details KD

I, Kristin Davis, give TTSA permission to give a copy of my TTSA Personnel Action Forms for the year 2020 for Kristin Davis, Chemist III' only to Mr. Carl Davis.

Thank you.

Kristin Davis
Chemist
Tahoe Truckee Sanitation Agency
(530)587-2525

Found in Sent - scrapmail08@yahoo.com Mailbox

Carl Davis
Re: PRA Request
To: Roshelle Chavez, Kristin Davis, Cc: LaRue Griffin
October 20, 2020 at 1:16 PM
Details CD

October 20, 2020

Carl Davis
Po Box 691
Truckee, CA. 96160

Kristin Davis
Tahoe Truckee Sanitation Agency
13270 Butterfield Drive
Truckee, CA. 96161

Re: Personnel Action Form Request

Mrs. Davis, I am writing you to ask permission to receive the mentioned documents:
All TTSA Personnel Action Forms for the year 2020 for Kristin Davis, Chemist III

Thank you Mrs. Davis for you attention to this matter.

Regards,
Carl Davis

6. Email correspondence from Kristin Davis giving permission to release Written Disciplinary Action Form

----- Forwarded message -----
From: Kristin Davis <kdavis@ttsa.net>
Date: Tue, Dec 15, 2020 at 9:09 AM
Subject: Re: TTSA Response to 11/30/20 PRA Request re: Request for copies of Kristin Davis Confidential Personnel Records
To: Roshelle Chavez <rchavez@ttsa.net>

Roshelle,

As my pervious email stated, I am giving permission for only Mr. Carl Davis to receive a copy of all written disciplinary actions that I have received and all letters that I have written in response to the disciplinary action(s).

Thank you.

Kristin Davis

[See More from Roshelle Chavez](#)

Kristin Davis
Chemist
Tahoe Truckee Sanitation Agency
(530)587-2525

Kristin Davis
Chemist
Tahoe Truckee Sanitation Agency
(530)587-2525

Roshelle Chavez
TTSA Response to 11/30/20 PRA Request re: Request for copies of Kristin Davis Confidential Personnel Records
To: Carl Davis, LaRue Griffin, btresan@truckeesan.org, Kristin Davis
December 21, 2020 at 5:48 PM
RC

Mr. Davis,

This email constitutes the response of the Tahoe-Truckee Sanitation Agency (TTSA) under Government Code section 6253 to your November 30, 2020 Public Records Act request seeking "copies of all Written Disciplinary Actions for Chemist Kristin Davis. I am requesting all letters, from Mrs. Davis in dispute of any and all Written Disciplinary Actions as well." TTSA will not provide the requested records to you because these are confidential personnel records that are excluded from the Public Records Act under Government Code sections 6254(c) and/or (k).

If Mrs. Davis wishes for you to have copies of any of the requested records, she can make a written request under Labor Code section 1198.5 to review her personnel file and make copies of records to provide to you; or she can provide a written authorization to TTSA that specifically allows TTSA to provide copies of the requested records to you.

Thank you,

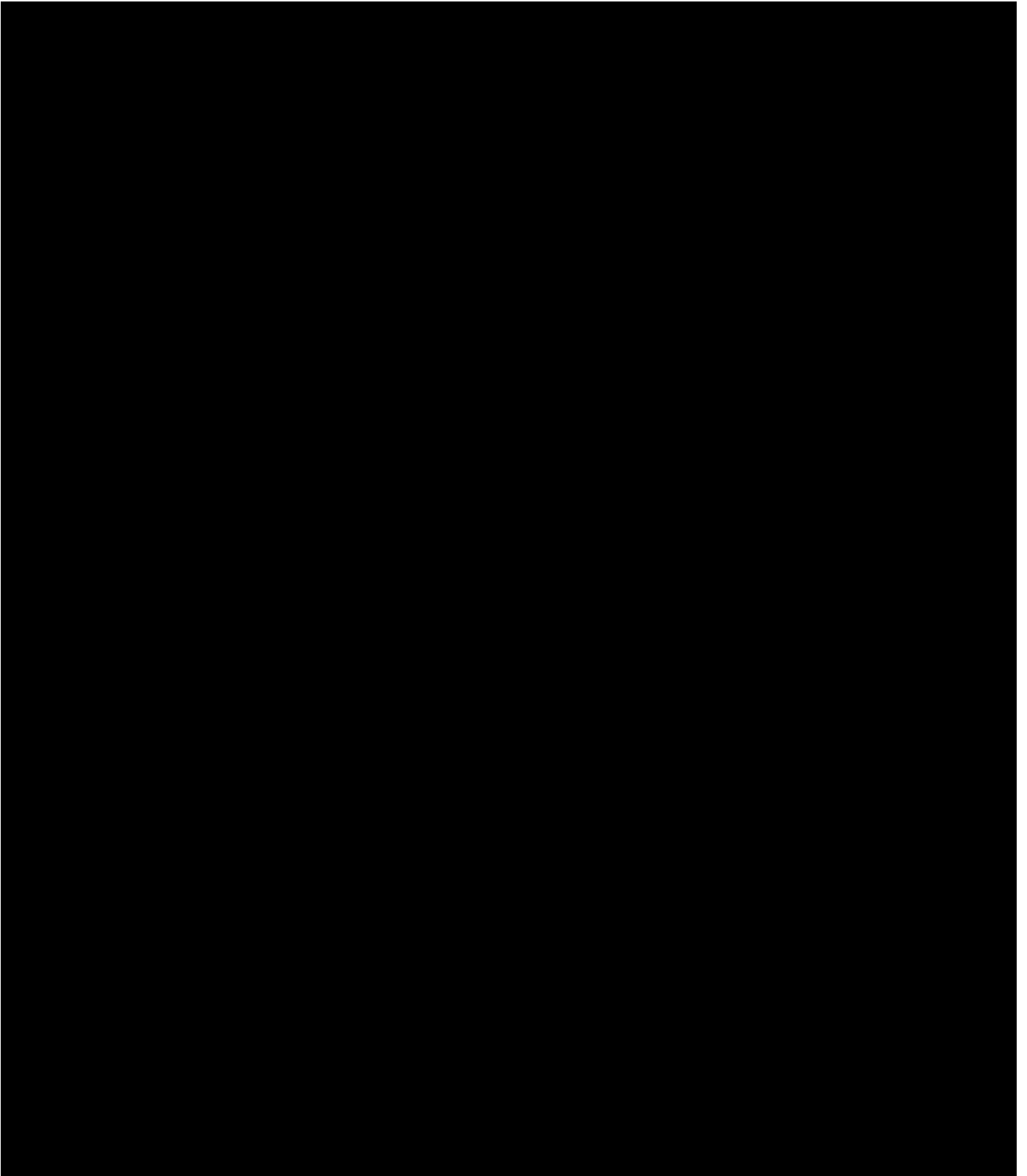
Roshelle Chavez
Administrative Department Manager
Tahoe-Truckee Sanitation Agency
13720 Butterfield Drive | Truckee, CA 96161
O: (530) 587-2525 x 112 | F: (530) 587-5840
E: rchavez@ttsa.net | W: www.ttsa.net

7. OVPSD BOD meeting September 29, 2020

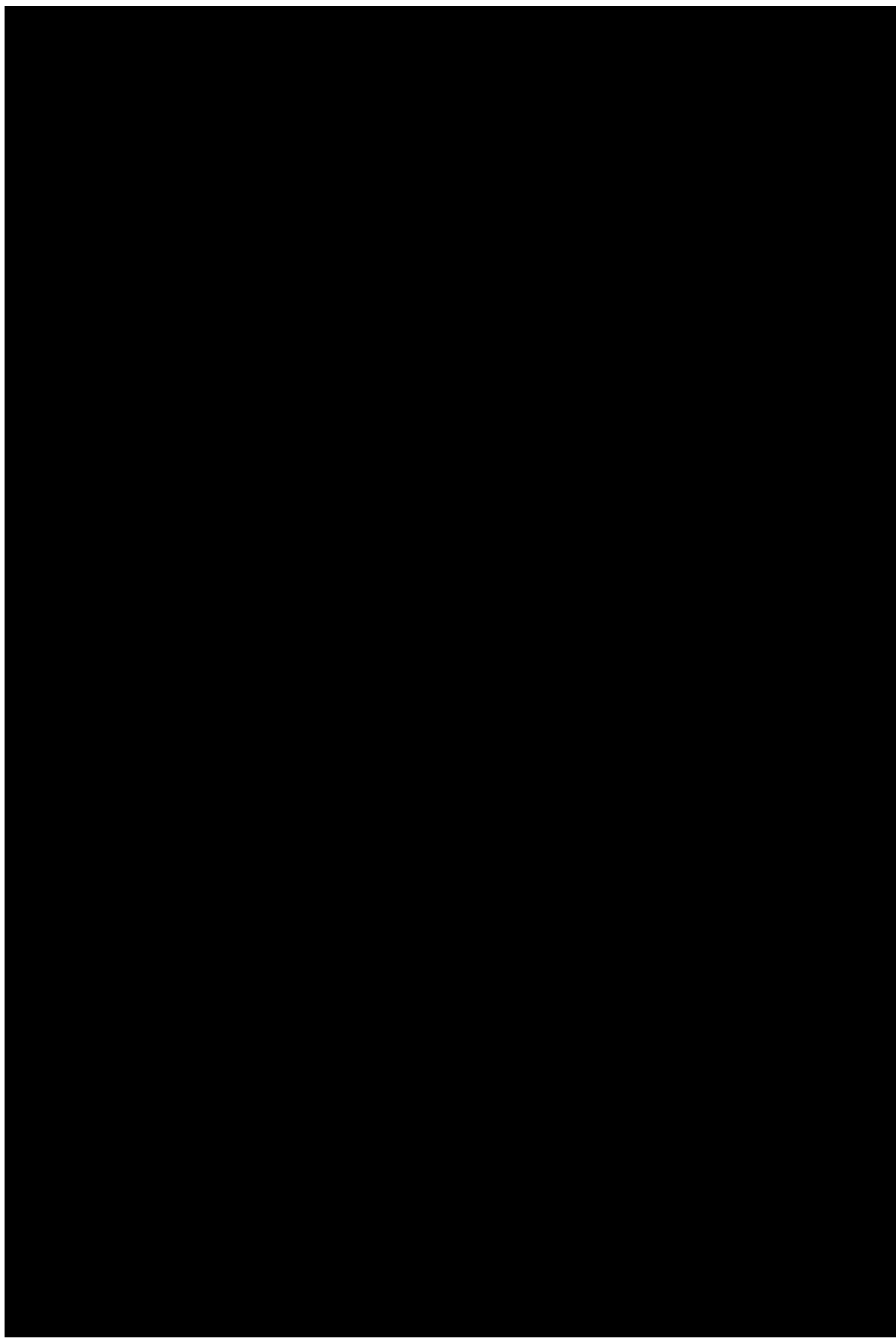
<https://www.youtube.com/watch?v=7mWpeIn1juY>

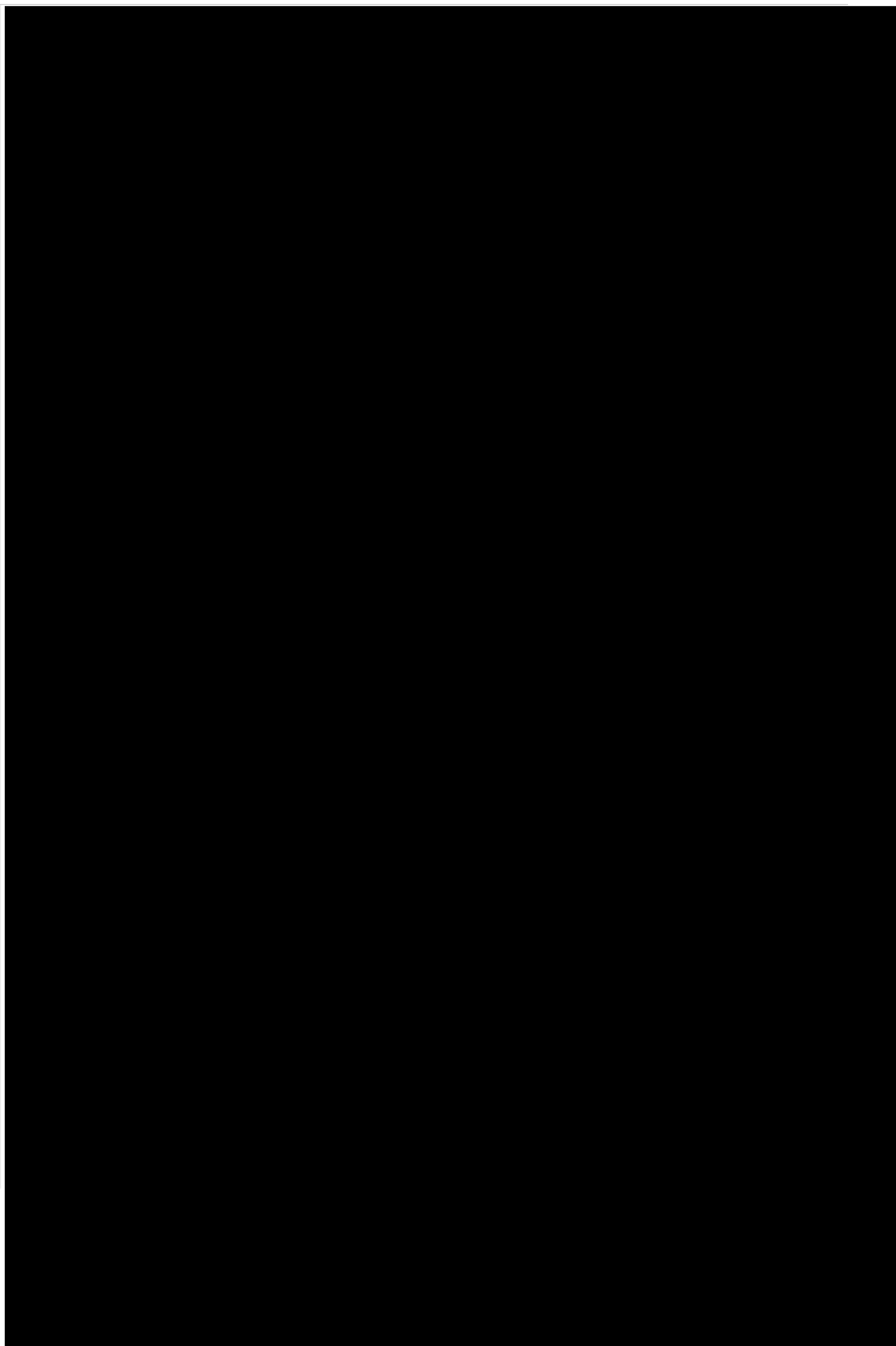
<https://www.youtube.com/watch?v=ILQVRCCbOh8>

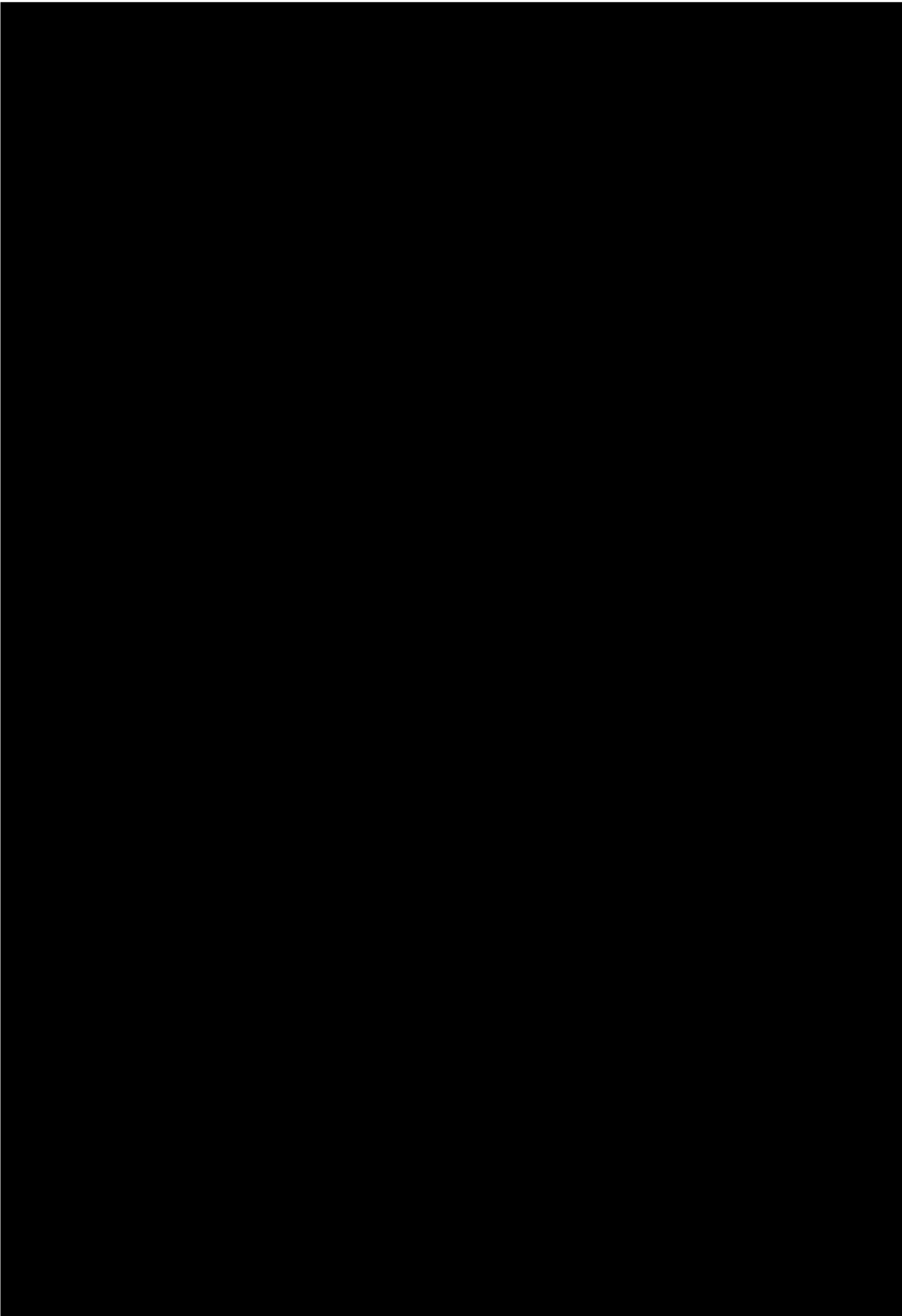
8. October 1, 2020 Personnel Action Form

