

TWSA Board Meeting – Quarter 1, 2026
Wednesday, March 4 – 1:30 PM – 3:00 PM
Hybrid

Incline Village GID Public Works, 1220 Sweetwater Rd
Incline Village, NV 89451
and

Please join the meeting from your computer, tablet, or smartphone®

Join the meeting now

Meeting ID: 227 860 273 972 08

Passcode: rB3Fx3PU

or

You can also dial in using your phone.

United States: +1 469-480-8579; Phone conference ID: 890 673 511#

Agenda

- A. Introductions: New members or guests
- B. Roll Call of Board Members
- C. Public Comment: Conducted in accordance with Nevada Revised Statutes (NRS)
- D. Presentations: IVGID Financial Management Strategy for TWSA, with IVGID Director of Finance, Noemi Barter.
- E. Approval of Agenda for March 4, 2026.
- F. Approval of Minutes from December 10, 2025.
- G. Reports
 - a. Staff Reports
 - i. Staff Activity Report
 - ii. Budget Reports – See Item H.a.
 - iii. TWSA Chair Report
- H. General Business (verbal updates, discussion, or for possible action):
 - a. IVGID Financial Report – General Discussion
 - b. TWSA Water Fill Station Grant Program Authorization FY-2027 – For Approval
 - c. TWSA Document Library Project – For Approval
 - d. FY 2027 Proposed TWSA Budget - For Approval
 - e. LTRA and Fire Suppression Partnership – General Update (STPUD)
 - f. Pollution Prevention Projects – General Update
 - i. Water Conservation: Please be prepared to discuss your agencies program.
 - ii. Snapshot Day, Saturday, May 9, 2026
- I. Purveyor Updates
- J. Public Comment
- K. Adjournment

TWSA Board Meetings are held on Wednesdays, quarterly, from 1:30 to 3:00 PM, Hybrid

2026 Board Meeting Dates: March 5, June 3, September 5, December 9

TWSA Board of Directors

Joe Pomroy (Chair), Suzi Gibbons (alternate)	North Tahoe Public Utility District
Kate Nelson (Vice Chair)	Incline Village General Improvement District
Cameron McKay	Glenbrook Water Cooperative
Tom White, Richard Robillard (alternate)	Douglas County Systems
Brandon Garden	Round Hill General Improvement District
Derek Dornbrook, Joe Esenarro (alternate)	Kingsbury General Improvement District
Patrick McKay, Mike McKee (alternate)	Edgewood Water Company
Nakia Foscett	Lakeside Park Association
Dan Lewis, Kim Boyd (alternate)	Tahoe City Public Utility District
Shelly Thomsen	South Tahoe Public Utility District (Non-voting)

For more information, please contact:

Sarah Vidra, TWSA Executive Director
1220 Sweetwater Road, Incline Village, NV 89451
775-832-1284 or e-mail sgv@ivgid.org

Certification of posting of agenda, online posting, and e-mail delivery of notice provided three business days ahead of the meeting.

Public comment is allowed, and the public is welcome to submit their comments in person or via e-mail (please send your comments to SGV@IVGID.org by 5:00 PM on Tuesday, March 3, 2026. Comments can be made via telephone at 775-831-1284 on the day of the meeting.

Notes: Items on the agenda may be taken out of order, combined with other items, removed from the agenda, moved to the agenda of another meeting, or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time but may be heard later. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 775-832-1284 at least 24 hours prior to the meeting.

TWSA agenda packets are available at the TWSA website (www.TahoeH2O.org) or the TWSA office at 1220 Sweetwater Road, Incline Village, Nevada 89451.

TWSA Board Meeting – Quarter 4 2025
Wednesday, December 10, 2025 – 1:30 PM – 3:00 PM
Meeting Minutes

Members in attendance: Chair Joe Pomroy – NTPUD; Vice-Chair Kate Nelson – IVGID; Dan Lewis – TCPUD; Thomas White – Douglas County; Patrick McKay – Edgewood (acting as proxy for RHGID and LPA); Cameron McKay – Glenbrook; Shelly Thomsen – STPUD
TWSA Staff in attendance: Sarah Vidra; Mark Helleckson
Guests in Attendance: Reggie Lang – NDEP

- A. Introductions: None
- B. Public Comment: None
- C. Presentations: No Presentations Scheduled
- D. Approval of Agenda for December 10, 2025
Motion to approve the agenda by Kate Nelson, seconded by Tom White, approved unanimously
- E. Approval of Minutes from September 3, 2025.
Motion to approve minutes by Cam McKay, seconded by Kate Nelson, approved unanimously
- F. Reports
 - a. Staff Reports
 - i. Staff Activity Report
Sarah Vidra provided the staff activity report to the board. Highlights from the report included TWSA participating in the AWWA tour of TERC and IVGID treatment plant. Staff participated in the El Dorado Water Agency’s Tahoe planning meeting and attended the TCPUD treatment plant grand opening and STPUD 75th anniversary. The Drink Tahoe Tap® trademark is under federal review in the renewal process, and the process for I Drink Tahoe Tap® renewal will begin in January 2026. The annual report has been completed and will be sent out within the next week.

Mark Helleckson added that the staff continues to participate in the Destination Stewardship Council Litter Prevention Action Team and Stewardship Outreach Committee. Current projects include the enhancement of the longstanding dog waste station program and the League to Save Lake Tahoe/TWSA cigarette-butt disposal campaign. TWSA continues to participate in these groups as they enhance the efforts of the watershed control program.
 - ii. Budget Reports
Sarah Vidra provided the budget report which includes a reserve balance of \$197,000
 - iii. TWSA Chair Report
Chair Joe Pomroy provided a verbal report to the board covering his monthly meetings with TWSA staff regarding action items, the annual report, and data management. Joe stated the communication is great with the team.

G. General Business (verbal updates, discussion, or for possible action):

- a. 2026 Board Meeting Dates – For Approval Proposed Wednesdays at 1:30 PM: March 4, June 3, September 2, December 9

Discussion occurred verifying the dates of Labor Day and annual springtime water operator conferences to ensure no conflict with the September or March meetings.

Motion to approve meeting dates as presented made by Tom White, seconded by Dan Lewis, approved unanimously.

- b. LTRA and Fire Suppression Partnership – General Update (STPUD)

Shelly Thomsen provided information to the board regarding the Lake Tahoe Restoration Act funding and Tahoe Water for Fire Suppression Partnership. Shelly shared that the meeting to rank projects for LTRA is occurring on December 11, 2025. A contract with the USFS was finalized. Last year's highest-ranking projects were TCPUD's project, Round Hill's project, and Tahoe Park [non-TWSA member]. A subgroup meeting occurred regarding the hoops to jump through for federal funding, and Round Hill turned down the \$500,000, which will be split among the remaining groups. \$2 million in funding is coming through the USFS for the partnership, and the priorities will be ranked on 12/11/25. On 12/12/25, the partnership will be meeting with federal representatives to lobby for continued funding via USFS.

Shelly also shared that the forest supervisor for the USFS Lake Tahoe Basin Management Unit will be retiring in January. Supervisor Walker was a longtime supporter of the Tahoe Water for Fire Suppression Partnership.

- c. Pollution Prevention Projects – General Update

- i. Education and Outreach Strategy, please be prepared to discuss your agencies

1. Social Media Customer Engagement

The board discussed TWSA social media strategy regarding its Facebook and Instagram pages. Discussion points included: leaning heavily on partners, running paid ads using already developed Take Care creatives in local newspapers and social media, having TWSA messaging boosted by all other entities social media, reaching out directly to TV news networks to push messaging.

2. Community Outreach Strategies for Boil Water Notices

The board discussed strategies at length on Boil Water Notices including revising the language of notice, clearly identifying areas affected, presenting maps, using door hangers and removing those hangers once the order is lifted, pushing clear areas affected to all local news, having door hangers in English and Spanish, and having all outreach occur in physical and email form. One entity also uses sandwich board signs at HOAs and a changeable message board.

Discussion concluded with the importance of highlighting the purity of the “starting point for water,” referencing the source water of Lake Tahoe, and that the notices are precautionary. Discussion also occurred regarding a sharepoint style site hosted by TWSA entirely separate from IVGID to act as a repository of TWSA information including templates for community outreach, documents for the UCMR data. TWSA staff will look into options and report back to the board.

- ii. Data Management Project for UCMR
UCMR data compiling will begin in the next few months. Next year's annual report data will have a bigger data request, including actual laboratory reports, to ensure data reporting accuracy.

Purveyor Updates

IVGID – Working on waterline replacement for Incline ct.; Effluent pipeline replacement completed.

NTPUD – In-line pump and gasket replacements on lake supply line; preparing for chlorine contactor cleaning; National Ave water treatment replacement is being worked on.

TCPUD – Madden Creek phase 4 waterline replacement; Tahoe Cedars waterline replacement starting this summer.

NDEP – No update

STPUD – Well assessment completed for a newly drilled well; 4 of 11 wells rehabilitated with some having backup power added; Bijou waterline upsizing and hydrants added; preparing for California non-functional turf ban; Solar array going live at wastewater treatment plan; Pioneer trail waterline to be added this summer.

Douglas County – Lakeridge tank upgrade in preliminary design.

Glenbrook – No update

Edgewood – Replaced hardware on old intake that had come loose

RHGID did not provide an update

LPA did not provide an update

H. Public Comment: None

I. Adjournment

Dan Lewis made a motion to adjourn, seconded by Kate Nelson, passed unanimously. Adjourned at 2:48pm



Staff Report
December 2025 - February 2026

Contents

- | | |
|--------------------------------------|---|
| 1. Personnel Report | 5. Standing Pollution Prevention Projects |
| 2. Administration | 6. Partnerships and Collaboration |
| 3. Summary of Public Outreach Events | 7. Advertising |
| 4. Spill Reports | |
-

1. Personnel Report

There are no personnel updates to report.

