

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

**2001 Paradise Drive
Tiburon, California 94920**

AGENDA

**Special Finance & Fiscal Oversight Committee Special Meeting
Thursday, April 11th 2024, 10:30 a.m.**

Teleconference Location:
Director Catherine Benediktsson
52 Peninsula Rd
Belvedere CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE
BY ROLL CALL DUE TO DIRECTOR BENEDIKTSSON TELECONFERENCE FROM
52 PENINSULA ROAD, BELVEDERE CA 94920

I. Roll Call

II. Public Comments

III. New Business

- 1. Warrant List Summary for March 15th through April 11th 2024**
- 2. Warrant List Detail for March 15th-April 11th, 2024.**
- 3. Annual Budget vs Actual Expenses July 1, 2023 – April 11, 2024 Report**
- 4. 1 Year Comparative Balance Report April 11, 2023- April 11, 2024
(assets and liabilities)**
- 5. Overtime Reports- Monthly & Yearly to Date**
- 6. Review CLASS (California Cooperative Liquid Assets Securities System)
Joint Exercise of Powers Agreement and Registration Packet along with
Participant List**
- 7. COLA FY24/25 Data – MOU Obligation**
- 8. FY24/25 Rate Increase Discussion**
- 9. FY24/25 Estimated Income Commercial and Residential**
- 10. Review of 3rd draft of Financial Policies and Procedure Manual**
- 11. Upcoming District obligations for March 2024 through April 2024**

IV. Adjournment

This Committee may be attended by Board Members who do not serve on this committee. In the event that a quorum of the entire Board is present, this Committee shall act as a Committee of the Whole. In either case, any item acted upon by the Committee or the Committee of the Whole will require consideration and action by the full Board of Directors as a prerequisite to its legal enactment.

Accessible public meetings: Any member of the public who needs accommodation should email the Distric Manager, at trubio@sani5.org, who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.

Sanitary Distr. No.5 of Marin Co.

Warrant List Summary

March 15 through April 11, 2024

04/05/24

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
04/01/2024	EFT	CalPERS (Health Premium)	ID: 4163206459, Employee Health Premiums - Apr 2024	-25,100.92
03/25/2024	EFT	CalPERS (457 Def Comp)	457 Contributions - 3/15/24 payroll	-4,328.31
04/01/2024	EFT	CalPERS (Pension)	Pension - Feb 2024	-26,664.05
04/03/2024	EFT	CalPERS (Pension)	Pension - Mar 2024	-26,664.05
04/03/2024	EFT	CalPERS (457 Def Comp)	457 Contributions - 3/31/24 payroll	-4,328.31
03/19/2024	10478	Marin County Ford, Corp.	VOID: misprint	0.00
03/19/2024	10479	Marin County Ford, Corp.	2024 Ford Maverick - March 2023	-22,639.01
04/11/2024	10480	Access Answering Service	Answering Service - Apr 2024	-75.90
04/11/2024	10481	Alameda Electrical Distributors, Inc.	supplies	-1,882.13
04/11/2024	10482	Alhambra	water & equipment rental - Mar 2024	-195.39
04/11/2024	10483	Aramark Uniform Services, Inc.	work shirts (2), John Rosser	-108.46
04/11/2024	10484	AT&T	Telephone: 3/28/24-4/27/24	-501.85
04/11/2024	10485	BAAQMD	General Permits/Fees - renewal May 2024-May 2025	-491.00
04/11/2024	10486	Balf, Abigail (v)	reimb: mileage & work boots	-168.04
04/11/2024	10487	Banshee Networks, Inc.	Data/Alarms/IT Supp & Licensing - Feb 2024	-2,275.32
04/11/2024	10488	Bay Alarm	security alarm monitoring, Apr-June 2024	-258.00
04/11/2024	10489	Brentwood Industries, Inc.	dry weather primary helical reel polychem skimming system	-97,533.25
04/11/2024	10490	Burke, Williams & Sorensen, LLP	District Counsel Services - through Feb 2024	-2,937.50
04/11/2024	10491	Cain's Tire, Incorporated	tire repair & new tire	-233.99
04/11/2024	10492	Caltest Analytical Laboratory	MP Lab Monitoring - Feb 2024	-7,818.85
04/11/2024	10493	Cintas Corporation	VOID:misprinted check, incorrect address	0.00
04/11/2024	10494	Collodi, Pete (v)	mileage reimb, Jan-Feb 2024	-308.20
04/11/2024	10495	Comcast Business (Internet) *9465	Internet & Business, Apr 2024	-698.81
04/11/2024	10496	Comcast Business (VOIP) *5517	VOIP: Mar 2024	-377.64
04/11/2024	10497	CWEA	certification renewal fees: Tony, Rulon, Joe. Membership fee: Joe	-515.00
04/11/2024	10498	DKF Solutions Group, LLC	CBT: Respiratory Protection & Confined Space, Training Link subscrip...	-3,750.00
04/11/2024	10499	Goodman Building Supply Co.	tank exchanges, supplies	-353.76
04/11/2024	10500	Harrington Industrial Plastics LLC	supplies - Jan 2024	-31.61
04/11/2024	10501	HASA	Liquichlor, cargo tank & pesticide assessments	-11,797.87
04/11/2024	10502	HF&H Consultants, LLC	Consulting - Feb 2024	-817.50
04/11/2024	10503	Hill, Arlee S. (v)	reimb: CWEA seminar, certification, and renewal fee	-468.00
04/11/2024	10504	Home Depot Credit Services	Stmnt Date 3/21/24	-844.60
04/11/2024	10505	Jackson's Hardware, Inc.	3/31/24 Stmnt Date, supplies	-537.30
04/11/2024	10506	Jill Kalehua, DMMS	Accounting services - Mar 2024	-2,010.00
04/11/2024	10507	Koffler Electrical Mechanical Repair	repairs on 3 motors	-3,696.82
04/11/2024	10508	Linscott Engineering Contractors Inc.	Rod hole repair @ Beach + Teal Rds - March 2024	-4,684.56
04/11/2024	10509	Lystek Int'l, LTD	Biosolids delivered - Mar 2024	-821.67
04/11/2024	10510	McCampbell Analytical, Inc.	MP Lab Monitoring - March 2024	-7,385.00
04/11/2024	10511	Mill Valley Refuse Serv (Garbage) *2945	Garbage - Mar 2024	-270.53
04/11/2024	10512	NSI Lab Solutions, Inc.	res. chlorine ampules - Mar 2024	-984.00
04/11/2024	10513	Nute Engineering Corp.	Consulting @ Cove Rd. Pump Station - Feb 2024	-1,920.00
04/11/2024	10514	O'Reilly Auto Parts	wipers, wiper fluids, tailgate cables	-188.92
04/11/2024	10515	Office Depot	Closing Date 3/18/24, office supplies	-116.89
04/11/2024	10516	Owen Equipment Sales	service charge - Mar 2024	-9.74
04/11/2024	10517	Pacific Gas & Electric	Stmnt Date 3/29/24, gas & electric	-28,946.32
04/11/2024	10518	PAN-PACIFIC SUPPLY COMPANY	Pump & Seal field service	-5,915.00
04/11/2024	10519	Peterson CAT	generator maintenance, heating/sensing units, adjust after treatment sy...	-7,752.71
04/11/2024	10520	Robert L Talavera, LLC	SSIGS ArcView, support - Feb 2024	-675.00
04/11/2024	10521	Rosser, John M. (v)	reimb: mileage Nov 23 & Mar 2024, Wellness tuition	-482.09
04/11/2024	10522	Rubio, Antonio (v)	reimb: safety boots & phone charging cord for Maverick truck	-216.77
04/11/2024	10523	Salazar, Ignacio G. (v)	Wastewater Technology 1 & 2 training, 3/13/24	-473.58
04/11/2024	10524	Screechfield-Lablue, Pierce L. (v)	reimb: mileage, meals & health (smartwatch)	-882.39
04/11/2024	10525	Solenis, LLC	Praestol K 148 & 290, chemicals	-9,990.46
04/11/2024	10526	Special Dist Risk Mgmt Authority (SDRMA)	Basic Life & ADD, LTD, Dental, Vision - May 2024	-2,016.01
04/11/2024	10527	Triola, Joseph (v)	mileage reimb - Feb 2024	-62.98
04/11/2024	10528	U.S. Bank cc *3611	4246 0445 5565 3611, Stmnt Date 3/25/24	-4,142.04
04/11/2024	10529	Ubeo Business Services	laserfische renewal, 4/21/24-4/20/25	-2,725.00
04/11/2024	10530	ULINE	storage cabinets, sheds, shelves & bins	-5,383.69
04/11/2024	10531	Verizon Wireless	Telephones: 2/9/24-3/8/24	-578.22
04/11/2024	10532	Cintas Corporation	weekly supplies: towels & scrapers, spec order beanie caps	-202.67
Total JP Morgan Chase - Primary 7399				-337,237.68
TOTAL				-337,237.68

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

04/05/24

Num	Type	Date	Name	Memo	Account	Paid Amo...
EFT	Check	04/01/202	CalPERS (Health Premi...	ID: 4163206459, Employee Health Premiums - Apr 2024	JP Morgan Chase - Primary ...	
				Inv #1000 000 17486932, Active Employee Health - Apr 2...	8020.05 · Employee Health	-23,977.23
				Inv #1000 000 17486932, Retiree Health - Apr 2024	8022.05 · Retiree Health	-1,123.69
TOTAL						-25,100.92
EFT	Check	03/25/202	CalPERS (457 Def Comp)	457 Contributions - 3/15/24 payroll	JP Morgan Chase - Primary ...	
				457 Contributions - 3/15/24 payroll	8008 · Deferred Comp 457	-4,328.31
TOTAL						-4,328.31
EFT	Check	04/01/202	CalPERS (Pension)	Pension - Feb 2024	JP Morgan Chase - Primary ...	
				Pepra, Feb 2024	8019.05 · PERS Retirement	-12,097.21
				Classic, Feb 2024	8019.05 · PERS Retirement	-14,566.84
TOTAL						-26,664.05
EFT	Check	04/03/202	CalPERS (Pension)	Pension - Mar 2024	JP Morgan Chase - Primary ...	
				Pepra, Mar 2024	8019.05 · PERS Retirement	-12,097.21
				Classic, Mar 2024	8019.05 · PERS Retirement	-14,566.84
TOTAL						-26,664.05
EFT	Check	04/03/202	CalPERS (457 Def Comp)	457 Contributions - 3/31/24 payroll	JP Morgan Chase - Primary ...	
				457 Contributions - 3/31/24 payroll	8008 · Deferred Comp 457	-4,328.31
TOTAL						-4,328.31
10405	Bill Pmt -Check	03/14/202	Access Answering Serv...	service - Mar 2024	JP Morgan Chase - Primary ...	
31672	Bill	03/05/202		Inv 31672, service - Mar 2024	8510 · Data/Alarms/IT Supp &...	-75.90
TOTAL						-75.90

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04/05/24

Num	Type	Date	Name	Memo	Account	Paid Amo...
10406	Bill Pmt -Check	03/14/202	Alameda Electrical Distr...		JP Morgan Chase - Primary ...	
S5749...	Bill	02/06/202		Inv #S5749490.001, need PO#	7027 · Electrical & Instrument	-679.71
S5749...	Bill	02/07/202		parts/supplies - Feb 2024	7027 · Electrical & Instrument	-114.67
S5749...	Bill	02/07/202		parts/supplies - Feb 2024	7027 · Electrical & Instrument	-60.44
S5749...	Bill	02/13/202		parts/supplies - Feb 2024	7027 · Electrical & Instrument	-570.68
S5749...	Bill	02/14/202		parts/supplies - Feb 2024	7027 · Electrical & Instrument	-82.28
TOTAL						-1,507.78
10407	Bill Pmt -Check	03/14/202	Alhambra	rental, products & other charges	JP Morgan Chase - Primary ...	
12012...	Bill	03/01/202		Inv 12012314 030124, water machine rental	8541 · Water	-20.50
				Inv 12012314 030124, water & products	8541 · Water	-157.88
TOTAL						-178.38
10408	Bill Pmt -Check	03/14/202	Alvarez, Joel (v)	gym membership: Wellness - FY 23-245	JP Morgan Chase - Primary ...	
2/28/24	Bill	02/28/202		Gym membership: Wellness, FY 23-24	8021.05 · EE Health & Wellness	-600.00
TOTAL						-600.00
10409	Bill Pmt -Check	03/14/202	Balf, Abigail (v)		JP Morgan Chase - Primary ...	
2/21/24	Bill	02/21/202		mileage reimb- Feb 2024	6018.2 · Standby Mileage Exp...	-132.66
3/4/24	Bill	03/04/202		Treatment of Metal Wastestreams, enrollment-Feb 2024	6020 · Continuing Education	-75.00
3/4/24	Bill	03/04/202		Treatment of Metal Wastestreams, incentive - Feb 2024. ...	8005 · Employee Incentives	-1,000.00
TOTAL						-1,207.66
10410	Bill Pmt -Check	03/14/202	Banshee Networks, Inc.		JP Morgan Chase - Primary ...	
16006	Bill	09/19/202		Data/Alarms/IT Supp & Licensing - August 2023	8510 · Data/Alarms/IT Supp &...	-1,575.72
16164	Bill	02/19/202		Data/Alarms/IT Supp & Licensing - Jan & Feb 2024	8510 · Data/Alarms/IT Supp &...	-1,331.57
TOTAL						-2,907.29

04/05/24

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10411	Bill Pmt -Check	03/14/202	Bay City Boiler	MP Parts & Service: Boiler Repair - February 2024	JP Morgan Chase - Primary ...	
30001	Bill	02/09/202		MP Parts & Service: Boiler Repair - February 2024	7022 · Plant Maint. Parts & Se...	-1,673.29
TOTAL						-1,673.29
10412	Bill Pmt -Check	03/14/202	Brelje and Race Laborat...		JP Morgan Chase - Primary ...	
154204	Bill	02/16/202		SD5 MP + PC Lab Monitoring - January 2024	7051 · Main Plant Lab Monitor...	-2,074.00
154320	Bill	02/28/202		Inv 154320. Samples - Feb 2024	7051 · Main Plant Lab Monitor...	-1,452.00
TOTAL						-3,526.00
10413	Bill Pmt -Check	03/14/202	Brentwood Industries, I...	TBD	JP Morgan Chase - Primary ...	
WGI00...	Bill	02/27/202		TBD	7022 · Plant Maint. Parts & Se...	-15,400.12
TOTAL						-15,400.12
10414	Bill Pmt -Check	03/14/202	Burke, Williams & Sore...	6000 · Administrative Expenses:6039 · Legal	JP Morgan Chase - Primary ...	
316901	Bill	02/29/202		Inv 316901. Counsel services - through Jan 31, 2024	6039 · Legal	-3,286.50
TOTAL						-3,286.50
10415	Bill Pmt -Check	03/14/202	BWS Distributors, Inc.		JP Morgan Chase - Primary ...	
289619	Bill	02/15/202		Inv 289619, PO 955718	8515 · Safety	-1,037.24
289977	Bill	03/04/202		Inv 289977, need PO	8515 · Safety	-256.09
TOTAL						-1,293.33
10416	Bill Pmt -Check	03/14/202	California Association o...	membership renewal - through Dec 2024	JP Morgan Chase - Primary ...	
7629	Bill	10/25/202		Inv 7629.membership renewal - through Dec 2024	6025 · Dues & Subscriptions	-7,570.00
TOTAL						-7,570.00

04/05/24

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10417	Bill Pmt -Check	03/14/202	Caltest Analytical Labor...	Chemical testing - January 2024	JP Morgan Chase - Primary ...	
716734	Bill	02/12/202		Lab / Chemical testing - January 2024	7051 · Main Plant Lab Monitor...	-3,020.05
TOTAL						-3,020.05
10418	Bill Pmt -Check	03/14/202	Caltronics Business Sy...		JP Morgan Chase - Primary ...	
3970110	Bill	01/08/202		Acct #SD15, Multi-purpose Copier Contract - December 2...	6047 · Office Supplies	-238.03
3997346	Bill	02/08/202		Inv #3997346, Konica Multi-purpose copier (C308) contra...	6047 · Office Supplies	-282.14
4020143	Bill	03/06/202		Inv 4020143, contract usage charge for Feb 2024	6047 · Office Supplies	-188.06
TOTAL						-708.23
10419	Bill Pmt -Check	03/14/202	Campways	bed liners for (2) Ford Mavericks - Aug 2023	JP Morgan Chase - Primary ...	
IN019...	Bill	08/30/202		Inv IN019577. PO 749485. bed liners for (2) Ford Maveric...	7072 · Maintenance	-1,191.34
TOTAL						-1,191.34
10420	Bill Pmt -Check	03/14/202	Cassandra Prudhel Con...	MDL Study - Mar 2023-Mar 2024	JP Morgan Chase - Primary ...	
2024-1	Bill	03/03/202		Inv 2024-1. MCL Study - Mar 2023-Mar 2024	6017 · Consulting Fees	-450.00
TOTAL						-450.00
10421	Bill Pmt -Check	03/14/202	Central Marin Sanitatio...	Polution Prevention - July 2023-Jan 2024	JP Morgan Chase - Primary ...	
INV01...	Bill	01/31/202		County-wide Ed Program: SD5 Shared Expenses - July 20...	6059 · Pollution Prevention/Pu...	-370.43
				County-wide Ed Program: SD5 Shared Expenses - July 20...	6059 · Pollution Prevention/Pu...	-55.56
TOTAL						-425.99

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

04/05/24

March 14 through April 11, 2024

Num	Type	Date	Name	Memo	Account	Paid Amo...
10422	Bill Pmt -Check	03/14/202	Cintas Corporation		JP Morgan Chase - Primary ...	
41821...	Bill	02/02/202		PPE/Safety Wear - February 2024	8520 · Personal Protection/Sa...	-35.00
41829...	Bill	02/09/202		Inv #4182900201: PPE/ Safetywear - February 2024	8520 · Personal Protection/Sa...	-35.00
19046...	Bill	02/15/202		Safety Gear/PPE - February 2024	8520 · Personal Protection/Sa...	-240.10
41836...	Bill	02/16/202		Personal Protection/Safety Wear - February 2024	8520 · Personal Protection/Sa...	-35.00
41843...	Bill	02/23/202		Inv #4184330842: PPE/ Safetywear - February 2024	8520 · Personal Protection/Sa...	-35.00
TOTAL						-380.10
10423	Bill Pmt -Check	03/14/202	Comcast Business (Inte...	8155300110149465	JP Morgan Chase - Primary ...	
Bill Dat...	Bill	02/26/202		Internet Service - Mar 2024	8531 · Main Plant Telephones	-688.81
TOTAL						-688.81
10424	Bill Pmt -Check	03/14/202	DKF Solutions Group, L...		JP Morgan Chase - Primary ...	
21982	Bill	02/01/202		Inv #21982, Safety Training - February 2024	8515 · Safety	-350.00
22011	Bill	02/07/202		Safety Mtgs:Cal OSHA - February 2024	8515 · Safety	-843.75
22017	Bill	02/14/202		Safety Meetings: CBT Transite Pipe - February 2024	8515 · Safety	-1,300.00
22050	Bill	03/01/202		Inv 22050. MSO Subscription - Mar 2024	8515 · Safety	-350.00
22074	Bill	03/06/202		Inv 22074. Consulting: CalOSHA, Jan - Feb 2024	8515 · Safety	-1,991.25
TOTAL						-4,835.00
10425	Bill Pmt -Check	03/14/202	Energy Experts Internat...	Plant Maintenance:7022 Parts & Service + Equipment ...	JP Morgan Chase - Primary ...	
SD5M...	Bill	12/29/202		M.P. Parts + Service + Equipment - December 2023	7022 · Plant Maint. Parts & Se...	-10,232.07
TOTAL						-10,232.07
10426	Bill Pmt -Check	03/14/202	eNPDES.com & Associa...	Data/Alarms/IT support & licensing - Aug 2023-July 20...	JP Morgan Chase - Primary ...	
01132...	Bill	01/13/202		Consulting -Aug 2023-July 2024	6017 · Consulting Fees	-975.00
				Data/Alarms/IT support & licensing - Aug 2023-July 2024	8510 · Data/Alarms/IT Supp &...	-975.00
TOTAL						-1,950.00

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

04/05/24

Num	Type	Date	Name	Memo	Account	Paid Amo...
10427	Bill Pmt -Check	03/14/202	Fastenal Company		JP Morgan Chase - Primary ...	
CAPE...	Bill	02/01/202		Hercules shutout , PO #195177- Jan 2024	7021 · Plant Maintenance Sup...	-197.19
CAPE...	Bill	02/07/202		SD5 supplies - February 2024	7021 · Plant Maintenance Sup...	-427.80
CAPE...	Bill	02/21/202		M.P. parts + materials / SBS Chemical lines - February 20...	7022 · Plant Maint. Parts & Se...	-3,280.18
CAPE...	Bill	02/21/202		SASM parts + materials / SBS Chemical lines - February ...	7021 · Plant Maintenance Sup...	-1,908.09
CAPE...	Bill	02/28/202		Inv CAPET68694, supplies - Feb 2024	7021 · Plant Maintenance Sup...	-115.44
TOTAL						-5,928.70
10428	Bill Pmt -Check	03/14/202	Goodman Building Sup...	monthly statement - Feb 2024	JP Morgan Chase - Primary ...	
Clos D...	Bill	02/25/202		2 Units 5 Gal propane tank, PO #195188 - February 2024	7021 · Plant Maintenance Sup...	-164.52
				maint supply, PO #953093 - Feb 2024	7028 · Grounds Maintenance	-319.21
				PVC nipples, PO #192186 - Feb 2024	7022 · Plant Maint. Parts & Se...	-40.49
				storage tote, hose adapter/coupler, PO #848619 - Feb 2024	7021 · Plant Maintenance Sup...	-78.97
TOTAL						-603.19
10429	Bill Pmt -Check	03/14/202	Grainger		JP Morgan Chase - Primary ...	
99267...	Bill	12/06/202		groove gasket, supplies, PO #195163 - Dec 2023	7022 · Plant Maint. Parts & Se...	-39.31
99267...	Bill	12/06/202		supplies, PO #195163 - Dec 2023	7022 · Plant Maint. Parts & Se...	-672.82
99318...	Bill	12/11/202		cogged v belts, PO #749465 - Dec 2023	7022 · Plant Maint. Parts & Se...	-214.16
99317...	Bill	12/11/202		supplies, PO # 195165 - Dec 2023	7021 · Plant Maintenance Sup...	-326.97
90067...	Bill	02/01/202		gate valve lockouts, PO # 848109 - Feb 2024	7022 · Plant Maint. Parts & Se...	-1,024.73
90347...	Bill	02/27/202		supplies: O-Ring dash 337 neoprene, 10pk - Feb 2024	7022 · Plant Maint. Parts & Se...	-9.81
TOTAL						-2,287.80
10430	Bill Pmt -Check	03/14/202	Harrington Industrial Pl...	supplies - Feb 2024	JP Morgan Chase - Primary ...	
006O2...	Bill	02/27/202		supplies: tubing nat, coil - Feb 2024	7022 · Plant Maint. Parts & Se...	-340.23
TOTAL						-340.23