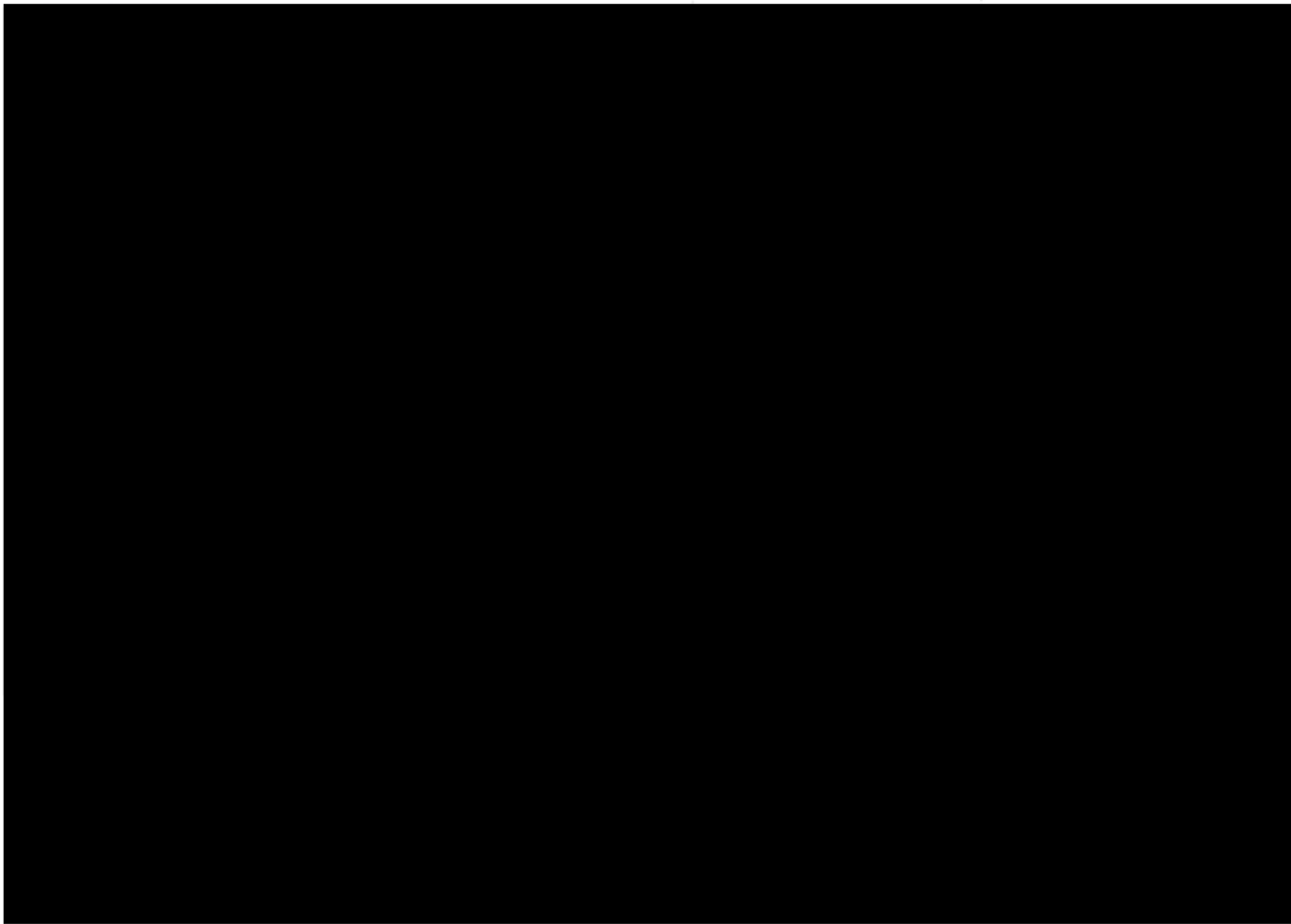


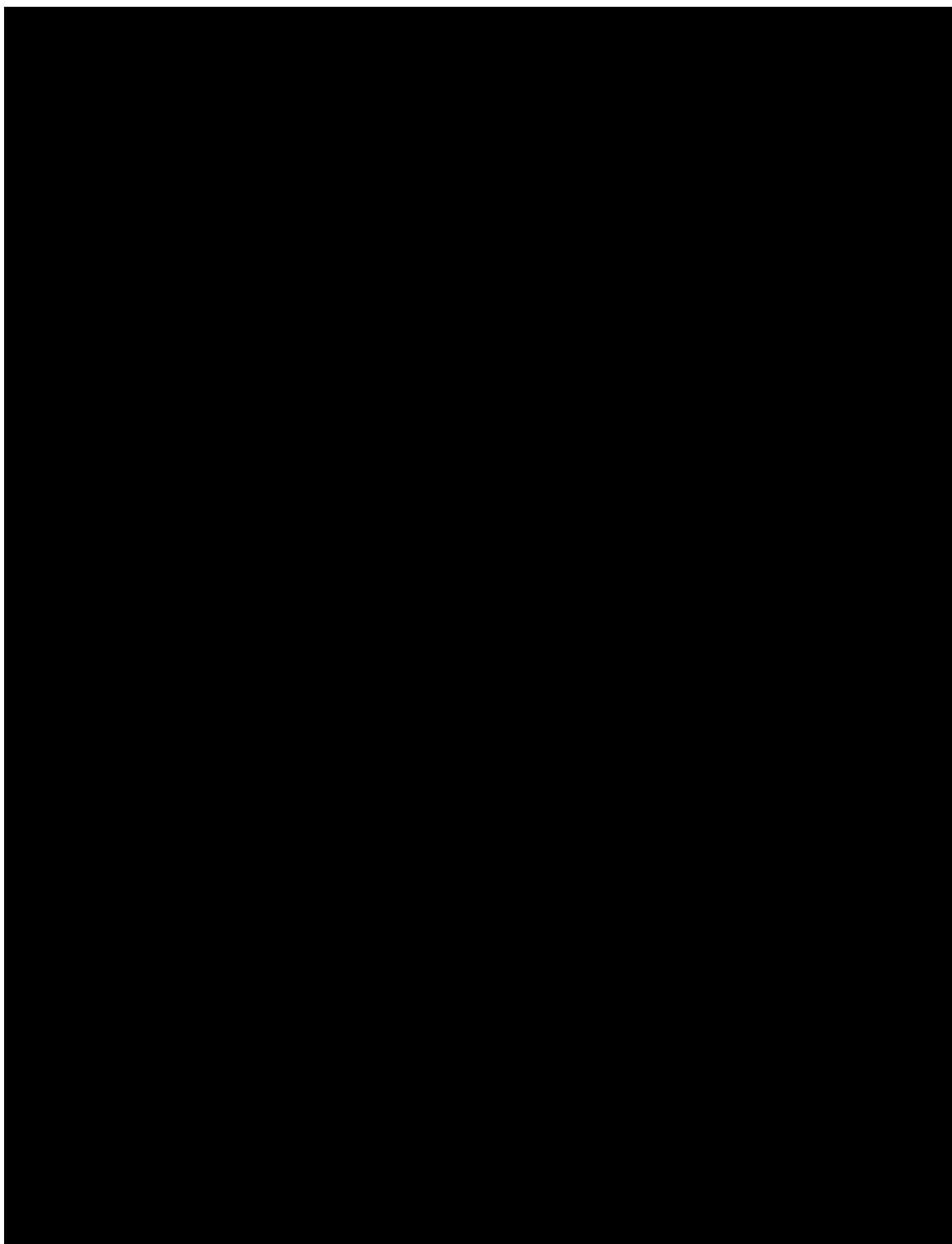
9. November 2, 2020 

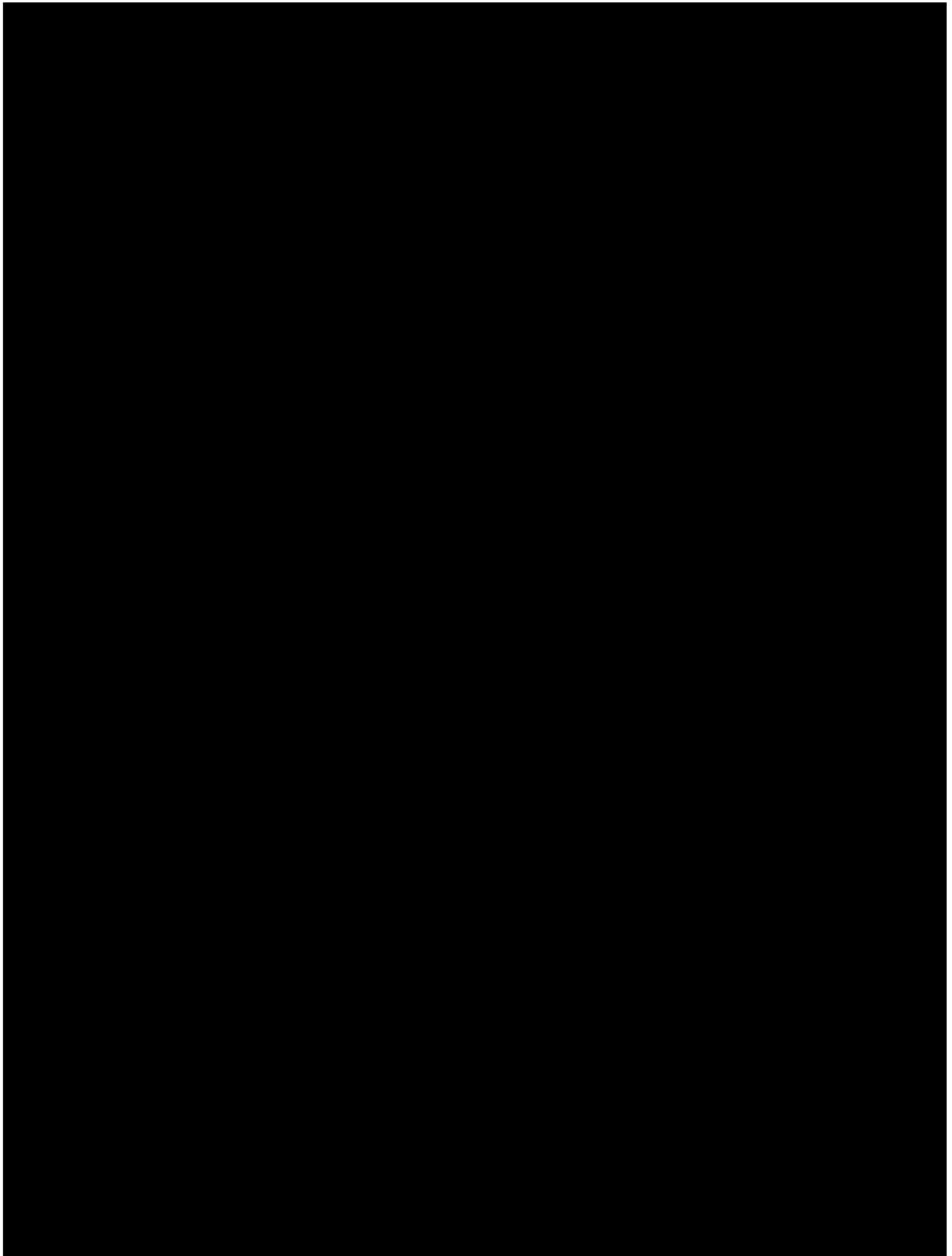














End of references



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Background

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

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

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

Letter 1:

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

Letter 2:

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

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

Fiscal Impact

Varies depending on relief.

Attachments

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

Recommendation

Management recommends Board of Director discussion and direction.

Review Tracking

Submitted By: 
LaRue Griffin
General Manager

From: Chase
To: chase@ttsa.net; davilkins@ttsa.net; btrossan@ttsa.net; lloewis@ttsa.net; dsmelker@ttsa.net; lweis@ttsa.net
Cc: [Steve Topol - Blue Agave](mailto:Steve.Topol@BlueAgave.com); [Scott Zumwalt](mailto:Scott.Zumwalt@RickBrown.com); [Rick Brown](mailto:Rick.Brown@KarlMotsenbocker.com); [Karl Motsenbocker - Rosies](mailto:Karl.Motsenbocker@Rosies.com); [Brian Nelson](mailto:Brian.Nelson@rhonda@hacdelago.com); rhonda@hacdelago.com; editors@moonshineink.com; jeff@oldpostofficecafe.com; whitecaps@gmail.com; douglas@wolfdales.com; [JJ Morgan](mailto:JJ.Morgan@RyanTruckeeTavern.com); [Christen Holland](mailto:Christen.Holland@EdColeman.com); [Ed Coleman](mailto:Ed.Coleman@divergrill@hotmail.com); divergrill@hotmail.com; [judy.friedman](mailto:judy.friedman@Qx.com); [Qx](mailto:Qx.com); [LaBue Griffin](mailto:LaBue.Griffin@TTSABilling.com)
Subject: TTSa Billing
Date: Friday, January 29, 2021 1:41:06 PM

To the TTSa Board of Directors.

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

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

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

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

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

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

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

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

Jonny Roscher
Chef Owner
Za's Lakefront

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

TTSA Board of Directors,

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

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

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

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

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



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Background

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

A summary of each information request is as follows:

- *Retiree Health Benefits*

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

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

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

- *Employee Pension Contribution*

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

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

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

Fiscal Impact

Varies depending on action taken.

Attachments

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

Recommendation

Management and staff recommend Board of Director discussion and direction.

Review Tracking

Submitted By: _____


Vicky Lufrano
Human Resources Administrator

Approved By: _____


LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

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

Directors

Dale Cox: President
Dan Wilkins: Vice President
David Smelser
Blake Tresan
S. Lane Lewis
General Manager
LaRue Griffin

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

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

Current Retiree Health Plan

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

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

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

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

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

Options for Future Retiree Health Plan(s)

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

TTSA Retiree Health Benefits

February 10, 2021

Page 2

Option 1 - Vesting Schedule

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

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

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

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

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

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

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

TTSA Retiree Health Benefits

February 10, 2021

Page 3

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

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

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

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

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

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

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

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

Timeframe to Achieve

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

TTSA Retiree Health Benefits

February 10, 2021

Page 4

Hypothetical Costs Associated with Options 1 and 2

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

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

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

Option 1 – Vesting Schedule

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

Option 2 – PEMHCA Minimum

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



TAHOE-TRUCKEE SANITATION AGENCY

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

Directors

Dale Cox: President
Dan Wilkins: Vice President
David Smelser
Blake Tresan
S. Lane Lewis
General Manager
LaRue Griffin

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

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

Definition

Staff are PEPRAs members if they:

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

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

Classic versus PEPRAs pension contribution

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

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

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

TTSA Employee Pension Contribution

February 10, 2021

Page 2

Potential Change /Options

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

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

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

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

| Retirement Type | Employer (ER) Share | Employee (EE) Share |
|-----------------|---------------------|---------------------|
| Classic | 14.523% | 8.0% (Paid by TTSA) |
| PEPRA | 7.847% | 7.25% (Paid by EE) |

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

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



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

Background

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

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

Fiscal Impact

None.