2. Administration

Drink Tahoe Tap® trademark renewal received federal approval on February 18, 2026, and is renewed through 2035.

U.S. Serial Number: 86643015

Re: U.S. Registration No. 4877697

Mark: DRINK TAHOE TAP

Registrant: Tahoe Water Suppliers Association / IVGID

Class(es): 016, 035, 021

The next renewal deadline for DRINK TAHOE TAP is December 31, 2035.

U.S. Serial Number: 86597236

Re: U.S. Registration No. 4989910

Mark: DRINK TAHOE TAP

Registrant: Tahoe Water Suppliers Association / IVGID

Class: 025

The next renewal deadline for DRINK TAHOE TAP is June 30, 2036

The Executive Director continues to work with the trademark attorney on the I Drink Tahoe Tap!® application, with anticipated completion in April 2026 for a 10-year term. Bottles and stickers have been or will be purchased for the spring 2026 outreach season.

The Executive Director has been working closely with the IVGID finance team to develop the proposed FY 27 TWSA budget and troubleshoot the migration of TWSA funds within the financial system.

Annual Report

Staff received the acceptance letter from NDEP for the 2025 Watershed Control Program Annual Report on February 3, 2026. The letter is for the Bureau of Safe Drinking Water Project number WA-0007989-25A, in compliance with the requirements of Nevada Administrative Code (NAC) 445A.525 and 40 Code of Federal Regulations (CFR) §141.71 and §141.520. CA regulators have not issued a notice of non-compliance.

(Attachment A)

3. Summary of Public Outreach Events

Reusable water bottles have been purchased for distribution at regional Earth Day events (1,200 units). Hats have been purchased as exhibits for the trademark renewal process (20 units).

Earth Day 2026

Staff have begun planning for regional Earth Day events in April. Confirmed events are:

- South Tahoe Earth Day: 4/18/2026
 - Taste test participants: (Bottled v. STPUD v. TBD)
- Tahoe Truckee Earth Day: 4/25/2026
 - Taste test participants TBD (Bottled v. TBD v. TBD)

Snapshot Day 2026

TWSA staff have coordinated with the League to Save Lake Tahoe and the Truckee River Watershed Council to plan the 26th Annual Tahoe Truckee Snapshot Day taking place on 5/9/2026. Staff will begin recruiting volunteers for the north shore sampling. North and South shore samples will be processed by STPUD for nutrients and LRWQCB for bacteria and turbidity.

This project is fundamental to the Watershed Control Program as a lake-wide specific monitoring event.

4. Spill Reports

No spills were reported during the quarter.

5. Standing Pollution Prevention Projects

- Harmful Algae Blooms as reported by State Reporting websites on 02/24/2026.

CA, State of California Water Quality Monitoring Council HAB Reports Map

<https://mywaterquality.ca.gov/habs/resources/reports-map/>

- Placer County

No reports within the last 90 days.

- Eldorado County

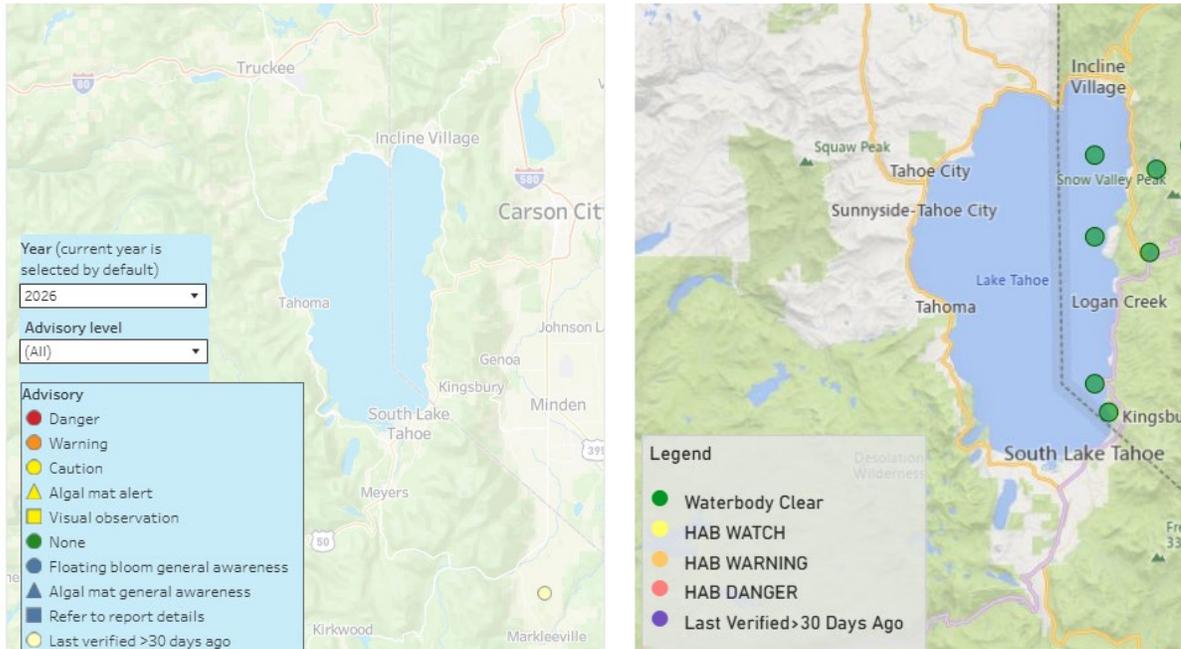
No reports within the last 90 days.

NV, NDEP Harmful Algal Blooms Dashboard

<https://app.powerbigov.us/view?r=eyJrIjoizDlxMmZiZjktMTlhMS00ZTgxLWFmNTAtY2Y5Yzc3NzE0MTU4IiwidCI6ImU0YTM0MGU2LWI4OWUtNGU2OC04ZWZhLTE1NDRkMjcwMzk4MCI9>

1. Carson City, Waterbody Clear
 - a. Marlette Lake Waterbody Clear
2. Washoe, Waterbody Clear
3. Douglas, Waterbody Clear

- a. Spooner Lake, Waterbody Clear
- b. Nevada Beach Pond, Waterbody Clear



- Aquatic Invasive Species

- TKPOA

Staff reviewed the TKPOA “Update to the Long-Term Lagoon Management Plan” published in the January 2026 Tahoe Keys Breeze (<https://tkpoa.com/documents/>). The HOA will be submitting a permit application for a long-term plan in the beginning of 2026. The HOA has decided not to convene the small workshops and science symposium with the TRPA facilitator, and to independently work with lead scientist Dr. Lars Anderson to produce the regulatory documentation in the HOA's control to prevent claims of any “pre-decisional” actions by the [regulatory] agencies prior to the start of the environmental review. The TKPOA Board of Directors approved the following work scopes for the AIS project at the November 19 meeting.

- 2026 Dr. Lars Anderson Waterways Special Project, \$49,311
 - 2026 Sierra Ecosystem Associates Waterways Special Project, \$246,800
 - 2026 EMKO Waterways Special Project \$120,000
- <https://tkpoa.com/documents/>

Staff reached out to TRPA staff for an update on the TKPOA planning team and received the following response on January 16, 2026

“No update on the planning team. It has been paused for a while as the next steps are determined for long term management.” Kat McIntyre, TRPA EIP Department Manager.

Information about the TKPOA CMT can be found at www.tahoekeysweeds.org. This includes a recording of the July 18, 2025, webinar as well as links to regulatory reports and previous outreach materials.

The TWSA 2025 Watershed Control Program Report includes the Executive Director's TKPOA AIS Summary.

- Lake Wide Aquatic Invasive Plants

- Nearshore Aquatic Weed Working Group (NAWWG)

- Staff participated in the November NAWWG meeting. The TRCD-led lake-wide AIP treatment season for 2025 was completed, with all sites reaching plant-free status. Any reinfestation in the control and surveillance sites will be from other plant sources; there is no expected self-infestation.

- The League representative stated that the bubble curtains in the Tahoe Keys West channel are not operating to full functionality during the 2025 season due to power issues at the bubble curtain site. A percentage of time offline was not provided. The data collected on the bubble curtains for the containment efficacy study are challenging to interpret because the curtains were not operating at optimal performance.

- Additionally, the collective group noted a high frequency of AIP floating fragments within the waters of Lake Tahoe, specifically on the southeast shore.

- Microplastic
No update
- Mobile Water Stations
Winterization: Refining program guidelines to ensure use only within the Lake Tahoe Basin
- Destination Stewardship Council
Staff participated monthly in both the Stewardship Outreach Committee and the Litter Prevention Action Team of the Destination Stewardship Council. Projects for 2026 from both groups will focus on preventing plastic litter.
- TRPA Shorezone Project Review
Staff participated in the project review meetings in December 2025, January 2026, and February 2026.
There were no projects within 0.25 miles of a member's raw water intake.

- Water Bottle Refilling Station Grant Program
Staff have received two applications totaling \$10,000.00 for refilling station grants in FY 2026 of the original FY 2024 \$30,000.00 allocation.

Applicant	Number of Stations	Status	Amount
Cascade Kitchens	3	Incomplete	\$7,500.00
IVGID	1	Unpaid	\$2,500.00

The map of current water bottle fill stations is here: <https://takecaretahoe.org/water-stations/>

6. Partnerships and Collaboration

The Executive Director met with the Lahontan Regional Water Quality Control Board (LRWQCB) Executive Officer to discuss watershed protection projects. The Executive Director and the LRWQCB Executive Officer will meet quarterly. Topics discussed during the Q1 meeting included: TMDL, AIS, Microplastics, Spills, and HABS.

7. Advertising

- Drink Tahoe Tap® ads will run from March through June 2026 in Tahoe.com print and digital publications. Streaming music service ads will run in March and June 2026.
- Raley's / Drink Tahoe Tap® Collaboration, New bottles are available in the regional stores.