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March 14 through April 11, 2024

04/05/24

Num	Type	Date	Name	Memo	Account	Paid Amo...
10431	Bill Pmt -Check	03/14/202	HASA	CA Pesticide Assesment Fee reapplied - October 2023	JP Morgan Chase - Primary ...	
920206	Bill	02/02/202		CA Pesticide Assesment Fee reapplied: Inv #920206 (PO ...	7024 · Main Plant Chemicals	-148.94
TOTAL						-148.94
10432	Bill Pmt -Check	03/14/202	HF&H Consultants, LLC		JP Morgan Chase - Primary ...	
9720672	Bill	11/13/202		Sewer Rate Study - October 2023	6017 · Consulting Fees	-2,047.50
9720910	Bill	02/27/202		Inv 9720910, Project W3829. 2022 Sewer Rate Study - se...	6017 · Consulting Fees	-2,310.00
TOTAL						-4,357.50
10433	Bill Pmt -Check	03/14/202	Hill, Arlee S. (v)		JP Morgan Chase - Primary ...	
2/14/24	Bill	02/14/202		mileage - Feb 2024	6018.1 · Meetings & Travel	-83.08
2/27/24	Bill	02/27/202		CWEA membership - Feb 2024	6025 · Dues & Subscriptions	-221.00
TOTAL						-304.08
10434	Bill Pmt -Check	03/14/202	HireRight, LLC		JP Morgan Chase - Primary ...	
118896	Bill	05/31/202		Inv #1000-INV00118896: Background Check - May 2022 /...	6017 · Consulting Fees	-67.02
560021	Bill	10/31/202		Pierre Screechfield LaBlue	6017 · Consulting Fees	-88.15
TOTAL						-155.17
10435	Bill Pmt -Check	03/14/202	Home Depot Credit Serv...	Stmt Date 1/29/24 - Nov 2023-Jan 2024	JP Morgan Chase - Primary ...	
Stmt D...	Bill	01/29/202		bal on 12/29/23 closing date, 12/20/23 purchase pliers & totle water pressure test gauge replacement drill & driver late fee & finance charge for 1/29/24 statement	9999 · Uncategorized Expens... 7021 · Plant Maintenance Sup... 7021 · Plant Maintenance Sup... 7021 · Plant Maintenance Sup... 6066 · Late Fees, Svc Charge...	-116.57 -86.25 -13.92 -326.66 -44.97
TOTAL						-588.37

04/05/24

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10436	Bill Pmt -Check	03/14/202	Jackson's Hardware, Inc.	Lab supplies - February 2024	JP Morgan Chase - Primary ...	
149214	Bill	02/26/202		Lab supplies: Nozzle + Smarflow Hose - February 2024	7025 · Lab Supplies & Chemic...	-128.85
TOTAL						-128.85
10437	Bill Pmt -Check	03/14/202	Jill Kalehua, DMMS	Accounting services - Feb 2024	JP Morgan Chase - Primary ...	
Feb 20...	Bill	03/01/202		Accounting services - Feb 2024	6008 · Audit & Accounting	-1,944.60
TOTAL						-1,944.60
10438	Bill Pmt -Check	03/14/202	JM Integration, LLC	TWAS pump troubleshooting - Jan 2024	JP Morgan Chase - Primary ...	
23364	Bill	03/05/202		Inv 23364. TWAS pump troubleshooting - Jan 2024	7022 · Plant Maint. Parts & Se...	-2,663.24
TOTAL						-2,663.24
10439	Bill Pmt -Check	03/14/202	Larry Walker Associate...		JP Morgan Chase - Primary ...	
00113....	Bill	09/15/202		Multiple Permit Renewals (MP WWTP + ROWD) - Aug 2023	7061 · Main Plant NPDES Re...	-1,581.25
00113....	Bill	11/15/202		Multiple Permit Renewals (MP WWTP + ROWD) - Octobe...	7061 · Main Plant NPDES Re...	-2,428.25
TOTAL						-4,009.50
10440	Bill Pmt -Check	03/14/202	LaTorre, Daniel P. (v)	CWEA memberhsip - Feb 2024	JP Morgan Chase - Primary ...	
2/20/24	Bill	02/20/202		CWEA memberhsip - Feb 2024	6025 · Dues & Subscriptions	-221.00
TOTAL						-221.00

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10441	Bill Pmt -Check	03/14/202	Linscott Engineering C...		JP Morgan Chase - Primary ...	
4225	Bill	01/04/202		Manhole Cover Replacement: 7 Main St. sidewalk - Dece...	9313 · Manholes/Rodholes	-9,462.71
4227	Bill	01/09/202		ER Repair at 2330 Paradise Drive - Dec 2023-Jan 2024	7013 · Emergency Line Repair	-12,294.65
4243	Bill	02/13/202		Tiburon Blvd. + Main St. (Tib) - Manhole cover replaceme...	9313 · Manholes/Rodholes	-6,391.24
4244	Bill	02/13/202		4 Eucalyptus Rd., Belv - Manhole Cover Replacement - F...	9313 · Manholes/Rodholes	-7,570.94
TOTAL						-35,719.54
10442	Bill Pmt -Check	03/14/202	Lystek Int'l, LTD		JP Morgan Chase - Primary ...	
153-809	Bill	01/31/202		Bio-solids disposal @ Fairfield OMRC - January 2024	7029 · Main Plant Sludge Disp...	-743.92
153-831	Bill	02/29/202		Inv 153-831. biosolids delivery - Feb 2024	7029 · Main Plant Sludge Disp...	-818.79
TOTAL						-1,562.71
10443	Bill Pmt -Check	03/14/202	Marin Water		JP Morgan Chase - Primary ...	
42479...	Bill	02/09/202		Golden Gate Avenue, Belvedere - December 7, 2023 - Fe...	8541 · Water	-79.54
42479...	Bill	02/09/202		Cove Rd., Belvedere - December 7, 2023 - February 06, 2...	8541 · Water	-79.54
13885...	Bill	02/09/202		Mar West St., Tiburon - December 7, 2023 - February 06,...	8541 · Water	-79.54
55809...	Bill	02/09/202		San Rafael Ave - December 7, 2023 - February 06, 2024	8541 · Water	-83.37
10098 ...	Bill	02/09/202		Inv # 100098 / #7810: MP @ 2001 Paradise Dr. - Decemb...	8541 · Water	-3,183.04
TOTAL						-3,505.03
10444	Bill Pmt -Check	03/14/202	McC Campbell Analytical, ...		JP Morgan Chase - Primary ...	
2312K65	Bill	01/05/202		Aquatic Toxicity Screening - January 2024	7053 · Chronic Toxicity	-1,575.00
2401D26	Bill	02/06/202		Chronic Mysid Daily Renewal Dilution + Reference Toxica...	7053 · Chronic Toxicity	-2,200.00
2402797	Bill	02/28/202		renewal screen w/ RBT - Feb 2024	7052 · Paradise Cove Monitori...	-600.00
TOTAL						-4,375.00

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10445	Bill Pmt -Check	03/14/202	Medical Center of Marin...	DMV/DOT Requirement Renewal - February 2024	JP Morgan Chase - Primary ...	
00180...	Bill	02/02/202		Inv. #00180306-00 - DMV/DOT Physical - A Hill	8020.05 · Employee Health	-170.00
TOTAL						-170.00
10446	Bill Pmt -Check	03/14/202	MidAmerica	AA FSA + RA HRA - Oct 2023-Dec 2023	JP Morgan Chase - Primary ...	
Bill Dat...	Bill	02/12/202		2 EE records re: FSA - Oct-Dec 2023 (4Q23) 7 Retiree records re: HRA - Oct-Dec 2023 (4Q23)	8021.15 · EE Medical FSA (Pr... 8022.05 · Retiree Health	-50.00 -175.00
TOTAL						-225.00
10447	Bill Pmt -Check	03/14/202	Mill Valley Refuse Serv (...	*2945	JP Morgan Chase - Primary ...	
00035...	Bill	02/08/202		Acct #032945, Garbage Service + 1 yd rental - February 2...	7023 · Janitorial Supplies & S...	-26.79
TOTAL						-26.79
10448	Bill Pmt -Check	03/14/202	Mill Valley Refuse Servi...	*3092	JP Morgan Chase - Primary ...	
Inv Dat...	Bill	02/07/202		8 Sludge Exchanges - Jan 2024	7029 · Main Plant Sludge Disp...	-3,240.00
Inv Dat...	Bill	03/01/202		sludge, 8 disposals - Jan 2024 (double paid, credit coming... sludge, 4 disposals - Feb 2024	7029 · Main Plant Sludge Disp... 7029 · Main Plant Sludge Disp...	-3,240.00 -1,800.00
TOTAL						-8,280.00
10449	Bill Pmt -Check	03/14/202	MISCOwater	supplies - Feb 2024	JP Morgan Chase - Primary ...	
60946...	Bill	02/28/202		Inv 30946B20176. supplies - Feb 2024	7022 · Plant Maint. Parts & Se...	-652.45
TOTAL						-652.45
10450	Bill Pmt -Check	03/14/202	Nute Engineering Corp.	Cove Rd. PS Improvements - January 2024	JP Morgan Chase - Primary ...	
27070 ...	Bill	02/09/202		Cove Rd. PS Improvements - January 2024	6017 · Consulting Fees	-6,217.25
TOTAL						-6,217.25

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10451	Bill Pmt -Check	03/14/202	O'Reilly Auto Parts	3241439	JP Morgan Chase - Primary ...	
3552-3...	Bill	02/26/202		Truck Maintenance: (10) BluDEF - February 2024	7072 · Maintenance	-185.62
TOTAL						-185.62
10452	Bill Pmt -Check	03/14/202	Owen Equipment Sales	Truck Maint - February 2024	JP Morgan Chase - Primary ...	
Stmt D...	Bill	02/07/202		Inv 62588. Repair headset re vactor comms - February 20... 10/31/23 stmt 11/30/23 stmt	7072 · Maintenance 6066 · Late Fees, Svc Charge... 6066 · Late Fees, Svc Charge...	-649.50 -106.75 -106.75
TOTAL						-863.00
10453	Bill Pmt -Check	03/14/202	Pacific Gas & Electric	Stmt Date 2/28/24 - 1/22/24-2/20/24	JP Morgan Chase - Primary ...	
Stmt D...	Bill	02/28/202		Stmt Date 2/28/24 - 1/22/24-2/20/24 Stmt Date 2/28/24 - 1/22/24-2/20/24 Stmt Date 2/28/24 - 1/22/24-2/20/24	8544 · Pump Station Utilities 8542 · Main Plant Utilities 8543 · Paradise Cove Utilities	-10,971.04 -19,162.57 -4,216.18
TOTAL						-34,349.79
10454	Bill Pmt -Check	03/14/202	PAN-PACIFIC SUPPLY ...	Plant Maintenance - January 2024	JP Morgan Chase - Primary ...	
29615...	Bill	01/31/202		Plant Maintenance - January 2024	9213.1 · Digester Rehab	-688.10
TOTAL						-688.10
10455	Bill Pmt -Check	03/14/202	Perotti & Carrade	Accounting services - Dec 2023	JP Morgan Chase - Primary ...	
Stmt D...	Bill	02/29/202		Accounting services - Dec 2023	6008 · Audit & Accounting	-6,000.00
TOTAL						-6,000.00

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10456	Bill Pmt -Check	03/14/202	Peterson CAT	5656305	JP Morgan Chase - Primary ...	
2747110	Bill	02/15/202		XQ125 engine cooling system, PO # 749477 - Feb 2024	7011 · Pumps & Lines Mainte...	-1,701.51
SW27...	Bill	02/21/202		XQ35 generator repair, PO # 749476 - Feb 2024	7011 · Pumps & Lines Mainte...	-686.49
SW27...	Bill	02/21/202		XQ125 generator, PO #749478 - Feb 2024	7011 · Pumps & Lines Mainte...	-431.97
TOTAL						-2,819.97
10457	Bill Pmt -Check	03/14/202	Quill Corporation	Office supplies - January 2024	JP Morgan Chase - Primary ...	
36957...	Bill	01/30/202		Office supplies - January 2024	6047 · Office Supplies	-18.38
TOTAL						-18.38
10458	Bill Pmt -Check	03/14/202	Rosser, John M. (v)		JP Morgan Chase - Primary ...	
2/12/24	Bill	02/12/202		mileage - Jan 2024	6018.2 · Standby Mileage Exp...	-117.36
				mileage - Feb 2024	6018.2 · Standby Mileage Exp...	-58.68
2/27/24	Bill	02/27/202		mileage - Feb 2024	6018.2 · Standby Mileage Exp...	-117.36
TOTAL						-293.40
10459	Bill Pmt -Check	03/14/202	Roy's Sewer Service, Inc.		JP Morgan Chase - Primary ...	
226664	Bill	02/07/202		M.P. service call: clogged @ Pump Room - February 2024	7011 · Pumps & Lines Mainte...	-205.00
TOTAL						-205.00
10460	Bill Pmt -Check	03/14/202	Rubio, Antonio (v)	travel reimb & certification - Feb 2024	JP Morgan Chase - Primary ...	
2/27/24	Bill	02/27/202		DC business trip - Feb 2024	6018.1 · Meetings & Travel	-1,005.88
				Water Treatment Renewal Certification - Feb 2024	6025 · Dues & Subscriptions	-60.00
TOTAL						-1,065.88

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10461	Bill Pmt -Check	03/14/202	Salazar, Ignacio G. (v)		JP Morgan Chase - Primary ...	
2/13/24	Bill	02/13/202		mileage - Feb 2024	6018.2 · Standby Mileage Exp...	-20.10
2/15/24	Bill	02/15/202		mileage - Feb 2024	6018.2 · Standby Mileage Exp...	-69.01
2/21/24	Bill	02/21/202		Treatment of Metal Wastestreams, enrollment fee - Feb 2...	8005 · Employee Incentives	-75.00
				Sacramento State Univ, certificate incentive: Treatment of ...	8005 · Employee Incentives	-1,000.00
TOTAL						-1,164.11
10462	Bill Pmt -Check	03/14/202	Screechfield-Lablue, Pi...		JP Morgan Chase - Primary ...	
2/19/24	Bill	02/19/202		mileagle - Feb 2024	6018.2 · Standby Mileage Exp...	-61.64
2/20/24	Bill	02/20/202		SRJC Certificate in Water Treatment - Dec 2023	8005 · Employee Incentives	-1,000.00
				SRJC Certificate in Wastewater Operator - Dec 2023	8005 · Employee Incentives	-1,000.00
TOTAL						-2,061.64
10463	Bill Pmt -Check	03/14/202	Shape Incorporated	PS Pump & Valve Replacements: HP Flygt Pumps - Ja...	JP Morgan Chase - Primary ...	
27155...	Bill	01/30/202		(4) NP3085.070--462 impeller: 3HP flygt pumps - January ...	9306 · PS Pump & Valve Repl...	-41,516.04
TOTAL						-41,516.04
10464	Bill Pmt -Check	03/14/202	Special Dist Risk Mgmt ...		JP Morgan Chase - Primary ...	
H44398	Bill	02/05/202		Basic Life & ADD, LTD, Dental, Vision - Mar 2024	8020.05 · Employee Health	-2,016.01
H44552	Bill	03/05/202		Inv H44552. Basic Life & ADD, LTD, Delta Dental, VSP - ...	8020.05 · Employee Health	-2,016.01
TOTAL						-4,032.02
10465	Bill Pmt -Check	03/14/202	Staples, Inc.	Janitorial Supplies - January 2024	JP Morgan Chase - Primary ...	
99179...	Bill	01/25/202		Janitorial Supplies, PO 953089 - January 2024	7023 · Janitorial Supplies & S...	-223.67
TOTAL						-223.67

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10466	Bill Pmt -Check	03/14/202	Telstar Instrument, Inc.	Chlor A Vac Unit - Jan 2024	JP Morgan Chase - Primary ...	
119894	Bill	03/04/202		Inv 119894. PO 953699. Chlor A Vac Unit - Jan 2024	7022 · Plant Maint. Parts & Se...	-13,060.25
TOTAL						-13,060.25
10467	Bill Pmt -Check	03/14/202	Tiburon Mail Services		JP Morgan Chase - Primary ...	
78943...	Bill	01/18/202		#178966, Return Service, IPS Weld On - January 2024	6056 · Postage	-296.80
27142...	Bill	02/26/202		Return to USA Bluebook - February 2024	6056 · Postage	-38.96
TOTAL						-335.76
10468	Bill Pmt -Check	03/14/202	Town of Tiburon	Fuel - November 2023	JP Morgan Chase - Primary ...	
Print D...	Bill	01/09/202		Fuel - November 2023	7071 · Fuel	-1,058.26
TOTAL						-1,058.26
10469	Bill Pmt -Check	03/14/202	U.S. Bank cc *3611	4246 0445 5565 3611	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	02/26/202		Hilton Hotels, Palm Springs, 1/26/24	6018 · Travel & Meetings	-516.86
				RS Hughes Co, 2/8/24	8515 · Safety	-4,152.85
				Sams Anchor Cafe, 2/13/24	8515 · Safety	-215.00
				Home Depot, 2/24/24	7022 · Plant Maint. Parts & Se...	-25.11
				Amazon, Jan-Feb 2024	7022 · Plant Maint. Parts & Se...	-1,908.30
				WQ1, 1/29/24 & 1/30/24	7022 · Plant Maint. Parts & Se...	-1,600.00
				Zoom, 2/2/24	7022 · Plant Maint. Parts & Se...	-87.97
				Staples, 2/1/24	7022 · Plant Maint. Parts & Se...	-14.19
				O'Reilly, 2/4/24	7022 · Plant Maint. Parts & Se...	-226.87
				Fastrak, 2/7/24	7022 · Plant Maint. Parts & Se...	-25.00
				CA Water Environ, 2/15/24	7022 · Plant Maint. Parts & Se...	-50.00
				Harbor Freight, 2/21/24	7022 · Plant Maint. Parts & Se...	-389.10
				Life Tech Corp, 2/22/24	7022 · Plant Maint. Parts & Se...	-496.87
TOTAL						-9,708.12

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10470	Bill Pmt -Check	03/14/202	ULINE	Lab supplies - February 2024	JP Morgan Chase - Primary ...	
17426...	Bill	02/09/202		Smooth Vinyl door kit @ So3 Chemical Room - February ...	7025 · Lab Supplies & Chemic...	-2,379.74
TOTAL						-2,379.74
10471	Bill Pmt -Check	03/14/202	USABlueBook		JP Morgan Chase - Primary ...	
INV00...	Bill	01/30/202		chlorine chemicals, PO #848105 - Jan 2024	7025 · Lab Supplies & Chemic...	-612.72
INV00...	Bill	02/01/202		enclosed thermometers, PO #848102 - Jan 2024	7025 · Lab Supplies & Chemic...	-519.10
INV00...	Bill	02/09/202		pyrex snap caps, PO # 848103 - Jan 2024	7025 · Lab Supplies & Chemic...	-38.52
INV00...	Bill	02/16/202		kimble volumetric pipet, PO # - Feb 2024	7025 · Lab Supplies & Chemic...	-141.33
INV00...	Bill	02/16/202		electrode storage solution, PO #848113 - Feb 2024	7025 · Lab Supplies & Chemic...	-89.59
TOTAL						-1,401.26
10472	Bill Pmt -Check	03/14/202	USP Technologies		JP Morgan Chase - Primary ...	
CIN47...	Bill	01/10/202		Applied Sulfelox at Cove Rd. - January 2024	7025 · Lab Supplies & Chemic...	-7,214.95
CIN47...	Bill	02/22/202		MP Chemicals/Sulfelox totes (600 Gal.) - February 2024	7024 · Main Plant Chemicals	-5,384.30
TOTAL						-12,599.25
10473	Bill Pmt -Check	03/14/202	Verizon Wireless	Jan - Feb 2024	JP Morgan Chase - Primary ...	
99561...	Bill	02/08/202		1/9/24-2/8/24. Need to break out this bill balance due from previous period	8531 · Main Plant Telephones 8532 · Paradise Cove Teleph...	-578.12 -0.10
TOTAL						-578.22
10474	Bill Pmt -Check	03/14/202	Waste Management of ...	Main Plant Sludge Disposal - Jan 2024	JP Morgan Chase - Primary ...	
01098...	Bill	02/01/202		Main Plant Sludge Disposal - Jan 2024	7029 · Main Plant Sludge Disp...	-1,746.25
TOTAL						-1,746.25

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10475	Bill Pmt -Check	03/14/202	Zions Bank Corporation...	140000098948	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	03/03/202		Stmnt Date 3/3/24. annual interest	9730.02 · Zion Loan - Interest	-67,642.00
TOTAL						-67,642.00
10476	Bill Pmt -Check	03/14/202	State Water Resources ...	Wastewater Treatment Plant Operator Certificate, July...	JP Morgan Chase - Primary ...	
Inv Dat...	Bill	03/01/202		Wastewater Treatment Plant Operator Certificate, July 1, ...	6025 · Dues & Subscriptions	-110.00
TOTAL						-110.00
10477	Bill Pmt -Check	03/14/202	Waste Management of ...	Stmnt Date 3/1/24 - Feb 2024	JP Morgan Chase - Primary ...	
01100...	Bill	03/01/202		Stmnt Date 3/1/24 - Feb 2024	7029 · Main Plant Sludge Disp...	-1,235.28
TOTAL						-1,235.28
10478	Bill Pmt -Check	03/19/202	Marin County Ford, Corp.	VOID: misprint	JP Morgan Chase - Primary ...	
TOTAL						0.00
10479	Bill Pmt -Check	03/19/202	Marin County Ford, Corp.	2024 Ford Maverick - March 2023	JP Morgan Chase - Primary ...	
3FTT...	Bill	03/19/202		2024 Ford Maverick - March 2024	7072 · Maintenance	-22,639.01
TOTAL						-22,639.01
10480	Bill Pmt -Check	04/11/202	Access Answering Serv...	Answering Service - Apr 2024	JP Morgan Chase - Primary ...	
31828	Bill	04/05/202		Answering Service - Apr 2024	8510 · Data/Alarms/IT Supp &...	-75.90
TOTAL						-75.90