Attachments

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

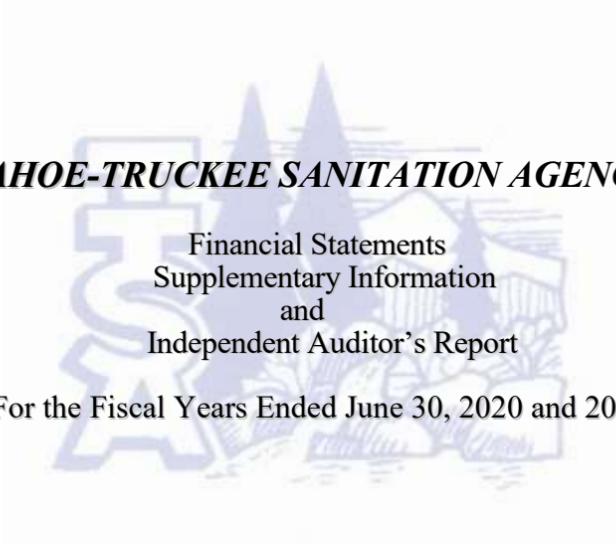
Recommendation

No action required.

Review Tracking

Submitted By: _____


LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

Financial Statements
Supplementary Information
and
Independent Auditor's Report

For the Fiscal Years Ended June 30, 2020 and 2019

Tahoe-Truckee Sanitation Agency

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June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

We have audited the accompanying financial statements of the business-type activities of Tahoe-Truckee Sanitation Agency as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Tahoe-Truckee Sanitation Agency as of June 30, 2020 and 2019, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 9 and the required supplementary information related to the pension and post-employment healthcare plans on pages 47 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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



DAMORE, HAMRIC & SCHNEIDER, INC.
Certified Public Accountants

Sacramento, California
February 11, 2021

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

The Tahoe-Truckee Sanitation Agency (Agency) is presenting the following discussion and analysis in order to provide a review of the Agency's financial activities for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with T-TSA's financial statements to gain an understanding of the Agency's overall financial position.

FINANCIAL HIGHLIGHTS

Tahoe-Truckee Sanitation Agency was formed for the purpose of planning, administering, and coordinating wastewater treatment and disposal services throughout the North and West Tahoe and Truckee areas to protect the public health and the environment. Tahoe-Truckee Sanitation Agency is required to meet some of the most stringent discharge requirements in the country. In June of 2008, T-TSA completed an expansion project at a cost of \$75 million to increase overall capacity to 9.6 mgd, which should accommodate growth in the service area population through the year 2025. T-TSA entered into a State Revolving Fund loan with the California State Water Resources Control Board on February 24, 2004 to provide financing for the plant capacity expansion. Over the course of the project, the Agency borrowed \$50.1 million, which it was scheduled to be repaid over 20 years at an annual payment of approximately \$3.2 million.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

REQUIRED FINANCIAL STATEMENTS

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

All current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of operations over

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

REQUIRED FINANCIAL STATEMENTS (Continued)

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

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

NET POSITION

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

Table A-1
Condensed Statement of Net Position

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

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

CHANGE IN NET POSITION

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

The Agency relies on property tax revenue, classified as non-operating revenue, to fund a portion of its general and administrative operating expenses. Property tax revenue increased to \$3.8 million FYE 2020 compared to \$3.7 million for FYE 2019. T-TSA also relies on connection fee income for capital improvement projects, which decreased to \$1.7 million in FYE 2020 from \$2.5 million in FYE 2019 due to a decrease in residential and commercial construction projects.

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

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

BUDGETARY HIGHLIGHTS

Table A-3 demonstrates an overall negative variance in operating expenses. Setting adequate levels of rates and charges have resulted in the Agency's ability to operate and maintain its facilities and to service debt requirements. Actual Operations and Maintenance expenses exceeded budgeted amounts primarily due to a non-budgeted pension expense adjustment offset by a less than anticipated Salaries and wages, Employee benefits and a non-budgeted OPEB expense adjustment.

Tahoe-Truckee Sanitation Agency

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

BUDGETARY HIGHLIGHTS (Continued):

Table A-3
Budgeted Summary

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

CAPITAL ASSETS AND LONG-TERM BEBT

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

Table A-4
Long-Term Debt

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020 and 2019

OTHER ECONOMIC FACTORS AFFECTING FUTURE FINANCIAL POSITION AND OPERATIONS

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

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

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

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

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

Tahoe-Truckee Sanitation Agency
STATEMENTS OF NET POSITION

June 30, 2020 and 2019

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

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

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

Tahoe-Truckee Sanitation Agency

STATEMENTS OF NET POSITION

June 30, 2020 and 2019

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

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

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

Tahoe-Truckee Sanitation Agency

STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION

For the Fiscal Years Ended June 30, 2020 and 2019

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

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

Tahoe-Truckee Sanitation Agency

STATEMENTS OF CASH FLOWS

For the Fiscal Years Ended June 30, 2020 and 2019

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

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

Tahoe-Truckee Sanitation Agency

STATEMENTS OF CASH FLOWS

For the Fiscal Years Ended June 30, 2020 and 2019

Reconciliation of Operating Loss

to Net Cash Used by Operating Activities:

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

Capital and Related Financing Activities

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

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

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

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

The Reporting Entity:

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

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

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

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

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

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

- *Net investment in capital assets* - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets' component as the unspent proceeds. The Agency had debt of \$21,010,147 and \$25,763,675 as of June 30, 2020 and 2019, respectively.

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

C. Financial Statements Presentation (Continued):

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

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

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

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

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

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

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

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

H. Capital Assets (Continued):

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

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

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

- *Waste Water Capital Expense* - The restricted net assets consist of connection fees and the earnings thereon and are restricted for the acquisition and/or construction of sewer infrastructure necessary to increase capacity for service.
- *State Loan* – In the prior year, the restricted net assets consisted of connection fee revenues pledged as collateral for repayment of the loan upon completion of construction. The loan was paid off during the current year.

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

J. Board-Designated Net Position – The Agency has designated a portion of the unrestricted net position for the followings:

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

J. Board-Designated Net Position (Continued):

Emergency and Contingency Reserve Fund (Continued) - The target fund balance is at least \$4 million. The designated balances as of June 30, 2020 and 2019 were \$4,131,690 and \$4,050,326, respectively.

K. Pension - For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Agency's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For information about the pension plan, see Note 7.

L. Other Post Employment Benefit Plan - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Agency's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. For information about the OPEB plan, see Note 8.

M. Compensated Absences - The Agency accrues a liability for unpaid vacation and sick pay in accordance with GASB 16. Sick pay is accumulated at the rate of one day per month. Unused sick leave is to be paid at the rate of 50% upon termination or 100% upon death or retirement. Vacation pay is accumulated at various rates depending on length of service. Vacation pay accrued in excess of 30 days is paid at the end of each year. As of June 30, 2020, and 2019, accrued vacation and vested sick leave benefits totaled \$1,177,636 and \$1,035,232, respectively.

N. Revenue Recognition - Property Taxes - Property taxes are attached as an enforceable lien on property as of March 1. Taxes are levied on November 1 and February 1 and are due and payable at that time. Property tax revenues are recognized in the fiscal period for which they are levied and in which they become available.

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

- O. Inventory - Inventory is recorded at lower of cost or market using the first-in, first-out method.
- P. Use of Estimates - The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- Q. Subsequent Events Review - Management has evaluated subsequent events through the date of the audit report, which is the date the financial statements were available to be issued.
- R. Reclassifications - Certain amounts in fiscal year 2019 have been reclassified to conform to the fiscal year 2020 presentation.
- S. Accounting Pronouncements that have been Implemented in the Current Financial Statements – In May 2020, the GASB issued Statement No. 95 – *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement was intended to provide relief to governments in light of the COVID-19 pandemic. The objectives of this Statement are to extend the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides that were relevant to the District and were scheduled to become effective for reporting periods beginning after June 15, 2019 and later. The provisions of the Statement were effective immediately.
- T. Deferred Outflow/Deferred Inflow of Resources - Pension - In addition to assets, the financial statements report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of resources that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Conversely, deferred inflows of resources represent an acquisition of resources that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Contributions made to the Agency's pension plan after the measurement date but before the fiscal year-end are recorded as a deferred outflow of resources.

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

T. Deferred Outflow/Deferred Inflow of Resources – Pension (Continued):

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

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

NOTE 2 CASH, CASH EQUIVALENTS, AND INVESTMENTS:

A. Deposits:

The carrying amounts of the Agency's deposits were \$1,598,990 and \$421,520 while the banks' balances were \$1,689,853 and \$547,137 for the years ended June 30, 2020 and 2019, respectively. Of these amounts, \$500,000 were covered by federal depository insurance. The remaining balances of \$1,189,853 and \$47,137 for the years ended June 30, 2020 and 2019 were exposed to custodial credit risk with deposits uninsured and collateralized with securities held by the pledging financial institution or its agent but not in the Agency's name.

Custodial Credit Risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code requires California banks, and savings and loans to secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by at

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

A. Deposits (Continued):

depository regulated under state law. The market value of pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. All deposits in excess of insurance from the Federal Deposit Insurance Corporation are collateralized with eligible securities, as described by the Agency's investment policy, in amounts equal to at least 110% of the Agency's carrying value of the deposits (demand deposits and certificates of deposit).

B. Investments:

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

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

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

Structured notes and asset-backed securities comprised 3.37% and 1.77% of LAIF's total portfolio for all investors as of June 30, 2020 and 2019, respectively. Fair value of a pool share was \$1.004912795 and \$1.001711790 for those same periods. The cost value of a pool share was constant at \$1.00.

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

B. Investments (Continued):

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

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

Deposits and withdrawals in governmental investment pools, such as LAIF are made on the basis of \$1 and not fair value. Accordingly, the Agency's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input. The Agency does not have any investments that are subject to the fair value hierarchy at June 30, 2020 or 2019.

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

B. Investments (Continued):

| <u>Summary of Cash and Investments:</u> | <u>2020</u> | <u>2019</u> |
|---|----------------------|----------------------|
| Cash Deposits | \$ 1,598,990 | \$ 421,520 |
| Investments | <u>44,255,411</u> | <u>51,319,142</u> |
| Total | <u>\$ 45,854,401</u> | <u>\$ 51,740,662</u> |

Balance Sheet Classification:

| | | |
|----------------------------|----------------------|----------------------|
| Cash and Cash Equivalents: | | |
| Unrestricted | \$ 28,593,830 | \$ 29,877,801 |
| Restricted | <u>17,260,571</u> | <u>21,862,861</u> |
| Total | <u>\$ 45,854,401</u> | <u>\$ 51,740,662</u> |

NOTE 3 ACCOUNTS RECEIVABLE:

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

| | <u>2020</u> | <u>2019</u> |
|---------------------------------------|-------------------|-------------------|
| Service Charges - Regular Collections | \$ 462,636 | \$ |
| Property Taxes | 255,446 | 227,756 |
| Other | <u>136,464</u> | <u>27,230</u> |
| | <u>\$ 854,546</u> | <u>\$ 254,986</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 FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 4 RESTRICTED ASSETS:

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

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

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

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

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 5 CAPITAL ASSETS:

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

| | Beginning Balance | Additions | Deletions | Ending Balance |
|--|----------------------|----------------|-----------|-------------------|
| <u>Capital Assets not being Depreciated:</u> | | | | |
| Land | \$ 2,174,726 | \$ | \$ | \$ 2,174,726 |
| Total Capital Assets not being Depreciated | \$ 2,174,726 | \$ 0 | \$ 0 | \$ 2,174,726 |
| <u>Capital Assets being Depreciated:</u> | | | | |
| Sewage Treatment and Collection | \$ 143,552,425 | \$ 1,240,122 | \$ | \$ 144,792,547 |
| General Plant and Equipment | 4,469,437 | 778,160 | 94,632 | \$ 5,152,965 |
| Vehicles | 1,209,947 | 52,465 | | \$ 1,262,412 |
| Total Capital Assets being Depreciated | \$ 149,231,809 | \$ 2,070,747 | \$ 94,632 | \$ 151,207,924 |
| Less Accumulated Depreciation for: | | | | |
| Sewage Treatment and Collection | \$ 61,678,025 | \$ 2,890,788 | \$ | 64,568,813 |
| General Plant and Equipment | 3,736,733 | 223,967 | 94,632 | 3,866,068 |
| Vehicles | 1,223,635 | 6,558 | | 1,230,193 |
| Total Depreciation | \$ 66,638,393 | \$ 3,121,313 | \$ 94,632 | \$ 69,665,074 |
| Net Capital Assets | \$ 84,768,142 | \$ (1,050,566) | \$ 0 | \$ 83,717,576 |

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 6 LONG-TERM DEBT:

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

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

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

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

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

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

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 6 LONG-TERM DEBT (Continued):

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

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

Total interest expense was \$455,577 and \$691,629 for the years ended June 30, 2020 and 2019, respectively. Interest was expensed to operations for both years.

NOTE 7 PENSION:

General Information about the Pension Plan:

Plan Description - All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan's benefit established by statute. The Plan is included as a pension trust fund in the CalPERS Comprehensive Annual Financial Report, which is available online at www.calpers.ca.gov.

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

Benefits Provided - The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA Miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

General Information about the Pension Plan (Continued):

Benefits Provided (Continued):

All members are eligible for non-duty disability benefits after five years of service. The death benefit is a basic death benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect as of June 30, 2020 and 2019 are summarized as follows:

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

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

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

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

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - As of June 30, 2020 and 2019, the Agency reported net pension liability of \$16,888,143 and \$15,613,228, respectively, for its proportionate share of the net pension liability. The Agency's net pension liability is measured as the proportionate share of the risk pool's net pension liability. GASB 68 indicates that to the extent different contribution rates are assessed based on separate relationships that constitute the collective net pension liability, the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those relationships. The allocation method used by CalPERS to determine each employer's proportionate share reflects those relationships through the employer rate plans they sponsor within the respective risk pools. An actuarial measurement of the employer's rate plan liability and asset-related information are used where available, and proportional allocations of individual employer rate plan amounts as of the valuation date are used where not available.

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

In determining an employer's proportionate share, the employer rate plans included in the Plan were assigned to either the Miscellaneous or Safety risk pool. Estimates of the total pension liability and the fiduciary net position were first determined for the individual rate plans and each risk pool as of the valuation dates June 30, 2018 and June 30, 2017. Each employer rate plan's fiduciary net position was subtracted from its total pension liability to obtain its net pension liability as of the valuation date. The Agency's proportionate share percentage for each risk pool at the valuation date was calculated by dividing the Agency's net pension liability for each of its employer rate plans within each risk pool by the net pension liability of the respective risk pool as of the valuation date.

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

Each risk pool's total pension liability was computed at the measurement dates June 30, 2019 and June 30, 2018, by applying standard actuarial roll-forward methods to the total pension liability amounts as of the valuation date. The fiduciary net position for each risk pool at the measurement date was determined by CalPERS' Financial Office.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

The net pension liability for each risk pool at measurement dates June 30, 2019 and 2018, was computed by subtracting the respective risk pool's fiduciary net position from its total pension liability.

The individual employer rate plan's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2019 and 2018, was calculated by applying the Agency's proportionate share percentages as of the valuation date (described above) to the respective risk pool's total pension liability and fiduciary net position as of June 30, 2019 and 2018, to obtain each employer rate plan's total pension liability and fiduciary net position as of June 30, 2019 and 2018. The fiduciary net position was then subtracted from the total pension liability to obtain the net pension liability as of the measurement date.

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

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

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

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

The Agency recognized pension expense of \$2,980,571 and \$1,847,323 for the years ended June 30, 2020 and 2019, respectively. Pension expense is comprised of various elements including service cost, interest, changes in benefit terms, investment experience, and the amortization of deferred outflows and inflows of resources, which are all factors used by the actuaries in the calculation of the net pension liability.

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

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

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

It should be noted that a deferred outflow of \$4,131,332 was related to contributions subsequent to the measurement date, and the entire amount will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. Other amounts (i.e. amounts other than contributions subsequent to the measurement date) reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

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

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

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

| | Miscellaneous |
|-------------------------------|--|
| Valuation Date (VD) | June 30, 2018 and 2017 |
| Measurement Date (MD) | June 30, 2019 and 2018 |
| Actuarial Cost Method | Entry Age Normal |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Inflation | 2.50% as of June 30, 2019 and 2018 Measurement Dates |
| Payroll Growth | 2.75% as of June 30, 2019 and 2018 Measurement Dates |
| Projected Salary Increase (1) | Varies By Age and Length of Service |
| Investment Rate of Return (2) | 7.00% as of June 30, 2019 and 2018 Measurement Dates |
| Mortality Rate Table (3) | Derived using CalPERS' Membership Data |

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

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Changes of Assumptions – There were no changes of assumptions during the measurement period June 30, 2019. Deferred inflows of resources for changes of assumptions presented in the financial statements represent the unamortized portion of the changes of assumptions related to prior measurement periods.

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for the measurement periods June 30, 2019 and June 30, 2018, respectively. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 7.15% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, *GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2019 based on June 30, 2018 Valuations*, that can be obtained from the CalPERS website.