Attachments

NDEP TWSA 2025 Watershed Control Program Annual Report acceptance letter, February 3, 2026.



February 3, 2026

Tahoe Water Supplier Association
Sarah Vidra, Executive Director
1220 Sweetwater Road
Incline Village, NV 89451

**RE: TAHOE WATER SUPPLIER ASSOCIATION (TWSA)
2025 WATERSHED CONTROL PROGRAM ANNUAL REPORT**

Bureau of Safe Drinking Water Project number WA-0007989-25A

Dear Sarah,

This letter confirms the submittal of the 2025 Annual Watershed Control Program (WCP) report, received in our office on December 22, 2025, to comply with the requirements of Nevada Administrative Code (NAC) 445A.525 and 40 Code of Federal Register (CFR) §141.71 and §141.520.

The report was prepared by the Tahoe Water Suppliers Association (TWSA) for the Kingsbury General Improvement District (KGID NV0000004), Edgewood Water Company (EWC NV0000235), Incline Village General Improvement District (IVGID NV0000158), Zephyr Cove Water Utility District (ZWUD NV0000258), and Glenbrook Water Cooperative (GWC NV0000356), public water systems which all have filtration avoidance status, and for the Round Hill General Improvement District (RHGID NV0000260) and Cave Rock-Skyland (CRS NV0000259), which are filtered water systems. Some California public water systems also participate in the WCP.

The document is approved for meeting the requirement for an annual report to assess the WCP. By continuing to enhance the collaborative efforts of TWSA, the program will reinforce the commitment to minimize the potential for contamination in the source water for the Nevada public water system that operate under the surface water treatment filtration avoidance criteria.

February 3, 2026

2025 WATERSHED CONTROL PROGRAM ANNUAL REPORT (WA-0007989-25A)

Page 2 of 2

If you have any questions, please call me at (775) 687-9528 or email rlang@ndep.nv.gov.

Sincerely,

Reginald Lang III, PE
Bureau of Safe Drinking Water

cc: Alex Lanza, PE, Compliance Branch Supervisor BSDW
Brendon Grant, PE, Engineering Branch Supervisor BSDW
Brandon Garden, RHGID 0260, bgarden@rhgid.org
Katie Charlebois, GWC 0356, glenbrookwatercoop@gmail.com
Cameron McKay, GWC 0356. lakeskater@msn.com
Derek Dornbrook, KGID 0004, Derek@kgid.org
Tom White, Douglas County, ZWUD 0258 & CRS 0259, twhite@douglasnv.us
Kate Nelson, PE, IVGID 0158, ksn@ivgid.org
Patrick McKay, EWC 0235, pmckay@edgewoodwatercompany.com
Sarah Vidra, TWSA, sgv@ivgid.org

TWSA Staff Memo

To: TWSA Board of Directors
From: Sarah Vidra
Executive Director, TWSA
Subject: IVGID Financial Management Strategy for TWSA with Director of Finance, Noemi Bater
Date: February 24, 2025

Recommendation:

The Board receives the IVGID financial management strategy presentation and discusses it with a focus on fiscal resilience, alignment with the Association’s water quality mission, and the establishment of measurable performance indicators. Staff requests direction on a financial framework to guide future development and implementation.

Background:

Following a review of Governmental Accounting Standards Board (GASB) Statement No. 84, the Incline Village General Improvement District (IVGID) Board of Trustees approved the establishment of a separate fiduciary fund for the Tahoe Water Suppliers Association (TWSA) on January 14, 2026. The review evaluated who directs the use of TWSA funds and whether those resources are actively used to implement the regional water quality program or are simply held on behalf of others.

IVGID staff evaluated the structure and use of TWSA funds and recommended establishing a separate fiduciary fund to improve transparency, strengthen regional accountability, and support clearer reporting to participating agencies. The TWSA Executive Director independently reviewed the GASB documents provided by IVGID and supporting documentation related to the proposed accounting structure. The Executive Director agreed with the recommendation, given that the analysis confirmed that TWSA funds are used to carry out programmatic work supporting the Watershed Protection Program and that participating agencies collectively guide how those resources are deployed.

Ultimately, the IVGID Board determined that moving TWSA to a dedicated fiduciary fund enhances clarity and accountability while maintaining the program’s core purpose: stewardship of shared public resources in support of water quality in the Lake Tahoe Basin.

Attachments:

Fiduciary Fund Creation 2025-0114_POT_ItemH1_Res_1921
FY27 Budget Projection
FY26 YTD Budget to actual
FY26 Expense amounts to be transferred

MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison, District General Manager

FROM: Noemi Barter, Director of Finance

SUBJECT: (For possible Action) Review, Discuss and possibly Ratify and Adopt Resolution No. 1921 authorizing Incline Village General Improvement District to create and maintain Fiduciary Fund 700 - Tahoe Water Supply Association. This Fund is established for the specific purpose of accounting for assets held by the Incline Village General Improvement District in a custodial capacity for the Tahoe Water Supply Association (TWSA). (Requesting Staff Member Director of Finance Noemi Barter)

DATE: January 14, 2026

I. RECOMMENDATION

That the Board of Trustees makes a Motion to:

1. Ratify and Adopt Resolution No.1921 Approving the creation of Fiduciary Fund 700 - Tahoe Water Supply Association, and
2. Authorize the Finance Director to implement accounting codes and procedures necessary for Fiduciary Fund 700 in accordance with GASB requirements to ensure proper fiscal independence and stewardship over funds held for the Tahoe Water Supply Association.

II. BACKGROUND

Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, establishes a framework for determining if a government has a fiduciary responsibility, focusing on control of assets and the nature of beneficiaries. This standard impacts on how activities previously reported in agency funds are classified and reported.

The Tahoe Water Suppliers Association (TWSA) is comprised of the water providers in the Tahoe Basin. Each of the members owns and operates a public water system within the Lake Tahoe Basin. The revenue of the TWSA comes from those water suppliers of which IVGID is a member. There is an agreement entered into as of December 8, 2016 with no expiration date. The Board consists of one representative appointed by each dues paying Water Supplier. IVGID shall designate one of its staff to act as the Executive Director for the Association and

IVGID may assign additional staff to perform the activities of the Association.

An activity is fiduciary and reported in a fiduciary fund if the government controls the assets, the assets are not derived from the government's own-source revenues or certain non-exchange transactions, and the assets have specific characteristics related to individual beneficiaries with no government involvement, or beneficiaries that are external organizations/governments not receiving goods/services from the government. Under GASB 84, a government has control of an activity's assets if it either physically holds the assets or has the ability to direct their use, exchange, or employment for the benefit of specific recipients, even if legal restrictions exist. This control is key to identifying fiduciary activities, focusing on who manages the assets and for whom, distinguishing between true custodial roles (reporting in a fiduciary fund) and situations where the government's involvement is more administrative or financial.

III. BID RESULTS

N/A

IV. FINANCIAL IMPACT AND BUDGET

The District has control over the assets and the activities of the association benefit the members. Therefore, the current year activity, fund balance and cash will be moved from fund 200 to a newly created fund 700. The financial statements will include the statement of fiduciary net position and a statement of changes in fiduciary net position. Fiscal year 2025 financial statements will have a prior period adjustment to show the beginning balance of TWSA being separated from the Utility fund. Newly created accounting codes will assist in tracking the cash and fund balance as well as tracking activity separately. This will also provide easier accessibility to produce financial statements for the quarterly board meetings held by TWSA.

V. ALTERNATIVES

N/A

VI. COMMENTS

The District has consulted with our external auditors on this change. We have used the GASB mapping guidance to make a final determination to separate TWSA as a fiduciary fund.

VII. BUSINESS IMPACT/BENEFIT

All business activities will continue as they have previously.

VIII. ATTACHMENTS

1. Resolution 1921 - Fiduciary Fund creation TWSA
2. Fiduciary Memo - Background
3. GASBS 84—Fiduciary Activities flow chart



RESOLUTION NO. 1921

A Resolution of the Board of Trustees of the Incline Village General Improvement District to Ratify and Approve the Creation and Maintenance of a Fiduciary Fund for the Tahoe Water Suppliers Association to Comply with Government Accounting Standards Board (GASB) 84, *Fiduciary Activities*, for the Fiscal Year 2024/2025 effective June 1, 2025.

WHEREAS, on December 8, 2016, the District and other water suppliers in the Lake Tahoe region established an association known as the Tahoe Water Suppliers Association (“TWSA”) for the purpose of (i) developing, implementing, and maintaining an effective watershed control program in order to satisfy recommendation in watershed sanitary surveys, (ii) advocating for the protection of Lake Tahoe as a viable source of drinking water, and (iii) satisfying additional state and federal regulatory requirements; and

WHEREAS, pursuant to the TWSA bylaws, the activities of the association are funded by charges to be paid by each member party; and

WHEREAS, the District agreed to be the member of TWSA who collects and disburses said funds on behalf of TWSA and established an account to be used for that purpose; and

WHEREAS, in the Fiscal Year 2024-2025, the Director of Finance has assessed the implication of TWSA’s purpose and activity as it relates to the District and as compared to Government Accounting Standards Board (GASB) No. 84, *Fiduciary Activities*; and

WHEREAS, in the Fiscal Year 2024-2025, the Director of Finance has assessed the GASB requirements indicating the assets are controlled by the District and are for the benefit of TWSA and its members; the assets are not held in trust; therefore, requiring the activity to be reported as a custodial fund by definition of GASB 84; and

WHEREAS, in the Fiscal Year 2024-2025, the District has consulted with its new auditors to verify the movement of all activity from the Fund 200, department 28, for TWSA, which fund has been reviewed and determined to be operating as a Fiduciary fund under the District; and

WHEREAS, the Board of Trustees determines that establishing a dedicated, separate fiduciary fund ensures appropriate accountability and compliance with the reporting requirements of GASB 84, which requires a statement of fiduciary net position and a statement of changes in fiduciary net position for all such funds

WHEREAS, in the Fiscal Year 2024-2025, the finance team has been able to create the accounts and transfer the activity to comply with the GASB standard as part of the fiscal year-end 6/30/2025 audit. The services provided by TWSA operations will be separated into the new fund to comply with GASB 84; now, therefore, be it

RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, and by the vote shown below, that the District’s Board of Trustees hereby ratifies and approves the creation of the accounts and transfer of the activity of the TWSA fund as described herein in accordance with Generally Accepted Accounting Principles and the Standards set forth by the Government Accounting Standards Board (GASB) and that this action has been properly agendized and noticed at a meeting of the Trustees held on January 14, 2026 and that the TWSA will be reported as a Fiduciary Fund effective June 1, 2025.

