



TRUCKEE SANITARY DISTRICT

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

For the Fiscal Year Ended June 30, 2018

A PUBLIC AGENCY



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

Board of Directors
Truckee Sanitary District
Truckee, California

We have performed the procedures enumerated below, which were agreed to by Truckee Sanitary District's management on the accompanying Appropriations Limit Schedule No. 6 of the Truckee Sanitary District for the fiscal year ended June 30, 2018. Truckee Sanitary District's management is responsible for the accompanying Appropriations Limit Schedule No. 6. The sufficiency of these procedures is solely the responsibility of Truckee Sanitary District'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 performed and our findings were 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 the Truckee Sanitary District 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

January 7, 2019

USER FEES VERSUS COSTS
(Based on Budget)

Fiscal Year Ended June 30, 2018

| | <u>Sewer Collection</u> |
|---|-----------------------------|
| A. Costs Reasonably Borne | <u>\$ 5,097,000</u> |
| B. Fees: | |
| 1 Service Fees | \$ 2,945,000 |
| 2 Inspection Fees | 48,000 |
| 3 Connection Fees | <u> </u> |
| Fee Revenue | <u>\$ 2,993,000</u> |
| C. Amount Fee Exceeds Cost | |
| D. Amount of Fee Revenue Less Than Cost | <u>(\$ 2,104,000)</u> |
| E. Use the results to complete Schedule 2 | |

CALCULATION OF PROCEEDS OF TAXES
(Based on Budget)

Fiscal Year Ended June 30, 2018

Funds Included:
Administration, General Operations and Maintenance

| | <u>Proceeds of Taxes</u> | <u>Non-Proceeds of Taxes</u> | <u>Total</u> |
|--|------------------------------|----------------------------------|---------------------|
| Revenue: | | | |
| Intergovernmental Revenue (Allocation of County Property Taxes) | | \$ 5,276,000 | \$ 5,276,000 |
| Locally Raised: | | | |
| Maintenance Income | | 10,000 | 10,000 |
| Rents, royalties, concessions | | 4,000 | 4,000 |
| Other Income | | 60,000 | 60,000 |
| User Fees (From Schedule 1) | <u> </u> | (2,104,000) | (2,104,000) |
| Sub-Total (To Schedule 3) | \$ | \$ 3,246,000 | \$ 3,246,000 |
| Interest Earnings: (From Schedule 3) | <u> </u> | <u>36,000</u> | <u>36,000</u> |
| Total Revenue: (To Schedule 4) | \$ | \$ 3,282,000 | \$ 3,282,000 |
| Grand Total Budget | <u>\$</u> | <u>\$ 3,282,000</u> | <u>\$ 3,282,000</u> |

INTEREST EARNINGS PRODUCED BY TAXES
(Based on Budget)

Fiscal Year Ended June 30, 2018

| | <u>Amount</u> | <u>Source</u> |
|---|---------------|---------------|
| A. Non-Interest Tax Proceeds | | (Schedule 2) |
| B. Minus Exclusions | | (Schedule 7) |
| C. Net Invested Taxes | | (A-B) |
| D. Total Non-Interest Budget | \$ 3,246,000 | (Schedule 2) |
| E. Tax Proceeds as Percent of Budget | 0% | (C/D) |
| F. Interest Earnings | \$ 36,000 | Budget |
| G. Amount of Interest Earned from Taxes | | (E*F) |
| H. Amount of Interest Earned from Non-Taxes | \$ 36,000 | (F-G) |
| I. Take the results of Steps G & H Copy on to Schedule 2 | | |

APPROPRIATIONS SUBJECT TO LIMITATION
(Based on Budget)

Fiscal Year Ended June 30, 2018

| | <u>Amount</u> | <u>Source</u> |
|---|-----------------------------|---------------|
| A. Proceeds of Taxes | \$ | (Schedule 2) |
| B. Exclusions | <u> </u> | (Schedule 7) |
| C. Appropriations Subject to Limitation | | (A-B) |
| D. Current Year Limit | <u>3,450,856</u> | (Schedule 6) |
| E. Over/(Under) Limit | <u>(\$ 3,450,856)</u> | (C-D) |

POPULATION INCREASES

Fiscal Year Ended June 30, 2018

| | <u>County Population Increase %</u> |
|-----------|---|
| 2017-2018 | 0.22% |

APPROPRIATIONS LIMIT

Fiscal Year Ended June 30, 2018

| | <u>Amount</u> | <u>Source</u> |
|----------------------------|----------------------------|--------------------------------|
| A. Last Year's Limit | \$ 3,320,745 | |
| B. Adjustment Factors: | | |
| 1 Population % | 1.0369 | (State Finance or Assessor) |
| 2 Inflation % | 1.0022 | (State Finance or Assessor) |
| Total Adjustment % | 1.0392 | (B1*B2) |
| C. Annual Adjustment | \$ 130,111 | [(B*A) - A] |
| D. Other Adjustments | | |
| Lost Responsibility (-) | | |
| Transfer to private (-) | | |
| Transfer to fees (-) | | |
| Assumed Responsibility (+) | | |
| Sub-Total | | |
| E. Total Adjustments | \$ <u>130,111</u> | (C+D) |
| F. This Year's Limit | \$ <u><u>3,450,856</u></u> | (A+E) |

EXCLUDED APPROPRIATIONS
(Based on Budget)

Fiscal Year Ended June 30, 2018

| Category: | <u>Amount</u> |
|---------------------------|-------------------|
| Qualified Capital Outlays | |
| Transfer to Reserve | |
| Total Excludable | <u>\$ 0</u> |

(Copy to Schedules 3 and 4)