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Discount Rate (Continued):

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

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

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

| Asset Class | June 30, 2020 | | |
|---------------------|--------------------------|---------------------------------|------------------------------|
| | New Strategic Allocation | Real Return Years 1 – 10 (a) | Real Return Years 11+ (b) |
| Global Equity | 50.00% | 4.80% | 5.98% |
| Global Fixed Income | 28.00% | 1.00% | 2.62% |
| Inflation Sensitive | 0.00% | 0.77% | 1.81% |
| Private Equity | 8.00% | 6.30% | 7.23% |
| Real Estate | 13.00% | 3.75% | 4.93% |
| Liquidity | 1.00% | 0.00% | (0.92%) |
| Total | 100.00% | | |

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

Discount Rate (Continued):

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

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

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

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

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

As of June 30, 2020, the discount rate comparison was the following:

| | Discount Rate - 1% (6.15%) | Current Discount Rate (7.15%) | Discount Rate + 1% (8.15%) |
|------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Plan's Net Pension Liability | \$ 24,970,750 | \$ 16,888,143 | \$ 10,216,522 |

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 7 PENSION (Continued):

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

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

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

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS (OPEB):

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

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

Employees Covered - As of the measurement date June 30, 2019, the following current and former employees were covered by the benefit terms under the Plan:

| | |
|--|-----|
| Participating Active employees | 50 |
| Inactive employees or beneficiaries currently receiving benefits | 50 |
| Inactive employees entitled to, but not yet receiving benefits* | 100 |

* Information was not provided about any terminated, vested employees

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

Contributions - The annual contribution is made on an ad-hoc basis, but in an amount sufficient to fully fund the obligation over the period not to exceed 30 years. For the fiscal year ended June 30, 2020 and 2019, the Agency's contributions were \$619,222 and \$613,949, respectively.

Net OPEB Liability - The Agency's net OPEB liability was measured as of June 30, 2019 and 2018; the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of the measurement date based on the following actuarial methods and assumptions:

| <u>Actuarial Assumptions:</u> | |
|-------------------------------|---|
| Valuation Date (VD) | June 30, 2019 and June 30, 2017 |
| Measurement Date (MD) | June 30, 2019 and June 30, 2018 |
| Actuarial Cost Method | Entry Age |
| Discount Rate | 7.00% |
| Inflation | 2.75% |
| Trend | 4.00% |
| Payroll Growth | 2.75% |
| Investment Rate of Return (1) | 7.00% |
| Mortality Rate Table | 2014 CalPERS Active and Retiree Mortality for Miscellaneous Employees |
| Pre-Retirement Turnover | 2009 CalPERS' Turnover for Miscellaneous Employees |

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

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table as of June 30, 2020 and 2019:

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

Net OPEB Liability (Continued):

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

| <u>Asset Class</u> | June 30, 2019 | |
|--|----------------------------|-------------------------|
| | Percentage of Portfolio | Assumed Gross Return |
| US Large Cap | 43.00% | 7.7950% |
| US Small Cap | 23.00% | 7.7950% |
| Long-Term Corporate Bonds | 12.00% | 5.2950% |
| Long-term Government Bonds | 6.00% | 4.5000% |
| Treasury Inflation Protected Securities (TIPS) | 5.00% | 7.7950% |
| US Real Estate | 8.00% | 7.7950% |
| All Commodities | 3.00% | 7.7950% |
| | <u>100.00%</u> | |

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

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

Changes in the OPEB Liability -The changes in the net OPEB liability for the Plan are as follows for the measurement periods ended June 30, 2019 and 2018:

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

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

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the net OPEB liability of the Agency if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement periods ended June 30, 2019 and 2018:

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

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

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates - The following presents the net OPEB liability of the Agency if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement periods ended June 30, 2019 and 2018:

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

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

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB -
For the fiscal year June 30, 2020 and 2019, the Agency recognized OPEB expense of (\$409,382) and (\$574,633), respectively. OPEB expense is comprised of various elements including service cost, interest on total OPEB liability, changes in benefit terms, recognized actuarial gains and losses, investment income, recognized investment gains and losses, and administrative expense, which are all factors used by the actuaries in the calculation of the net OPEB liability.

As of fiscal year ended June 30, 2020, the Agency reported deferred outflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| OPEB Contributions Subsequent to Measurement Date | \$ 619,222 | \$ |
| Investment Gains/Losses | 12,949 | |
| Experience gains and losses | 336,141 | |
| Total | <u>\$ 968,312</u> | <u>\$ 0</u> |

It should be noted that the \$619,222 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date was recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020. Other amounts (i.e. amounts other than contributions subsequent to the measurement date) reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

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

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

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

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

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

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

NOTE 9 PROPERTY TAXES:

The Agency has a gross assessed valuation of \$20.393 billion and \$19.571 billion for the fiscal years ended June 30, 2020 and 2019, respectively. The tax rate for the administration expenses of the Agency was computed by the counties under Proposition 13. The tax rates assessed were within legal limits as allowed by law.

NOTE 10 RISK MANAGEMENT:

The Agency is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to protect itself from the above risks, the Agency participates in the CSRMA, a public entity risk pool currently operating as a common risk management and loss prevention program for 62 member sanitation districts. The Agency pays an annual premium to CSRMA for its general insurance coverage. The CSRMA purchases excess insurance (\$15,500,000 in 2020 and 2019) to reduce its exposure to large losses on the self-insured program. Members can be assessed a supplemental assessment if funds are insufficient to pay losses. The Agency continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance.

Tahoe-Truckee Sanitation Agency
NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 11 DEFERRED COMPENSATION PLAN:

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

NOTE 12 RELATED PARTY TRANSACTIONS:

Because the Agency has entered into a joint powers agreement with others to form a separate entity to provide insurance coverage, the Agency has related party transactions with this entity. During the year ended June 30, 2020, the Agency paid CSRMA \$250,408 for insurance coverage. During the year ended June 30, 2019, the Agency paid CSRMA \$207,940 for insurance coverage and received \$15,591 in dividends. There were no payments of claims which fell under the \$25,000 deductible during the years ended June 30, 2020, and 2019.

NOTE 13 PROPOSITION 218:

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

NOTE 14 COMMITMENTS AND CONTINGENCIES:

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

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

Tahoe-Truckee Sanitation Agency

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 14 COMMITMENTS AND CONTINGENCIES (Continued):

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

NOTE 15 SUBSEQUENT EVENTS REVIEW:

Management has evaluated subsequent events through the date of the audit report, which is the date the financial statements were available to be issued.

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

REQUIRED SUPPLEMENTARY INFORMATION

Tahoe-Truckee Sanitation Agency

SCHEDULE OF OPEB CONTRIBUTIONS

As of June 30, 2020

LAST TEN YEARS*

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

Notes to Schedule:

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

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

Tahoe-Truckee Sanitation Agency

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY

As of June 30, 2020

LAST TEN YEARS*

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

Notes to Schedule:

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

Tahoe-Truckee Sanitation Agency

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

As of June 30, 2020

LAST TEN YEARS*

| | Measurement Date: June 30, 2019 | Measurement Date June 30, 2018 | Measurement Date June 30, 2017 | Measurement Date June 30, 2016 | Measurement Date June 30, 2015 | Measurement Date June 30, 2014 |
|---|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Plan's Proportion of the Net Pension Liability/(Asset) | 0.164810% | 0.162026% | 0.159624% | 0.158585% | 0.155568% | 0.129553% |
| Plan's Proportionate Share of the Net Pension Liability/(Asset) \$ | 16,888,143 | \$ 15,613,228 | \$ 15,830,320 | \$ 13,722,519 | \$ 10,678,017 | \$ 8,171,772 |
| Plan's Covered Payroll \$ | 5,069,020 | \$ 4,670,923 | \$ 4,483,071 | \$ 4,318,577 | \$ 4,378,738 | \$ 4,378,738 |
| Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll | 333.16% | 334.26% | 353.11% | 317.76% | 247.26% | 186.62% |
| Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Agency's Total Pension Liability | 71.90% | 73.20% | 72.58% | 73.79% | 78.53% | 83.26% |

Notes to Schedule:

Change of benefit terms – In 2020, there were no changes to the benefit terms.

Changes in assumptions – The inflation rate, payroll growth rate and the investment rate of return changed during the measurement period June 30, 2019.

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

Tahoe-Truckee Sanitation Agency

SCHEDULE OF THE AGENCY'S PENSION PLAN CONTRIBUTIONS

As of June 30, 2020

LAST TEN YEARS*

| <u>Schedule of Pension Plan Contributions:</u> | <u>Fiscal Year 2020</u> | <u>Fiscal Year 2019</u> | <u>Fiscal Year 2018</u> | <u>Fiscal Year 2017</u> | <u>Fiscal Year 2016</u> | <u>Fiscal Year 2015</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Contractually Required Contribution (Actuarially Determined) | \$ 1,620,437 | \$ 1,422,469 | \$ 1,197,164 | \$ 1,081,422 | \$ 1,081,422 | \$ 758,609 |
| Actual Contributions During the Measurement Period | (4,131,332) | (1,422,469) | (1,197,164) | (1,081,422) | (1,081,422) | (758,609) |
| Contribution Deficiency (Excess) | <u>(\$ 2,510,895)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Covered Payroll | \$ 5,053,620 | \$ 5,069,020 | \$ 4,670,923 | \$ 4,483,071 | \$ 4,318,577 | \$ 4,378,738 |
| Contributions as a Percentage of Covered Payroll | 81.75% | 28.06% | 25.63% | 24.12% | 25.04% | 17.32% |
| Contribution Valuation Date | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 | June 30, 2013 |

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

SUPPLEMENTARY INFORMATION

COMPARISON OF BUDGET TO ACTUAL

For the Fiscal Year Ended June 30, 2020

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

NOTE: Budget versus actual schedule includes only budgeted items.

Tahoe-Truckee Sanitation Agency

SCHEDULE 2

COMPARISON OF BUDGET APPROPRIATIONS TO ACTUAL EXPENDITURES

For the Fiscal Year Ended June 30, 2020

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

* Not budgeted



Tahoe-Truckee Sanitation Agency

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

For the Fiscal Year Ended June 30, 2020



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

Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

We have performed the procedures enumerated below, which were agreed to by Tahoe-Truckee Sanitation Agency's management on the accompanying Appropriations Limit Schedule No. 6 of Tahoe-Truckee Sanitation Agency for the fiscal year ended June 30, 2020. Tahoe-Truckee Sanitation Agency's management is responsible for the accompanying Appropriations Limit Schedule No. 6. The sufficiency of these procedures is solely the responsibility of Tahoe-Truckee Sanitation Agency's management. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

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

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

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

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

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

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

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

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

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

No procedures have been performed with respect to the determination of the appropriation limit for the base year.

This report is intended solely for the information and use of Tahoe-Truckee Sanitation Agency and is not intended to be and should not be used by anyone other than those specified parties.



DAMORE, HAMRIC & SCHNEIDER, INC.
Certified Public Accountants

Sacramento, CA

February 11, 2021

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

| | <u>Sewer Treatment</u> |
|---|-------------------------------|
| A. Costs Reasonably Borne | <u>\$ 12,754,000</u> |
| B. Fees: | |
| 1. Service Charges | \$ 12,754,000 |
| 2. Other | <u> </u> |
| Fee Revenue | <u>\$ 12,754,000</u> |
| C. Amount Fee Exceeds Cost | <u>\$ </u> |
| D. Amount of Fee Revenue Less Than Cost | <u>\$ </u> |
| E. Use the results to complete Schedule 2 | |

CALCULATION OF PROCEEDS OF TAXES
(Based on Budget)
Fiscal Year Ended June 30, 2020

Funds Included:
Administration, General Operations and Maintenance

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

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

| | <u>Amount</u> | <u>Source</u> |
|--|----------------|---------------|
| A. Non-Interest Tax Proceeds | \$ 3,900,000 | (Schedule 2) |
| B. Minus Exclusions | <u>824,840</u> | (Schedule 7) |
| C. Net Invested Taxes | \$ 3,075,160 | (A-B) |
| D. Total Non-Interest Budget | \$ 16,654,000 | (Schedule 2) |
| E. Tax Proceeds as Percent of Budget | 18.46% | (C/D) |
| F. Interest Earnings | | Budget |
| G. Amount of Interest Earned from Taxes | \$ - | (E*F) |
| H. Amount of Interest Earned from Non-Taxes | \$ - | (F-G) |
| I. Take the results of Steps G and H Copy to Schedule 2 | \$ - | |

APPROPRIATIONS SUBJECT TO LIMITATION
(Based on Budget)
Fiscal Year Ended June 30, 2020

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

POPULATION CHANGES

Fiscal Year Ended June 30, 2020

| | City Population Increase | County Population Increase |
|------------------|--------------------------------|----------------------------------|
| 2019-2020 | | |
| Nevada County | 0.01% | |
| Placer County | 0.59% | |
| El Dorado County | 1.16% | |

Computation:

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

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

Calculation of allowable increase:

$$\frac{[(1.0386 * 6,215,193,894) + (1.0446 * 11,705,818,611) + (1.0505 * 1,106,507,072)]}{19,027,519,577} = 1.0430$$

Population Increase:

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

(To Schedule 6)

APPROPRIATIONS LIMIT

Fiscal Year Ended June 30, 2020

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

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

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



February 11, 2021

Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

We have audited the financial statements of the business-type activities of Tahoe-Truckee Sanitation Agency for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 7, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tahoe-Truckee Sanitation Agency are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Agency's financial statements were:

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

Management's estimate of Pension and Other Post Employment Benefit liabilities are based on actuarial studies and assumptions about future events. We evaluated the key factors and assumptions used to develop the Pension and Other Post Employment Benefit liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

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

The disclosures of Pension and Other Post Employment Benefit liabilities presented in Notes 7 and 8 to the financial statements and under the Required Supplementary Information section. The disclosures are based on actuarial studies and assumptions about future events that could vary significantly from actual amounts incurred in the future.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All material misstatements detected as a result of audit procedures were corrected by management. The adjusting journal entries are summarized on the last two pages of this letter.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 11, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Agency’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Internal Control Communications

We considered Tahoe-Truckee Sanitation Agency’s internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control. We have issued a separate communication on internal controls which should be read in conjunction with this report.

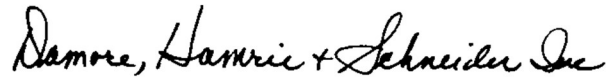
Other Matters

We applied certain limited procedures to the management’s discussion and analysis on pages 5 through 9 and the required supplementary information related to the pension and post-employment healthcare plans on pages 47 through 50 of the financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

A handwritten signature in black ink that reads "Damore, Hamric & Schneider Inc". The script is cursive and fluid.

DAMORE, HAMRIC & SCHNEIDER, INC.

Certified Public Accountants

Tahoe-Truckee Sanitation Agency

ADJUSTING JOURNAL ENTRIES

June 30, 2020

Page 1 of 2

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

Tahoe-Truckee Sanitation Agency

ADJUSTING JOURNAL ENTIRES

June 30, 2020

Page 2 of 2

AJE #7

To correct recording of interest expense on SRF Loan Payoff

| | | | | |
|--------------|--------------------------------|-------------------|-------------------|---------------------|
| 00-05520 | INTEREST ON SRF LOAN EXP | 159,081.95 | 0.00 | |
| 99-01090 | CASH - 2020 WRRB REFUNDING ACC | 0.00 | 159,081.95 | |
| Total | | 159,081.95 | 159,081.95 | (159,081.95) |

AJE #8

To record year-end amortization of the bond premium

| | | | | |
|--------------|--------------------------------|-------------------|-------------------|-------------------|
| 00-02530 | BONDS PAYABLE PREM - LONG TERM | 334,576.42 | 0.00 | |
| 00-05520 | INTEREST ON SRF LOAN EXP | 0.00 | 334,576.42 | |
| Total | | 334,576.42 | 334,576.42 | 334,576.42 |

AJE #9

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

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

AJE #10

To record current portion of long-term bond payable

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

AJE #11

To record current portion of long-term bond premium payable

| | | | | |
|--------------|---------------------------------|-------------------|-------------------|-------------|
| 00-02530 | BONDS PAYABLE PREM - LONG TERM | 738,630.35 | 0.00 | |
| 00-02540 | BONDS PAYABLE PREM - SHORT TERM | 0.00 | 738,630.35 | |
| Total | | 738,630.35 | 738,630.35 | 0.00 |

AJE #12

To correct the year-end balance of the accumulated depreciation

| | | | | |
|--------------|------------------------------|------------------|------------------|------------------|
| 00-01690 | ACCUM DEPRECIATION GEN PLANT | 47,437.97 | 0.00 | |
| 01-25040 | FACILITIES MAINTENANCE | 0.00 | 47,437.97 | |
| Total | | 47,437.97 | 47,437.97 | 47,437.97 |

GRAND TOTAL

| | | |
|----------------------|----------------------|-----------------------|
| 34,683,541.24 | 34,683,541.24 | (1,459,078.71) |
|----------------------|----------------------|-----------------------|



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

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

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

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

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

Depreciation Schedule

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

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

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

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

Cash-basis Recording of Service Charge Revenues

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

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

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

Accounting Period Close - Journal Entries

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

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

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

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

OTHER CONTROL DEFICIENCIES AND OTHER MATTERS

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

Billing Adjustments - Missing Approval

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

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

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

Lack of Service Charge Billing Reconciliations

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

We recommend periodic reconciliations be performed, including the followings:

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

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

Incorrect Recording of Debt Payables and Related Expenses

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

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

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

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

Connection Fee Discrepancy

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

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

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

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

This communication is intended solely for the information and use of management, the Board of Directors, and others within Tahoe-Truckee Sanitation Agency, and is not intended to be and should not be used by anyone other than these specified parties.