I hereby certify that the foregoing is a full, true and correct copy of Resolution No. 1921, to ratify and approve the creation and maintenance of a Fiduciary Fund for the Tahoe Water Suppliers Association to comply with GASB standards, as adopted by the Board of Trustees of the Incline Village General Improvement District on the 14th day of January 2026, by the following vote:

AYES and in favor thereof:

NAYS and in disagreement therefore:

ABSENT:

Heidi White
IVGID District Clerk

MEMORANDUM

TO: All Department Heads and Financial Staff

FROM: Noemi Barter, Director of Finance

DATE: January 14, 2026

SUBJECT: Implementation of GASB Statement No. 84, *Fiduciary Activities*

I. Purpose

The purpose of this memorandum is to outline the key requirements and the implementation plan for the Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* for the Tahoe Water Suppliers Association (TWSA). This standard enhances consistency and comparability in financial reporting by establishing specific criteria for identifying and reporting fiduciary activities of the government.

II. Background

GASB Statement No. 84 establishes a framework for determining if a government has a fiduciary responsibility, focusing on control of assets and the nature of beneficiaries. This standard impacts on how activities previously reported in agency funds are classified and reported.

The TWSA is comprised of the water providers in the Tahoe Basin. Each of the members owns and operates a public water system within the Lake Tahoe Basin. The revenue of the TWSA comes from those water suppliers of which IVGID is a member. There is an agreement entered into as of December 8, 2016 with no expiration date. The Board consists of one representative appointed by each dues paying Water Supplier. IVGID shall designate one of its staff to act as the Executive Director for the Association and IVGID may assign additional staff to perform the activities of the Association.

III. Key Requirements

An activity is fiduciary and reported in a fiduciary fund if the government controls the assets, the assets are not derived from the government's own-source revenues or certain non-exchange transactions, and the assets have specific characteristics related to individual beneficiaries with no government involvement, or beneficiaries that are external organizations/governments not receiving goods/services from the government.

GASB 84 defines four fiduciary fund types: Pension (and Other Employee Benefit) Trust, Investment Trust, Private-Purpose Trust, and Custodial Funds (replacing agency funds for non-trust activities). All fiduciary funds now require a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position, including a net position balance.

TWSA meets the requirements as a Custodial fund. IVGID's portion of members' fees are not material and will be included in the general ledger and financial statement balances.

IV. Implementation Plan

Our implementation will involve:

1. Identifying fiduciary activities and review the agreement.
2. Applying the GASB 84 criteria to classify activities correctly.
3. Determining the appropriate fiduciary fund type and ensuring proper financial statement presentation, including reporting a net position.
4. Obtain board approval for fiduciary fund creation.
5. Making necessary adjustments to financial systems, general ledger accounts, and budgetary processes to move previous activity to the new fund structure.
6. Considering retroactive application, potentially restating beginning balances.
7. Updating policies and providing training to ensure ongoing compliance.

V. Definitions

Under GASB 84, a government has control of an activity's assets if it either physically holds the assets or has the ability to direct their use, exchange, or employment for the benefit of specific recipients, even if legal restrictions exist. This control is key to identifying fiduciary activities, focusing on who manages the assets and for whom, distinguishing between true custodial roles (reporting in a fiduciary fund) and situations where the government's involvement is more administrative or financial.

Key Aspects of "Control" in GASB 84:

- **Holding the Assets:** The government has physical possession or custody of the assets.
- **Directing Use/Exchange:** The government (or its designee) has the power to decide how assets are spent, traded, or used to benefit the intended beneficiaries.
- **Benefit to Recipients:** The actions taken must provide benefits to the specified or intended beneficiaries (individuals, other governments, etc.).
- **Legal Restrictions Don't Negate:** Assets restricted by law for a specific purpose don't remove control if the government still directs their use for that purpose.

When Control Leads to Fiduciary Reporting:

A government reports assets in a fiduciary fund if it controls them AND:

- They are held in a trust for beneficiaries, not the government, and are legally protected.
- They are for the benefit of individuals/organizations outside the reporting entity, and the government lacks administrative/direct financial involvement.

Contrast with Administrative/Financial Involvement:

If a government lacks *control* but has significant *administrative involvement* (monitoring, determining eligibility, allocating funds) or *direct financial involvement* (matching funds, liability for disallowed costs), it might indicate a different type of activity, not necessarily fiduciary, especially for non-own-source revenues like grants, [notes a California Department of Education presentation](#).

VI. Conclusion

After consideration of the above requirements and the attached GASB decision tree to assist in determining the conclusion, TWSA will be moved to a newly created fund 700 to present it as a Fiduciary fund. The finance department has consulted with our current auditors and legal consultants for guidance and confirmation.

GASB Authoritative

Book: Statements of the Governmental Accounting Standards Board (GASBS)

Authoritative Rule

Appendix C: Flowcharts for Evaluating and Reporting Potential Fiduciary Activities

C1. The following flowcharts are intended to aid in the application of the provisions of this Statement. The flowcharts are nonauthoritative and do not cover all aspects of this Statement. They should not be used in place of the Statement itself.