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10481	Bill Pmt -Check	04/11/202	Alameda Electrical Distr...	supplies	JP Morgan Chase - Primary ...	
S5782...	Bill	03/28/202		supplies - Mar 2024, PO #753069	7027 · Electrical & Instrument	-1,787.46
S5782...	Bill	03/29/202		supplies - Mar 2024, PO #753069	7027 · Electrical & Instrument	-94.67
TOTAL						-1,882.13
10482	Bill Pmt -Check	04/11/202	Alhambra	water & equipment rental - Mar 2024	JP Morgan Chase - Primary ...	
12012...	Bill	03/29/202		water & equipment rental - Mar 2024	8541 · Water	-195.39
TOTAL						-195.39
10483	Bill Pmt -Check	04/11/202	Aramark Uniform Servic...	work shirts (2), John Rosser	JP Morgan Chase - Primary ...	
26245...	Bill	03/19/202		Inv 26245117, work shirts (2), John	8515 · Safety	-108.46
TOTAL						-108.46
10484	Bill Pmt -Check	04/11/202	AT&T	Telephone: 3/28/24-4/27/24	JP Morgan Chase - Primary ...	
Bill Dat...	Bill	03/28/202		3/28/24-4/27/24	8532 · Paradise Cove Teleph...	-140.93
				3/28/24-4/27/24	8533 · Pumps & Lines Teleph...	-360.92
TOTAL						-501.85
10485	Bill Pmt -Check	04/11/202	BAAQMD	General Permits/Fees - renewal May 2024-May 2025	JP Morgan Chase - Primary ...	
T166914	Bill	03/02/202		Inv #T166914, Renewal #695686; Facility ID: 22957, Cust...	7062 · Permits/Fees - General	-491.00
TOTAL						-491.00

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10486	Bill Pmt -Check	04/11/202	Balf, Abigail (v)	reimb: mileage & work boots	JP Morgan Chase - Primary ...	
3/11/24	Bill	03/11/202		mileage reimb - 3/1/24	6018.2 · Standby Mileage Exp...	-44.22
3/26/24	Bill	03/26/202		safety boots, balance for FY 23-24	8520 · Personal Protection/Sa...	-79.60
3/26/24	Bill	03/26/202		mileage reimb, 3/22/24	6018.2 · Standby Mileage Exp...	-44.22
TOTAL						-168.04
10487	Bill Pmt -Check	04/11/202	Banshee Networks, Inc.	Data/Alarms/IT Supp & Licensing - Feb 2024	JP Morgan Chase - Primary ...	
16191	Bill	03/18/202		Data/Alarms/IT Supp & Licensing - Feb 2024	8510 · Data/Alarms/IT Supp &...	-2,275.32
TOTAL						-2,275.32
10488	Bill Pmt -Check	04/11/202	Bay Alarm	security alarm monitoring, Apr-June 2024	JP Morgan Chase - Primary ...	
21277...	Bill	03/04/202		security alarm monitoring, Apr-June 2024	8510 · Data/Alarms/IT Supp &...	-258.00
TOTAL						-258.00
10489	Bill Pmt -Check	04/11/202	Brentwood Industries, I...	dry weather primary helical reel polychem skimming s...	JP Morgan Chase - Primary ...	
70800-...	Bill	03/13/202		dry weather primary helical reel polychem skimming syste...	9206 · Infl Dry Weather Pump ...	-97,533.25
TOTAL						-97,533.25
10490	Bill Pmt -Check	04/11/202	Burke, Williams & Sore...	District Counsel Services - through Feb 2024	JP Morgan Chase - Primary ...	
318463	Bill	03/29/202		District counsel services - through Feb 29, 2024	6039 · Legal	-2,937.50
TOTAL						-2,937.50
10491	Bill Pmt -Check	04/11/202	Cain's Tire, Incorporated	tire repair & new tire	JP Morgan Chase - Primary ...	
Stmt D...	Bill	02/29/202		tire repair on F-250, PO 749474, Feb 2024	7072 · Maintenance	-38.00
				new tire for OPS Maverick, PO 749479, Feb 2024	7072 · Maintenance	-195.99
TOTAL						-233.99

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Num	Type	Date	Name	Memo	Account	Paid Amo...
10492	Bill Pmt -Check	04/11/202	Caltest Analytical Labor...	MP Lab Monitoring - Feb 2024	JP Morgan Chase - Primary ...	
717728	Bill	03/12/202		MP Lab Monitoring - Feb 2024 MP Lab Monitoring - Feb 2024	7052 · Paradise Cove Monitori... 7051 · Main Plant Lab Monitor...	-3,150.30 -4,668.55
TOTAL						-7,818.85
10493	Bill Pmt -Check	04/11/202	Cintas Corporation	VOID:misprinted check, incorrect address	JP Morgan Chase - Primary ...	
TOTAL						0.00
10494	Bill Pmt -Check	04/11/202	Collodi, Pete (v)	mileage reimb, Jan-Feb 2024	JP Morgan Chase - Primary ...	
3/26/24	Bill	03/26/202		mileage reimb, Jan-Feb 2024	6018.2 · Standby Mileage Exp...	-308.20
TOTAL						-308.20
10495	Bill Pmt -Check	04/11/202	Comcast Business (Inte...	Internet & Business, Apr 2024	JP Morgan Chase - Primary ...	
Bill Dat...	Bill	03/26/202		Internet & Business - Apr 2024	8531 · Main Plant Telephones	-698.81
TOTAL						-698.81
10496	Bill Pmt -Check	04/11/202	Comcast Business (VOI...	VOIP: Mar 2024	JP Morgan Chase - Primary ...	
19647...	Bill	03/01/202		VOIP telephones, Mar 2024	8531 · Main Plant Telephones	-377.64
TOTAL						-377.64
10497	Bill Pmt -Check	04/11/202	CWEA	certification renewal fees: Tony, Rulon, Joe. Members...	JP Morgan Chase - Primary ...	
T Rubi...	Bill	03/04/202		T Rubio #39532: Lab Analyst (G1) - Apr 2024-Mar 2025	6020 · Continuing Education	-98.00
J Triol...	Bill	03/04/202		Collection System Maint (G1) - Apr 2024-Mar 2025	6020 · Continuing Education	-319.00
R Cottr...	Bill	03/04/202		R Cottrell #58912 Lab Analyst (G1) - Apr 2024-Mar 2025	6020 · Continuing Education	-98.00
TOTAL						-515.00

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

04/05/24

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10498	Bill Pmt -Check	04/11/202	DKF Solutions Group, L...	CBT: Respiratory Proterction & Confined Space, Train...	JP Morgan Chase - Primary ...	
22004	Bill	02/07/202		CBT: Respiratory Protection & Confined Space	8515 · Safety	-3,400.00
22112	Bill	04/01/202		Training Link Subscriptions - Apr 2024	8515 · Safety	-350.00
TOTAL						-3,750.00
10499	Bill Pmt -Check	04/11/202	Goodman Building Sup...	tank exchanges, supplies	JP Morgan Chase - Primary ...	
888579	Bill	03/02/202		Exchange LP tank, PO 195191 - March 2024	7071 · Fuel	-71.41
888723	Bill	03/05/202		Exchange LP tank , PO 195192 - Mar 2024	7071 · Fuel	-93.04
888781	Bill	03/06/202		M.P. Supplies, PO 195193 - March 2024	7021 · Plant Maintenance Sup...	-129.82
3/7/24	Bill	03/07/202		18-8 Hex Lag, PO 655654	7011 · Pumps & Lines Mainte...	-59.49
TOTAL						-353.76
10500	Bill Pmt -Check	04/11/202	Harrington Industrial Pl...	supplies - Jan 2024	JP Morgan Chase - Primary ...	
00602...	Bill	02/02/202		supplies, PO 195185 - Jan 2024	7022 · Plant Maint. Parts & Se...	-31.61
TOTAL						-31.61
10501	Bill Pmt -Check	04/11/202	HASA	Liquichlor, cargo tank & pesticide assessments	JP Morgan Chase - Primary ...	
945172	Bill	03/01/202		Main Plant Chemicals - Feb 2024	7024 · Main Plant Chemicals	-11,485.24
933717	Bill	03/03/202		Pesticide Assessments, not paid on previous invoices. Se...	7024 · Main Plant Chemicals	-312.63
TOTAL						-11,797.87
10502	Bill Pmt -Check	04/11/202	HF&H Consultants, LLC	Consulting - Feb 2024	JP Morgan Chase - Primary ...	
9720984	Bill	03/12/202		2022 Sewer Rate Study - Feb 2024	6017 · Consulting Fees	-817.50
TOTAL						-817.50

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

04/05/24

Num	Type	Date	Name	Memo	Account	Paid Amo...
10503	Bill Pmt -Check	04/11/202	Hill, Arlee S. (v)	reimb: CWEA seminar, certification, and renewal fee	JP Morgan Chase - Primary ...	
3/15/24	Bill	03/15/202		CWEA Collection System Maint Certificate, 3/12/24	6020 · Continuing Education	-295.00
3/21/24	Bill	03/21/202		CWEA Collection System TCP Seminar, 3/13/24	6020 · Continuing Education	-75.00
3/21/24	Bill	03/21/202		CWEA Renewal Fee, CSM-1, 3/20/24	6025 · Dues & Subscriptions	-98.00
TOTAL						-468.00
10504	Bill Pmt -Check	04/11/202	Home Depot Credit Serv...	Stmt Date 3/21/24	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	03/21/202		cannister organizer, PO 955716	7021 · Plant Maintenance Sup...	-40.40
				toggle bolts, PO 195183	7021 · Plant Maintenance Sup...	-9.26
				heat gun, PO 195184	7021 · Plant Maintenance Sup...	-107.17
				ext cords, storage totes, kitchen faucet (brk rm), plumbing ...	7021 · Plant Maintenance Sup...	-650.09
				finance charge	6066 · Late Fees, Svc Charge...	-37.68
TOTAL						-844.60
10505	Bill Pmt -Check	04/11/202	Jackson's Hardware, Inc.	3/31/24 Stmt Date, supplies	JP Morgan Chase - Primary ...	
150314	Bill	03/12/202		MP Parts & Service, PO 655657 - March 2024	7022 · Plant Maint. Parts & Se...	-373.58
150470	Bill	03/14/202		Safety Boots FY23-24, Pete C, PO PC952193 - March 2024	8515.01 · Boot Allowance	-156.21
150549	Bill	03/15/202		MP Maintenance Supplies, PO 195194 - March 2024	7021 · Plant Maintenance Sup...	-7.51
TOTAL						-537.30
10506	Bill Pmt -Check	04/11/202	Jill Kalehua, DMMS	Accounting services - Mar 2024	JP Morgan Chase - Primary ...	
Mar 20...	Bill	04/01/202		Accounting services - Mar 2024	6008 · Audit & Accounting	-2,010.00
TOTAL						-2,010.00

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

04/05/24

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10507	Bill Pmt -Check	04/11/202	Koffler Electrical Mecha...	repairs on 3 motors	JP Morgan Chase - Primary ...	
01050...	Bill	03/08/202		Plant Maint. Parts & Service: 0.75 HP Motor Repair, PO #...	7022 · Plant Maint. Parts & Se...	-1,615.56
01050...	Bill	03/08/202		Plant Maint. Parts & Service: 10.0 HP Motor Repair, PO D...	7022 · Plant Maint. Parts & Se...	-1,096.42
01050...	Bill	03/08/202		Plant Maint. Parts & Service: 2 HP Motor Repair, PO DL7...	7022 · Plant Maint. Parts & Se...	-984.84
TOTAL						-3,696.82
10508	Bill Pmt -Check	04/11/202	Linscott Engineering C...	Rod hole repair @ Beach + Teal Rds - March 2024	JP Morgan Chase - Primary ...	
4258	Bill	03/15/202		Rod hole repair @ Beach + Teal Rds - March 2024	9313 · Manholes/Rodholes	-4,684.56
TOTAL						-4,684.56
10509	Bill Pmt -Check	04/11/202	Lystek Int'l, LTD	Biosolids delivered - Mar 2024	JP Morgan Chase - Primary ...	
153-846	Bill	03/31/202		Biosolids delivered - Mar 2024	7029 · Main Plant Sludge Disp...	-821.67
TOTAL						-821.67
10510	Bill Pmt -Check	04/11/202	McCampbell Analytical, ...	MP Lab Monitoring - March 2024	JP Morgan Chase - Primary ...	
2402H15	Bill	03/14/202		MP Lab Monitoring, PO 953251 - March 2024	7051 · Main Plant Lab Monitor...	-7,385.00
TOTAL						-7,385.00
10511	Bill Pmt -Check	04/11/202	Mill Valley Refuse Serv (...)	Garbage - Mar 2024	JP Morgan Chase - Primary ...	
00035...	Bill	03/01/202		Garbage service, Mar 2024	7028 · Grounds Maintenance	-270.53
TOTAL						-270.53
10512	Bill Pmt -Check	04/11/202	NSI Lab Solutions, Inc.	res. chlorine ampules - Mar 2024	JP Morgan Chase - Primary ...	
432067	Bill	03/12/202		res. chlorine ampules - Mar 2024	7025 · Lab Supplies & Chemic...	-984.00
TOTAL						-984.00

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**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10513	Bill Pmt -Check	04/11/202	Nute Engineering Corp.	Consulting @ Cove Rd. Pump Station - Feb 2024	JP Morgan Chase - Primary ...	
27111	Bill	03/08/202		Consulting @ Cove Rd. Pump Station - Feb 2024	6017 · Consulting Fees	-1,920.00
TOTAL						-1,920.00
10514	Bill Pmt -Check	04/11/202	O'Reilly Auto Parts	wipers, wiper fluids, tailgate cables	JP Morgan Chase - Primary ...	
6173-1...	Bill	03/05/202		Auto Parts & Maintenance, PO 953098 - March 2024	7072 · Maintenance	-188.92
TOTAL						-188.92
10515	Bill Pmt -Check	04/11/202	Office Depot	Closing Date 3/18/24, office supplies	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	03/18/202		(2) cases of copy paper, Mar 2024	6047 · Office Supplies	-116.89
TOTAL						-116.89
10516	Bill Pmt -Check	04/11/202	Owen Equipment Sales	service charge - Mar 2024	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	03/29/202		service charge - Mar 2024	6066 · Late Fees, Svc Charge...	-9.74
TOTAL						-9.74
10517	Bill Pmt -Check	04/11/202	Pacific Gas & Electric	Stmnt Date 3/29/24, gas & electric	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	03/29/202		Stmnt Date 3/29/24 Stmnt Date 3/29/24 Stmnt Date 3/29/24	8542 · Main Plant Utilities 8543 · Paradise Cove Utilities 8544 · Pump Station Utilities	-19,183.98 -3,846.03 -5,916.31
TOTAL						-28,946.32
10518	Bill Pmt -Check	04/11/202	PAN-PACIFIC SUPPLY ...	Pump & Seal field service	JP Morgan Chase - Primary ...	
29615...	Bill	03/19/202		Pump & Seal Field Service. PO RC95325	7022 · Plant Maint. Parts & Se...	-5,915.00
TOTAL						-5,915.00

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

04/05/24

Num	Type	Date	Name	Memo	Account	Paid Amo...
10519	Bill Pmt -Check	04/11/202	Peterson CAT	generator maintenance, heating/sensing units, adjust ...	JP Morgan Chase - Primary ...	
SW27...	Bill	03/05/202		Tib #3 Generator Maintenance, PO 749473	7011 · Pumps & Lines Mainte...	-3,242.07
PC040...	Bill	03/06/202		heater & sensing unit, PO 749464	7011 · Pumps & Lines Mainte...	-212.76
PC040...	Bill	03/06/202		heating & sensing unit, PO 749464	7011 · Pumps & Lines Mainte...	-212.76
SW27...	Bill	03/13/202		BPS #1 (Cove Rd) Generator Replacement (PO#DL74948...	9309 · BPS #1 Generator Rep...	-1,595.50
SW27...	Bill	03/20/202		portable generator maintenance, PO DL749478	7011 · Pumps & Lines Mainte...	-1,239.57
SW27...	Bill	03/29/202		adjust after treatment system - Mar 2024	7011 · Pumps & Lines Mainte...	-1,250.05
TOTAL						-7,752.71
10520	Bill Pmt -Check	04/11/202	Robert L Talavera, LLC	SSIGS ArcView, support - Feb 2024	JP Morgan Chase - Primary ...	
RLT02...	Bill	02/28/202		SSIGS ArcView, support - Feb 2024	8510 · Data/Alarms/IT Supp &...	-675.00
TOTAL						-675.00
10521	Bill Pmt -Check	04/11/202	Rosser, John M. (v)	reimb: mileage Nov 23 & Mar 2024, Wellness tuition	JP Morgan Chase - Primary ...	
11/14/23	Bill	11/14/202		mileage reimb - Nov 2023	6018.2 · Standby Mileage Exp...	-114.73
3/12/24	Bill	03/12/202		mileage reimb - 3/1/2 & 3/2/24	6018.2 · Standby Mileage Exp...	-58.68
3/26/24	Bill	03/26/202		mileage reimb - 3/23/24 & 3/24/24	6018.2 · Standby Mileage Exp...	-58.68
4/1/24	Bill	04/01/202		reimb: Wellness, class tuition - Apr 2024	8020 · Employee Health	-250.00
TOTAL						-482.09
10522	Bill Pmt -Check	04/11/202	Rubio, Antonio (v)	reimb: safety boots & phone charging cord for Maveri...	JP Morgan Chase - Primary ...	
4/2/24	Bill	04/02/202		reimb: safety boots - Mar 2024	8520 · Personal Protection/Sa...	-200.00
				phone charging cord for Maverick truck - Mar 2024	7070 · Truck Maintenance	-16.77
TOTAL						-216.77
10523	Bill Pmt -Check	04/11/202	Salazar, Ignacio G. (v)	Wastewater Technology 1 & 2 training, 3/13/24	JP Morgan Chase - Primary ...	
3/14/24	Bill	03/14/202		Wastewater Technology 1 & 2 training, 3/13/24. Mileage, ...	6018.1 · Meetings & Travel	-473.58
TOTAL						-473.58

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Warrant List Detail**

March 14 through April 11, 2024

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Num	Type	Date	Name	Memo	Account	Paid Amo...
10524	Bill Pmt -Check	04/11/202	Screechfield-Lablue, Pi...	reimb: mileage, meals & health (smartwatch)	JP Morgan Chase - Primary ...	
3/14/24	Bill	03/14/202		Wastewater Technology 1 & 2, 3/13/24. Mileage reimb	6018.1 · Meetings & Travel	-147.40
3/20/24	Bill	03/20/202		Wastewater Technology 1 & 2, 3/13/24. Meals reimb	6018.1 · Meetings & Travel	-135.00
				Health/Wellness benefit, smartwatch, FY 23-24	8020.05 · Employee Health	-599.99
TOTAL						-882.39
10525	Bill Pmt -Check	04/11/202	Solenis, LLC	Praestol K 148 & 290, chemicals	JP Morgan Chase - Primary ...	
13257...	Bill	03/15/202		chemicals, Praestol K, PO AB848127 - Feb 2024	7024 · Main Plant Chemicals	-4,631.86
13258...	Bill	03/27/202		Praestol K 290, PO AB848134 - Mar 2024	7024 · Main Plant Chemicals	-5,358.60
TOTAL						-9,990.46
10526	Bill Pmt -Check	04/11/202	Special Dist Risk Mgmt ...	Basic Life & ADD, LTD, Dental, Vision - May 2024	JP Morgan Chase - Primary ...	
May 2...	Bill	04/05/202		Basic Life & ADD, LTD, Dental, Vision - May 2024	8020.05 · Employee Health	-2,016.01
TOTAL						-2,016.01
10527	Bill Pmt -Check	04/11/202	Triola, Joseph (v)	mileage reimb - Feb 2024	JP Morgan Chase - Primary ...	
3/13/24	Bill	03/13/202		mileage reimb - Feb 2024	6018.2 · Standby Mileage Exp...	-62.98
TOTAL						-62.98
10528	Bill Pmt -Check	04/11/202	U.S. Bank cc *3611	4246 0445 5565 3611, Stmt Date 3/25/24	JP Morgan Chase - Primary ...	
Stmt D...	Bill	03/25/202		Intercontinental Willard, Wash DC, 2/28/24	6018.1 · Meetings & Travel	-775.00
				Woodlands Market, MASS meeting, 2/29/24	6018 · Travel & Meetings	-64.36
				CWEA membership for Pierce Screechfield Lablue, PO 84...	6020 · Continuing Education	-217.87
				Zoom, 3/3/24	6018 · Travel & Meetings	-86.72
				Safeway, MASS meeting, 2/29/24	6018 · Travel & Meetings	-73.44
				CWEA, School of Solids: Pierce S. LaBlue, PO 848124, 3/...	6020 · Continuing Education	-211.96
				CWEA, School of Solids: Ignacio Salazar, PO 848124, 3/1...	6020 · Continuing Education	-211.96
				Home Depot, stretch wrap, PO 953096, 3/4/24	6047 · Office Supplies	-80.73
				Home Depot, multi position ladder, PO PC952192, 3/5/24	7021 · Plant Maintenance Sup...	-300.49
				Goodman Building Supply, 3/7/24, returned because chan...	7011 · Pumps & Lines Mainte...	-58.65

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**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