DAMORE, HAMRIC & SCHNEIDER, INC.

Certified Public Accountants

Sacramento, CA

February 11, 2021



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Background

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

Fiscal Impact

None.

Attachments

None.

Recommendation

Management and staff recommend approval to receive and file the annual financial audit for fiscal year 2019-20120.

Review Tracking

Submitted By: _____


LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Background

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

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

Fiscal Impact

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

Attachments

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

Recommendation

Management and staff recommend Board of Director discussion and direction.

Review Tracking

Submitted By: 
LaRue Griffin
General Manager

PLACER COUNTY LOCAL AGENCY FORMATION COMMISSION

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

COMMISSIONERS:

Robert Weygandt
Chair (County)

Joshua Alpine
Vice Chair (Special Districts)

Bonnie Gore
(County)

Paul Joiner
(City)

William Kahrl
(Special Districts)

Joe Patterson
(City)

Susan Rohan
(Public)

ALTERNATE COMMISSIONERS:

Scott Alvord
(City)

Jim Holmes
(County)

Mike Lynch
(Special Districts)

Jeffrey Starsky
(Public)

STAFF:

Kristina Berry, AICP
Executive Officer

Vacant
Clerk to the
Commission

William Wright
LAFCO Counsel

February 2, 2021

Presiding Officer/Chair
Placer County Special District

From: Kris Berry, Executive Officer

Re: Call for Nomination--Special District Representative

Dear Presiding Officer/Chair:

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

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

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

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

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

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

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

Placer LAFCO
110 Maple Street
Auburn, CA 95603

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

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

Sincerely,



Kris Berry, Executive Officer
Placer LAFCO



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: February 17, 2021
To: Board of Directors
From: LaRue Griffin, General Manager
Item: VI-1
Subject: Department Reports

Background

Department reports for previous and current month(s).

Fiscal Impact

None.

Attachments

1. Operations Department Report.
2. Maintenance Department Report.
3. Engineering Department Report.
4. Information Technology (IT) Department Report.
5. Administrative Department Report.

Recommendation

No action required.

Review Tracking

Submitted By: _____


LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY OPERATIONS DEPARTMENT REPORT

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

Compliance:

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

Operations:

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

Laboratory:

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

Work Orders:

- Completed this month: 6
- Pending: 5

Plant Data:


| Influent Flow Description | MG |
|--|------|
| Monthly average daily ⁽¹⁾ | 3.57 |
| Monthly maximum instantaneous ⁽¹⁾ | 6.98 |
| Maximum 7- day average | 4.54 |

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

Notes:

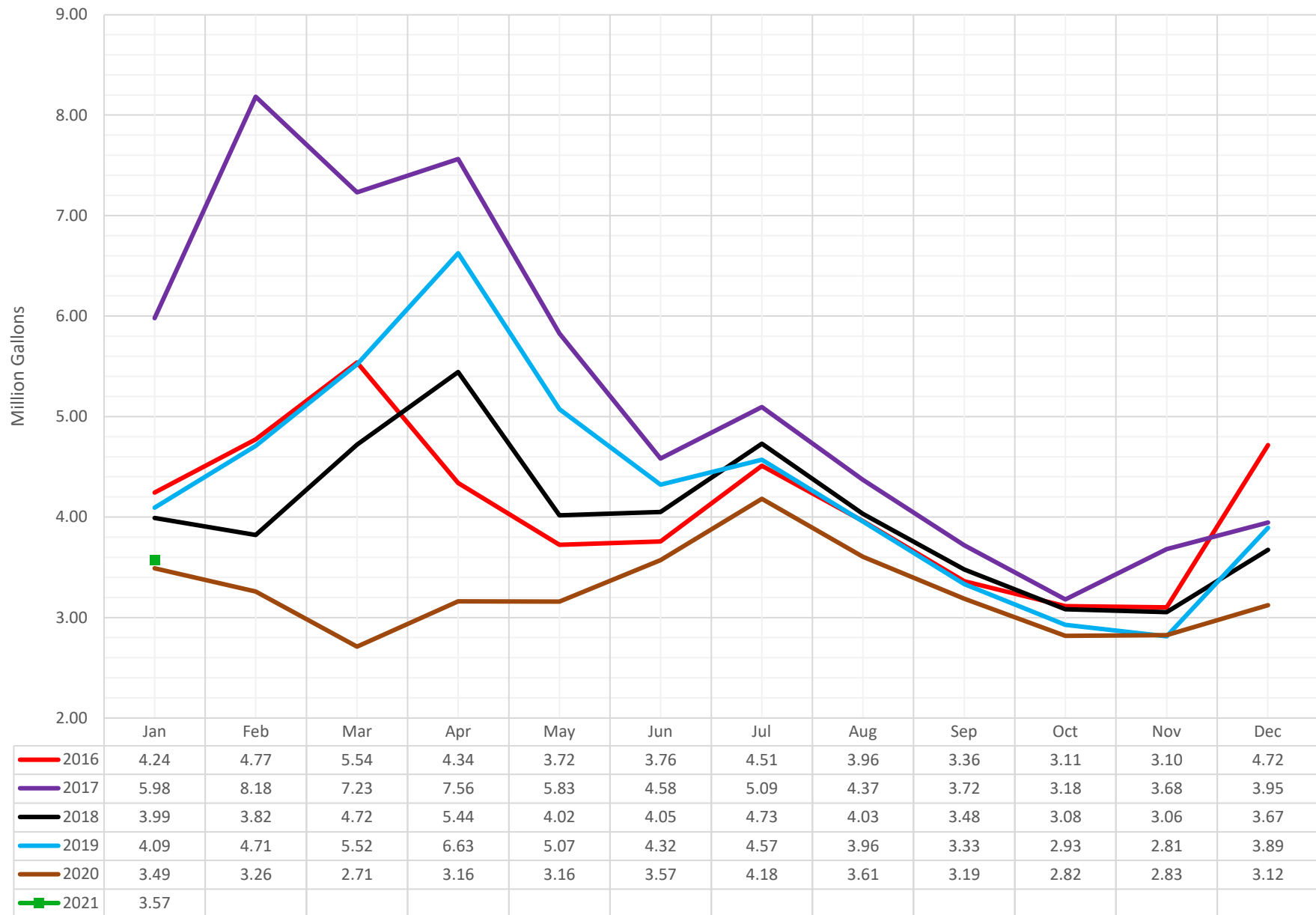
1. Flows are depicted in the attached graph.
2. Effluent table data per WDR reportable frequency. Attached graphs depict all recorded data.

Review Tracking:

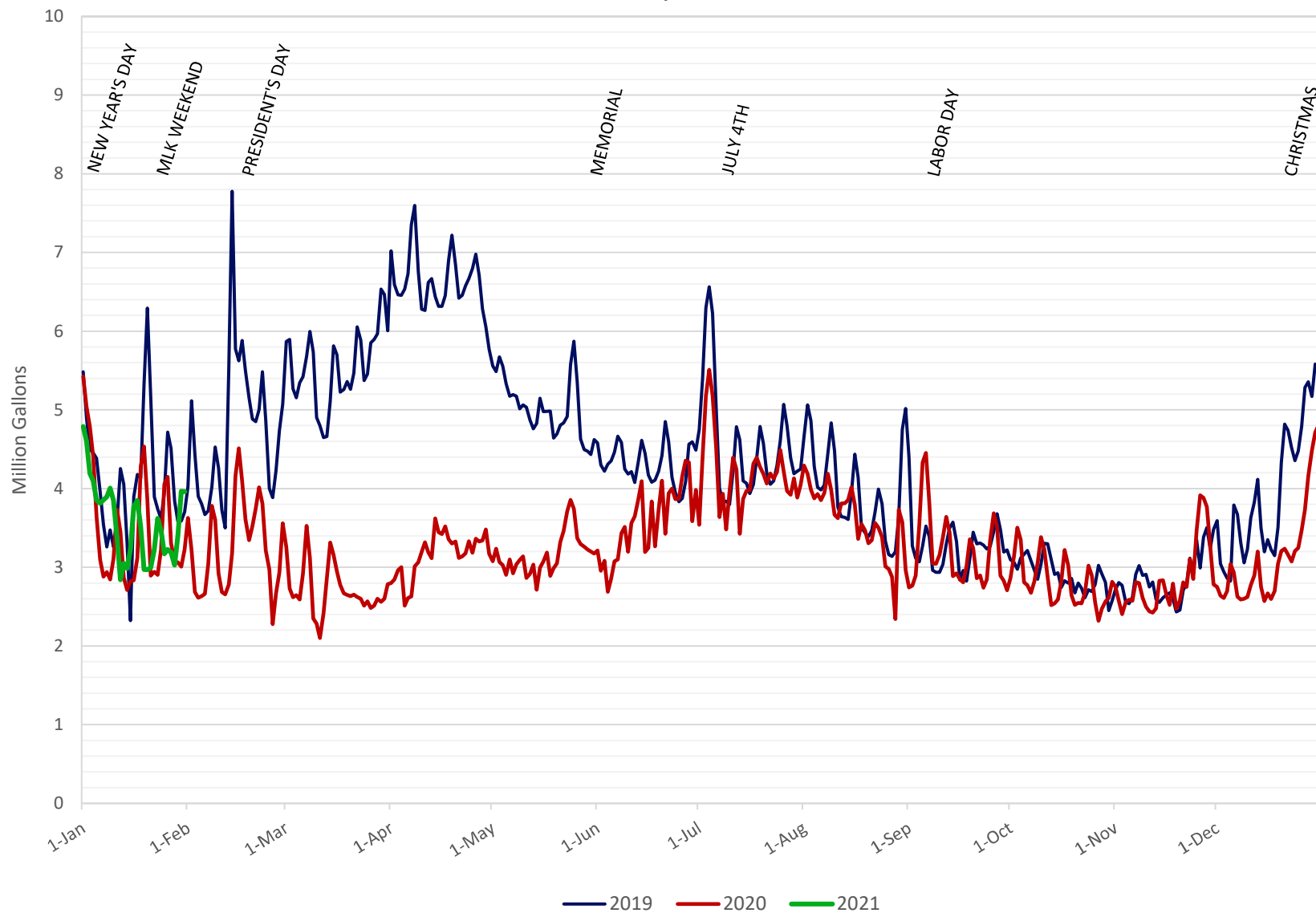
Submitted By: 
Michael Peak
Operations Manager

Approved By: 
LaRue Griffin
General Manager

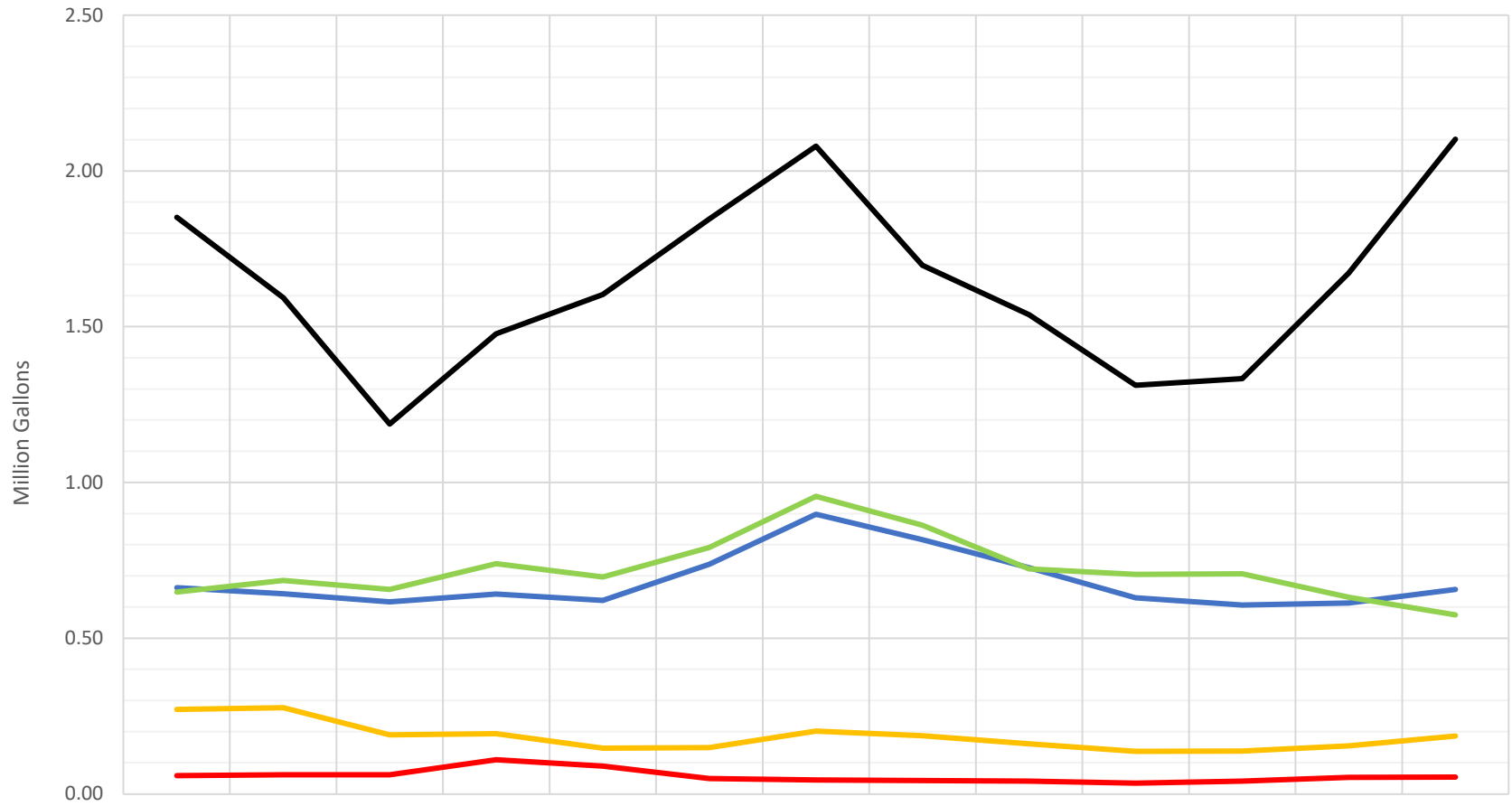
Monthly Average Daily Flow (Influent)