Chart 1—Flowchart for Evaluating and Reporting Potential Fiduciary Activities

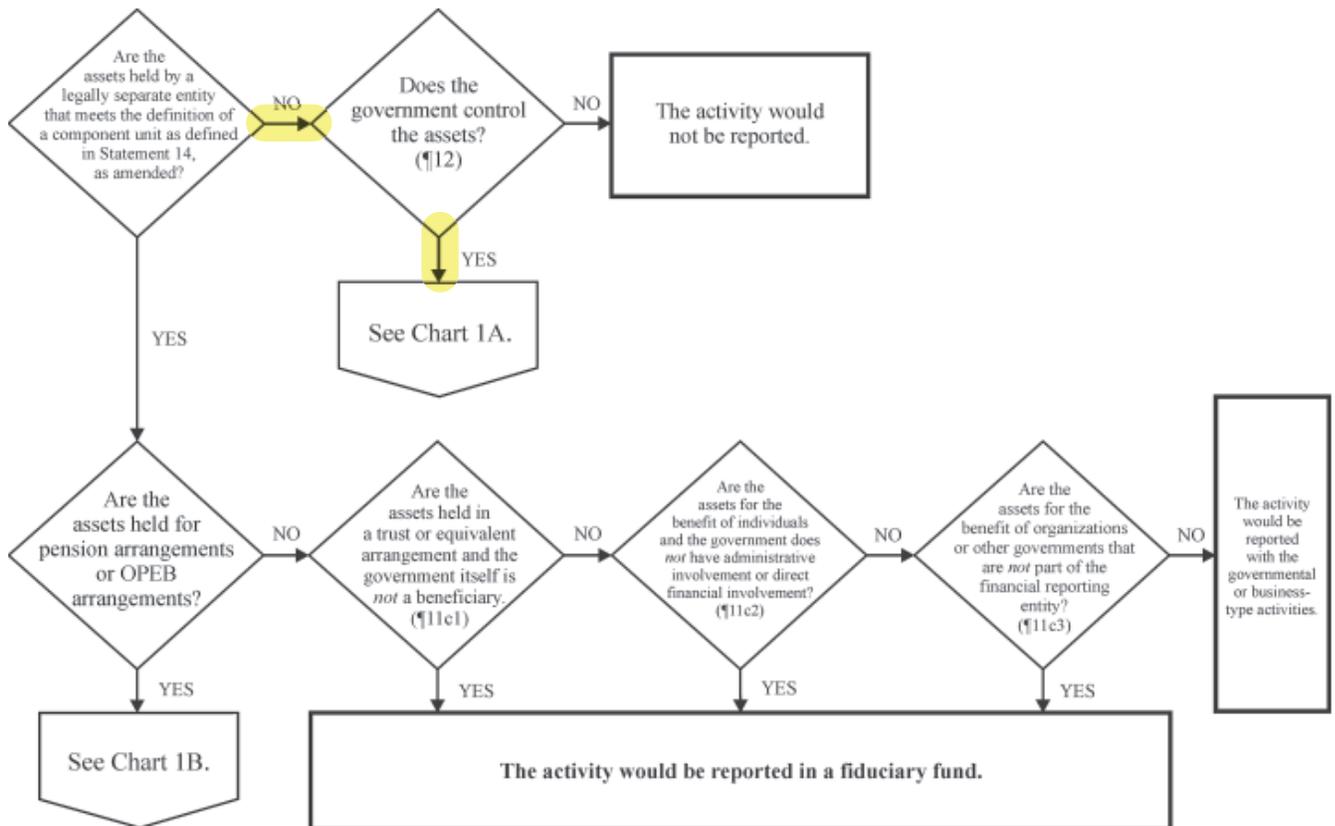


Chart 1A—Flowchart for Evaluating and Reporting Potential Fiduciary Activities

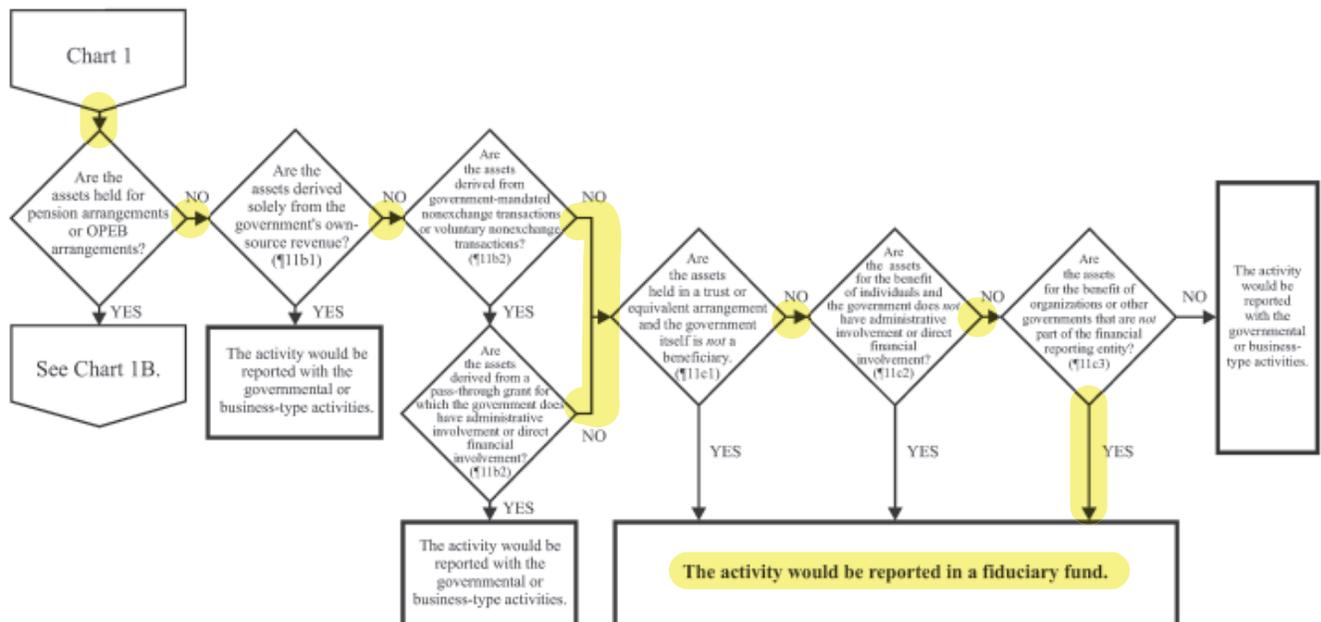
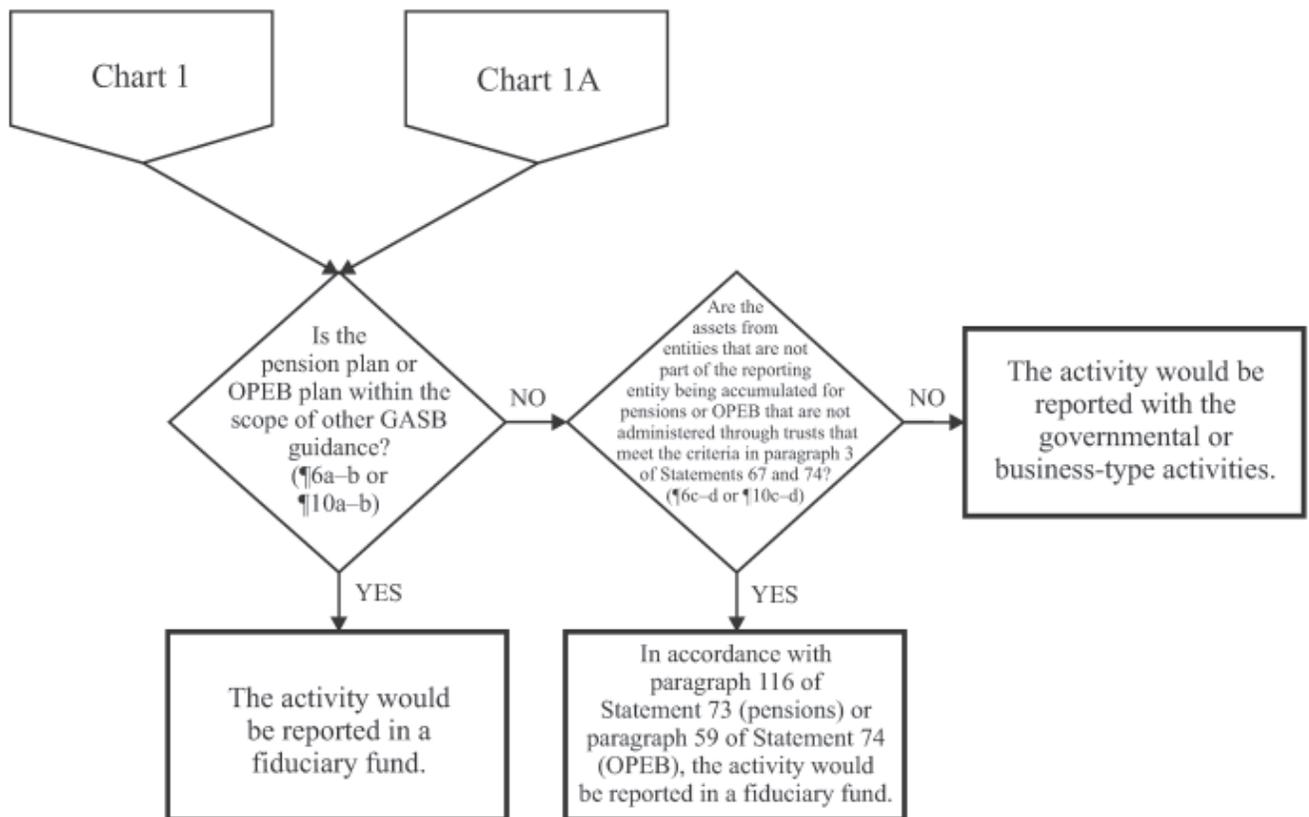


Chart 1B—Flowchart for Evaluating and Reporting Potential Fiduciary Activities (Postemployment Benefit Arrangements)



Incline Village General Improvement Dist



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27701 2027 - Baseline Fiscal Year Budget - TWSA FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	
Tahoe Water Suppliers		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Staff	COMMENT
000	Fund							
	Service & User Fees	-170,098.00	.00	-189,800.00	-189,805.00	.00	-189,000.00	_____
	Investment Earnings	-5,876.18	.00	.00	-2,381.76	.00	.00	_____
	Salary	14,596.30	.00	83,404.00	21,159.02	.00	45,000.00	_____
	Hourly	34,531.35	.00	39,300.00	644.70	.00	20,000.00	_____
	Other Earnings	1,579.60	.00	.00	.00	.00	.00	_____
	Other Earnings	1,107.14	.00	.00	258.31	.00	550.00	_____
	Payroll Taxes	3,979.17	.00	3,100.00	1,670.17	.00	5,000.00	_____
	Retirement Fringe Ben	8,971.07	.00	7,100.00	4,041.77	.00	14,400.00	_____
	Medical Fringe Ben	9,928.21	.00	.00	5,214.81	.00	16,300.00	_____
	Dental Fringe Ben	724.35	.00	.00	337.24	.00	800.00	_____
	Vision Fringe Ben	76.34	.00	.00	37.04	.00	120.00	_____
	Life Ins Fringe Ben	204.88	.00	100.00	93.75	.00	350.00	_____
	Disability Fringe Ben	22.92	.00	200.00	10.48	.00	.00	_____
	Unemployment Fringe Be	793.45	.00	600.00	326.32	.00	800.00	_____
	Work Comp Fringe Ben	2,164.55	.00	3,200.00	1,789.26	.00	1,900.00	_____
	Advertising - Paid	1,628.86	.00	10,000.00	1,500.00	.00	9,000.00	_____
	Software License & Fee	.00	.00	.00	.00	.00	1,400.00	_____
	Contractual Services	.00	.00	7,000.00	6,200.00	.00	2,000.00	_____
	Dues & Subscriptions	336.00	.00	500.00	.00	.00	500.00	_____
	Operating	22,736.95	.00	27,000.00	20,259.01	.00	26,400.00	_____
	Printing & Publishing	6,899.58	.00	11,000.00	2,875.90	.00	9,000.00	_____

Report generated: 02/22/2026 19:39

User: 5408nbarter

Program ID: bgnyrpts

TWSA Q1 2026-Item H.a.