March 14 through April 11, 2024

Num	Type	Date	Name	Memo	Account	Paid Amo...
				CWEA, Biological Nitrogen Removal, Webinar, Abigail Bal...	6020 · Continuing Education	-24.65
				Underground Republic Water, ORings/Gaskets, PO 74949...	7022 · Plant Maint. Parts & Se...	-301.71
				Fairfield Inn & Suites, Pierce LaBlue lodging for WQ1 clas...	6018 · Travel & Meetings	-530.37
				Norman Wright Mechanical, 3/18/24	7022 · Plant Maint. Parts & Se...	-463.16
				Microsoft, 3/21/24	6025 · Dues & Subscriptions	-69.00
				USPS, 3/22/24	6056 · Postage	-268.15
				Amazon, LED beacon light, PO 749491, 3/22/24	7072 · Maintenance	-145.96
				Amazon, lens wipes, PO 848117, 2/27/24	7023 · Janitorial Supplies & S...	-24.63
				Amazon, dryer sheets, 2/26/24	7023 · Janitorial Supplies & S...	-6.75
				Amazon, hose pliers, PO 749480, 2/28/24	7022 · Plant Maint. Parts & Se...	-21.12
				Amazon, digital thermometers, PO 848122, 2/29/24	7025 · Lab Supplies & Chemic...	-38.33
				Amazon, 48 piece silverware set, PO 848131, 3/8/24	7023 · Janitorial Supplies & S...	-22.40
				Amazon, 2 gear wrenches, PO 848135, 3/20/24	7021 · Plant Maintenance Sup...	-20.61
				Amazon, disc magnets, PO 848135, 3/20/24	6047 · Office Supplies	-30.00
				Amazon, 3 car chargers, PO 848135, 3/20/24	7072 · Maintenance	-94.02
TOTAL						-4,142.04
10529	Bill Pmt -Check	04/11/202	Ubeo Business Services	laserfische renewal, 4/21/24-4/20/25	JP Morgan Chase - Primary ...	
SO Ag...	Bill	01/26/202		laserfische renewal, 4/21/24-4/20/25	8510 · Data/Alarms/IT Supp &...	-2,725.00
TOTAL						-2,725.00
10530	Bill Pmt -Check	04/11/202	ULINE	storage cabinets, sheds, shelves & bins	JP Morgan Chase - Primary ...	
17506...	Bill	02/29/202		2 standard mobile storage cabinet - Feb 2024, PO AB848...	7021 · Plant Maintenance Sup...	-70.03
17517...	Bill	03/04/202		2 mobile bin storage cabinet - Mar 2024, PO AB848125	7021 · Plant Maintenance Sup...	-4,664.44
17570...	Bill	03/15/202		Suncast jumbo storage shed	7021 · Plant Maintenance Sup...	-649.22
TOTAL						-5,383.69
10531	Bill Pmt -Check	04/11/202	Verizon Wireless	Telephones: 2/9/24-3/8/24	JP Morgan Chase - Primary ...	
99586...	Bill	03/08/202		Telephones: February - March 2024 balance from previous invoice	8531 · Main Plant Telephones 8531 · Main Plant Telephones	-578.12 -0.10
TOTAL						-578.22

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Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
March 14 through April 11, 2024

Num	Type	Date	Name	Memo	Account	Paid Amo...
10532	Bill Pmt -Check	04/11/202	Cintas Corporation	weekly supplies: towels & scrapers, spec order beani...	JP Morgan Chase - Primary ...	
19046...	Bill	02/27/202		Personal Protection/Safety Wear, Special Order - Februar...	8520 · Personal Protection/Sa...	-27.67
41850...	Bill	03/01/202		Personal Protection/Safety Wear - March 2024	8520 · Personal Protection/Sa...	-35.00
41857...	Bill	03/08/202		Personal Protection/Safety Wear - March 2023	8520 · Personal Protection/Sa...	-35.00
41864...	Bill	03/15/202		Personal Protection/Safety Wear - March 2024	8520 · Personal Protection/Sa...	-35.00
41872...	Bill	03/22/202		weekly scraper and towels - Mar 2024	7023 · Janitorial Supplies & S...	-35.00
41879...	Bill	03/29/202		weekly scraper and towels - Mar 2024	7023 · Janitorial Supplies & S...	-35.00
TOTAL						-202.67

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 1, 2023 through April 11, 2024

	Jul 1, '23 - Apr 11, '24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 · Property Taxes / AD VALOREM				
5001.2 · TEETER	554,775.04	905,000.00	-350,224.96	61.3%
5002 · UNSEC	18,240.70	15,000.00	3,240.70	121.6%
5003 · PUNS / PRIOR UNSECURED	1,102.41	1,500.00	-397.59	73.5%
5004 · REDEMPTION / RDMPT	253.58	0.00	253.58	100.0%
5006 · SPLU	1,208.75	0.00	1,208.75	100.0%
5041 · SUPSEC	12,257.85	20,000.00	-7,742.15	61.3%
5043 · SECU	247.96	0.00	247.96	100.0%
5046 · Excess ERAF	220,981.68	255,314.00	-34,332.32	86.6%
5280 · HOPTR	1,778.08	3,000.00	-1,221.92	59.3%
5483 · Other tax	-3,983.14	7,000.00	-10,983.14	-56.9%
Total 5000 · Property Taxes / AD VALOREM	806,862.91	1,206,814.00	-399,951.09	66.9%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Ops	3,045,496.69	4,861,118.00	-1,815,621.31	62.7%
5007.3 · Sewer Service - Cap	58,732.77	0.00	58,732.77	100.0%
Total 5007 · Sewer Service Charge	3,104,229.46	4,861,118.00	-1,756,888.54	63.9%
5201 · INTEREST				
5201.1 · Interest County of Marin	565.07	0.00	565.07	100.0%
5201.2 · Interest LAIF	260,114.32	100,000.00	160,114.32	260.1%
Total 5201 · INTEREST	260,679.39	100,000.00	160,679.39	260.7%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	15,479.10	-15,479.10	0.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	68,020.00	16,250.00	51,770.00	418.6%
5900.31 · Collection	100,683.00	200,000.00	-99,317.00	50.3%
5900.34 · Treatment	143,985.00	200,000.00	-56,015.00	72.0%
Total 5900.3 · Connection Fees	312,688.00	416,250.00	-103,562.00	75.1%
5900.4 · Inspection Permit Fees	5,950.00	16,250.00	-10,300.00	36.6%
5900.5 · SASM Expense Reimb.	18,609.38	75,000.00	-56,390.62	24.8%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
Total Income	4,509,019.14	6,691,011.10	-2,181,991.96	67.4%
Gross Profit	4,509,019.14	6,691,011.10	-2,181,991.96	67.4%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	6,905.42	2,000.00	4,905.42	345.3%
6002 · Outreach & Newsletter	0.00	0.00	0.00	0.0%
6008 · Audit & Accounting	52,295.78	40,000.00	12,295.78	130.7%
6017 · Consulting Fees	74,562.38	100,000.00	-25,437.62	74.6%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	14,444.14	15,000.00	-555.86	96.3%
6018.2 · Standby Mileage Expense Reimb	3,851.55	8,000.00	-4,148.45	48.1%
Total 6018 · Travel & Meetings	18,295.69	23,000.00	-4,704.31	79.5%
6020 · Continuing Education	8,184.84	10,000.00	-1,815.16	81.8%
6021 · County Fees	0.00	16,590.00	-16,590.00	0.0%
6024 · Director Fees	6,289.32	9,000.00	-2,710.68	69.9%
6025 · Dues & Subscriptions	32,955.52	33,000.00	-44.48	99.9%
6026 · Elections	0.00	0.00	0.00	0.0%
6033 · Insurance				
6033.1 · Insurance - SD5 Property	111,326.62	100,000.00	11,326.62	111.3%
6033.2 · Insurance - SD5 Liability	19,585.50	60,000.00	-40,414.50	32.6%
6033.3 · Insurance - SD5 Auto	6,672.87	10,000.00	-3,327.13	66.7%
Total 6033 · Insurance	137,584.99	170,000.00	-32,415.01	80.9%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 1, 2023 through April 11, 2024

	Jul 1, '23 - Apr 11, '24	Budget	\$ Over Budget	% of Budget
6039 · Legal	23,463.50	50,000.00	-26,536.50	46.9%
6047 · Office Supplies	4,636.64	11,000.00	-6,363.36	42.2%
6056 · Postage	1,109.11	1,300.00	-190.89	85.3%
6059 · Pollution Prevention/Public Edu	2,203.91	5,500.00	-3,296.09	40.1%
6065 · Miscellaneous Expense	8,017.96	0.00	8,017.96	100.0%
Total 6000 · Administrative Expenses	376,505.06	471,390.00	-94,884.94	79.9%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	136,618.11	200,000.00	-63,381.89	68.3%
7013 · Emergency Line Repair	32,844.65	100,000.00	-67,155.35	32.8%
Total 7010 · Pumps & Lines Maintenance	169,462.76	300,000.00	-130,537.24	56.5%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	52,898.36	80,000.00	-27,101.64	66.1%
7022 · Plant Maint. Parts & Service	211,506.49	300,000.00	-88,493.51	70.5%
7023 · Janitorial Supplies & Service	4,271.50	10,000.00	-5,728.50	42.7%
7024 · Main Plant Chemicals	133,704.73	165,000.00	-31,295.27	81.0%
7025 · Lab Supplies & Chemicals	12,939.63	25,000.00	-12,060.37	51.8%
7027 · Electrical & Instrument	12,059.95	30,000.00	-17,940.05	40.2%
7028 · Grounds Maintenance	4,569.03	8,000.00	-3,430.97	57.1%
7029 · Main Plant Sludge Disposal	46,638.16	55,000.00	-8,361.84	84.8%
Total 7020 · Main Plant Maintenance	478,587.85	673,000.00	-194,412.15	71.1%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	12,085.55	20,000.00	-7,914.45	60.4%
7042 · Paradise Supplies & Chemicals	4,656.76	6,500.00	-1,843.24	71.6%
7043 · Paradise Sludge Disposal	0.00	3,000.00	-3,000.00	0.0%
Total 7040 · Paradise Cove Plant Maint	16,742.31	29,500.00	-12,757.69	56.8%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	41,090.55	50,000.00	-8,909.45	82.2%
7052 · Paradise Cove Monitoring	5,790.30	10,000.00	-4,209.70	57.9%
7053 · Chronic Toxicity	1,857.50	15,000.00	-13,142.50	12.4%
Total 7050 · Monitoring	48,738.35	75,000.00	-26,261.65	65.0%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	19,667.50	0.00	19,667.50	100.0%
7062 · Permits/Fees - General	51,689.73	50,000.00	1,689.73	103.4%
7063 · Paradise Cove Permits/Fees	8,578.75	9,000.00	-421.25	95.3%
7064 · Paradise Cove NPDES Renewal	0.00	0.00	0.00	0.0%
Total 7060 · Permits/Fees	79,935.98	59,000.00	20,935.98	135.5%
7070 · Truck Maintenance				
7071 · Fuel	14,714.69	20,000.00	-5,285.31	73.6%
7072 · Maintenance	17,184.30	30,000.00	-12,815.70	57.3%
Total 7070 · Truck Maintenance	31,898.99	50,000.00	-18,101.01	63.8%
Total 7000 · Ops & Maintenance Expenses	825,366.24	1,186,500.00	-361,133.76	69.6%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	973,112.49	1,598,548.00	-625,435.51	60.9%
8003 · Overtime	109,884.09	100,000.00	9,884.09	109.9%
8004 · Standby Pay	58,995.02	80,000.00	-21,004.98	73.7%
8005 · Employee Incentives	16,075.00	60,000.00	-43,925.00	26.8%
8006 · Vacation Buyout	44,294.08	80,000.00	-35,705.92	55.4%
8013 · Payroll Taxes	85,485.80	110,000.00	-24,514.20	77.7%
8015 · Payroll/Bank Fees	6,264.40	7,000.00	-735.60	89.5%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%

Sanitary Distr. No.5 of Marin Co. Annual Budget vs Actual Expenses July 1, 2023 through April 11, 2024

	Jul 1, '23 - Apr 11, 2024	Budget	\$ Over Budget	% of Budget
8019 · PERS Retirement				
8019.05 · PERS Retirement	149,683.85	272,332.00	-122,648.15	55.0%
8019.06 · PERS Retirement - RBP	0.00	0.00	0.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	928,049.00	0.00	928,049.00	100.0%
Total 8019 · PERS Retirement	<u>1,077,732.85</u>	<u>272,332.00</u>	<u>805,400.85</u>	<u>395.7%</u>
8020 · Employee Health				
8020.05 · Employee Health	264,787.31	290,000.00	-25,212.69	91.3%
8021 · Employee Health Deductions	-2,891.45	0.00	-2,891.45	100.0%
8020 · Employee Health - Other	492.00	0.00	492.00	100.0%
Total 8020 · Employee Health	<u>262,387.86</u>	<u>290,000.00</u>	<u>-27,612.14</u>	<u>90.5%</u>
8022 · Retiree Health				
8022.05 · Retiree Health	46,081.63	80,144.00	-34,062.37	57.5%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	140,000.00	-140,000.00	0.0%
8022 · Retiree Health - Other	15,017.94	0.00	15,017.94	100.0%
Total 8022 · Retiree Health	<u>61,099.57</u>	<u>220,144.00</u>	<u>-159,044.43</u>	<u>27.8%</u>
8023 · Workers Comp Insurance	<u>52,609.00</u>	<u>58,000.00</u>	<u>-5,391.00</u>	<u>90.7%</u>
Total 8000 · Salaries and Benefits Expenses	<u>2,753,940.16</u>	<u>2,882,024.00</u>	<u>-128,083.84</u>	<u>95.6%</u>
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	97,971.74	100,000.00	-2,028.26	98.0%
8515 · Safety	67,476.57	60,000.00	7,476.57	112.5%
8520 · Personal Protection/Safety Wear	7,086.94	15,000.00	-7,913.06	47.2%
8530 · Telephone				
8531 · Main Plant Telephones	11,676.53	11,000.00	676.53	106.2%
8532 · Paradise Cove Telephones	220.40	500.00	-279.60	44.1%
8533 · Pumps & Lines Telephones	5,542.30	7,000.00	-1,457.70	79.2%
Total 8530 · Telephone	<u>17,439.23</u>	<u>18,500.00</u>	<u>-1,060.77</u>	<u>94.3%</u>
8540 · Utilities				
8541 · Water	9,604.66	9,000.00	604.66	106.7%
8542 · Main Plant Utilities	165,571.76	230,000.00	-64,428.24	72.0%
8543 · Paradise Cove Utilities	29,634.56	22,000.00	7,634.56	134.7%
8544 · Pump Station Utilities	61,403.34	48,000.00	13,403.34	127.9%
Total 8540 · Utilities	<u>266,214.32</u>	<u>309,000.00</u>	<u>-42,785.68</u>	<u>86.2%</u>
Total 8500 · Other Operating Expenses	<u>456,188.80</u>	<u>502,500.00</u>	<u>-46,311.20</u>	<u>90.8%</u>
Total Expense	<u>4,412,000.26</u>	<u>5,042,414.00</u>	<u>-630,413.74</u>	<u>87.5%</u>
Net Ordinary Income	97,018.88	1,648,597.10	-1,551,578.22	5.9%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9201 · LED Lighting Upgrades	0.00	0.00	0.00	0.0%
9201.1 · M.P. Roll-Up Doors	59,081.00	75,000.00	-15,919.00	78.8%
9201.2 · M.P. Corrosion Protection	0.00	150,000.00	-150,000.00	0.0%
9202 · M.P. Drainage	0.00	0.00	0.00	0.0%
9206 · Infl Dry Weather Pump Rplcmnt				
9206.1 · Dry Weather Primary Cover	0.00	0.00	0.00	0.0%
Total 9206 · Infl Dry Weather Pump Rplcmnt	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
9208 · M.P. Chem Feed Trx Pump Rplcmnt	0.00	0.00	0.00	0.0%
9212 · M.P. Headworks				
9212.2 · M.P. Switchgear Upgrade/Imprvmt	0.00	0.00	0.00	0.0%
Total 9212 · M.P. Headworks	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

Sanitary Distr. No.5 of Marin Co. Annual Budget vs Actual Expenses July 1, 2023 through April 11, 2024

	Jul 1, '23 - Apr 1...	Budget	\$ Over Budget	% of Budget
9213 · M.P. Digester				
9213.1 · Digester Rehab	53,216.01	600,000.00	-546,783.99	8.9%
Total 9213 · M.P. Digester	53,216.01	600,000.00	-546,783.99	8.9%
9216 · M.P. Secondary Clarifier				
9216.1 · Scum Removal Project FY22-23	0.00	300,000.00	-300,000.00	0.0%
9216 · M.P. Secondary Clarifier - Other	0.00	0.00	0.00	0.0%
Total 9216 · M.P. Secondary Clarifier	0.00	300,000.00	-300,000.00	0.0%
9217 · SD5 Shop Rplcmnt /Ops Control				
9217.1 · FY23-24 Shop Rehab	146,879.17	100,000.00	46,879.17	146.9%
Total 9217 · SD5 Shop Rplcmnt /Ops Control	146,879.17	100,000.00	46,879.17	146.9%
9229.8 · Vehicle Replacement	81,610.51	0.00	81,610.51	100.0%
9200 · Main Plant Equipment Capital - Other	13,060.25	0.00	13,060.25	100.0%
Total 9200 · Main Plant Equipment Capital	353,846.94	1,225,000.00	-871,153.06	28.9%
9300 · Pumps & Lines Capital				
9301 · Tiburon Sewer Line Rehab Prog	136,628.57	0.00	136,628.57	100.0%
9303 · CCTV Sewer Project	0.00	250,000.00	-250,000.00	0.0%
9304 · Belvedere Sewer Line Rehab Prog	91,085.72	0.00	91,085.72	100.0%
9305 · Valve/Wet Well Replacements				
9305.2 · Tiburon Wet Well Rehab	0.00	50,000.00	-50,000.00	0.0%
Total 9305 · Valve/Wet Well Replacements	0.00	50,000.00	-50,000.00	0.0%
9306 · PS Pump & Valve Replacements	103,081.47	100,000.00	3,081.47	103.1%
9309 · BPS #1 Generator Replcmnt	1,595.50	600,000.00	-598,404.50	0.3%
9313 · Manholes/Rodholes	60,617.67	75,000.00	-14,382.33	80.8%
9314.01 · SR Ave Diverter Project	0.00	0.00	0.00	0.0%
9300 · Pumps & Lines Capital - Other	0.00	0.00	0.00	0.0%
Total 9300 · Pumps & Lines Capital	393,008.93	1,075,000.00	-681,991.07	36.6%
9400 · Paradise Cove Capital				
9406 · P.C. Plant Grit Removal	0.00	0.00	0.00	0.0%
9407 · P.C. Pump Replacement	0.00	25,000.00	-25,000.00	0.0%
9408 · P.C. Access Rd Imprvmnts	0.00	100,000.00	-100,000.00	0.0%
9400 · Paradise Cove Capital - Other	0.00	0.00	0.00	0.0%
Total 9400 · Paradise Cove Capital	0.00	125,000.00	-125,000.00	0.0%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	47,990.53	50,000.00	-2,009.47	96.0%
9520 · Undesignated Cap - P.C. Plant	0.00	25,000.00	-25,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	47,990.53	125,000.00	-77,009.47	38.4%
9100 · Capital Expenditures - Other	0.00	0.00	0.00	0.0%
Total 9100 · Capital Expenditures	794,846.40	2,550,000.00	-1,755,153.60	31.2%
9700 · Debt Service				
9701 · Zion Bank Loan- Principal	0.00	0.00	0.00	0.0%
9702 · Zion Bank Loan - Interest	0.00	0.00	0.00	0.0%

Sanitary Distr. No.5 of Marin Co. Annual Budget vs Actual Expenses July 1, 2023 through April 11, 2024

	Jul 1, '23 - Apr 1...	Budget	\$ Over Budget	% of Budget
9730 · Debt Service - MPR Project				
9730.01 · Zion Loan - Principal	610,000.00	610,000.00	0.00	100.0%
9730.02 · Zion Loan - Interest	142,847.99	142,848.00	-0.01	100.0%
9731 · Debt Service MPR Bond Principal	0.00	0.00	0.00	0.0%
9732 · Debt Service MPR Bond Interest	0.00	0.00	0.00	0.0%
9734 · MPR Refi - Principal	0.00	0.00	0.00	0.0%
9735 · MPR Refi - Interest	0.00	0.00	0.00	0.0%
Total 9730 · Debt Service - MPR Project	<u>752,847.99</u>	<u>752,848.00</u>	<u>-0.01</u>	<u>100.0%</u>
Total 9700 · Debt Service	<u>752,847.99</u>	<u>752,848.00</u>	<u>-0.01</u>	<u>100.0%</u>
Total Other Expense	<u>1,547,694.39</u>	<u>3,302,848.00</u>	<u>-1,755,153.61</u>	<u>46.9%</u>
Net Other Income	<u>-1,547,694.39</u>	<u>-3,302,848.00</u>	<u>1,755,153.61</u>	<u>46.9%</u>
Net Income	<u><u>-1,450,675.51</u></u>	<u><u>-1,654,250.90</u></u>	<u><u>203,575.39</u></u>	<u><u>87.7%</u></u>

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Sanitary Distr. No.5 of Marin Co.