T-TSA Daily Influent Flow

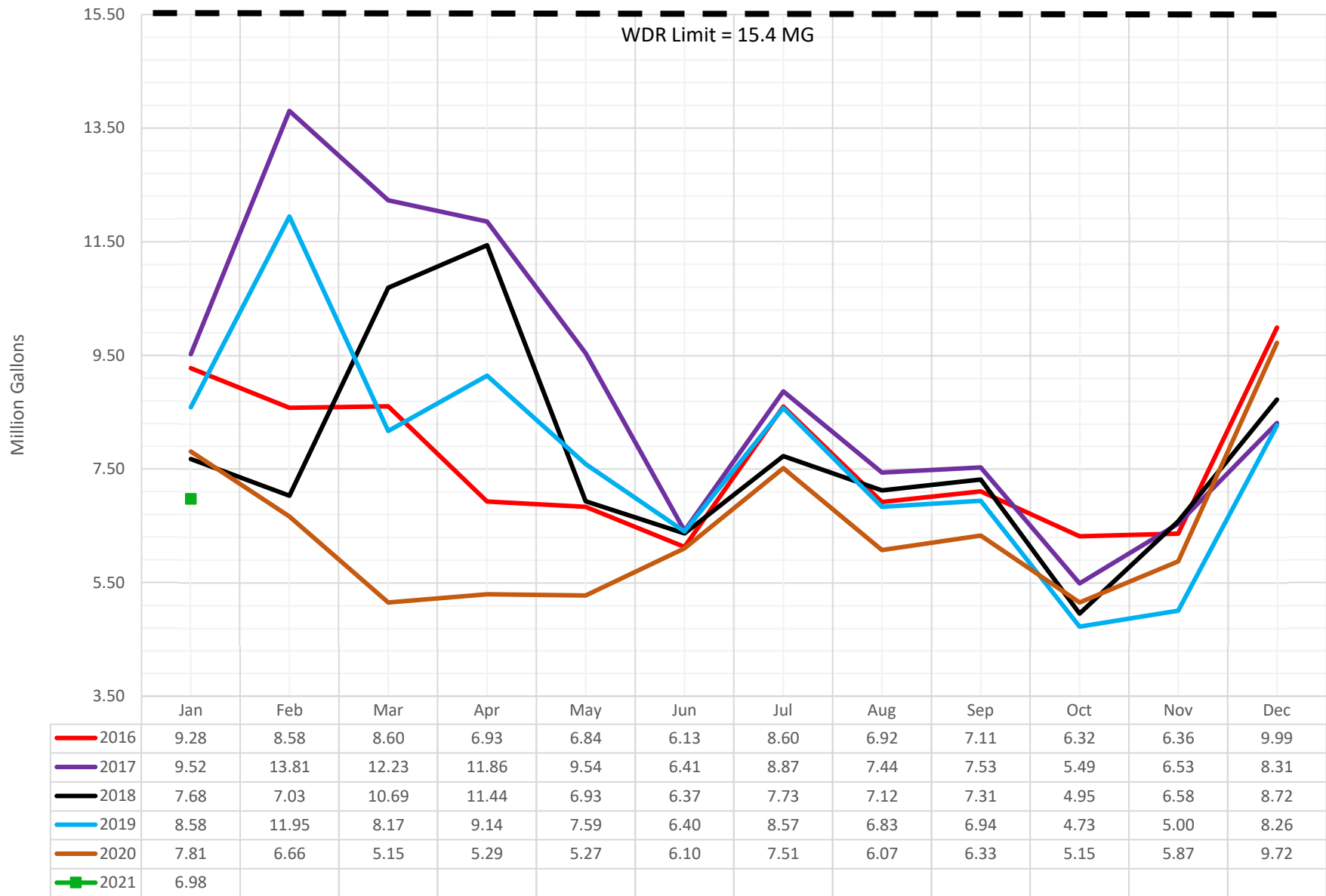


Monthly Average Daily Flow (Districts)

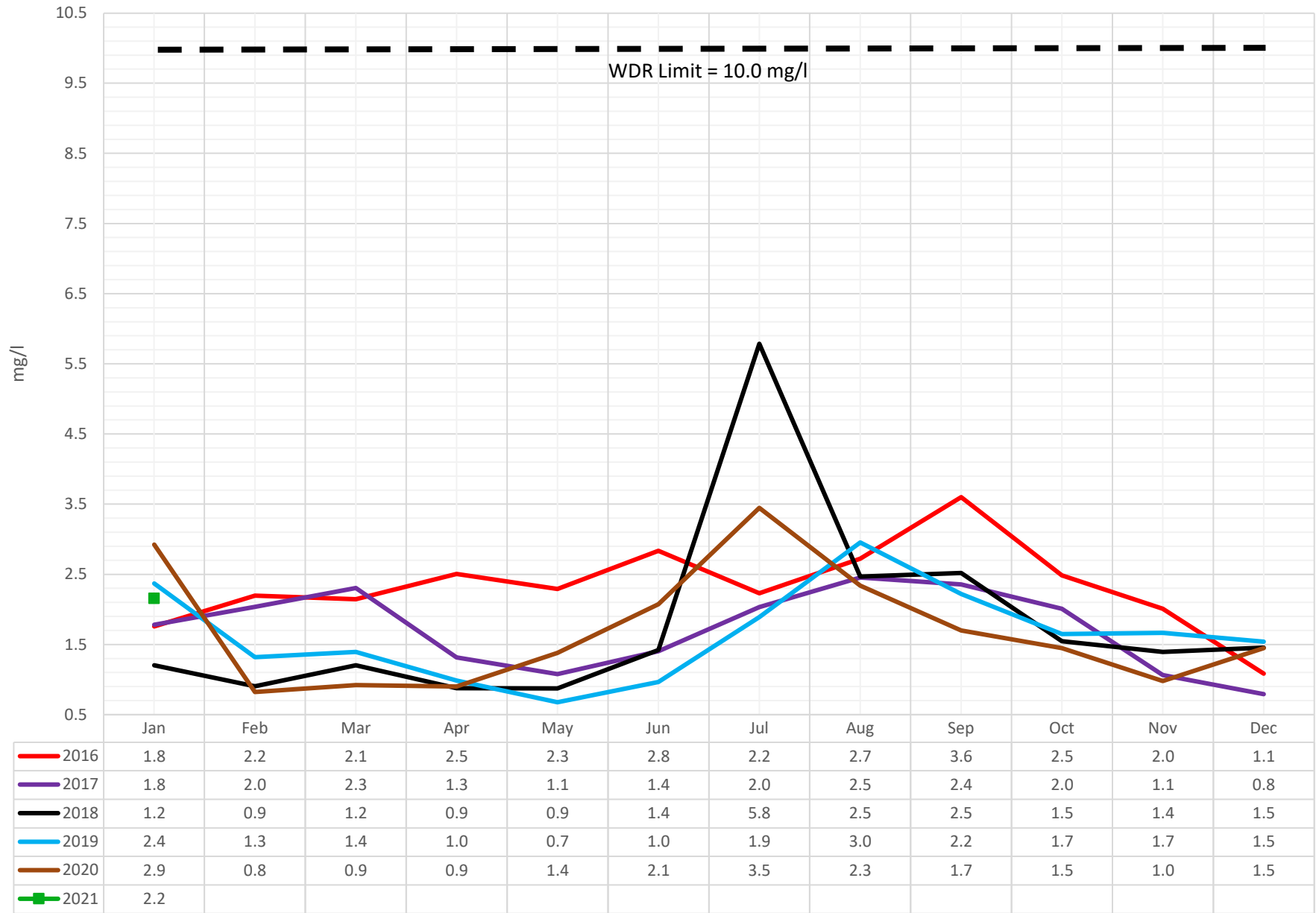


| | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| NTPUD | 0.66 | 0.64 | 0.62 | 0.64 | 0.62 | 0.74 | 0.90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

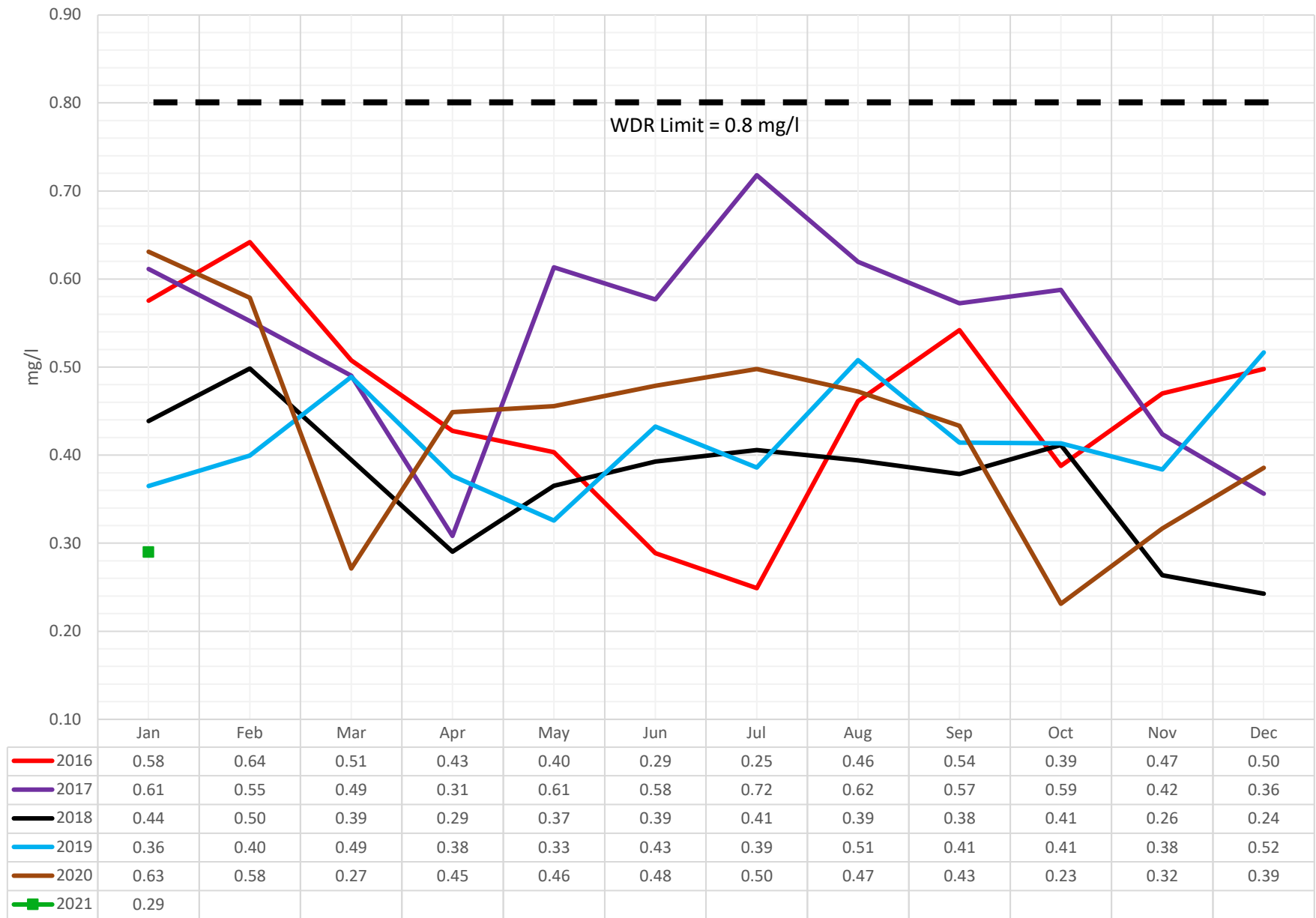
Monthly Maximum Instantaneous Flow (Influent)



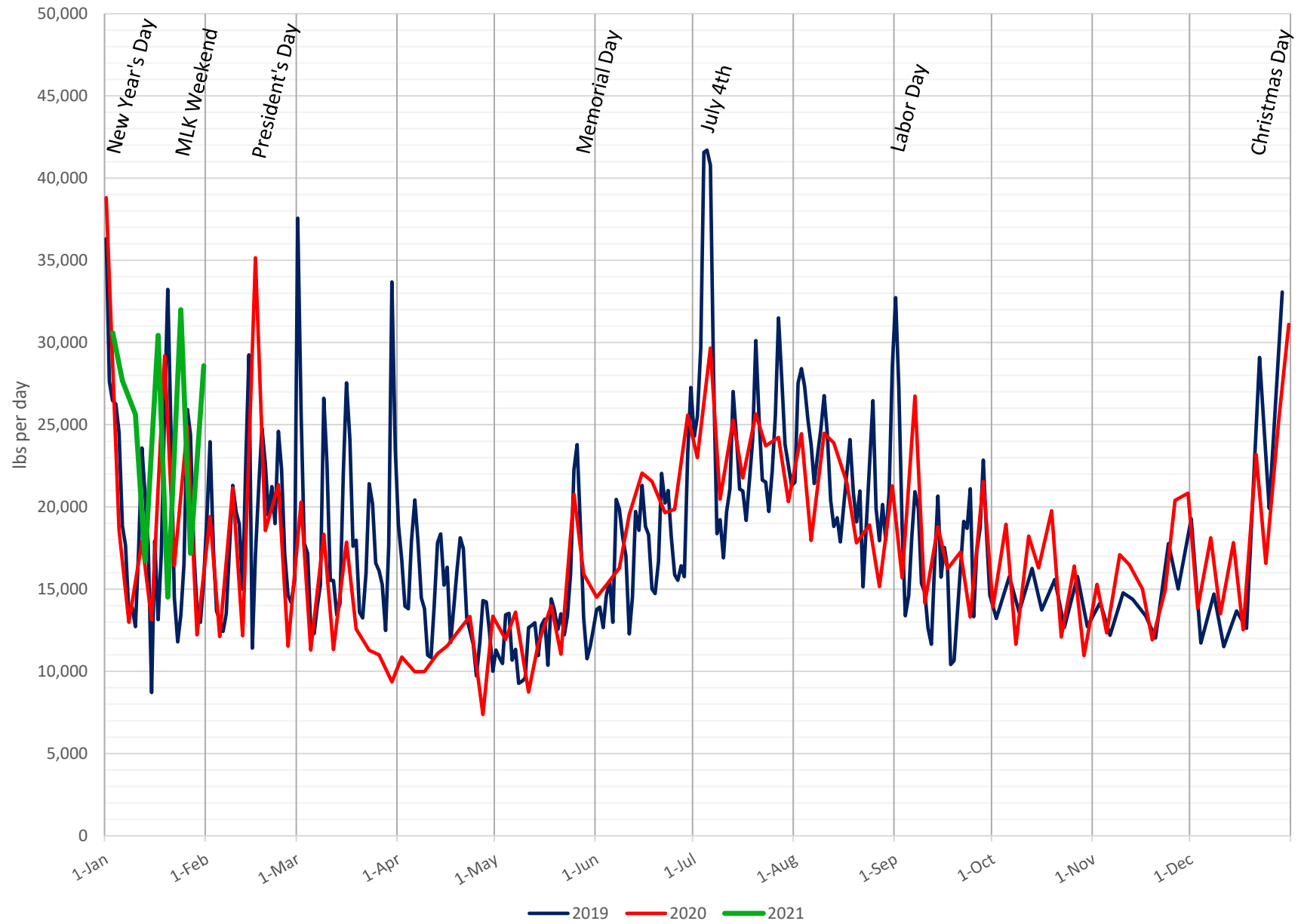
Monthly Average Daily Suspended Solids (Effluent)



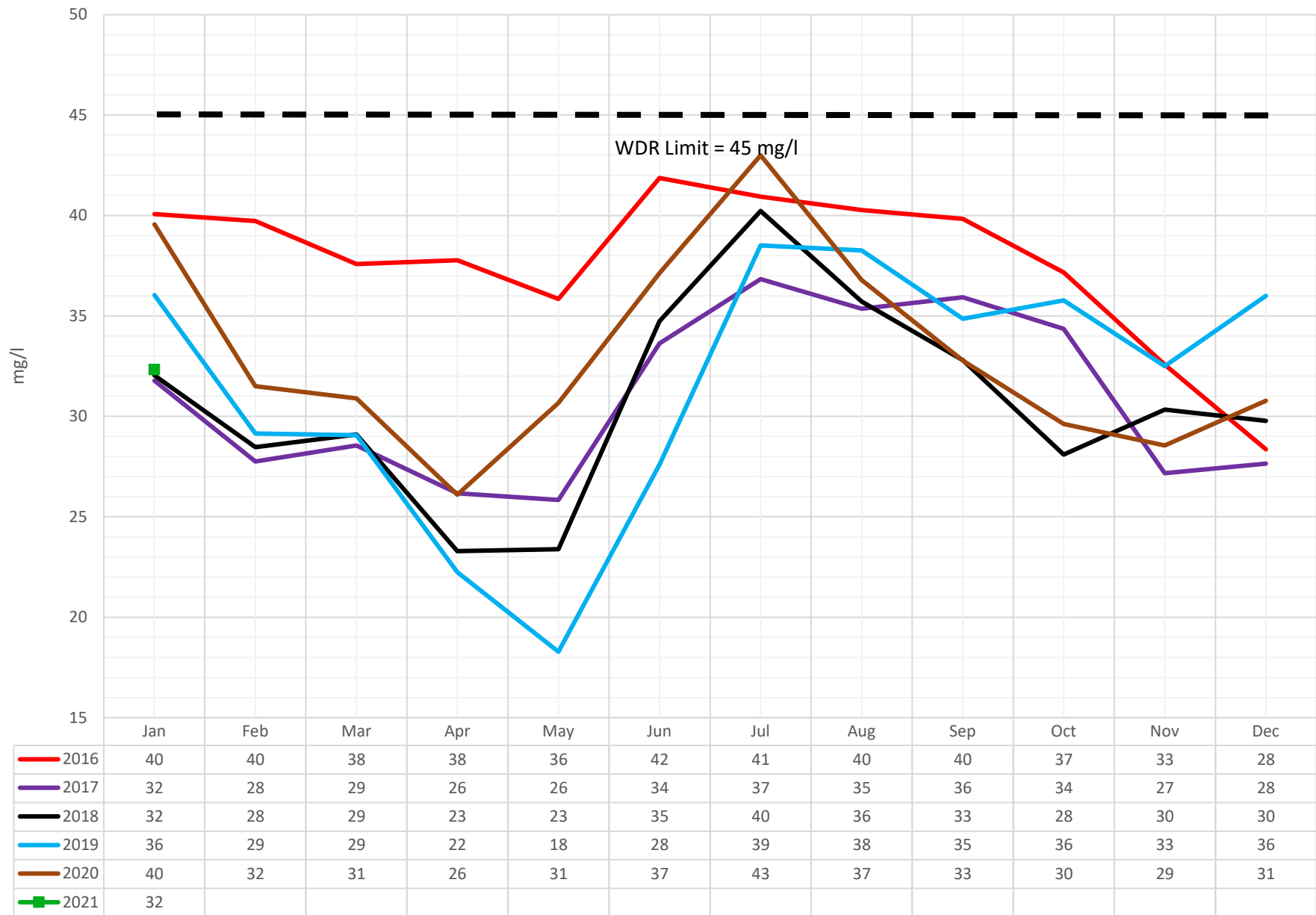
Monthly Average Daily Total Phosphorus (Effluent)