TWSA Packet Q1 2026

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 27701 2027 - Baseline Fiscal Year Budget - TWSA FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 Staff	COMMENT
Tahoe Water Suppliers							
Training & Education	985.00	.00	3,300.00	-570.00	.00	2,300.00	_____
Travel & Conferences	.00	.00	.00	.00	.00	1,000.00	_____
Central Service Cost e	.00	.00	8,300.00	.00	.00	5,000.00	_____
Fund	-64,708.46	.00	14,304.00	-126,338.98	.00	-27,180.00	_____
TOTAL Tahoe water Suppliers	-64,708.46	.00	14,304.00	-126,338.98	.00	-27,180.00	_____
TOTAL REVENUE	-175,974.18	.00	-189,800.00	-192,186.76	.00	-189,000.00	_____
TOTAL EXPENSE	111,265.72	.00	204,104.00	65,847.78	.00	161,820.00	_____
GRAND TOTAL	-64,708.46	.00	14,304.00	-126,338.98	.00	-27,180.00	_____

** END OF REPORT - Generated by Noemi Barter **

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
700 Tahoe Water Suppliers		0.00	14,304.00	14,304.00	(129,580.80)	0.00	143,884.80	-905.91 %
B1 Cash & Investments		0.00	0.00	0.00	328,322.37	0.00	(328,322.37)	100.00 %
		0.00	0.00	0.00	328,322.37	0.00	(328,322.37)	100.00 %
J1 Accounts Payable		0.00	0.00	0.00	(500.00)	0.00	500.00	100.00 %
		0.00	0.00	0.00	(500.00)	0.00	500.00	100.00 %
K1 Accrued Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
		0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
J3 Unearned Revenue		0.00	0.00	0.00	(393.50)	0.00	393.50	100.00 %
		0.00	0.00	0.00	(393.50)	0.00	393.50	100.00 %
N1 Fund Balance		0.00	0.00	0.00	(197,848.07)	0.00	197,848.07	100.00 %
		0.00	0.00	0.00	(197,848.07)	0.00	197,848.07	100.00 %
Z0 Revenue Control		0.00	0.00	0.00	(191,793.26)	0.00	191,793.26	100.00 %
		0.00	0.00	0.00	(191,793.26)	0.00	191,793.26	100.00 %
Z1 Expense Control		0.00	0.00	0.00	62,212.46	0.00	(62,212.46)	100.00 %
		0.00	0.00	0.00	62,212.46	0.00	(62,212.46)	100.00 %
39 Other Revenue		0.00	(189,800.00)	(189,800.00)	(189,805.00)	0.00	5.00	100.00 %
		0.00	(189,800.00)	(189,800.00)	(189,805.00)	0.00	5.00	100.00 %
54 NonOperating Revenue		0.00	0.00	0.00	(1,988.26)	0.00	1,988.26	100.00 %
		0.00	0.00	0.00	(1,988.26)	0.00	1,988.26	100.00 %
42 Salaries & Wages		0.00	125,804.00	125,804.00	21,452.90	0.00	104,351.10	17.05 %
		0.00	125,804.00	125,804.00	21,452.90	0.00	104,351.10	17.05 %
44 Benefits		0.00	11,200.00	11,200.00	10,706.76	0.00	493.24	95.60 %
		0.00	11,200.00	11,200.00	10,706.76	0.00	493.24	95.60 %
46 Services & Supplies		0.00	58,800.00	58,800.00	30,052.80	0.00	28,747.20	51.11 %
		0.00	58,800.00	58,800.00	30,052.80	0.00	28,747.20	51.11 %
86 Transfer Out		0.00	8,300.00	8,300.00	0.00	0.00	8,300.00	0.00 %
		0.00	8,300.00	8,300.00	0.00	0.00	8,300.00	0.00 %
Grand Total:		0.00	14,304.00	14,304.00	(129,580.80)	0.00	143,884.80	-905.91 %

Incline Village General Improvement Dist



ACCOUNT INQUIRY

Record Number	Org	Object	Proje	Description	2026 Revised Budget	2026 Actual	2025 Revised Budget	2025 Actual	2024 Revised
1	20002899	5010		Salary	0.00	0.00	75,447.00	0.00	69,
2	20002899	5012		Hourly	0.00	0.00	0.00	0.00	
3	20002899	5013		Other Earnings	0.00	0.00	0.00	0.00	
4	20002899	5014		Overtime	0.00	0.00	0.00	0.00	
5	20002899	5015		Seasonal Salary	0.00	0.00	0.00	0.00	
6	20002899	5016		Seasonal Hourly Non Benefited	0.00	0.00	0.00	0.00	
7	20002899	5017		Accrued OT	0.00	0.00	0.00	0.00	
8	20002899	5020		Other Earnings	0.00	0.00	979.00	0.00	
9	20002899	5025		Vacation Earned	0.00	0.00	0.00	0.00	
10	20002899	5028		Wages applied to CIP Project	0.00	0.00	0.00	0.00	
11	20002899	5030		Leave	0.00	0.00	0.00	0.00	
12	20002899	5040		Pre-tax deductions	0.00	0.00	0.00	0.00	
13	20002899	5050		Payroll taxes	0.00	0.00	6,083.00	0.00	5,
14	20002899	5060		Non-sheltered Deductions	0.00	0.00	0.00	0.00	
15	20002899	5100		Retirement Fringe Ben	0.00	0.00	13,219.00	0.00	12,
16	20002899	5200		Medical Fringe Ben	0.00	0.00	12,874.00	0.00	13,
17	20002899	5250		Dental Fringe Ben	0.00	0.00	958.00	0.00	1,
18	20002899	5300		Vision Fringe Ben	0.00	0.00	97.00	0.00	
19	20002899	5400		Life Ins Fringe Ben	0.00	0.00	144.00	0.00	
20	20002899	5500		Disability Fringe Ben	0.00	0.00	378.00	0.00	
21	20002899	5600		Unemployment Fringe Ben	0.00	0.00	1,191.00	0.00	1,
22	20002899	5700		Work Comp Fringe Ben	0.00	0.00	5,770.00	0.00	1,
23	20002899	5995		WAGES DAILY ESTIMATE	0.00	0.00	0.00	0.00	
24	20002899	5999		Salary Savings	0.00	0.00	0.00	0.00	

JUL Rev Bud	[Total: 0.00]
JUL Act Bud	[Total: 0.00]
JUL Enc Bud	[Total: 0.00]
JUL Available	[Total: 0.00]
2026 Revised Budget	[Total: 0.00]
2026 Actual	[Total: 0.00]
2026 Encumbrances/Requisitions	[Total: 0.00]
2026 Available	[Total: 0.00]
2026 Original Budget	[Total: 53,600.00]
2025 Revised Budget	[Total: 117,140.00]
2025 Actual	[Total: 0.00]
2025 Encumbrances	[Total: 0.00]
2025 Available	[Total: 117,140.00]
2025 Original Budget	[Total: 117,140.00]
2024 Revised Budget	[Total: 105,995.67]
2024 Actual	[Total: 109,184.02]
2024 Encumbrances	[Total: 0.00]
2024 Available	[Total: -3,188.35]
2024 Original Budget	[Total: 105,995.67]
2027 Revised Budget	[Total: 0.00]
2027 Actual	[Total: 0.00]
2027 Encumbrances/Requisitions	[Total: 0.00]
2027 Available	[Total: 0.00]
2027 Original Budget	[Total: 0.00]

** END OF REPORT - Generated by Noemi Barter **

Report generated: 02/24/2026 16:16
User: 5408nbarter

Program ID: glactinq

Page 1

TWSA Staff Memo

To: TWSA Board
From: Sarah Vidra
Executive Director
Subject: Water Bottle Filling Station Grant Program Allocation for FY 2027
Date: February 23, 2026

Recommendation:

Review, discuss, and possibly approve an allocation of funds from the TWSA reserves for FY 2026-27 to extend the DRINK TAHOE TAP Water Bottle Refill station grant program. Staff recommends rolling over FY-2024 funding for the FY-2027 program allocation totaling \$8,655.41.

Background:

The TWSA has conducted a water bottle filling station grant program from 2020 to the present. The current program is funded through a \$30,000 allocation from reserve funds with a \$10,000 match from Tahoe Fund approved FY-2024. To date, TWSA has paid out \$18,844.59 of the \$30,000 allocated to FY-2024. The program has one pending application for \$2,5000.00, leaving the program with an estimated FY-2026 fund balance of \$8,655.41.

6/4/2025 Sarah Vidra reviewed the previous allocations for the Bottle Filling Station Grant Program (\$30,000 for FY25) and the current fiscal year expenditures of that program (\$1,080.33). Sarah added that an additional \$7500 is likely to be used early in FY26 due to a pending application. Suzi Gibbons clarified that because the funding comes from reserves, it must be approved each year by the board. Kim Boyd asked about Tahoe Fund’s previous involvement in the Bottle Filling Grant Program. Sarah Vidra stated that TWSA staff have not located the documentation linking Tahoe Fund to the program for FY25, but will check with Amy Berry at Tahoe Fund. Discussion occurred on the rollover of the remainder from FY25 to FY26. If requests for FY26 exceed that amount, TWSA staff will request additional allocation from the board.

The board approved the carryover of the current balance from FY25 to FY26.

6/5/2024 The TWSA board unanimously approved authorizing the use of a reserve fund allocation of \$30K for the water refilling station program for the financial year 2024-2025, using existing program guidelines. There is a waiting list for rebates. \$ 40,000 for bottle fill station rebates, with \$ 30,000 from TWSA reserve funds and \$ 10,000 from the Tahoe Fund/Raley's partnership.

3/1/2023: TWSA Board approved the current water bottle refill station incentive program to include larger individual grant amounts (up to \$2500 per unit) with a total funding allocation of

\$30,000. These funds have been fully allocated/spent in FY23-24; a waiting list of requests is approximately \$7,000.00.

Requested: Authorize use of reserve fund allocation for Water Refill Station Program FY 2024-25 using existing program guidelines. Requested amount = \$30,000 TWSA allocation + \$10,000 Tahoe Fund/Raley's match for \$40,000 Total Program Funding.