04/05/24

Comparative Balance Sheet

As of April 11, 2024

	Apr 11, 24	Apr 11, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Primary 7399	114,678.36	461,322.93	-346,644.57
JP Morgan Chase - Payroll 7506	175,137.25	60,778.86	114,358.39
JP Morgan Chase - Transfer 7522	108,641.38	917,571.08	-808,929.70
Local Agency Investment Fund			
SD5 CalPERS Retirement Trust	71,951.00	0.00	71,951.00
SD5 Operating Reserve	1,200,853.05	0.00	1,200,853.05
SD5 Operating	2,458,892.36	0.00	2,458,892.36
SD5 Disaster Recovery Fund	1,000,000.00	0.00	1,000,000.00
SD5 Capital & CIP Reserve	9,725,065.99	0.00	9,725,065.99
Belvedere			
Belvedere Capital & CIP Reserve	0.00	4,663,350.10	-4,663,350.10
Belvedere Disaster RecoveryFund	0.00	356,250.00	-356,250.00
Belvedere Operating	0.00	902,666.08	-902,666.08
Belvedere Operating Reserve	0.00	516,923.05	-516,923.05
Belvedere PERS Retirement Trust	0.00	356,250.00	-356,250.00
Total Belvedere	0.00	6,795,439.23	-6,795,439.23
Tiburon			
Tiburon Capital & CIP Reserve	0.00	4,719,091.27	-4,719,091.27
Tiburon Disaster Recovery Fund	0.00	643,750.00	-643,750.00
Tiburon Operating	0.00	483,996.99	-483,996.99
Tiburon Operating Reserve	0.00	683,930.00	-683,930.00
Tiburon PERS Retirement Trust	0.00	643,750.00	-643,750.00
Total Tiburon	0.00	7,174,518.26	-7,174,518.26
Total Local Agency Investment Fund	14,456,762.40	13,969,957.49	486,804.91
Total Checking/Savings	14,855,219.39	15,409,630.36	-554,410.97
Other Current Assets			
Petty Cash	781.92	881.92	-100.00
Total Other Current Assets	781.92	881.92	-100.00
Total Current Assets	14,856,001.31	15,410,512.28	-554,510.97
Fixed Assets			
Land			
Main Plant			
Chlorination			
A/D - Chlorination	-10,888.00	-10,888.00	0.00
Cost - Chlorination	10,888.00	10,888.00	0.00
Total Chlorination	0.00	0.00	0.00
Collection & Treatment			
A/D - Collection & Treatment	-1,479,034.40	-1,473,263.40	-5,771.00
Cost - Collection & Treatment	1,728,200.72	1,484,374.72	243,826.00
Total Collection & Treatment	249,166.32	11,111.32	238,055.00
Electrical			
A/D - Electrical	-1,075,781.83	-964,978.83	-110,803.00
Cost - Electrical	2,025,892.00	2,025,892.00	0.00
Total Electrical	950,110.17	1,060,913.17	-110,803.00
Main Plant General			
A/D Main Plant General	-15,874,322.58	-15,044,092.58	-830,230.00
Cost Main Plant General	20,403,927.67	20,353,877.67	50,050.00
Total Main Plant General	4,529,605.09	5,309,785.09	-780,180.00
Mechanical			
A/D - Mechanical	-2,277,062.44	-2,147,033.44	-130,029.00
Cost - Mechanical	2,815,158.00	2,838,343.00	-23,185.00
Total Mechanical	538,095.56	691,309.56	-153,214.00
Miscellaneous			
A/D - Miscellaneous	-124,558.76	-114,856.76	-9,702.00
Cost - Miscellaneous	187,571.48	190,088.48	-2,517.00
Total Miscellaneous	63,012.72	75,231.72	-12,219.00
Odor Control			
A/D - Odor Control	-562,511.67	-571,487.67	8,976.00
Cost - Odor Control	568,989.95	579,819.95	-10,830.00
Total Odor Control	6,478.28	8,332.28	-1,854.00
Total Main Plant	6,336,468.14	7,156,683.14	-820,215.00
Misc Equipment			
A/D - Misc Equipment	-20,760.00	-23,619.00	2,859.00
Cost - Misc Equipment	20,760.00	23,619.00	-2,859.00
Total Misc Equipment	0.00	0.00	0.00

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of April 11, 2024

	Apr 11, 24	Apr 11, 23	\$ Change
Office Equipment			
A/D - Office Equipment	-38,766.21	-44,909.21	6,143.00
Cost - Office Equipment	46,902.90	57,113.90	-10,211.00
Total Office Equipment	8,136.69	12,204.69	-4,068.00
Paradise Cove Plant			
A/D - P.C. Plant	-787,070.42	-726,494.42	-60,576.00
Cost - P.C. Plant	2,063,413.80	2,064,811.80	-1,398.00
Total Paradise Cove Plant	1,276,343.38	1,338,317.38	-61,974.00
Pump Stations - Belvedere			
A/D - Pump Stations Belv	-996,076.59	-952,684.59	-43,392.00
Cost - Pump Stations Belv	1,262,801.63	1,239,961.63	22,840.00
Total Pump Stations - Belvedere	266,725.04	287,277.04	-20,552.00
Pump Stations - Tiburon			
A/D - Pump Stations Tib	-1,800,464.27	-1,640,616.27	-159,848.00
Cost - Pump Stations Tib	3,382,837.76	3,357,916.76	24,921.00
Total Pump Stations - Tiburon	1,582,373.49	1,717,300.49	-134,927.00
Sewer Lines - Belvedere			
A/D - Sewer Lines Belv	-2,124,571.52	-2,011,189.52	-113,382.00
Cost - Sewer Lines Belv	7,158,821.16	6,759,768.16	399,053.00
Total Sewer Lines - Belvedere	5,034,249.64	4,748,578.64	285,671.00
Sewer Lines - Tiburon			
A/D - Sewer Lines Tib	-3,771,364.15	-3,673,817.15	-97,547.00
Cost - Sewer Lines Tib	7,789,134.50	7,191,490.50	597,644.00
Total Sewer Lines - Tiburon	4,017,770.35	3,517,673.35	500,097.00
Vehicles			
A/D - Vehicles	-393,614.79	-340,537.79	-53,077.00
Cost - Vehicles	631,408.36	631,408.36	0.00
Total Vehicles	237,793.57	290,870.57	-53,077.00
Total Fixed Assets	18,809,155.30	19,118,200.30	-309,045.00
TOTAL ASSETS	33,665,156.61	34,528,712.58	-863,555.97
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	0.00	808.39	-808.39
Total Accounts Payable	0.00	808.39	-808.39
Other Current Liabilities			
Compensated Absences Current	196,007.08	186,051.95	9,955.13
MPR Zion Loan Current Payable	610,000.00	595,000.00	15,000.00
MPR Zion Loan Interest Payable	37,603.00	41,292.00	-3,689.00
Retainage Payable	83,555.42	24,678.45	58,876.97
Total Other Current Liabilities	927,165.50	847,022.40	80,143.10
Total Current Liabilities	927,165.50	847,830.79	79,334.71
Long Term Liabilities			
MPR Zion Loan Payable	5,455,000.00	6,065,000.00	-610,000.00
Pension-related Liabilities	-3,071,948.00	-3,071,948.00	0.00
2061 - OPEB Related Liability	309,325.00	309,325.00	0.00
2960 - Deferred Debt Refinancing Costs	93,985.20	107,411.20	-13,426.00
Total Long Term Liabilities	2,786,362.20	3,409,788.20	-623,426.00
Total Liabilities	3,713,527.70	4,257,618.99	-544,091.29
Equity			
3900 - Net Assets	31,730,309.97	31,130,099.56	600,210.41
Net Income	-1,778,681.06	-859,005.97	-919,675.09
Total Equity	29,951,628.91	30,271,093.59	-319,464.68
TOTAL LIABILITIES & EQUITY	33,665,156.61	34,528,712.58	-863,555.97

March 2024 Overtime Report

Full name	Overtime hours	Overtime amounts
Alvarez, Joel		
Balf, Abigail	8.00	\$535.44
Bilsborough Sr., Chad E	2.00	\$179.37
Collodi, Pete		
Cottrell III, Rulon K	3.00	\$360.59
Dohrmann, Robin L		
Hill, Arlee S		
LaTorre, Daniel P	17.00	\$1,926.02
Rosser, John M	20.50	\$1,898.33
Rubio, Antonio		
Salazar, Ignacio G		
Screechfield-Lablue, Pierce L		
Triola, Joseph	5.50	\$597.90
Totals	56.00	\$5,497.65

Overtime hours

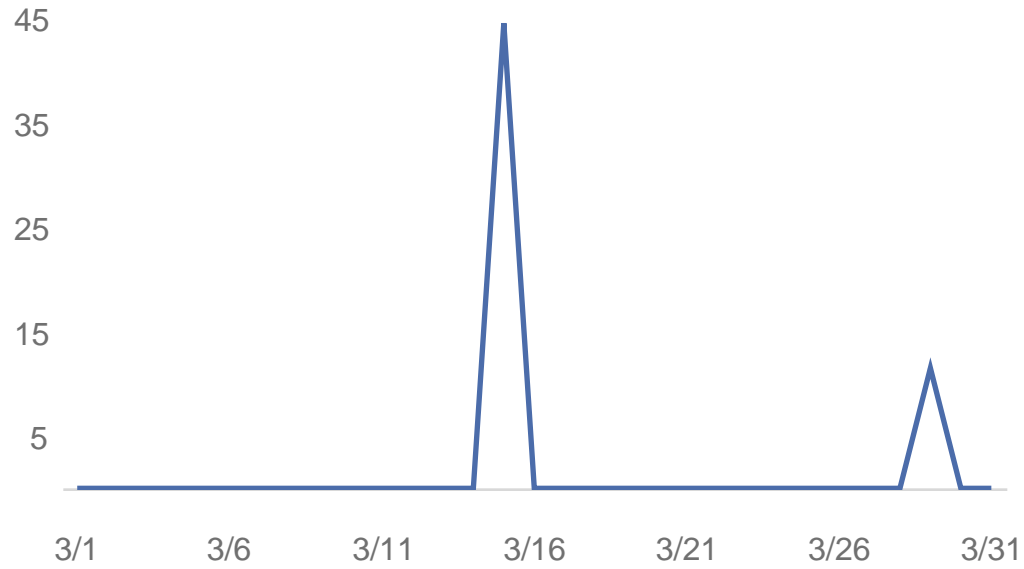


Check date

Mar 1, 2024 - Mar 31, 2024

● My Company

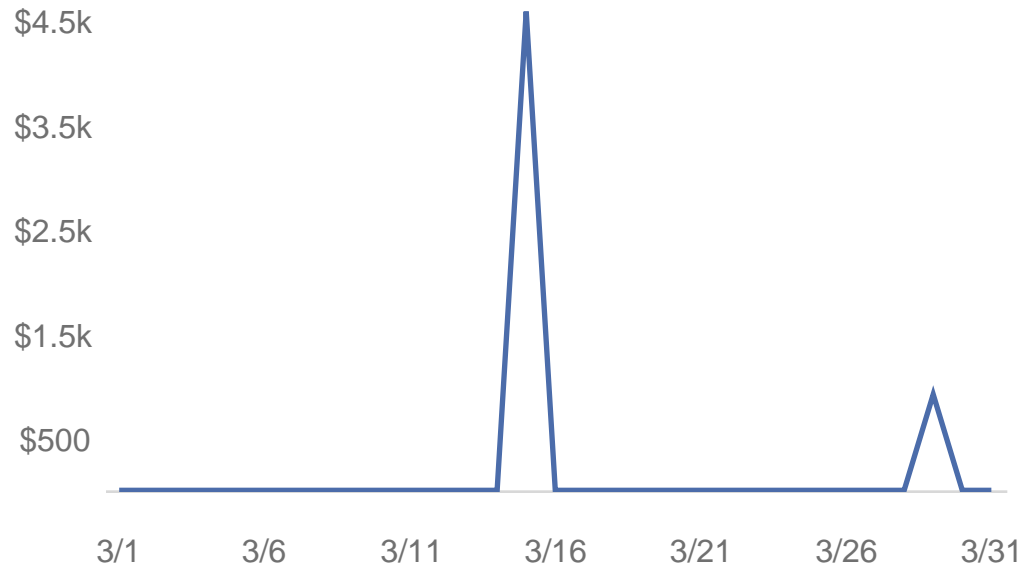
56 hrs



Overtime amounts



Check date



Mar 1, 2024 - Mar 31, 2024

● My Company

\$5,497.65

Labor cost ⓘ



Check date

\$140k

\$100k

\$60k

\$20k

Mar 1, 2024 - Mar 31, 2024

● My Company

\$209,538.48

3/1 3/6 3/11 3/16 3/21 3/26 3/31



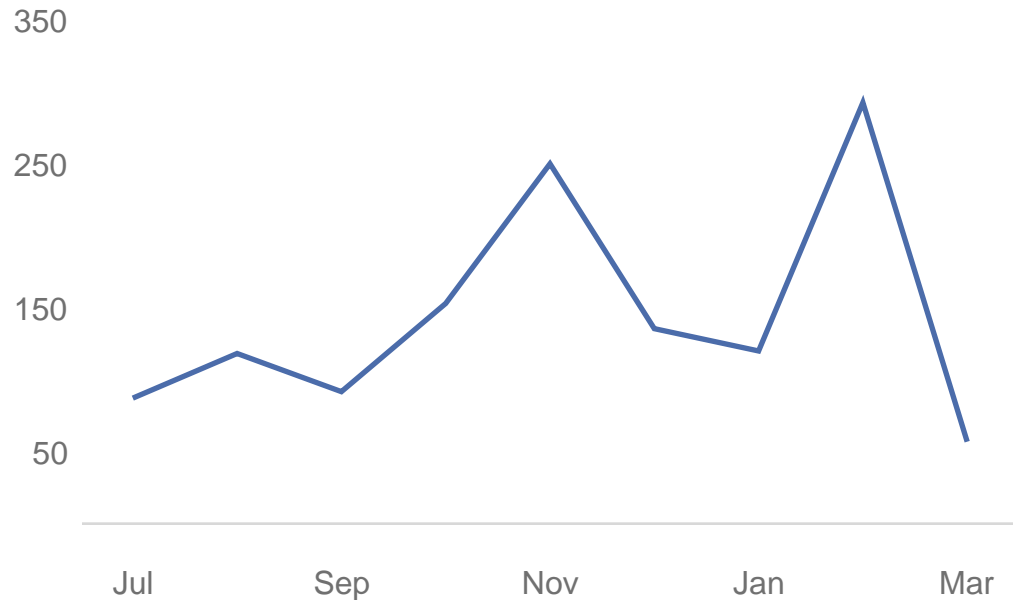
FY23/24 Overtime Report Through March 31, 2024

Full name	Overtime hours	Overtime amounts
Alvarez, Joel	56.00	\$4,511.22
Balf, Abigail	132.00	\$9,009.40
Bilsborough Sr., Chad E	334.00	\$29,680.51
Collodi, Pete	66.00	\$4,244.53
Cottrell III, Rulon K	248.00	\$30,775.41
Dohrmann, Robin L	72.25	\$7,144.08
Hage, Ross M		
Hill, Arlee S		
LaTorre, Daniel P	164.00	\$19,227.44
Mulloy, Jayne		
Rosser, John M	107.00	\$9,931.97
Rubio, Antonio		
Salazar, Ignacio G	12.50	\$781.89
Screechfield-Lablue, Pierce L	11.50	\$698.12
Triola, Joseph	93.00	\$9,013.35
TOTALS	1296.25	\$125,017.92

Overtime hours



Check date



Jul 1, 2023 - Mar 31, 2024

● My Company

1,296.25 hrs

Overtime amounts



Check date

\$35k

\$25k

\$15k

\$5k

Jul 1, 2023 - Mar 31, 2024

● My Company

\$125,017.92

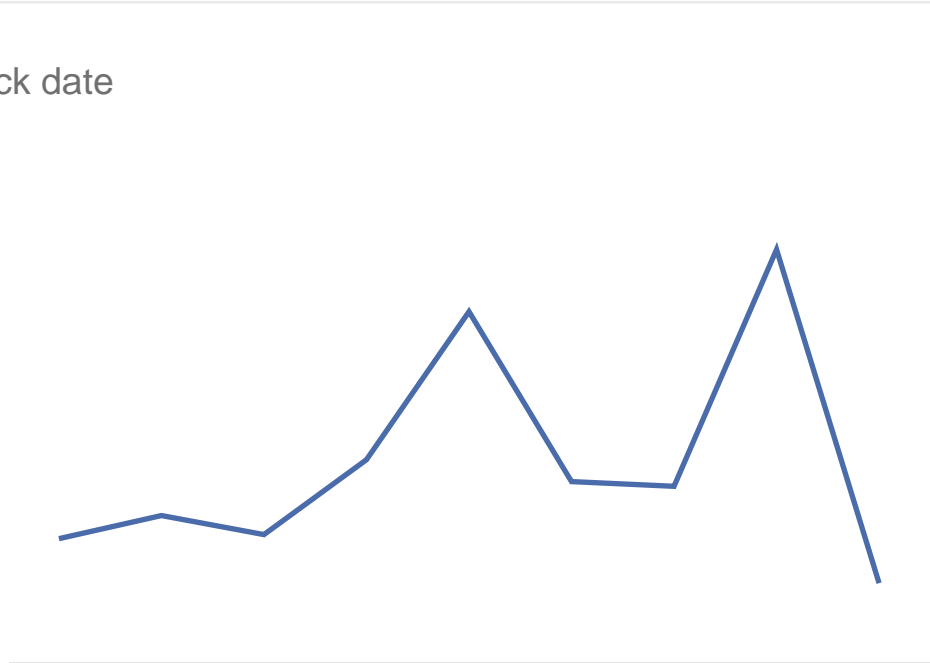
Jul

Sep

Nov

Jan

Mar



Labor cost ⓘ



Check date

\$250k

\$150k

\$50k

Jul

Sep

Nov

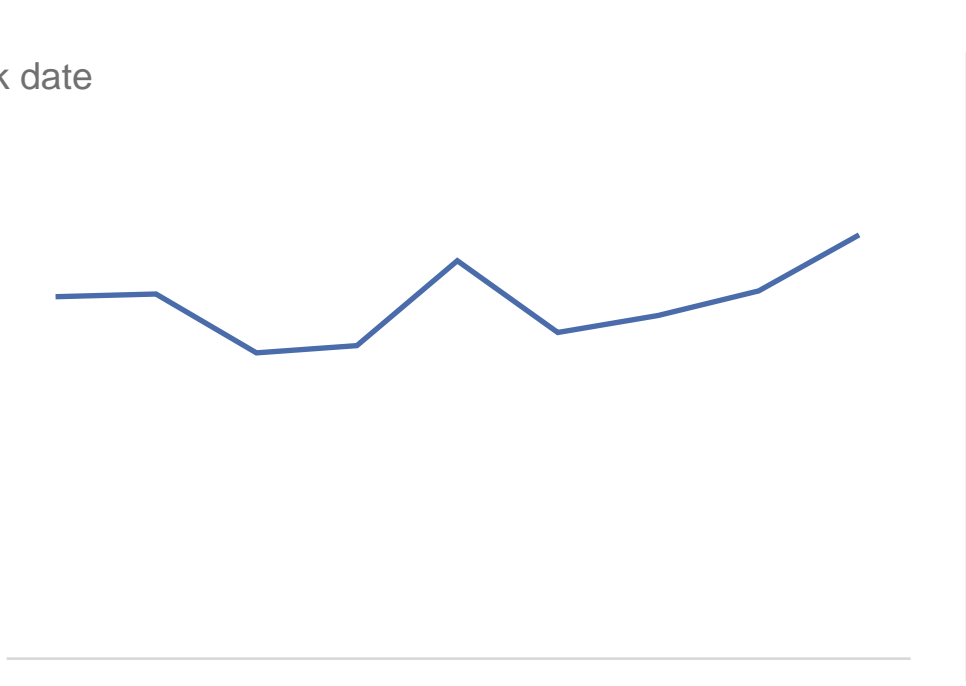
Jan

Mar

Jul 1, 2023 - Mar 31, 2024

● My Company

\$1,583,463.17





Joint Exercise of Powers Agreement

June 6, 2022

California Cooperative Liquid Assets Securities System

Joint Exercise of Powers Agreement

by and among

the parties that have entered into this
Joint Exercise of Powers Agreement

DATED AS OF JUNE 6, 2022

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This **JOINT EXERCISE OF POWERS AGREEMENT** dated as of June 6, 2022 (this "**Agreement**") is entered into by each Public Agency (as defined below) that has executed this Agreement or that has or will execute counterparts of this Agreement pursuant to Section 2.1 hereof (the "**Founding Participants**").

RECITALS:

WHEREAS, each Public Agency has the authority to invest funds in its treasury in statutorily permitted investments including but not limited to Section 53601 of the California Government Code, as amended; and

WHEREAS, Section 6509.7 of the Act (as defined below) provides:

"Notwithstanding any other provision of law, two or more public agencies that have the authority to invest funds in their treasuries may, by agreement, jointly exercise that common power. Funds invested pursuant to an agreement entered into under this section may be invested in securities and obligations as described by subdivision (p) of Section 53601. A joint powers authority formed pursuant to this section may issue shares of beneficial interest to participating public agencies. Each share shall represent an equal proportionate interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares of beneficial interest shall have retained an investment advisor.... A joint powers authority formed pursuant to this section is authorized to establish the terms and conditions pursuant to which agencies may participate and invest in pool shares...."; and

WHEREAS, the Act authorizes the Founding Participants to create a joint exercise of powers entity separate from the Founding Participants to exercise the common powers of the Founding Participants, as specified in this Agreement, and to act as administrator of this Agreement; and

WHEREAS, the purpose of this Agreement is to create and establish a separate joint exercise of powers entity known as the California Cooperative Liquid Assets Securities System (collectively referred to herein, as "**California CLASS**") for the purposes set forth herein to exercise the powers provided herein and to act as administrator of this Agreement in order to consolidate investment activities of the Participants and thereby reduce duplication, take advantage of economies of scale and perform governmental functions more efficiently; and

WHEREAS, the Act authorizes a joint exercise of powers entity, such as the California CLASS, to issue shares of beneficial interest in authorized investments to participating Public Agencies (collectively referred to herein, as "**Participants**" and individually, as a "**Participant**"); and

WHEREAS, pursuant to the Applicable Law (as defined below), Public Agencies, such as the Participants, may purchase shares of beneficial interest issued by a joint powers entity organized pursuant to Section 6509.7 of the Act, such as the California CLASS; and

WHEREAS, the Founding Participants desire to enter into this Agreement and this Agreement shall set forth the terms for the investment program known as the "**California CLASS Investment Program**," including the establishment of one or more funds where Participants invest in shares of beneficial interest issued by the California CLASS in accounts containing authorized investments that are owned by the California CLASS; and

WHEREAS, the joint exercise of such power to invest will be benefited and made more efficient because all investments acquired pursuant to this Agreement will be owned by one entity, the California CLASS and held by one entity, the Custodian (as defined below); and

WHEREAS, the joint exercise of such power to invest will be benefited and made more efficient if the advisory, record-keeping, and other administrative functions, including the management and transmittal of investment instructions, are performed by one entity, the Administrator (as defined below); and

WHEREAS, the policy of this Agreement shall be to place the highest priority on the safety of principal and liquidity of funds, and the optimization of investment returns shall be secondary to the requirements for safety and liquidity; and

WHEREAS, the California Special Districts Association (the "**CSDA**") and the League of California Cities ("**Cal Cities**" and together with CSDA, the "**Sponsors**") have determined to join as a sponsor of the California Class Investment Program and have certain rights with respect to the composition of the governing board of the California CLASS, royalty fees and other benefits;

NOW, THEREFORE, in consideration of the premises and the representations, warranties, covenants, and agreements contained herein, each party hereto agrees as follows:

ARTICLE I

CREATION; PURPOSE; DEFINITIONS

1.1 Creation of California CLASS

There is hereby created pursuant to the Act a public agency and entity to be known as the California Cooperative Liquid Assets Securities System (collectively referred to herein, as "**California CLASS**"). As provided in the Act, the California CLASS shall be a public agency and entity separate and apart from the Founding Participants and is responsible for the administration of this Agreement. The debts, liabilities and obligations of the California CLASS shall not constitute debts, liabilities or obligations of the Founding Participants (and except as it relates to the retirement liabilities of the California CLASS if the California CLASS contracts with a public retirement system within the meaning of Section 6508.1 of the Act). The California CLASS shall not contract with a public retirement system within the meaning of Section 6508.1 of the Act.