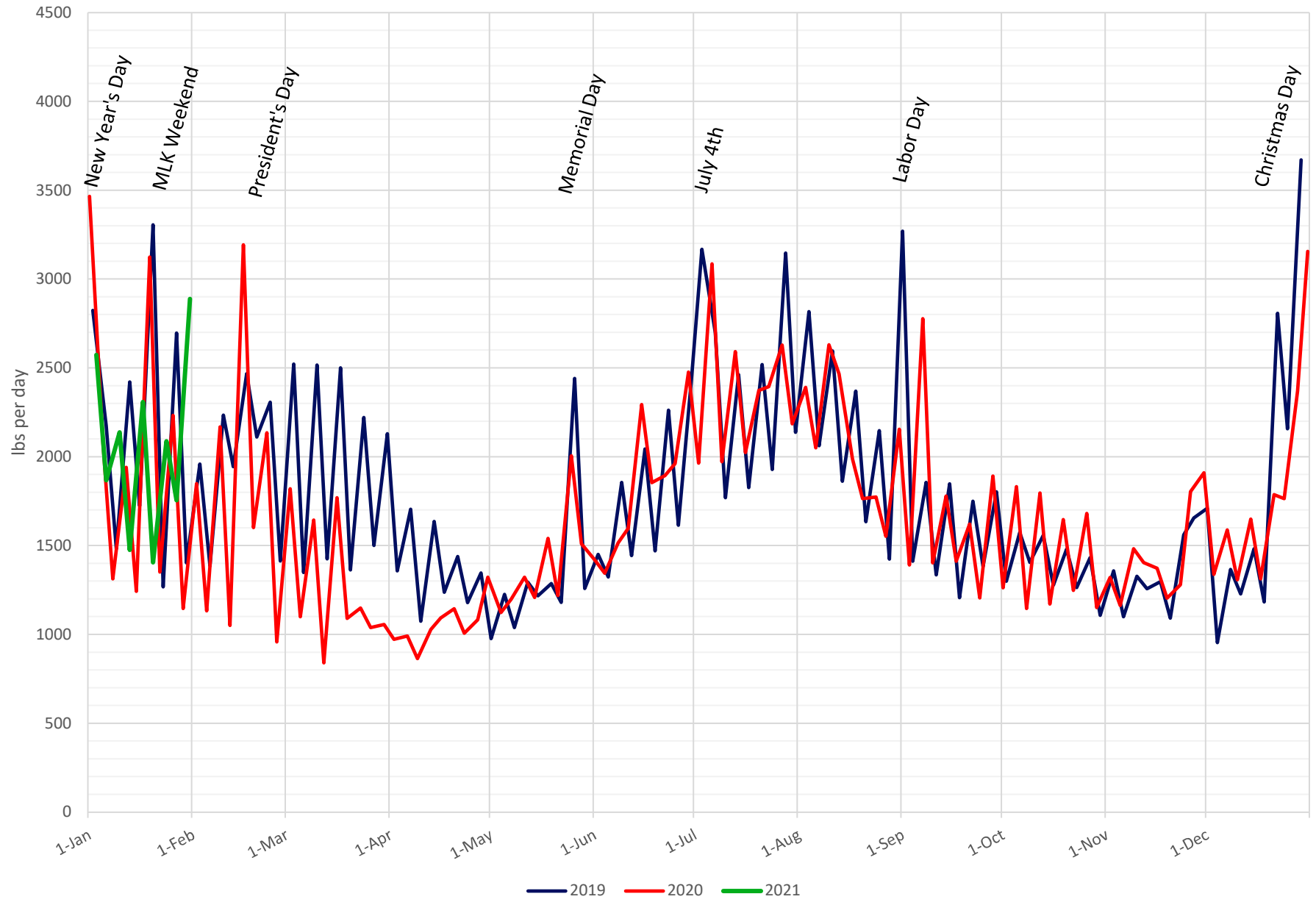
COD Influent Loading



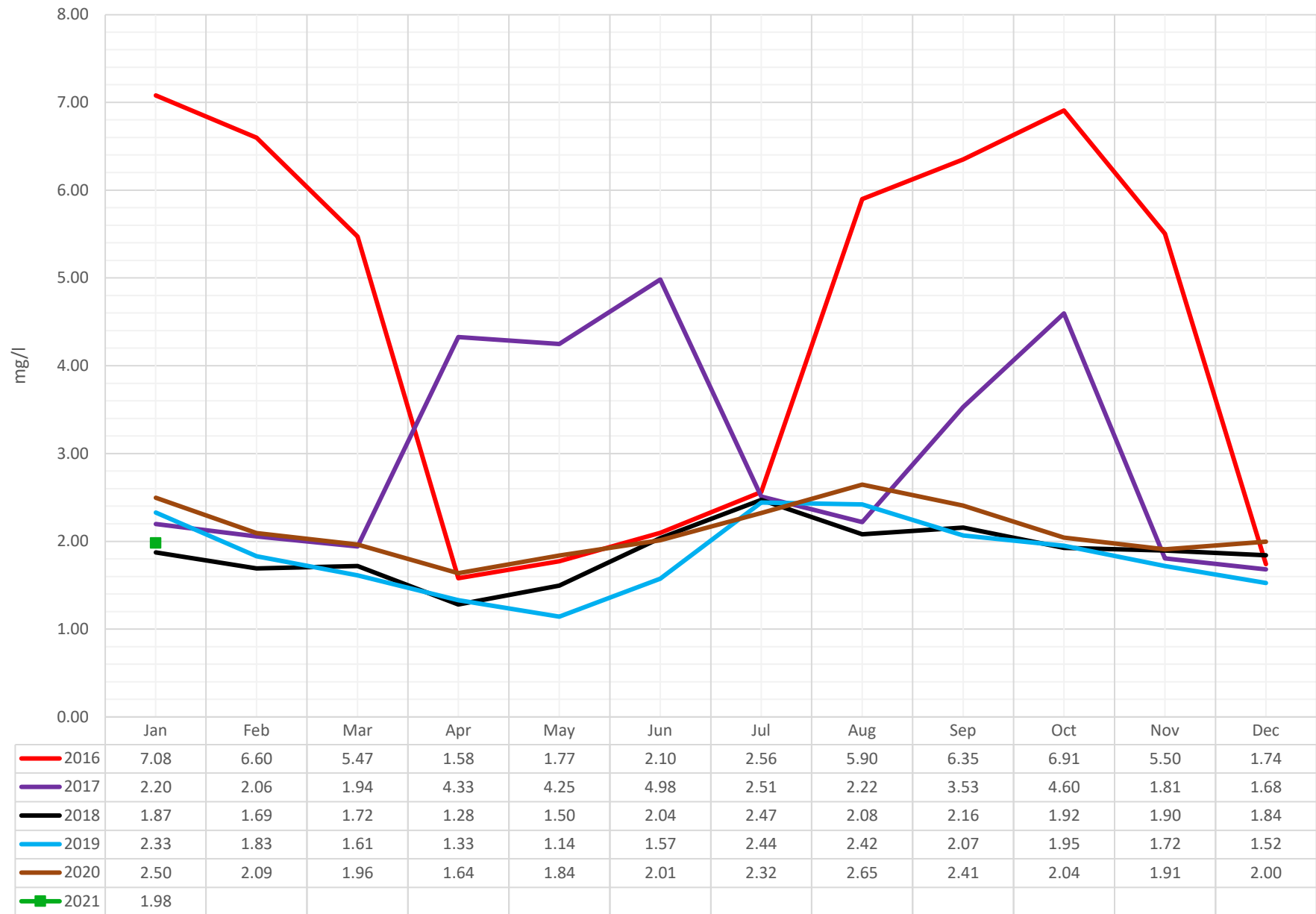
Monthly Average Daily Chemical Oxygen Demand (Effluent)



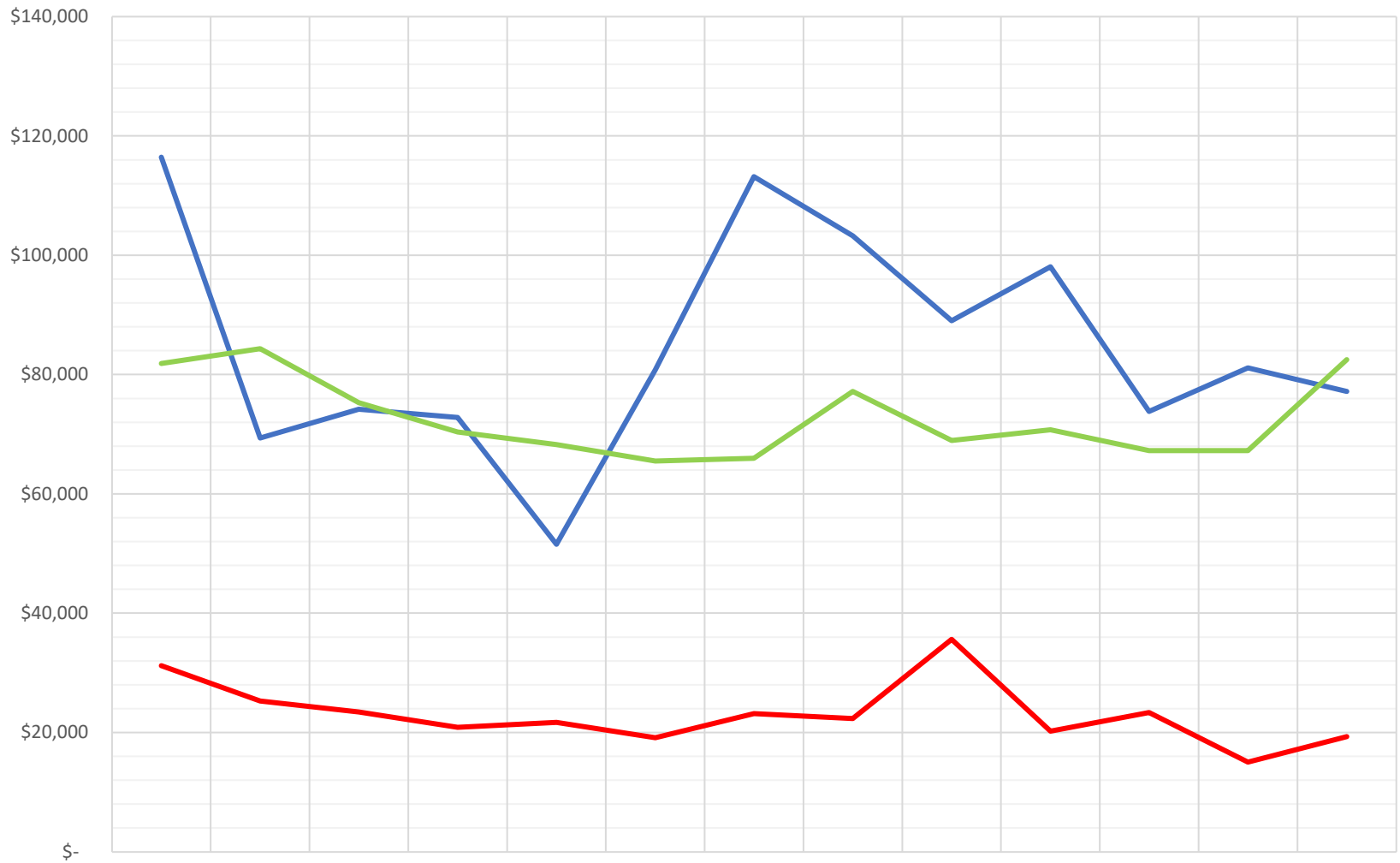
TKN Influent Loading



Monthly Average Daily Total Nitrogen (Effluent)



Chemical, Power and Sludge Disposal Costs



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

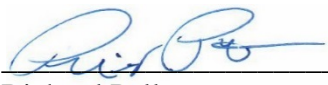


TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT

Date: February 17, 2021
To: Board of Directors
From: Richard Pallante, Maintenance Manager
Subject: Maintenance Report

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

Review Tracking:

Submitted By: 
Richard Pallante
Maintenance Manager

Approved By: 
LaRue Griffin
General Manager



Emergency Generator Panel Door



Snow Removal



BNR Emergency Light Safety Upgrade



Sludge Load Out Air Cylinder Install



TAHOE-TRUCKEE SANITATION AGENCY ENGINEERING DEPARTMENT REPORT

Date: February 17, 2021
To: Board of Directors
From: Jay Parker, Engineering Manager
Subject: Engineering Report


◆ **Projects:** In the month of January, Engineering staff continued working on the following projects:

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

◆ **Work Orders**

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

Review Tracking:

Submitted By: 
Jay Parker
Engineering Manager


Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY IT DEPARTMENT REPORT

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

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

Submitted By: 
Robert Gray
IT Department Manager

Approved By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY ADMINISTRATIVE DEPARTMENT REPORT