References:

Water Bottle Filling Station Grant Program Information is posted at: https://www.yourtahoeplace.com/wp-content/uploads/2025/12/20251209_PW_TWSA-Water-Bottle-Filling-Station-Grant-Application-Complete-Packet.pdf

Attachment:

Table 1: Water Bottle Filling Station Grant Program Utilization from 2020 to Feb. 2026

Table 1: Water Bottle Filling Station Grant Program Utilization from 2020 to Feb. 2026

Date	Location	number of stations	Type of Filler	Grant Amount	Status	Tahoe Fund	TWSA
Q4 2020	Tunnel Creek	1	indoor café	\$ 500.00	paid	N/A	\$ 500.00
	Homewood Mnt Resort	1	indoor café	\$ 500.00	paid	N/A	\$ 500.00
	TCPUD Commons	1	outdoor pedestal	\$ 500.00	paid	N/A	\$ 500.00
	TCPUD	2	indoor offices	\$ 1,000.00	paid	N/A	\$ 1,000.00
	Boatworks Mall	1	indoor common area	\$ 500.00	paid	N/A	\$ 500.00
	Inn at Boatworks	1	indoor common area	\$ 500.00	paid	N/A	\$ 500.00
	TCPUD Pomin Park	1	outdoor pedestal	\$ 1,000.00	paid	N/A	\$ 1,000.00
Q1 2021	TCPUD Kilner Park	1	outdoor pedestal	\$ 1,000.00	paid	N/A	\$ 1,000.00
Q2 2021	Suzi Scoops	1	indoor	\$ 500.00	paid	N/A	\$ 500.00
Q3 2021	Sierra Nevada University	1	indoor	\$ 500.00	paid	N/A	\$ 500.00
	Granlibakken	2	lobby and tennis center	\$ 1,000.00	paid	N/A	\$ 1,000.00
	TERC	1	indoor	\$ 500.00	paid	N/A	\$ 500.00
	Soroptomist Stadium	1	outdoor	\$ 1,000.00	paid	N/A	\$ 1,000.00
	Watermans Landing	1	outdoor	\$ 1,000.00	paid	N/A	\$ 1,000.00
Q4 2021	NTPUD	1	outdoor	\$ 1,000.00	paid	N/A	\$ 1,000.00
Q1 2022	B&G Club	1	indoor	\$ 500.00	paid	N/A	\$ 500.00
Q2 2022	Tahoe Yacht Harbor	1	outdoor	\$ 1,000.00	paid	N/A	\$ 1,000.00
Q4 2022	Cool Mess Ice Cream	1	indoor	\$ 500.00	paid	N/A	\$ 500.00
	2020-2022	20		\$ 13,000.00	paid	\$ -	\$ 13,000.00
Q2 2023	NTPUD Event Center	2	indoor	\$ 2,254.26	paid	\$ 1,127.13	\$ 1,127.13
Q1 2024	Friends of Ski Run	1	outdoor	\$ 2,500.00	paid	\$ 1,250.00	\$ 1,250.00
Q 1 2024	Kingsbury GID offices	1	indoor	\$ 1,710.00	paid	\$ 855.00	\$ 855.00
Q2 2024	City of SLT	5	outdoor freeze proof@6 new locations	\$12,500	paid	\$ 6,250.00	\$ 6,250.00
Q2 2024	LPA	3	outdoor	\$ 7,500.00	paid	\$ 517.87	\$ 6,982.13
Q2 2024	Lake Tahoe Christian Fellowship	2	indoor	\$ 1,300.00	paid	\$ -	\$ 1,300.00
	FY 2024	14		\$ 27,764.26	paid	\$ 10,000.00	\$ 17,764.26
Q4 2024	South Tahoe PUD	1	indoor	\$ 1,080.33	paid	N/A	\$ 1,080.33
Q2 2025	Cascade Kitchens	3	both	\$ 7,500.00	Uncompleted	N/A	N/A
	FY 2025	1		\$ 1,080.33	paid	\$ -	\$ 1,080.33
Q3 2025	IVGID	1	outdoor	\$ 2,500.00	unpaid	N/A	\$ 2,500.00
	FY 2026	1		\$ 2,500.00	Estimated Total	\$ -	\$ 2,500.00

FY-2024 TWSA Budget	\$ 30,000
FY-2024 Fund Balance	\$ 12,235.74
FY-2025 Fund Balance	\$ 11,155.41
FY-2026 Estimated Fund Balance	\$ 8,655.41

TWSA Staff Memo

To: TWSA Board of Directors
From: Sarah Vidra
Executive Director, TWSA
Subject: TWSA Document Library
Date: February 24, 2025

Recommendation:

Staff recommends that the Board authorize the implementation of a cloud-based Microsoft SharePoint Online document library for TWSA. The library will support 11 users at a cost of \$5 per user per month, included in the FY-2027 Proposed Budget. SharePoint provides enterprise-grade security, full ownership and control of Association documents, and the ability to handle large files, including reports, maps, images, and videos.

Staff also recommends proceeding with configuration, content migration, and user training to ensure a smooth transition and ongoing usability for both the Board and staff.

Background:

The TWSA Board requires a centralized document library capable of securely storing large files, including reports, maps, images, and videos, while maintaining strict ownership, access control, and compliance standards.

Staff evaluated several cloud-based and enterprise content management platforms suitable for small teams in public utility contexts. Platforms considered included:

- Microsoft SharePoint Online – Offers enterprise-grade security, full control of data, strong versioning, audit trails, and large file support. Cost-effective for small teams at \$5/user/month.
- Laserfiche Cloud – Strong records retention and compliance, but higher cost and slightly less flexibility for large multimedia files.
- Google Workspace – Good collaboration tools and search, but records governance is less robust for public utility use.
- Dropbox Business – Excellent for file sharing and large files, but limited native governance and audit capabilities.

For a team of 11 users, Microsoft SharePoint provides the best balance of cost, functionality, security, and compliance. The estimated cost for FY-2027 is \$660, included in the proposed budget, and staff recommends it as the primary TWSA document library.

Pricing:

The cost to implement Microsoft SharePoint Online for TWSA's 11 users is \$5 per user per month, for a total of \$660 annually, which is included in the FY-2027 Proposed Budget. This subscription covers all storage, security, and ongoing updates, providing a reliable and low-maintenance

solution for managing our reports, maps, images, and videos. Over a five-year term, the estimated total cost would be \$3,300, offering predictable budgeting and a sustainable platform for the Association's document library.

Funding:

Staff has included the \$660 annual subscription in the FY-2027 proposed budget as a line item under General Operating, Software Licenses & Fees.

Proposed Motion:

move that the TWSA Board of Directors authorize staff to implement a cloud-based Microsoft SharePoint Online document library for 11 users at an annual cost of \$660, and direct staff to complete configuration, content migration, and user training as outlined in the staff recommendation.

TWSA Staff Memo

To: TWSA Board
From: Sarah Vidra
Executive Director
Subject: 2026-2027 Proposed Budget
Date: February 23, 2026

Recommendation:

Review and discuss the proposed FY-2027 budget for possible adoption.

Background:

Staff has prepared the FY-2027 Proposed budget with a total budget of \$162,420. This budget year includes adding Software Licenses & Fees item to the Operating General budget. The central services line item is an estimate of \$5,000 provided by the IVGID. This line item may increase when the entire IVGID finalizes its FY-2027 budget in May 2026. The 2026-2027 budget has reduced salary and benefits for TWSA staff compared to the 2025-2026 budget, reflecting the department's reorganization.

Attachments:

Table 1: FY-2027 TWSA Budget Worksheet, with YTD FY-2026 and pending Q3+Q4 spending.

Actuals from FY 2025 and 2024 are provided.

Table 2: TWSA Program Expenses, Shared and Dependent Cost Calculations for FY-2027

Table 3: FY-2027 TWSA Cost Share (Proposed) Based On 3-year Average Production by Daily Flow.
TWSA FY-2026 Goals