1.2 Purpose

This Agreement is made pursuant to the Act to provide for the exercise by the California CLASS of those powers referred to in the recitals hereof and for the California CLASS to administer the exercise of those powers. The purpose of the California CLASS is to consolidate investment activities of the Participants and thereby reduce duplication, take

advantage of economies of scale and perform governmental functions more efficiently through the California CLASS Investment Program.

1.3 Definitions

In addition to the capitalized terms defined elsewhere in this Agreement, the following terms shall have the following meanings.

"Account" or **"Accounts"** means any account (including subaccounts or other special accounts that may be created to accommodate the desire of such Participant to segregate a portion of its Investment Funds) opened and maintained pursuant to Section 7.5(a) hereof by the Custodian for the benefit of a Participant and to which the Investment Property of such Participant is credited and opened.

"Act" means Title 1, Division 7, Chapter 5 of the California Government Code (commencing with Section 6500), known as the Joint Exercise of Powers Act, as it may be amended from time to time.

"Administrator" means Public Trust Advisors, LLC, or any Person or Persons appointed, employed, or contracted by the California CLASS pursuant to Article V hereof. The entity serving as Administrator to the California CLASS may be the Investment Advisor or an affiliate thereof.

"Administrator Agreement" means the agreement between the Administrator and the California CLASS described in Section 5.1(a) hereof.

"Affiliate" means, with respect to any Person, another Person directly or indirectly in control of, controlled by, or under common control with such Person or any officer, director, partner, or employee of such Person.

"Agreement" means this Agreement dated as of June 6, 2022 constituting a joint exercise of powers agreement among the Founding Participants, as amended in accordance with its terms from time to time.

"Applicable Law" means Title 5, Division 2, Part 1, Chapter 4 of the California Government Code (commencing with Section 53600), as it may be amended from time to time, and other applicable provisions of California law.

"Authorized Representative" means the person authorized to invest the funds of a Participant pursuant to California law who has been appointed in accordance with Section 2.3 hereof.

"Balance" for each Participant means an amount initially equal to zero that is adjusted pursuant to Article II hereof to reflect, among other things, cash investments by such Participant, cash payments to such Participant, investment results, and expenses and fees incurred pursuant to this Agreement. The Balance shall reflect the number of Shares in each applicable Fund designated by such Participant for investment.

"Board" means the board of the Trustees, created by this Agreement, as the governing board of the California CLASS, and established pursuant to Article III hereof.

"Business Day" means any day of the year other than (a) a Saturday or Sunday, (b) any day on which banks located in the State of California are required or authorized by law to remain closed, or (c) any day on which the New York Stock Exchange is closed.

"Bylaws" means those bylaws as described in Section 4.7 hereof.

"Cal Cities" means the League of California Cities.

"California CLASS" means the California CLASS, a joint exercise of powers entity created by this Agreement.

"California CLASS Investment Program" means the investment program provided to the Participants by the California CLASS whereby Participants invest in Shares including the establishment of one or more funds where Participants invest in shares of beneficial interest issued by the California CLASS in Accounts containing authorized investments that are owned by the California CLASS.

"Conflicting Provisions" shall have the meaning set forth in Section 15.2 hereof.

"CSDA" means the California Special Districts Association.

"Custodian" means any Person or Persons appointed, employed or contracted by the California CLASS pursuant to Section 7.1 hereof.

"Custody Agreement" means the agreement between the California CLASS and the Custodian as described in Article VII hereof.

"Effective Date" means the later of (1) the date that execution copies of this Agreement have been executed by the initial Founding Participants, and (2) the date this Agreement has been filed with the Secretary of the State of California pursuant to Section 6503.5 of the Act.

"Enhanced Cash Fund" shall have the meaning given such term in Section 6.4 hereof.

"Founding Participants" means each initial Public Agency that has executed this Agreement and each Public Agency that becomes a Founding Participant pursuant to Section 2.1 hereof by execution of this Agreement. By execution of this Agreement, each Founding Participant shall make the representations and warranties contained in Section 12.1 hereof.

"Fund" means any of the funds established by the Investment Advisor pursuant to Section 6.4 hereof.

"Information Statement" means one or more information statements or other disclosure documents relating to the California CLASS Investment Program or any Fund thereof as such Information Statements may be amended from time to time by the Administrator and the Investment Advisor with the consent of the California CLASS as evidenced by resolution of the Board.

"Investment Advisor" means Public Trust Advisors, LLC, or any Person or Persons appointed, employed, or contracted by the California CLASS pursuant to Section 6509.7 of the Act and Section 6.1 hereof. The entity serving as Investment Advisor to the California CLASS which may be the Administrator or an Affiliate thereof.

"Investment Advisor Agreement" means the agreement between the Investment Advisor and the California CLASS described in Section 6.1(a) hereof.

"Investment Funds" means immediately available funds delivered by each Participant to the Custodian for investment in Shares pursuant to this Agreement but only if: (i) the Authorized Representative appointed by such Participant is authorized pursuant to the laws of the State of California to invest such funds and (ii) the Participant has taken all actions necessary pursuant to the laws of the State of California or other applicable local law to authorize the delivery and investment of such funds.

"Investment Policy" means the investment policy established by the California CLASS with respect to the Investment Property in each Fund in accordance with this Agreement, as amended from time to time in accordance with Section 3.2(a) hereof.

"Investment Procedures" means the procedures for Participants to make investments set forth in the applicable Information Statement.

"Investment Property" means any and all securities and cash that are held in one of the Accounts and all proceeds, income, profits, and gains therefrom that have not been paid to a Participant pursuant to Section 2.4 hereof, used to discharge an Investment Property Liability or offset by losses, if any, and expenses. Investment Property shall not include securities purchased in anticipation of the delivery of funds by a Participant when such funds are not actually received by the Custodian by the anticipated delivery date and any such securities so purchased may be immediately sold and the proceeds used to pay any Person that did in fact provide monies to purchase such securities.

"Investment Property Liability" or **"Investment Property Liabilities"** means any liability (whether known, unknown, actual, contingent, or otherwise) incurred in connection with the Investment Property pursuant to this Agreement.

"Investment Property Value" means the value of the Investment Property as determined pursuant to the valuation procedures net of the amount of the Investment Property Liabilities.

"Meeting of the Board" means a duly called meeting of the Board.

"Participants" means any Public Agencies that have the authority to purchase Shares from the California CLASS. Founding Participants may also be "Participants."

"Payment Procedures" means the procedures for Participants to request payments out of the Investment Property set forth in the applicable Information Statement.

"Permitted Investments" means those investments defined as such in the applicable Investment Policy for a Fund as established by the California CLASS.

"Person" means any individual, corporation, limited liability company, firm, association, partnership, joint venture, trust or other legal entity or group of entities, including any Public Agency or department, board, commission, instrumentality, or agency thereof.

"Prime Fund" shall have the meaning given such term in Section 6.4 hereof.

"Public Agency" shall have the meaning given such term from time to time in Section 6509.7 (or any successor or amended provision) of the Act.

"Ralph M. Brown Act" means Title 5, Division 2, Part 1, Chapter 9 of the California Government Code, as it may be amended from time to time.

"Shares" means the unit used to denominate and measure the respective pro rata beneficial interests of the Participants in a Fund. As required by Section 6509.7 of the Act, each Share shall represent an equal proportionate interest in the Investment Property within a Fund.

"Sponsors" means CSDA and Cal Cities.

"Trustee" means each of the persons selected pursuant to Article III and Article IV hereof to serve on the Board.

"Valuation Procedures" means the procedures for determining the value of the Investment Property set forth in Exhibit A attached hereto, as the same may be amended from time to time by the Administrator and the Investment Advisor, with the consent of the California CLASS as evidenced by resolution of the Board.

ARTICLE II

FOUNDING PARTICIPANTS AND PARTICIPANTS

2.1 Additional Founding Participants After Initial Execution

Any Public Agency that wishes to become a Founding Participant after the Effective Date may do so by executing a counterpart to this Agreement and delivering the counterpart to the Administrator, together with evidence of such Founding Participant's authorization to execute this Agreement.

2.2 Withdrawal or Termination of Founding Participant

Any Founding Participant may withdraw from this Agreement at any time upon written notice to the Administrator provided, however, that no Founding Participant may withdraw if, following such withdrawal, there will not be at least two Founding Participants remaining as a party to this Agreement. A withdrawal shall be noted to the Board in the Administrator's next report to the Board. Any such withdrawal shall be effective only upon receipt of the written

notice of withdrawal by the Administrator who shall acknowledge receipt of such notice of withdrawal in writing to such withdrawing Founding Participant and shall file such notice as an amendment to this Agreement effective upon such filing.

2.3 Authorized Representatives; Responsibility for Authorized Representatives

(a) Each Participant shall select an Authorized Representative to represent its interests and act on its behalf under this Agreement.

(b) Each Participant shall be responsible for the actions or inaction of its Authorized Representative under this Agreement, and the Administrator and Custodian are authorized to rely on the directions of the Authorized Representative without further investigation or diligence.

2.4 Investments

(a) Each Participant shall have the right from time to time to invest Investment Funds for credit to such Participant's Balance in the California CLASS Investment Program. A Participant that wishes to make such an investment shall notify the Administrator and follow the Investment Procedures. All Investment Funds will be invested in an applicable Fund as designated by the Participant. Investment Funds so designated shall be invested pursuant to the Investment Policy established by the California CLASS for such Fund. Upon such investment in accordance with the Investment Procedures, the Participant shall have Shares representing an equal proportionate interest in such Investment Property within such Fund.

(b) The Balance of a Participant shall be increased upon the investment of Investment Funds by such Participant by an amount equal to the amount of such Investment Funds. The Balance shall reflect the number of Shares in each applicable Fund designated by such Participant for investment.

(c) No later than the end of each Business Day, the Custodian shall deliver a confirmation with respect to the transaction activity for the Accounts for the prior Business Day to the Administrator. The Administrator shall retain the confirmation in its records.

(d) Any funds that the Administrator is informed do not meet the conditions set forth in clauses (i) or (ii) of the definition of Investment Funds shall be returned to the Participant investing such funds by the Custodian at the request of the Administrator and such Participant shall bear all of the costs and liabilities associated with the return of such funds.

2.5 Receipt of Statements and Reports; Requests

(a) The Administrator shall provide, or make available to each Participant, a copy of the statements prepared pursuant to Section 5.5 hereof and of the reports prepared pursuant to Section 5.6 hereof applicable to such Participant.

(b) In addition, each Participant, through its Authorized Representative, may direct the Administrator to provide, or make available, a statement of the value of the Participant's

Balance as of the date of the request. The Administrator shall provide such statement, subject only to account activity as of such date.

(c) On behalf of each Participant, the Administrator shall maintain or cause to be maintained, the records relating to such Participant in a manner that records (i) the portion of the Participant's Balance designated in the applicable Fund and (ii) the Participant's Balance in one or more Accounts. The Administrator shall maintain a separate record for each Participant and shall record the individual transactions involving each such Participant and the total value by Account of all investments belonging to each such Participant.

ARTICLE III

POWERS

3.1 General Powers

(a) The California CLASS shall have the power, in its own name, to exercise the common powers of the Founding Participants referred to in the recitals hereof and to exercise all additional powers given to a joint powers entity under the Act and any other applicable law for any purpose authorized under this Agreement. Pursuant to Section 6508 of the Act, the California CLASS shall have the power, in its own name, to do any or all of the following: to make and enter into contracts, or to employ agents and employees, to acquire, construct, manage, maintain or operate any building, works or improvements, or to acquire, hold or dispose of property or to incur debts, liabilities or obligations and sue and be sued in its own name. Pursuant to Section 6509.7 of the Act, the California CLASS shall have the power, in its own name, to issue shares of beneficial interest in the securities and obligations authorized by the Applicable Law. The California CLASS is authorized, in its own name, to do all acts necessary for the exercise of said powers for said purposes. Such powers shall be exercised subject only to such restrictions upon the manner of exercising such powers as are imposed upon the City of Lancaster in the exercise of similar powers, as provided in Sections 6503 and 6509 of the Act.

(b) All powers of the Administrator or Custodian that are described in this Agreement shall also be powers of the California CLASS. The California CLASS may perform such acts as it determines in its sole discretion as proper for conducting the business of the California CLASS. The enumeration of any specific powers shall not be construed as limiting the powers of the California CLASS. Such powers may be exercised with or without the posting of a bond, an order, or other action by any court. In construing the provisions of this Agreement, the presumption shall be in favor of a grant of power to the California CLASS, subject to the powers given to a joint powers entity under the Act and any other applicable law for any purpose authorized under this Agreement.

3.2 Specific Powers

Consistent with, derived from and subject to the general powers of the California CLASS granted in Section 3.1 hereof, the California CLASS possesses the following specific powers:

(a) Investments. The California CLASS shall have the power to subscribe for, invest in, reinvest in, purchase or otherwise acquire, own, hold, pledge for settlement purposes only, sell, assign, transfer, exchange, distribute, lend or otherwise deal in or dispose of Permitted Investments, provided such investment is, in the sole and absolute discretion of the California CLASS, consistent with the Applicable Law and the Investment Policy. An Investment Policy for each Fund shall be established by resolution of the Board and may be revised from time to time by resolution of the Board, provided, however, that no Investment Policy shall permit investments not authorized for legal investment under the Applicable Law. Upon the Board's approval of any amendment to an Investment Policy, the amended Investment Policy will be posted to the website of California CLASS.

(b) Issuance and Redemption of Shares. The California CLASS shall have the power to issue, sell, repurchase, redeem, retire, cancel, acquire, hold, resell, reissue, dispose of, transfer, and otherwise deal in Shares, or any Fund of Shares by means of the California CLASS Investment Program, and subject to the provisions hereof, to apply to any such repurchase, redemption, retirement, cancellation or acquisition of Shares, or any Fund of Shares, any funds or Investment Property with respect to such Shares, or Fund of Shares, whether capital or surplus or otherwise, to the full extent now or hereafter permitted by the Applicable Law.

(c) Title to Investments. Legal title to all Investment Property shall be vested in the California CLASS except that the California CLASS shall have power to cause legal title to any Investment Property to be held in the name of any other person as nominee, on such terms as the California CLASS may determine provided, however, that the interest of the California CLASS therein is appropriately protected.

(d) Rights as Holders of Investment Property. The California CLASS shall have full and complete power to exercise all of the rights, powers, and privileges appertaining to the ownership of the Investment Property to the same extent that any individual might and, without limiting the generality of the foregoing, to vote or give any consent, request, or notice, or waive any notice either in person or by proxy or power of attorney, with or without the power of substitution, to one or more persons, which proxies and powers of attorney may be for meeting or actions generally, or for any particular meeting or action, and may include the exercise of discretionary powers.

(e) Creation of Funds. The California CLASS may authorize the creation of one or more different Funds provided, however, that each such Fund shall conform in all respects to the requirements of this Agreement.

(f) Branding. The California CLASS may authorize the use of the names “CALCLASS” and “CACCLASS” and their associated trademark(s), consistent with, derived from and subject to, Section 3.6 hereof, in conjunction with other products, portfolios, pools, and services that provide investment, financial, or other cash management services to Participants and for purposes of this Agreement, such name shall include any Funds established pursuant to this Agreement. The Administrator may identify a name for any additional Funds established pursuant to this Agreement, subject to approval by the California CLASS.

(g) Power to Contract, Appoint, Retain and Employ. The California CLASS shall have full and complete power to, and shall at all times, appoint, employ, retain, or contract with any person of suitable qualifications (including any corporation, partnership, trust, or other entity of which one or more of them may be an Affiliate) for the transaction of the affairs of the California CLASS.

(h) Payment of Expenses. The California CLASS shall have full and complete power:

(i) to incur and pay any charges or expenses that are necessary or incidental to or proper for carrying out any of the purposes of this Agreement;

(ii) to pay any taxes or assessments validly and lawfully imposed upon or against the Investment Property or the California CLASS in connection with the Investment Property or upon or against the Investment Property or income or any part thereof;

(iii) to reimburse others for payment of such expenses and taxes; and

(iv) to pay appropriate compensation or fees from the Investment Property to a person with whom the California CLASS has contracted or transacted business.

All payments or expenses incurred pursuant to this Section will be a liability payable solely from the Investment Property. The Trustees shall not be paid compensation for their services as Trustees hereunder, except that they shall be allowed reimbursement for reasonable expenses incurred in the performance of their duties as Trustees.

(i) Litigation. The California CLASS shall have the power to engage in and to prosecute, defend, compromise, abandon, or adjust, by arbitration or otherwise, any actions, suits, proceedings, disputes, claims, and demands relating to the California CLASS or property of the California CLASS, and, out of property of the California CLASS, to pay or to satisfy any debts, claims or expenses incurred in connection therewith, including those of litigation, and such power shall include without limitation the power of the California CLASS, in the exercise of its good faith business judgment, consenting to dismiss any action, suit, proceeding, dispute, claim, or demand, derivative or otherwise, brought by any person, including a Founding Participant or Participant, whether or not the California CLASS or any of the Trustees may be named individually therein or the subject matter arises by reason of business for or on behalf of the California CLASS.

3.3 Miscellaneous Powers

Consistent with, derived from and subject to the general powers of the California CLASS granted in Section 3.1 hereof, the California CLASS also possesses the following miscellaneous powers:

(a) Insurance. The California CLASS shall have full and complete power to purchase or to cause to be purchased and pay for, entirely out of Investment Property, insurance policies insuring the California CLASS, and/or officers, employees, and agents of the California CLASS individually against all claims and liabilities of every nature arising by reason of holding or having held any such office or position or by reason of any action alleged to have been taken or omitted by the California CLASS or any such officer, employee, and agent including any action taken or omitted that may be determined to constitute negligence, whether or not the California CLASS would have the power to indemnify such person against such liability.

(b) Borrowing and Indebtedness. The California CLASS shall not borrow money or incur indebtedness, whether or not the proceeds thereof are intended to be used to purchase Permitted Investments or Investment Property, except as a temporary measure to facilitate the transfer of funds to the Participant that might otherwise require unscheduled dispositions of portfolio investments and except as an advance made by the Custodian under the Custody Agreement, but only to the extent permitted by law. No such indebtedness shall have a maturity later than that necessary to avoid the unscheduled disposition of portfolio investments.

(c) Remedies. Notwithstanding any provision in this Agreement, when the California CLASS deems that there is a significant risk that an obligor to the California CLASS may default or is in default under the terms of any obligation of the California CLASS, the California CLASS shall have full and complete power to pursue any remedies permitted by law that, in its sole judgment, are in the interests of the California CLASS, and the California CLASS shall have full and complete power to enter into any investment, commitment, or obligation of the California CLASS resulting from the pursuit of such remedies as are necessary or desirable to dispose of property acquired in the pursuit of such remedies.

(d) Information Statement. The California CLASS shall have full and complete power to prepare, publish, and distribute one or more Information Statements regarding the California CLASS Investment Program or any Fund thereof and to amend or supplement the same from time to time.

(e) Contracting with Affiliates. To the extent permitted by law, the California CLASS may enter into transactions with any Affiliate of the Administrator or the Custodian if:

(i) each such transaction (or type of transaction) has, after disclosure of such affiliation, been approved or ratified by the affirmative vote of a majority of the Board, and

(ii) such transaction (or type of transactions) is, in the opinion of the California CLASS, on terms fair and reasonable to the California CLASS and the Participants and at least as favorable to them as similar arrangements for comparable transactions with organizations unaffiliated with the person who is a party to the transaction.

3.4 Further Powers

Consistent with, derived from and subject to the general powers of the California CLASS granted in Section 3.1 hereof, the California CLASS shall have full and complete power to take all such actions, do all such matters and things, and execute all such instruments as it deems necessary, proper, or desirable in order to carry out, promote, or advance the interests and purposes of California CLASS although such actions, matters, or things are not herein specifically mentioned. Any determination as to what is in the best interest of California CLASS made by the Board in good faith shall be conclusive.

3.5 Intellectual Property

The parties acknowledge that pursuant to this Agreement and/or the business activities of the California CLASS, various types of intellectual property (the "**Intellectual Property**") may be created or used by the parties, including but not limited to trademarks and copyrights. With regard to any and all Intellectual Property created by or for the California CLASS or by or for the California CLASS Investment Program in relation to this Agreement, the California CLASS shall own all right, title, and interest to such Intellectual Property. Except as expressly set forth in this Agreement, the California CLASS shall have no obligation to account to the other parties to this Agreement for any revenues arising from the use, license, or assignment of any Intellectual Property.

3.6 Trademarks

The parties acknowledge the California CLASS's ownership and exclusive rights in all trademarks currently owned by the California CLASS, including but not limited to Application Serial No. 90879250 for the CALIFORNIA CLASS mark, and all trade names and trademarks that may be used and developed in connection with this Agreement, or through the parties' business activities with the California CLASS (the "**Trademarks**"). The parties shall not, at any time during or after the term of the Agreement, directly or indirectly, oppose, challenge or contest the California CLASS's exclusive right and title to the Trademarks or the validity thereof.

The parties agree that all use of the Trademarks inures to the benefit of the California CLASS and that the parties shall not acquire any rights in the Trademarks or other marks or logos likely to be confused therewith. The California CLASS has the sole and exclusive right to file applications to register and to register any and all Trademarks in the U.S. and in any country throughout the world, and the parties agree not to directly or indirectly, oppose, challenge or contest such applications or registrations. The parties will not, directly or indirectly, file applications to register or register, or acquire by transfer, any trade name or trademark which, in whole or in part, incorporates or is confusingly similar to the Trademarks

in the U.S. or any country throughout the world unless such parties have express written permission to do so.

3.7 Copyrights

The parties agree that all works created in connection with this Agreement or through the parties' business activities with the California CLASS (the "**Works**") are owned by the California CLASS.