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

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

Review Tracking

Submitted By: _____

LaRue Griffin
General Manager

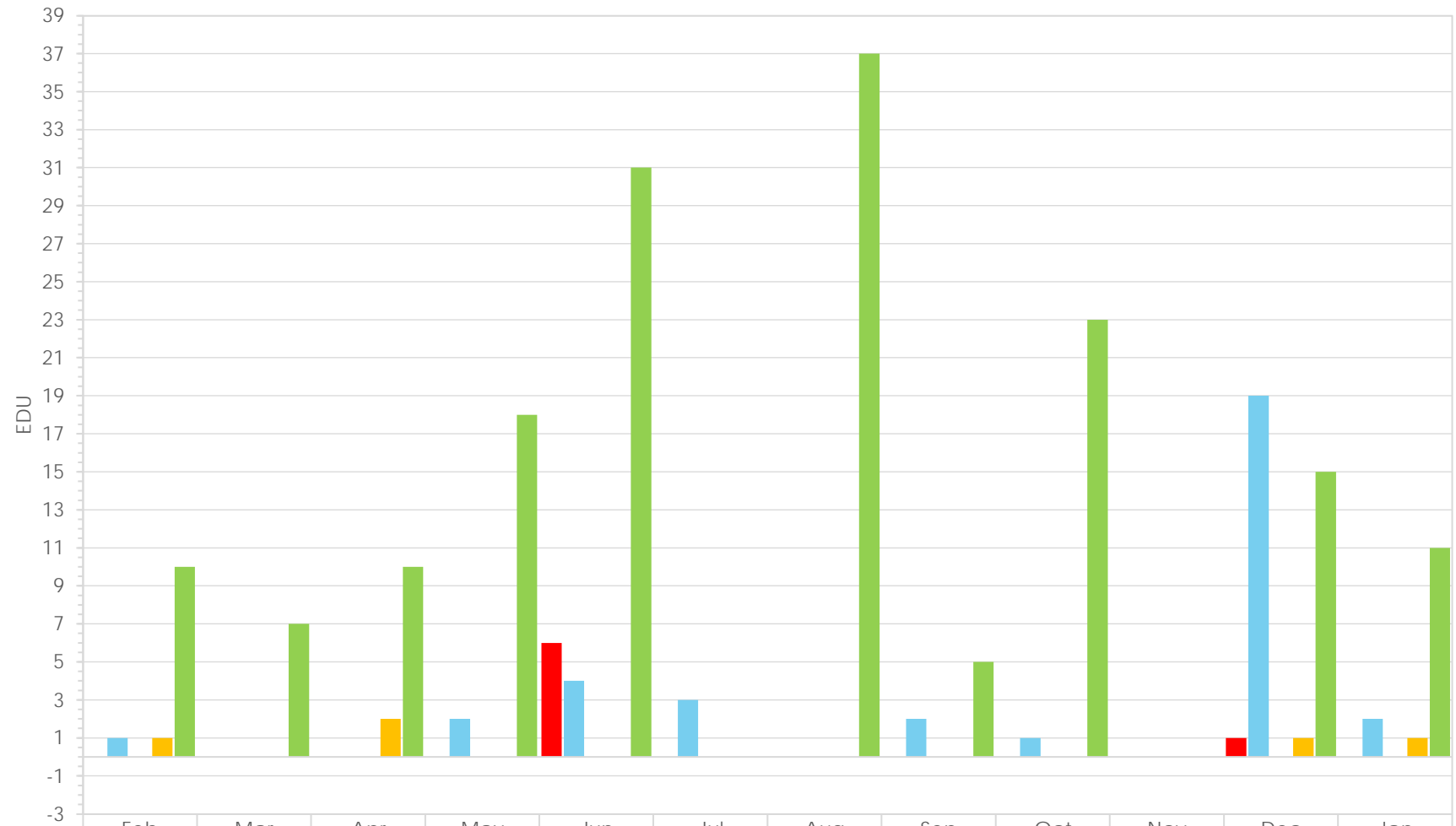
CONNECTION FEES -JANUARY 2021

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

INSPECTIONS -JANUARY 2021

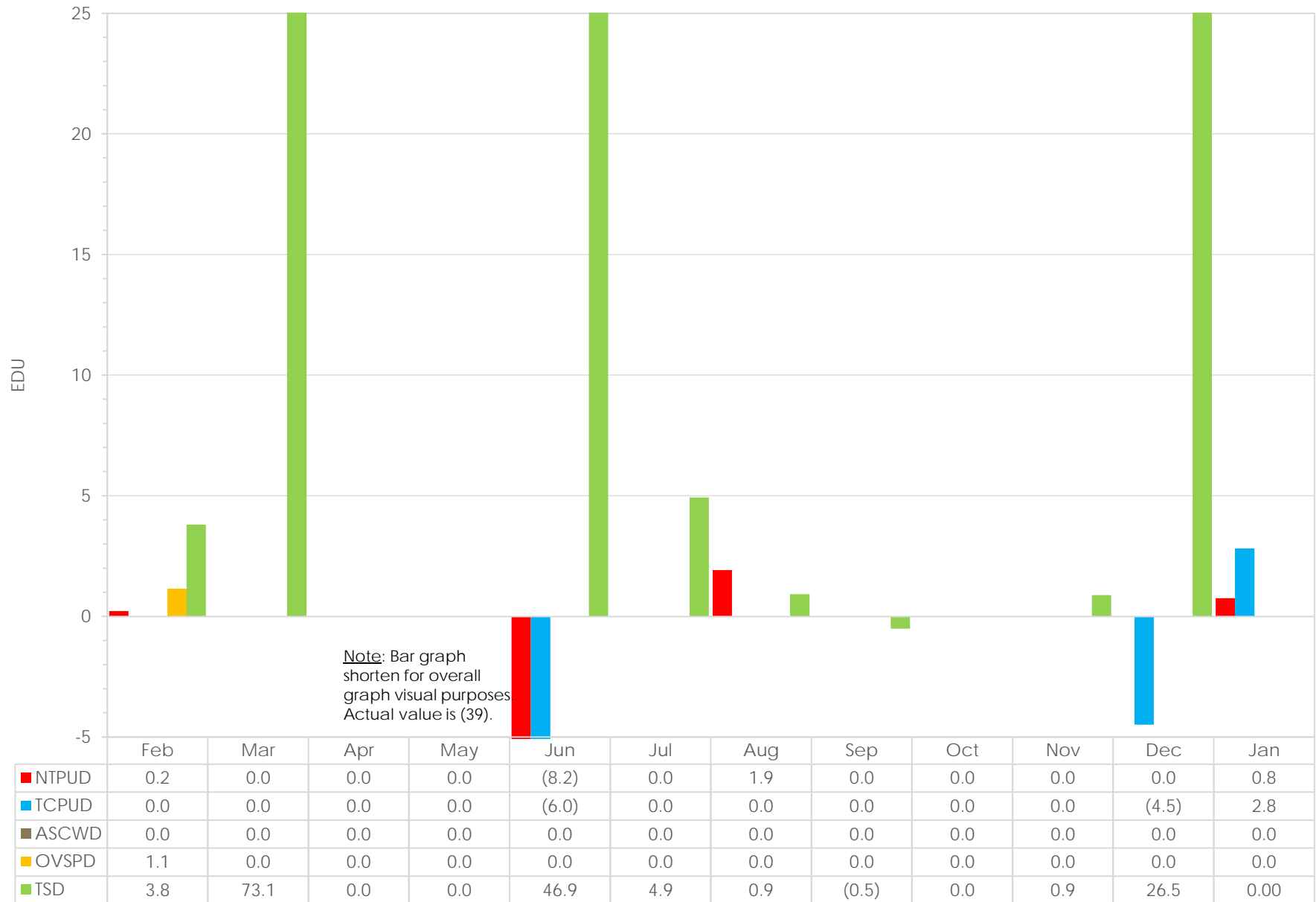
| Inspection Type | MTD Count # | MTD Total | YTD Count # | YTD Total |
|--|-------------|-----------|-------------|-----------|
| Commercial | 1 | 1 | 14 | 14 |
| Residential (Drive-by of Suspended Accounts) | 0 | | 0 | |

Residential EDU Summary

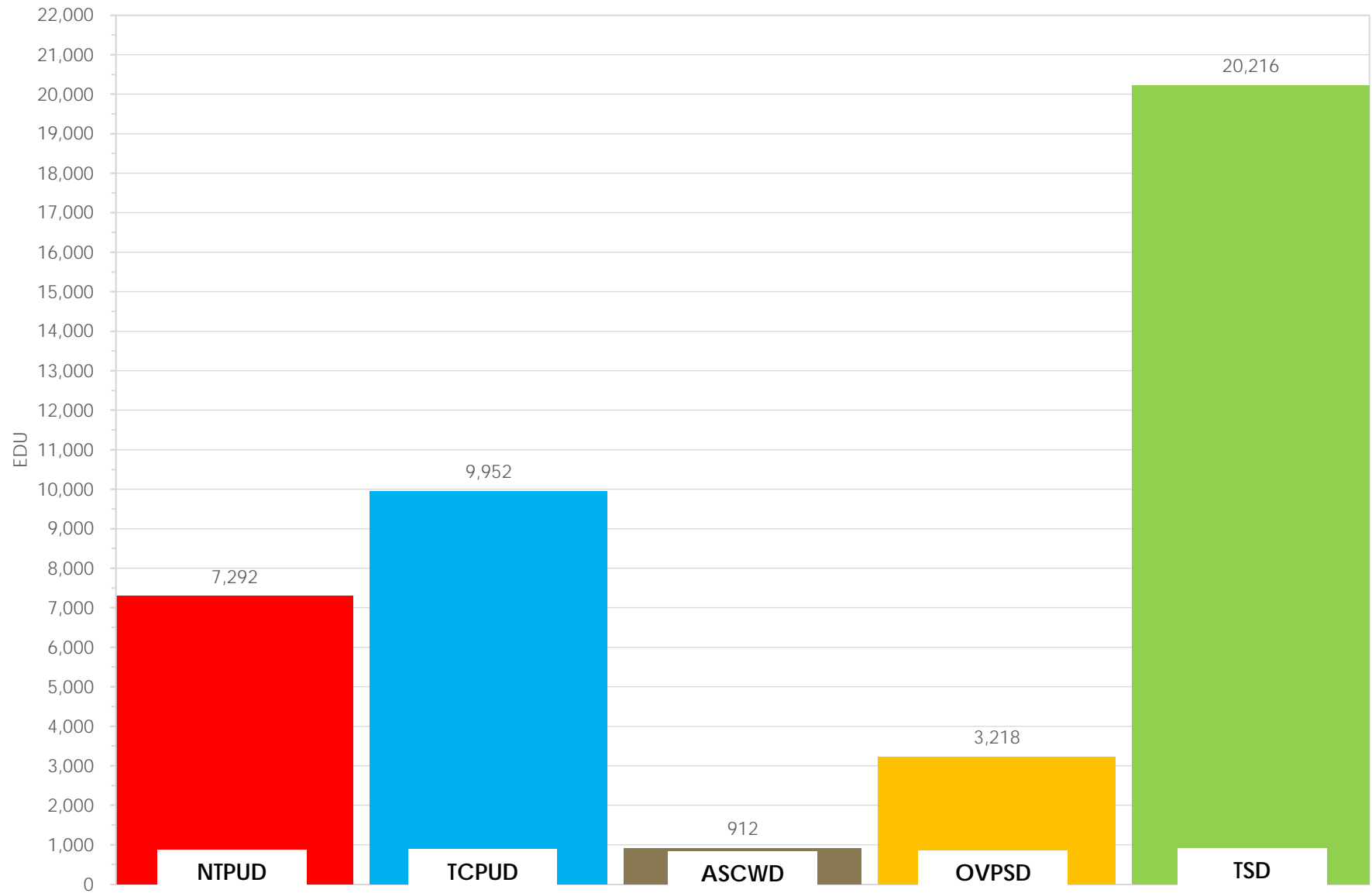


| | | | | | | | | | | | | |
|---------|----|---|----|----|----|---|----|---|----|---|----|----|
| ■ NTPUD | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| ■ TCPUD | 1 | 0 | 0 | 2 | 4 | 3 | 0 | 2 | 1 | 0 | 19 | 2 |
| ■ ASCWD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ■ OVSPD | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| ■ TSD | 10 | 7 | 10 | 18 | 31 | 0 | 37 | 5 | 23 | 0 | 15 | 11 |

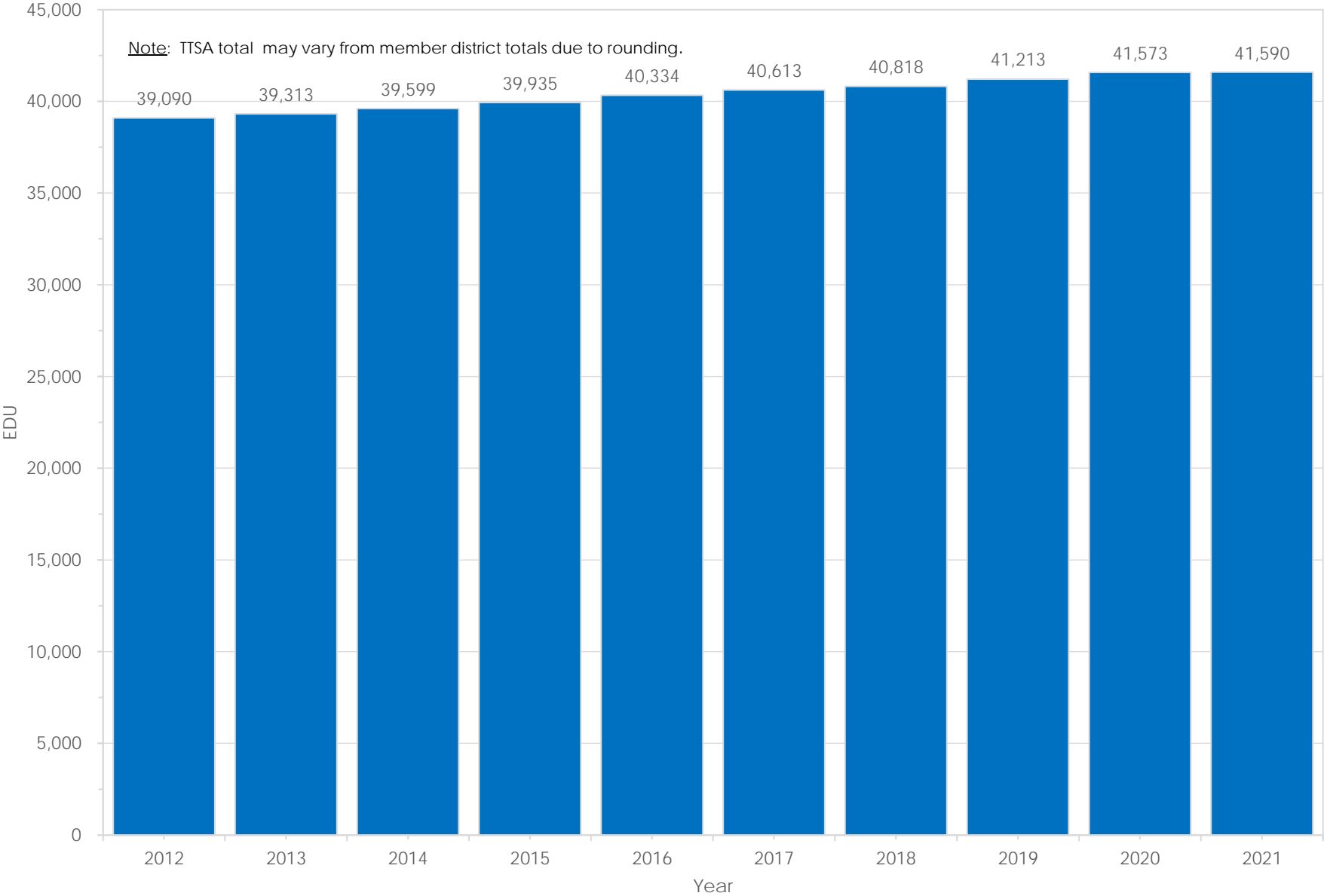
Other EDU Summary



Current EDU Summary By Member District



Historical TTSA EDU Summary





TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

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

Continuing Projects/Work

- Management and staff continued to investigate options to become more efficient.
- Management and staff continued implementation of the new software programs.
- Management and staff continued progress on CIP projects.
- Management and staff continued leadership training.

Past Month Projects/Work

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

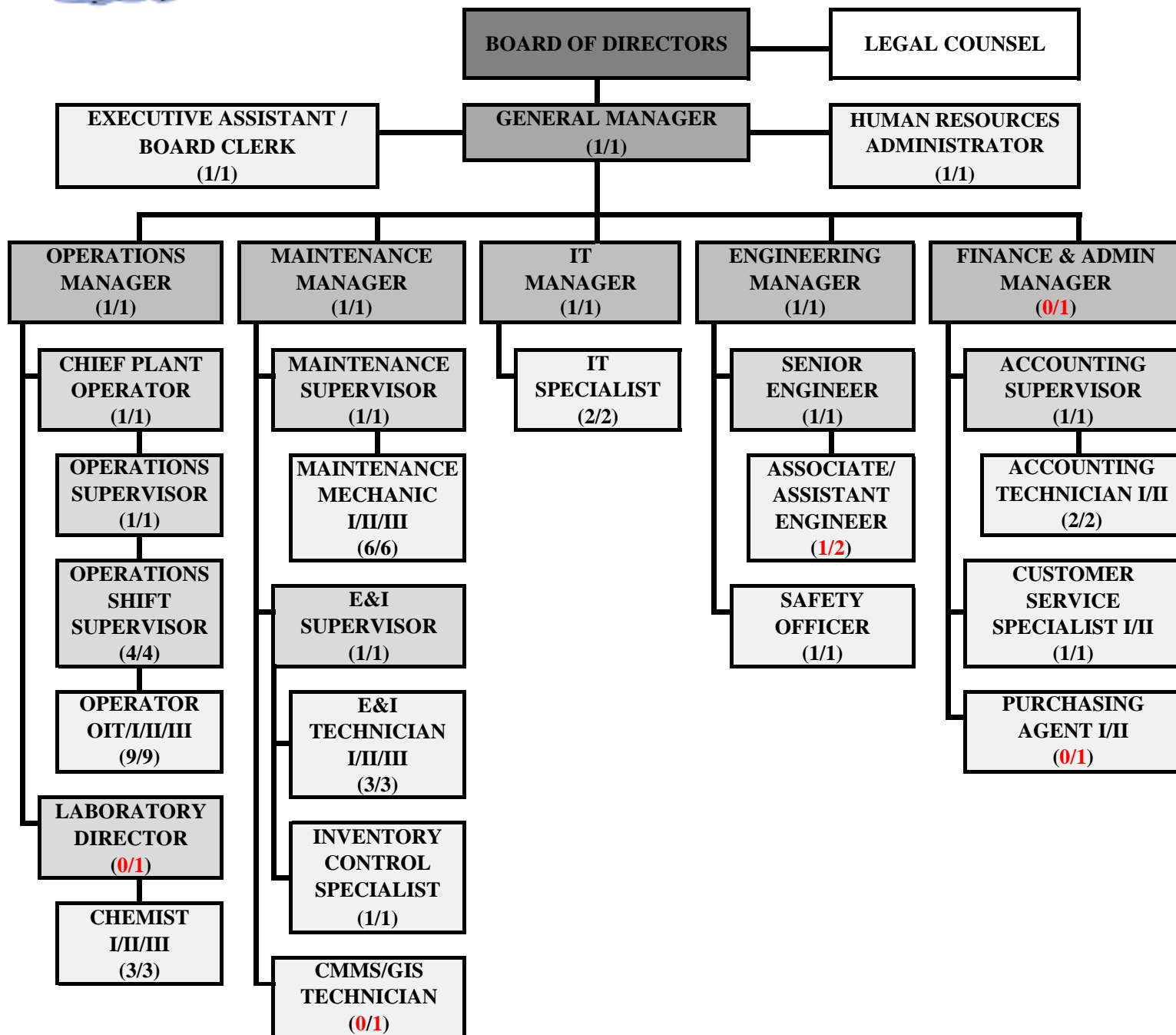
Review Tracking

Submitted By: 
LaRue Griffin
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

FULL TIME EQUIVALENT (FTE) SUMMARY



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



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

Background

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



TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM

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

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