Table 1: 2026-27 TWSA BUDGET WORKSHEET (70002899)		2027	2026		2025		2024		
IVGID Object	Discription	Proposed 2026-27	Approved 2025-26	Actual 2025-26 (YTD)	Pending 2025-26 Q3+Q4	Approved 2024-25	Actual 2024-25	Approved 2023-24	Actual 2023-24
Paid Advertising									
7010	ADS: TV/Radio/Print/Web	\$ 4,000	\$ 5,000	\$ 4,624	\$ 400	\$ 6,000	\$ 289	\$ 6,000	\$ 2,852
7010	Tahoe In Depth Sponsorship (\$500 x 3)	\$ 1,500	\$ 1,500	\$ 1,000	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000
7010	Earth Day events (North and South Shore) sponsorships (\$500 each)	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500
7010	Regional event sponsorships							\$ 1,500	\$ 750
7010	State of the Lake Report sponsorship	\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	
Total:		\$ 9,000	\$ 10,000	\$ 6,624	\$ 3,400	\$ 11,000	\$ 2,789	\$ 12,500	\$ 6,102
Office Supplies									
7415	Xerox machine costs,Board materials, brochures, in-house printing	\$ 2,000	\$ 2,000	497.36	248.68	\$ 2,000	\$ 949	\$ 1,600	\$ 1,023
Total:		\$ 2,000	\$ 2,000	\$ 497	\$ 249	\$ 2,000	\$ 949	\$ 1,600	\$ 1,023
Operating General									
7415	TWSA logo trademarked clothing	\$ 400	\$ 400	\$ 380		\$ -		\$ 1,000	\$ 2,625
7415	TWSA Water Bottles	\$ 19,000	\$ 18,000	\$ 15,936	\$ 2,940	\$ 15,000	\$ 9,561	\$ 20,000	\$ 20,372
7415	Board meeting hospitality (lunches)	\$ -	\$ -						
7415	Monitoring Supplies	\$ -	\$ -					\$ 600	
7415	Snapshot Day	\$ 600	\$ 600	TBD 5/9	200	\$ 600	\$ 2,025	\$ 600	\$ 754
7415	Water Fill Station Rebate Program (Fund Balance Allocation of \$30,000 in FY-2024 with \$10K Tahoe Fund/Rayl's)	\$ -	existing budget rollover /reserve		\$ 2,500	existing budget rollover /reserve	\$ 1,080	existing budget rollover /reserve	\$ 18,015
7415	Citizen Science / Tahoe Tap App	\$ -	\$ -			\$ -		\$ 5,000	
7415	Dog Waste Campaign (bags, small dispensers)	\$ 4,000	\$ 5,000	\$ 4,278		\$ 4,000	\$ 3,425	\$ 4,000	\$ 1,639
7415	misc event supplies	\$ 1,000	\$ 1,000			\$ -	\$ 1,538	\$ 1,000	\$ 735
7415	Software Licences & Fees	\$ 1,400	\$ -	\$ 509	\$ 420	\$ -	\$ 240		\$ 240
Total:		\$ 26,400	\$ 25,000	\$ 21,103	\$ 6,060	\$ 19,600	\$ 17,870	\$ 32,200	\$ 44,141
Printing / Publishing									
7470	Drink Tahoe Tap® & I Drink Tahoe Tap!® stickers/giveaways	\$ 5,000	\$ 6,000	\$ 443	\$ 3,000	\$ 6,000	\$ 4,357	\$ 6,000	\$ 1,305
7470	Postage	\$ 200	\$ 200			\$ 200		\$ 200	\$ 221
7470	Annual Report Printing (outsourced)	\$ 3,300	\$ 3,800	\$ 3,202		\$ 3,300	\$ 2,543	\$ 3,300	\$ 3,369
7470	Watershed Protection signs	\$ 500	\$ 1,000			\$ 1,000		\$ 1,000	\$ 107
Total:		\$ 9,000	\$ 11,000	\$ 3,645	\$ 3,000	\$ 10,500	\$ 6,900	\$ 10,500	\$ 5,002
Professional Services									
7330	Professional Services (Trademark Attorney - 10 yr term)	\$ 2,000	\$ 7,000	\$ 6,200	\$ 4,950	Operating	\$ 3,350	Operating	\$ 6,000
Total:		\$ 2,000	\$ 7,000	\$ 6,200	\$ 4,950	\$ -	\$ 3,350	\$ -	\$ 6,000
Education/conferences									
7680	Annual Mileage - personal vehicles	\$ 1,000	\$ 1,000	\$ 150		\$ 1,000		\$ 1,000	
7840	Phone	\$ -	\$ -			\$ 1,000		\$ 1,000	
7680 & 7340	Trainings/Professional Memberships	\$ 2,800	\$ 2,800	\$ 526		\$ 1,000	\$ 1,321	\$ 1,000	\$ 1,361
7415	Conference Call service for meetings	\$ -	\$ -			\$ 1,000		\$ 1,000	\$ 5
Total:		\$ 3,800	\$ 3,800	\$ 676	\$ -	\$ 4,000	\$ 1,321	\$ 4,000	\$ 1,366
Grand Total Operating:		\$ 52,200	\$ 58,800	\$ 38,745	\$ 17,659	\$ 47,100	\$ 33,178	\$ 60,800	\$ 63,634
Total Budgeted Salary and Benefits		\$ 110,220	\$ 131,004	\$ 19,779	\$ -	\$ 123,000	\$ 78,679	\$ 100,000	\$ 109,184
1350 combined hours, annual (SGV&MSH)		\$ 105,220	\$ 122,704	\$ 19,779		\$ 110,000	\$ 78,679	\$ 100,000	\$ 109,184
IVGID Central Service costs (IVGID Objects:5010,5012,5013,5020,5020,5100,5200,5250,5300,5400,5500,5600,5700,7980)		\$ 5,000	\$ 8,300	\$ -		\$ 13,000		previously absorbed	
Total Annual Budget (Operating & Salaries)		\$ 162,420	\$ 189,804	\$ 58,524	\$ 17,659	\$ 170,100	\$ 111,858	\$ 160,800	\$ 172,818
STPUD Fee (\$3000 flat fee associate membership)		\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Members Cost share TOTAL		\$ 159,420	\$ 186,804	\$ 189,805		\$ 167,100	\$ 111,266	\$ 157,800	\$ 175,544

Table 2: TWSA Program Expenses

Category	Description	2027 Budget
Staff Total+IVGID Fee		\$ 107,220.00
Op Exp Total		\$ 52,200.00
Grand Total Budget		\$ 159,420.00
	Shared Costs (25% staff 75% operating)	\$ 65,955
	Dependent Costs (75% staff 25% operating)	\$ 93,465

reduced by \$3,000 STPUD fee

Table 3: 2026-27 TWSA Cost Share (PROPOSED) based on 3-year average production by daily flow.

Shared	\$ 65,955	TOTAL TO SHARE
Depend	\$ 93,465	\$ 159,420

70002899	Shared Costs	Dependent Costs	Avg Daily Flow gpd	Member cost share - FINAL	% of Total	Shared Cost	Depend Cost	Flow Ratio	Member cost share - previous year	reduction
Incline Village General Improvement District	9.10%	37.75%	2,842,627	\$ 41,286	25.90%	\$ 6,001.91	\$ 35,284.46	0.378	\$ 48,301.80	\$ 7,015.44
Kingsbury General Improvement District	9.09%	8.66%	651,890	\$ 14,087	8.84%	\$ 5,995.31	\$ 8,091.66	0.087	\$ 16,616.73	\$ 2,529.76
Round Hill General Improvement District	9.09%	2.72%	205,098	\$ 8,541	5.36%	\$ 5,995.31	\$ 2,545.81	0.027	\$ 10,052.78	\$ 1,511.66
Edgewood Water Company	9.09%	7.97%	599,761	\$ 13,440	8.43%	\$ 5,995.31	\$ 7,444.60	0.080	\$ 15,819.05	\$ 2,379.14
Zephyr Water Utility	9.09%	2.44%	183,959	\$ 8,279	5.19%	\$ 5,995.31	\$ 2,283.41	0.024	\$ 9,648.86	\$ 1,370.14
Glenbrook Water Company	9.09%	3.02%	227,552	\$ 8,820	5.53%	\$ 5,995.31	\$ 2,824.51	0.030	\$ 10,495.95	\$ 1,676.13
Tahoe City Public Utility District	9.09%	18.54%	1,396,251	\$ 23,326	14.63%	\$ 5,995.31	\$ 17,331.14	0.185	\$ 27,151.22	\$ 3,824.77
Skyland	9.09%	2.41%	181,796	\$ 8,252	5.18%	\$ 5,995.31	\$ 2,256.57	0.024	\$ 9,646.92	\$ 1,395.04
Cave Rock	9.09%	2.41%	181,797	\$ 8,252	5.18%	\$ 5,995.31	\$ 2,256.57	0.024	\$ 9,646.92	\$ 1,395.04
Lakeside Park Association	9.09%	1.95%	146,479	\$ 7,814	4.90%	\$ 5,995.31	\$ 1,818.19	0.019	\$ 8,800.25	\$ 986.75
North Tahoe Public Utility District	9.09%	12.12%	912,626	\$ 17,323	10.87%	\$ 5,995.31	\$ 11,328.08	0.121	\$ 20,623.53	\$ 3,300.14
Total to split	100.00%	100.00%	7,529,836	\$ 159,420	100.00%	\$ 65,955.00	\$ 93,465.00	1	\$ 186,804.00	\$ 27,384.00

IVGID share	\$ 41,286
other member shares	\$ 118,134
full membership fees	\$ 159,420
STPUD associate fees	\$ 3,000
	\$ 162,420



The Tahoe Water Suppliers Association uses the following source water protection strategies to guide the watershed control program in accordance with EPA recommendations and best management practices:

- | | |
|--------------------------------|---------------------------|
| Public Education and Outreach | Emergency Preparedness |
| Pollution Prevention | Infrastructure Management |
| Partnerships and Collaboration | Land Use Management |
| Monitoring and Assessment | |

The goals of the Tahoe Water Suppliers Association, set on September 4, 2025, for implementation in 2026, are stated as follows.

1. Education and Outreach

1-1: Continue and increase emphasis on extensive education and outreach on source water protection, aquatic invasive species threats, emerging contaminants of concern, and the value of municipal tap water.

Source Water Protection Strategy: Pollution Prevention, Education and Outreach, Partnerships and Collaboration

2. Partnerships and Collaboration

2-1: Continue a strong communication relationship with Tahoe Regional Planning Agency (TRPA), Nevada Department of Environmental Protection (NDEP), Lahontan Regional Water Quality Control Board (LRWQCB), and other regulatory agencies on source water protection.

Source Water Protection Strategy: Partnerships and Collaboration, Public Education and Outreach

2-2: Maintain and improve the project review and involvement process with the Tahoe Regional Planning Agency, NV State Lands, Lahontan Regional Water Quality Control Board, and other stakeholder agencies.

Source Water Protection Strategy: Partnerships and Collaboration, Land Use Management

2-3: Support watershed protection projects by allocating association funds to partners working in the Tahoe Basin that provide source water protection through project implementation or raising awareness, to the reduction of contaminants of concern to drinking water, specifically PFAS, cyanotoxins, microbial contamination, and suspended solids in the form of fine particulates and microplastics.

Source Water Protection Strategy: Pollution Prevention, Partnerships and Collaboration, Public Education and Outreach

3. Monitoring and Assessment

3-1: Data Management that continues to populate and analyze Lake Tahoe watershed parameters, including microbial quality, turbidity, weather (precipitation, air temperature, and wind), with the addition of EPA contaminants of concern when available by purveyor.

Source Water Protection Strategy: Monitoring and Assessment

3-2: Utilize regional studies and projects to determine how they protect source water quality. These should focus on emerging contaminants of concern, microbial contaminants, and suspended particles.

Source Water Protection Strategy: Monitoring and Assessment, Pollution Prevention

4. Emergency Preparedness

4-1: Continue outreach and advocacy efforts for federal and state infrastructure funding, especially for fire flow capacity and pollution prevention.

Source Water Protection Strategy: Pollution Prevention and Infrastructure Management, Emergency Preparedness

5. Infrastructure Management

5-1: Provide TWSA members with water conservation information, and advocate for water resource conservation and watershed protection in accordance with current state and federal water conservation requirements and standards.

Source Water Protection Strategy: Infrastructure Management, Land Use Management, Emergency Preparedness