To the extent any Works are deemed not owned by the California CLASS, the parties hereby expressly assign to the California CLASS all right, title and interest whatsoever, throughout the world, in perpetuity, in and to the copyrights and any and all registrations, applications to register, renewals and extensions thereof, for the Works, including, without limitation, the right to sue for and collect damages for infringement of the Works or other violations of the same, including for past infringements or other violations.

The parties hereby further agree to promptly execute any and all instruments and to promptly render any and all such assistance as the California CLASS may request to confirm in the California CLASS full legal title to the Works and/or to pursue claims that third parties have infringed the California CLASS's intellectual property rights in and to the Works. In the event the parties are not available upon ten (10) calendar days' written request to execute such instruments, the parties hereby appoint the California CLASS its attorney-in-fact to execute such instruments on the parties' behalf.

ARTICLE IV

TRUSTEES; MEETINGS; OFFICERS

4.1 Establishment of the Board; Number and Qualification

- (a) The management of the California CLASS shall be governed by the Board.
- (b) The Board shall have five (5) Trustees consisting of the following:
 - (i) The governing body of CSDA shall appoint two (2) Trustees that are:
 - (1) elected, appointed, or staff from a Participant and a CSDA member, or
 - (2) staff from CSDA;
 - (ii) The governing body of Cal Cities shall appoint two (2) Trustees that are:
 - (1) elected, appointed, or staff from a Participant and a Cal Cities member, or
 - (2) staff from Cal Cities; and
 - (iii) One (1) Trustee that is elected, appointed, or staff from a Public Entity that is a Participant shall be appointed by a majority vote of the Board.

4.2 Term of Office

(a) The initial Trustees appointed by the governing body of Cal Cities shall serve a term of two (2) years and thereafter Trustees appointed by the governing body of Cal Cities shall serve a term of four (4) years.

(b) The initial Trustees appointed by the governing body of CSDA and by the Board shall serve a term of four (4) years and thereafter Trustees appointed by the governing body of CSDA and by the Board shall serve a term of four (4) years.

(c) Any appointment to fill an unexpired term, however, shall be for such unexpired term.

4.3 Appointment of Trustees

Trustees may be appointed or reappointed by the governing body of CSDA, Cal Cities or the Board, as provided in Section 4.1, including an appointment to fill an unexpired term in the event of a vacancy.

4.4 Resignation of Trustees

Any Trustee may resign without need for prior or subsequent accounting by notice in writing signed by the Trustee and delivered to the Secretary of the Board, and such resignation shall be effective upon such delivery or at a later date specified in the written notice. Any vacancy created by such resignation shall be filled in accordance with Section 4.3 hereof.

4.5 Removal and Vacancies

(a) The term of office of a Trustee shall terminate and a vacancy shall occur in the event the individual serving as the Trustee is no longer staff at a CSDA or Cal Cities, in the event the Trustee's Public Agency is no longer a Participant and a member of CSDA or Cal Cities, or in the event the individual serving as the Trustee is no longer an elected or appointed member of the governing body, or staff of, a Participant and CSDA or Cal Cities member.

(b) The term of office of a Trustee shall terminate and a vacancy shall occur on the happening of any of the events in California Government Code Section 1770.

(c) Each Trustee appointed by the governing body of CSDA, Cal Cities or the Board may be removed and replaced by the governing body by which such Trustee was appointed.

(d) Any vacancy created pursuant to this Section 4.5 shall be filled in accordance with Section 4.3 hereof.

4.6 Meetings

(a) The Annual Meeting of the Board shall be the last meeting of the calendar year and shall be for the purpose of the appointment of Trustees, election of officers, setting the calendar for regular meetings, and other organizational matters as provided in the Bylaws. The Board shall meet not less than semiannually.

(b) Regular meetings of the Board shall be established in the method described in the Bylaws and may be held at the time and place so established.

(c) Special meetings of the Board may be held from time to time in the manner described in the Bylaws.

(d) All meetings of the Board are subject to and must comply with the provisions of the Ralph M. Brown Act.

(e) A majority of the Trustees shall constitute a quorum for the transaction of business, except that less than a quorum may adjourn meetings from time to time. Any action of the Board requires the affirmative vote of a majority of the total number of authorized Trustees specified in Section 4.1.

4.7 Bylaws

The Board shall adopt and may, from time to time, amend or repeal Bylaws for the conduct of the business of the Board consistent with this Agreement. The Bylaws may define the duties of the respective officers, agents, employees, and representatives of the Board and shall establish the rules of calling of meetings and determination of regular and special meetings.

4.8 Officers

The Board shall annually elect a Chair and other officers having the responsibilities and powers described in the Bylaws and as required by the Act. The Bylaws shall designate the Treasurer of the California Class as required by Section 6505.5 or Section 6505.6 of the Act and the public officer or officers or person or persons who have charge of, handles, or have access to any property of the California CLASS as required by Section 6501.1 of the Act, and such public officer or officers or person or persons shall file an official bond in the amount of \$25,000; provided, that such bond shall not be required if the California CLASS does not possess or own property or funds with an aggregate value of greater than \$500 (excluding amounts held by any custodian or depository in connection with the California CLASS Investment Program).

4.9 Accountability

Pursuant to Section 6505 of the Act, the California CLASS shall establish and maintain such funds and accounts as may be required by good accounting practice, and there shall be strict accountability of all funds and reports of all receipts and disbursements.

4.10 Fiscal Year

The fiscal year of the California CLASS shall end each March 31. The California CLASS may from time to time change the fiscal year of the California CLASS by resolution of the Board.

ARTICLE V

ADMINISTRATOR

5.1 Appointment; General Provisions

(a) The California CLASS may appoint one or more persons to serve as the Administrator for the California CLASS Investment Program. It is specifically intended that any and all provisions related to the Administrator set forth herein be memorialized in a contract between the California CLASS and the Administrator (the “**Administrator Agreement**”) and that this Agreement not be construed to create any third-party beneficiary rights in any party fulfilling the role of Administrator. In the event of conflict between the provisions of this Agreement and the provisions of the Administrator Agreement, this Agreement shall control.

(b) As provided in Section 5.3 hereof, the Administrator shall at no time have custody of or physical control over any of the Investment Property.

(c) The Administrator may also serve as Investment Advisor to the California CLASS Investment Program and in such case, the Administrator Agreement may also serve as the Investment Advisor Agreement.

5.2 Successors

In the event that, at any time, the position of Administrator shall become vacant for any reason, the California CLASS may appoint, employ, or contract with a successor.

5.3 Duties of the Administrator

(a) The duties of the Administrator shall be those set forth in this Article V and the Administrator Agreement. This Article V outlines some but not all of such duties. Such duties may be modified by the California CLASS from time to time. The role of the Administrator is intended to effect purchases, sales, or exchanges of Investment Property on behalf of the California CLASS. The Administrator Agreement may authorize the Administrator to employ other persons to assist in the performance of the duties set forth therein.

(b) The Administrator shall at no time have custody of or physical control over any of the Investment Property. If a Participant in error delivers Investment Funds for investment to the Administrator instead of to the Custodian, the Administrator shall immediately transfer such Investment Funds to the Custodian. The Administrator shall not be liable for any act or

omission of the Custodian but shall be liable for the Administrator's acts and omissions as provided herein.

(c) The Administrator understands that the monies delivered to the Custodian may only be invested pursuant to the investment parameters contained in the applicable Investment Policy.

5.4 Investment Activities and Powers

The Administrator shall perform the following services:

(a) advise the California CLASS on any material changes in investment strategies based upon current market conditions;

(b) enter into securities transactions with respect to the Investment Property (to the extent permitted by the applicable Investment Policy and applicable laws) by entering into agreements and executing other documents relating to such transactions containing provisions common for such agreements and documents in the securities industry;

(c) from time to time, review the Permitted Investments and the applicable Investment Policy and, if circumstances and applicable laws permit, recommend changes in such Permitted Investments and such Investment Policy;

(d) provide such advice and information to the California CLASS on matters related to investments as the California CLASS may reasonably request including, without limitation, research and statistical data concerning the Investment Property, whether and in what manner all rights conferred by the Investment Property may be exercised, and other matters within the scope of the investment criteria set forth in the applicable Investment Policy;

(e) prepare such information and material as may be required in the implementation of the Valuation Procedures or the computation of the Balances and the preparation of any and all records and reports required by this Agreement or applicable laws;

(f) issue instructions to the Custodian as provided in this Agreement; and

(g) employ, consult with, obtain advice from, and exercise any of the Administrator's rights or powers under this Agreement through the use of suitable agents including auditors, legal counsel (who may be counsel to the Administrator or the California CLASS), investment advisers, brokers, dealers, and/or other advisers. Notwithstanding Section 15.8 hereof, the Administrator may transmit information concerning the Investment Property and the Participants to such agents.

5.5 Monthly Statements

(a) Within fifteen (15) days after the end of each month-end, the Administrator shall prepare and submit, or make available, to each Participant who was a Participant during such month a statement disclosing any activity and a closing balance, including the number of Shares, in each of its Accounts for such month.

(b) The Administrator, upon the request of a Participant, shall furnish to the Participant a statement of such Participant's Balance as of the date of such request, subject only to account activity on such date.

5.6 Reports

The Administrator shall prepare or cause to be prepared at least annually (i) a report of operations containing a statement of the Investment Property and the Investment Property Liabilities and statements of operations and of net changes in net assets prepared in conformity with generally accepted accounting principles consistently applied and (ii) an opinion of an independent certified public accountant on such financial statements based on an examination of the books and records of the Participants' Accounts, maintained by the Administrator with respect to the Investment Property, performed in accordance with generally accepted auditing standards. An annual audit of the accounts and records of the California CLASS shall be made, and the report thereon filed and kept, in accordance with the provisions of Section 6505 of the Act.

5.7 Daily Calculation of Program Value and Rate of Return

The Administrator shall calculate the Investment Property Value for each Account once on each Business Day at the time and in the manner provided in the Investment Program's Information Statement for such Fund as well as the Valuation Procedures.

5.8 Administration of the California CLASS Investment Program

The Administrator shall perform the following administrative functions on behalf of the California CLASS in connection with the implementation of this Agreement:

(a) collect and maintain for such period as may be required under any applicable Federal or California law written records of all transactions affecting the Investment Property or the Balances, including but not limited to (i) investments by and payments to or on behalf of each Participant; (ii) acquisitions and dispositions of Investment Property; (iii) pledges and releases of collateral securing the Investment Property; (iv) determinations of the Investment Property Value; (v) adjustments to the Participants' Balances; and (vi) the current Balance and the Balances at the end of each month for each Participant. There shall be a rebuttable presumption that any such records are complete and accurate. The Administrator shall maintain the records relating to each Participant in a manner that subdivides the Participant's balance into Accounts;

(b) assist in the organization of meetings of the Board including preparation and distribution of the notices and agendas therefore;

(c) respond to all inquiries and other communications of Participants, if any, that are directed to the Administrator or, if any such inquiry or communication is more properly addressed by the Custodian, referring such inquiry or communication to the Custodian and coordinating the Custodian's response thereto;

(d) pay all Investment Property Liabilities in accordance with this Agreement from any income, profits, and gains from the Investment Property (but not from the principal amount thereof); and

(e) engage in marketing activities to encourage eligible California public sector entities to become Participants.

ARTICLE VI

INVESTMENT ADVISOR

6.1 Appointment of Qualifications

(a) The California CLASS may appoint one or more persons that meet the qualifications described in Section 6.1(b) hereof to serve as the Investment Advisor of the California Class. It is specifically intended that any and all provisions related to the Investment Advisor set forth herein be memorialized in a contract between the California CLASS and the Investment Advisor (the "**Investment Advisor Agreement**") and that this Agreement not be construed to create any third-party beneficiary rights in any party fulfilling the role of Investment Advisor. In the event of conflict between the provisions of this Agreement and the provisions of the Investment Advisor Agreement, this Agreement shall control.

(b) The Investment Advisor shall meet the requirements of Section 6509.7 of the Act and Section 53601(p) of the California Government Code, as such sections may be amended from time to time, which, as of the Effective Date, require that:

- (i) the investment manager is registered or exempt from registration with the Securities and Exchange Commission;
- (ii) the investment manager has not less than five (5) years of experience investing in the securities and obligations authorized by subdivisions (a) to (o), inclusive, of Section 53601 of the California Government Code; and
- (iii) the investment manager has assets under management in excess of five hundred million dollars (\$500,000,000).

6.2 Successors

In the event that, at any time, the position of Investment Advisor shall become vacant for any reason, the California CLASS shall appoint, employ, or contract with a successor that meets the qualifications described in Section 6.1(b) hereof.

6.3 Duties of the Investment Advisor

The duties of the Investment Advisor shall be those set forth in the Investment Advisor Agreement. Such duties may be modified by the California CLASS from time to time. The

California CLASS may authorize the Investment Advisor in the Investment Advisor Agreement to effect purchases, sales, or exchanges of Investment Property on behalf of the California CLASS or may authorize any officer, employee, agent, or member of the California CLASS to effect such purchases, sales, or exchanges pursuant to recommendations of the Investment Advisor, all without further action by the California CLASS. Any and all of such purchases, sales, and exchanges shall be deemed to be authorized by the California CLASS. The Investment Advisor Agreement may authorize the Investment Advisor to employ other persons to assist in the performance of the duties set forth in the agreement. The Investment Advisor Agreement shall also provide that it may be terminated without cause and without the payment of any penalty on forty-five (45) days written notice.

6.4 Funds

The Investment Advisor shall cause the Custodian to establish two initial funds (the "**Prime Fund**" and the "**Enhanced Cash Fund**") for the investment of surplus funds of the Participants. The Prime Fund shall have a constant net asset value and be invested in Permitted Investments pursuant to the criteria and policies contained in the Investment Policy for the Prime Fund. The Enhanced Cash Fund shall have a variable net asset value and be invested in Permitted Investments pursuant to the criteria and policies contained in the Investment Policy for the Enhanced Cash Fund. Notwithstanding anything in this Agreement to the contrary, the Investment Advisor may, upon the direction of the California CLASS, cause the Custodian to establish specially designated funds, in addition to the Prime Fund and the Enhanced Cash Fund, with specified investment characteristics so long as the fund adheres to the Permitted Investments. Such characteristics may include, without limitation, certain restrictions on amounts to be invested, holding periods prior to payments, or certain other conditions to be met for payments, such as possible payment penalties, special investment criteria, investment management tailored to a particular Participant, or additional fees for administering such specially designated Funds. The Investment Advisor may cause the Custodian to establish such Funds with the consent of the California CLASS as evidenced by resolution of the Board and approval by the Board of the related Investment Policy for such Funds. The establishment of such Funds shall not be deemed an amendment of this Agreement. A Participant may direct the Investment Advisor to invest its surplus funds in any of the established Funds. The Investment Advisor shall cause each such Fund to maintain accounts and reports separate from any other Fund. All provisions of this Agreement shall apply to any such Funds.

6.5 Retained Reserves

The Investment Advisor may retain from earnings and profits such amounts as it may deem necessary to pay the debts and expenses of the California CLASS and to meet other obligations of the California CLASS, and the Investment Advisor shall also have the power to establish from earnings and profits such reasonable reserves as they believe may be necessary or desirable. At least quarterly, the Investment Advisor shall provide a detailed accounting to the Board of any debts, expenses, and obligations deemed necessary for

California CLASS Investment Program, and at the same time shall provide a detailed accounting to the Board of reserves deemed necessary or desirable by the Investment Advisor. Realized capital gains or losses shall be distributed in a timely and equitable manner as determined by the Investment Advisor.

ARTICLE VII

THE CUSTODIAN

7.1 Appointment and Qualifications

The California CLASS shall appoint and employ a bank or trust company organized under the laws of the United States of America to serve as custodian (“**Custodian**”) for the California CLASS Investment Program subject to the requirements of the Applicable Law. The Custodian shall follow directions relating to the investment of all Investment Property in accordance with the instructions of the Investment Advisor. The Custodian shall have authority to act as the California CLASS’s directed custodian, subject to such restrictions, limitations, and other requirements, if any, as may be established by the California CLASS. It is specifically intended that all provisions related to the Custodian set forth herein be memorialized in a contract to be entered into between the California CLASS and the Custodian (the “**Custody Agreement**”) and that this Agreement shall not be construed to create any third-party beneficiary rights under this Agreement in any party fulfilling the role of the Custodian. As such, the terms of this Agreement are not binding on the Custodian and the Custodian’s rights, duties and obligations are solely as defined in the Custody Agreement.

7.2 Successors

If, at any time, the Custodian shall resign or shall be terminated pursuant to the provisions of the Custody Agreement, the California CLASS shall appoint a successor thereto.

7.3 Prohibited Transactions

With respect to transactions involving Investment Property, the Custodian shall act strictly as directed custodian for the California CLASS. The California CLASS shall not purchase Permitted Investments from the Custodian or sell Permitted Investments to the Custodian.

7.4 Appointment; Sub-Custodians

(a) The Custodian may employ sub-custodians, including, without limitation, Affiliates of the Custodian for any obligations set forth in the Custody Agreement. The appointment of a sub-custodian under this Section shall not relieve the Custodian of any of its obligations set forth in the Custody Agreement. The Custodian shall use its best efforts to ensure that the interests of the California CLASS in the Investment Property is clearly indicated on the records of any sub-custodian and the Custodian shall use its best efforts to ensure that the interests

of the California CLASS in the Investment Property is not diminished or adversely affected because of the Custodian's use of a sub-custodian.

(b) No Investment Funds or Investment Property, other than cash, received or held by the Custodian pursuant to the Custody Agreement shall be accounted for in any manner that might cause such Investment Funds or Investment Property to become assets or liabilities of the Custodian.

7.5 Powers

The Custodian shall perform the following services:

(a) open and maintain such custody accounts as the California CLASS directs through the Administrator and accept for safekeeping and for credit to the applicable Account, in accordance with the terms of the Custody Agreement, all securities representing the investment of Investment Funds pursuant to Section 2.4 hereof, and the income or earnings derived therefrom.

(b) hold the Investment Property:

(i) in its account at Depository Trust Company or other depository or clearing corporation; or

(ii) in a book entry account with the Federal Reserve Bank in which case a separate accounting of the Investment Property shall be maintained by the Custodian at all times.

The Investment Property held by any such depository or clearing corporation or Federal Reserve Bank may be held in the name of their respective nominees provided, however, that the custodial relationship and the interests of the California CLASS regarding such Investment Property shall be noted on the records of the Administrator and the custodial relationship on behalf of the California CLASS shall be noted on the records of the Custodian.

(c) notify the Administrator, in writing or verbally with written, email, or facsimile confirmation, in advance of the Custodian taking any elective action involving the Investment Property.

(d) upon instruction of the Administrator, the Custodian is authorized to:

(i) receive and distribute Investment Funds and all other Investment Property as directed by the Administrator;

(ii) exchange securities in temporary or bearer form for securities in definitive or registered form; and surrender securities at maturity or earlier when advised of a call for redemption;

(iii) make, execute, acknowledge, and deliver as Custodian all documents or instruments (including but not limited to all declarations, affidavits, and certificates of

ownership) that may be necessary or appropriate to carry out the powers granted herein; and

(iv) take any other action required by the Custody Agreement.

7.6 Custodial Relationship; Custodian Records

(a) The Custodian shall hold the Investment Property in its capacity as Custodian on behalf of the California CLASS. Such Investment Property shall be custodial property of the Custodian (other than cash) and shall not be, or be deemed to be, an asset of the Custodian.

(b) Within fifteen (15) days after the end of each month, the Custodian shall send statements providing the closing balance in the Account at the end of such month and the transactions performed in the Account during such month to the Administrator and the California CLASS.

ARTICLE VIII

INTERESTS OF PARTICIPANTS

8.1 General

The California CLASS, in its discretion, may authorize the division of the Investment Property into one or more Funds as provided in Section 6.4 hereof. The beneficial interests of the Participants hereunder in a Fund and the earnings thereon shall be divided into Shares. Shares shall be used as units to measure the proportionate allocation to the respective Participants of the beneficial interests of a Fund. As required by Section 6509.7 of the Act, each Share shall represent an equal proportionate interest in the Investment Property within a Fund. The number of Shares that may be used to measure and represent the proportionate allocation of beneficial interests among the Participants in a Fund is unlimited. All Shares in a Fund shall be of one class representing equal distribution, liquidation, and other rights. The beneficial interests measured by the Shares shall not entitle a Participant to preference, preemptive, appraisal, conversion, or exchange rights of any kind with respect to the California CLASS Investment Program or the Investment Property held in the applicable Fund. Title to the Investment Property held in the applicable Fund of every description is vested in the California CLASS. The Participants shall have no interest in the Investment Property held in the applicable Fund other than the beneficial interests conferred hereby and measured by their Shares, and they shall have no right to call for any partition or division of any property, profits, rights, or interests of the California CLASS.

8.2 Allocation of Shares

(a) In its discretion, the California CLASS may from time to time allocate Shares in addition to the then allocated Shares to such Participant for such amount and such type of consideration (including without limitation income from the investment of Investment

Property held in the applicable Fund) at such time(s) (including without limitation each Business Day in accordance with the maintenance of a constant net asset value per Shares as set forth in this Agreement for constant net asset value Funds), and on such terms as the California CLASS may deem best. In connection with any allocation of Shares, the California CLASS may allocate fractional Shares. From time to time, the California CLASS may adjust the total number of Shares allocated without thereby changing the proportionate beneficial interests in the Investment Property held in the applicable Fund. Reductions or increases in the number of allocated Shares may be made in order to maintain a constant net asset value per Share as set forth in Section 10.1 hereof for constant net asset value Funds. Shares shall be allocated and redeemed as one hundredths (1/100ths) of a Share or any multiple thereof.

(b) Shares may be allocated only to a Participant in accordance with this Agreement. Any Participant may establish more than one Account within the California CLASS Investment Program or any Fund thereof for such Participant's convenience.

8.3 Evidence of Share Allocation

Evidence of Shares allocation shall be reflected in the records of the California CLASS, and the California CLASS shall not be required to issue certificates as evidence of Shares allocation.

8.4 Redemption to Maintain Constant Net Asset Value for Constant Net Asset Value Funds

The Shares shall be subject to redemption pursuant to the procedure for reduction of outstanding Shares in order to maintain the constant net asset value per Shares for constant net asset value Funds unless provided otherwise in the Information Statement for the applicable Fund.

8.5 Redemptions

Payments by the California CLASS to Participants, and the reduction of Shares resulting therefrom, are referred to in this Agreement as redemptions for convenience. Any and all allocated Shares may be redeemed at the option of the Participant upon and subject to the terms and conditions provided in this Agreement and any applicable Investment Policy and Information Statement for such Fund. The procedures for effecting redemption shall be prescribed by the California CLASS provided, however, that such procedures shall not be structured so as to substantially and materially restrict the ability of the Participants to withdraw funds from the California CLASS Investment Program.

8.6 Suspension of Redemption; Postponement of Payment

(a) Each Participant, by its investment in any Fund, agrees that the California CLASS may temporarily suspend the right of redemption or postpone the date of payment for redeemed Shares for the whole or any part of any period:

(i) During which trading in securities generally on the New York Stock Exchange or the American Stock Exchange or over-the-counter market shall have been suspended or minimum prices or maximum daily charges shall have been established on such exchange or market;

(ii) If a general banking moratorium shall have been declared by Federal, state, or the State of New York or State of California authorities or during a suspension of payments by banks in the State of California;

(iii) During which there shall have occurred any state of war or national emergency;

(iv) During which any financial emergency or other crisis the effect of which on the financial markets of the United States is such as to make it impracticable (a) to dispose of the Investment Property because of the substantial losses that might be incurred or (b) to determine the Investment Property Value in accordance with the Valuation Procedures.

(b) The Administrator shall determine, on behalf of the California CLASS, when an event occurs that, under this Section entitles the Custodian to temporarily suspend or postpone a Participant's right to redemption, and shall immediately notify the Custodian and each Participant by facsimile, email, mail, or telephone of such determination. Such a suspension or postponement shall not itself directly alter or affect a Participant's Balance.

(c) Such a suspension or postponement shall take effect at such time as is determined by the Administrator, and thereafter there shall be no right to request a redemption of Shares until the first to occur of: (a) in the case of (i), (ii) or (iv) above, the time at which the Administrator declares the suspension or postponement at an end, such declaration shall occur on the first day on which the period specified in the clause (i), (ii) or (iv) above shall have expired; and (b) in the case of (iii) above, the first day on which the period specified in clause (iii) above is no longer continuing.

(d) Any Participant that requested a payment prior to any suspension or postponement of payment may withdraw its request at any time prior to the termination of the suspension or postponement.

8.7 Defective Redemption Requests

In the event that a Participant shall submit a request for the redemption of a greater number of Shares than are then allocated to such Participant, such request shall not be honored.

ARTICLE IX

RECORD OF SHARES

9.1 Share Records

The California CLASS shall maintain records that shall contain:

- (i) The names and addresses of the Participants;
- (ii) The number of Shares representing their respective beneficial interests in any Account in any Fund hereunder; and
- (iii) A record of all allocations and redemptions. Such records shall be conclusive as to the identity of the Participants to which Shares are allocated. Only Participants whose allocation of Shares is recorded in the California CLASS records shall be entitled to receive distributions with respect to Shares or otherwise to exercise or enjoy the rights and benefits related to the beneficial interests represented by the Shares. No Participant shall be entitled to receive any distribution nor to have notices given to it until it has given its appropriate address to the California CLASS.

9.2 Maintenance of Records

The Administrator, or such other person appointed by the Administrator or the California CLASS, shall record the allocations of Shares in each Account in any Fund in the records of the California CLASS.

9.3 Owner of Record

No person becoming entitled to any Shares in consequence of the bankruptcy or insolvency of any Participant or otherwise by operation of law shall be recorded as the Participant to which such Shares are allocated unless such person is otherwise qualified to become a Participant. If not qualified, such person shall present proof of entitlement to the California CLASS and if the California CLASS, in its sole discretion, deems appropriate then be entitled to the redemption value of the Shares.

9.4 Transfer of Shares

The beneficial interests measured by the Shares shall not be transferable, in whole or in part, other than to the California CLASS itself or another Participant for purposes of redemption. Shares also may be redeemed from one Participant's Account and the proceeds deposited directly into another Participant's Account upon instructions from the Authorized Representative of the respective Participants.

9.5 Limitation of Responsibility

The California CLASS shall not, nor shall the Participants or any officer, employee or agent of the California CLASS, be bound to determine the existence of any trust, express,

implied or constructive, or of any charge, pledge, or equity to which any of the Shares or any interest therein are subject or to ascertain or inquire whether any redemption of any such Shares by any Participant or its Authorized Representatives is authorized by such trust, charge, pledge or equity, or to recognize any person as having any interest therein except the Participant recorded as the Participant to which such Shares are allocated. The receipt of moneys by the Participant in whose name any Shares is recorded or by the Authorized Representative or duly authorized agent of such Participant shall be a sufficient discharge for all moneys payable or deliverable in respect of such Shares and from all responsibility to see the proper application thereof.

9.6 Notices

Any and all notices to which Participants hereunder may be entitled and any and all communications shall be deemed duly served or given if electronically or mailed, postage prepaid, addressed to Participants of record at the electronic or physical mailing addresses recorded in the records of the California CLASS.

ARTICLE X

DETERMINATION OF NET ASSET VALUE, NET INCOME, DISTRIBUTIONS AND ALLOCATIONS

10.1 Determination of Net Asset Value, Net Income, Distributions and Allocations

The Information Statement for each Fund within the California CLASS Investment Program shall set forth the basis and times for determining the per Share net asset value of the Shares, the net income, and the declaration and payment of distributions, as the California CLASS, in its absolute discretion, may determine.

ARTICLE XI

CALIFORNIA CLASS INVESTMENT PROGRAM COSTS

11.1 Expenses

In consideration of the performance of its obligations hereunder, the Administrator shall receive a fee as set forth in the Administrator Agreement described in Section 5.1 hereof, which fee shall be paid from the earnings on the Accounts. The Administrator's fee shall be an Investment Property Liability. From its fee, the Administrator shall pay the following costs and expenses: the Investment Advisor's fee set forth in the Investment Advisor Agreement, the Custodian's fee set forth in the Custody Agreement, the costs of third parties retained by the Administrator to render investment advice pursuant to the Administrator Agreement, the

royalty fees to the Sponsors, marketing expenses, all custodial and securities clearance transaction charges, the cost of valuing the Investment Property, the cost of obtaining a rating or ratings, if any, the cost of other expenses agreed to by the Administrator and the California CLASS, all Investment Property record-keeping expenses, the cost of preparing monthly and annual reports, the expense of outside auditors required pursuant to the Administrator Agreement (but only if the Administrator selects such auditors), the fees of the counsel to the Administrator and/or the counsel to the California CLASS, the cost of Meetings of the Board, the cost of reimbursement for reasonable expenses incurred by Trustees in the course of their duties, insurance costs and the costs of Participant surveys and mailings. At least quarterly, the Administrator shall provide a detailed accounting of such expenses to the Trustees.

ARTICLE XII

REPRESENTATIONS AND WARRANTIES OF EACH FOUNDING PARTICIPANT

12.1 Representations and Warranties of Each Founding Participant

Each Founding Participant hereby represents and warrants that:

(a) the Founding Participant is a Public Agency and political subdivision of a state, or an agency, authority, or instrumentality of the United States, a state or any political subdivision of a state; and

(b) each of the recitals to this Agreement is true as it relates to such Founding Participant; and

(c) the Founding Participant has taken all necessary actions and has received all necessary approvals and consents and adopted all necessary resolutions in order to execute and deliver this Agreement and to perform its obligations hereunder; and

(d) the execution, delivery, and performance of this Agreement by the Founding Participant are within the power and authority of the Founding Participant and do not violate the laws, rules, or regulations of the State of California applicable to the Founding Participant or its organizational statute, instrument, or documents or any other applicable Federal, state, or local law.

ARTICLE XIII

LIMITATIONS OF LIABILITY OF FOUNDING PARTICIPANTS, PARTICIPANTS, TRUSTEES AND OTHERS

13.1 No Personal Liability of Founding Participants, Participants, Trustees and Others.

Except in the case of fraud or willful misconduct, no Founding Participant, Participant and, subject to Section 13.3 hereof, no Trustee, officer, employee or agent of California CLASS, acting in its capacity as a Founding Participant, Participant, Trustee, officer, employee or agent of California CLASS, as applicable, shall be subject to any personal liability whatsoever to any person in connection with property or the acts, obligations or affairs of California CLASS, and all such persons shall look solely to the Investment Property for satisfaction of claims of any nature arising in connection with the affairs of California CLASS. Except in the case of fraud or willful misconduct, no Founding Participant, Participant, Trustee, officer, employee, or agent, as such, of California CLASS who is made a party to any suit or proceeding to enforce any such liability, shall be held to any personal liability. The debts, liabilities and obligations of California CLASS shall not be the debts, liabilities and obligations of any Founding Participant, Participant, Trustee, officer, employee or agent of California CLASS, unless otherwise provided in this Agreement provided, however, that in such case, such debts, liabilities and obligations shall be limited to the value of the Investment Property.

13.2 Indemnification of Participants

California CLASS shall indemnify and hold each Participant harmless from and against all claims and liabilities to which such Participant may become subject by reason of its being or having been a Participant in the California CLASS Investment Program and shall reimburse such Participant for all legal and other expenses reasonably incurred by it in connection with any such claim or liability provided, however, that: (a) such Participant was acting in accordance with all legal and policy requirements and investment objectives applicable to such Participant, including any limitations that the Participant has adopted or is subject to which are more restrictive than state law, (b) such indemnity or reimbursement shall be made from the Investment Property in the applicable Fund in respect of which such claim or liability arose and not from any other Investment Property, and (c) no indemnification shall be made for any Participant's negligence or willful misconduct. The rights accruing to a Participant under this Section 13.2 shall not exclude any other right to which such Participant may be lawfully entitled, nor shall anything herein contained restrict the right of California CLASS to indemnify or reimburse a Participant in any appropriate situation even though not specifically provided herein.

13.3 Bad Faith of Trustees and Others

No Trustee, officer, employee or agent of California CLASS shall be liable to California CLASS, or to any Founding Participant, Participant, Trustee, officer, employee or agent thereof

for any action or failure to act, except for his or her own bad faith, willful misfeasance, gross negligence or reckless disregard of duty (collectively, "**Bad Faith**").

13.4 Indemnification of Trustees and Others from Third-Party Actions

(a) California CLASS shall, to the extent permitted by law, indemnify any person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of California CLASS) by reason of the fact that such person is or was a Trustee, officer or employee of California CLASS, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding, if it is determined that such person acted in good faith and reasonably believed: (i) in the case of conduct in his or her official capacity as a Trustee of California CLASS, that his or her conduct was in California CLASS's best interests, (ii) in all other cases, that his or her conduct was at least not opposed to California CLASS's best interests, and (iii) in the case of a criminal proceeding, that he or she had no reasonable cause to believe the conduct of such person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent shall not of itself create a presumption that the person did not act in good faith and in a manner that such person reasonably believed to be in the best interests of California CLASS or that such person had reasonable cause to believe such person's conduct was unlawful.

(b) In case any claim shall be made or action brought against any person in respect of which indemnity may be sought against the California CLASS, such indemnified person shall promptly notify the California CLASS in writing setting forth the particulars of such claim or action. The indemnified person shall be entitled to select and retain counsel of his or her choice. The California CLASS shall be responsible for the payment or immediate reimbursement for all reasonable fees and expenses incurred in the defense of such claim or action.

13.5 Indemnification of Trustees and Others for Successful Defense

To the extent that a Trustee, officer or employee of California CLASS has been successful on the merits in defense of any proceeding referred to in Section 13.4 hereof or in defense of any claim, issue or matter therein, before the court or other body before which the proceeding was brought, such person shall be indemnified against expenses actually and reasonably incurred in connection therewith.

13.6 Advance of Expenses

Expenses incurred in defending any proceeding may be advanced by California CLASS before the final disposition of the proceeding upon a written undertaking by or on behalf of the Trustee, officer or employee of California CLASS, to repay the amount of the advance if it is ultimately determined that he or she is not entitled to indemnification, together with at least one of the following as a condition to the advance: (i) security for the undertaking; or (ii) the existence of insurance protecting California CLASS against losses arising by reason of any lawful advances; or (iii) a determination by a majority of the Trustees who are not parties

to the proceeding ("**Non-Interested Trustees**"), or by independent legal counsel in a written opinion, based on a review of readily available facts, that there is reason to believe that such person ultimately will be found entitled to indemnification.

13.7 Exclusions and Limitations of Indemnification of Trustees and Others

Notwithstanding the foregoing, no indemnification or advance shall be made under Sections 13.4 to 13.6 hereof:

(a) Bad Faith. For any liability arising by reason of Bad Faith of a Trustee, officer or employee of California CLASS.

(b) Improper Personal Benefit. In respect of any claim, issue, or matter as to which a Trustee, officer or employee of California CLASS shall have been adjudged to be liable on the basis that personal benefit was improperly received by him or her, whether or not the benefit resulted from an action taken in such person's official capacity.

(c) Otherwise Prohibited. In any circumstances where it appears that it would be inconsistent with any condition expressly imposed by a court, any provision of this Agreement, or any agreement in effect at the time of accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid which prohibits or otherwise limits indemnification or advance.

(d) Limited to California CLASS's Assets. In any amount, individually or in the aggregate, that exceeds the value of the Investment Property. If there are concurrent indemnifications of multiple Participants under this Article XIII, such indemnifications shall be made on a pro rata basis up to the value of the Investment Property.

13.8 Obligations under Law

Notwithstanding anything herein or in the Investment Management Agreement to the contrary, nothing herein or therein is intended to relieve any Founding Participant or Participant of any obligation it has under state or Federal law to monitor, review, evaluate or provide oversight with respect to the Shares Program, the Investment Manager, or its participation in California CLASS.

13.9 Required Approval

No indemnification or advance shall be made under Sections 13.4 to 13.6 hereof unless and until it is determined, by a majority of the Non-Interested Trustees, or by independent legal counsel in a written opinion, based on a review of readily available facts, that indemnification of a Trustee, officer, employee or agent of California CLASS is proper in the circumstances because such person has met the applicable standard of conduct set forth in Sections 13.4 to 13.6 hereof, as applicable, and such indemnification is not excluded by reason of Section 13.7 hereof.

13.10 Fiduciaries of Employee Benefit Plan

This Article XIII does not provide indemnification or release from liability with respect to any proceeding against any trustee, Investment Manager or other fiduciary of an employee benefit plan in such person's capacity as such, even though such person may also be a Trustee, officer, employee or agent of California CLASS. Nothing contained in this Article XIII shall limit any right to indemnification to which such a trustee, Investment Manager, or other fiduciary may be entitled by contract or otherwise which shall be enforceable to the extent permitted by applicable laws other than this Article XIII.

13.11 No Duty of Investigation and Notice in California CLASS Instruments

No purchaser, lender, transfer agent, record keeper or other person dealing with any Trustee, officer, employee or agent of California CLASS shall be bound to make any inquiry concerning the validity of any transaction purporting to be made by such Trustee, officer, employee or agent or be liable for the application of money or property paid, loaned, or delivered to or on the order of such Trustee, officer, employee or agent. Every obligation, contract, instrument, certificate, Share or other security of California CLASS and undertaking, and every other document executed in connection with California CLASS, shall be conclusively presumed to have been executed or done by the executors thereof only in their capacity as Trustees under this Agreement or in their capacity as officers, employees or agents of California CLASS. Every written obligation, contract, instrument, certificate, Share or other security of California CLASS or undertaking made or issued by any Trustee shall recite that it is executed by such Trustee not individually, but in the capacity as Trustee under this Agreement, and that the obligations of any such instruments are not binding upon any of the Trustees, Founding Participants or Participants individually, but bind only California CLASS property, but the omission of such recital shall not operate to bind the Trustees, Founding Participants or Participants individually.

13.12 Reliance on Experts

Each Trustee, officer, employee and agent of California CLASS shall, in the performance of his or her duties, be fully protected with regard to any act or any failure to act resulting from reliance in good faith upon the books of account or other records of California CLASS, upon an opinion of counsel, or upon reports made to California CLASS by any of its officers or employees or by the investment adviser, administrator, transfer agent, record keeper, custodian, distributor accountants, appraisers or other experts or consultants selected with reasonable care by the Trustees, officers, employees or agents of California CLASS.

13.13 Immunity from Liability

All of the privileges and immunities from liability, all exemptions from laws, ordinances and rules, and all pension, relief, disability, workmen's compensation, and other benefits which apply to the activity of the trustees, officers, employees or agents of the Founding Participants when performing their functions within the territorial limits of their respective

Public Agencies, shall apply to them to the same degree and extent while engaged in the performance of any of their functions and duties associated with California CLASS.

13.14 Further Restriction of Duties and Liabilities

Without limiting the foregoing provisions of this Article XIII, the Trustees, officers, employees and Founding Participants of California CLASS shall in no event have any greater duties or liabilities than those imposed by applicable laws as shall be in effect from time to time.

ARTICLE XIV

AMENDMENT AND TERMINATION

14.1 Amendment

Unless explicitly set forth otherwise herein, this Agreement may be amended only by a majority vote of the Board. Nothing in this Agreement shall permit its amendment to violate the Act or the Applicable Law or impair the exemption from personal liability of the Founding Participants, Participants, Trustees, officers, employees and agents of the California CLASS or to permit assessments upon Participants. Notice of any amendment to this Agreement shall be filed with the office of the Secretary of State of California pursuant to Section 6503.5. Participants shall also be notified of any amendment to this Agreement through electronic communications.

14.2 Termination

(a) This Agreement shall continue in full force and effect unless terminated as set forth in this Section 14.2. This Agreement may be terminated at any time pursuant to a duly adopted amendment hereto approved by the unanimous vote of the Board provided, however, that in no event shall this Agreement terminate so long as the California CLASS has any unpaid debts or obligations.

(b) Upon the termination of this Agreement pursuant to this Section 14.2:

(i) the Custodian, the California CLASS, and the Administrator shall carry on no business in connection with the California CLASS Investment Program except for the purpose of satisfying the Investment Property Liabilities and winding up their affairs in connection with the Investment Property;

(ii) the Custodian, the California CLASS, and the Administrator shall proceed to wind up their affairs in connection with California CLASS Investment Program, and all of the powers of the California CLASS, the Administrator, and the Custodian under this Agreement, the Administrator Agreement, and the Custody Agreement, respectively, shall continue until the affairs of the California CLASS, the Administrator, and the

Custodian in connection with the California CLASS Investment Program shall have been wound up, including but not limited to the power to collect amounts owed, sell, convey, assign, exchange, transfer, or otherwise dispose of all or any part of the remaining Investment Property to one or more persons at public or private sale for consideration that may consist in whole or in part of cash, securities, or other property of any kind, discharge or pay Investment Property Liabilities, and do all other acts appropriate to liquidate their affairs in connection with the California CLASS Investment Program; and

(iii) after paying or adequately providing for the payment of all Investment Property Liabilities and upon receipt of such releases, indemnities, and refunding agreements as each of the California CLASS, Administrator, and Custodian deem necessary for their protection, the California CLASS shall take all necessary actions to cause the distribution of the remaining Investment Property, in cash or in kind or partly in each, among the Participants according to their respective proportionate Balances.

(c) Upon termination of this Agreement and distribution to the Participants as herein provided, the California CLASS shall direct the Administrator to execute and lodge among the records maintained in connection with this Agreement an instrument in writing setting forth the fact of such termination, and the California CLASS and Founding Participants shall thereupon be discharged from all further liabilities and duties hereunder, and the rights and benefits of all Participants hereunder shall cease and be canceled and discharged.

ARTICLE XV

MISCELLANEOUS

15.1 Governing Law

This Agreement is executed by the initial Founding Participants and delivered in the State of California and with reference to the laws thereof, and the rights of all parties and the validity, construction, and effect of every provision hereof shall be subject to and construed according to the laws of the State of California.

15.2 Severability

The provisions of this Agreement are severable, and if any one or more of such provisions (the "**Conflicting Provisions**") are in conflict with applicable laws, the Conflicting Provisions shall be deemed never to have constituted a part of this Agreement, and this Agreement may be amended pursuant to Section 14.1 hereof to remove the Conflicting Provisions provided, however, that such conflict or amendment shall not affect or impair any of the remaining provisions of this Agreement or render invalid or improper any action taken or omitted prior to the discovery or removal of the Conflicting Provisions.

15.3 Counterparts

This Agreement may be executed in several counterparts, each of which when so executed shall be deemed to be an original, and such counterparts, together, shall constitute but one and the same instrument that shall be sufficiently evidenced by any such original counterpart.

15.4 No Assignment

No assignment of this Agreement may be made by any party without consent of the non-assigning party.

15.5 Gender; Section Headings and Table of Contents

(a) Words of the masculine gender shall mean and include correlative words of the feminine and neuter genders, and words importing the singular number shall mean and include the plural number and vice versa.

(b) Any headings preceding the texts of the several Articles and Sections of this Agreement and any table of contents or marginal notes appended to copies hereof shall be solely for convenience of reference and shall neither constitute a part of this Agreement nor affect its meaning, construction, or effect.

15.6 No Partnership

Other than the creation by the Founding Participants of a joint exercise of powers entity pursuant to the Act, this Agreement does not create or constitute an association of two or more persons to carry on as co-owners a business for profit, and none of the parties intends this Agreement to constitute a partnership or any other joint venture or association.

15.7 Notice

Unless oral notice is otherwise allowed in this Agreement and except as otherwise provided herein, all notices required to be sent under this Agreement:

(a) shall be in writing;

(b) shall be deemed to be sufficient if given by (i) depositing the same in the United States mail properly addressed, postage prepaid, or (ii) electronically transmitting such notice by any means such as by facsimile transmission, email, or other electronic means, or (iii) by depositing the same with a courier delivery service, addressed to the person entitled thereto at his address or phone number as it appears on the records maintained by the Administrator;

(c) shall be deemed to have been given on the day of such transmission if delivered pursuant to subsection (b)(ii) or on the third day after deposit if delivered pursuant to subsection (b)(i) or (b)(iii); and

(d) any of the methods specified in Section 15.7(b) hereof shall be sufficient to deliver any notice required hereunder notwithstanding that one or more of such methods may not be specifically listed in the Sections hereunder requiring such notice.

15.8 Confidentiality

(a) All information and recommendations furnished by the Administrator to any Participants or the California CLASS that is marked confidential and all information and directions furnished by the Administrator to the Custodian shall be regarded as confidential by each such person to the extent permitted by law. Nothing in this Section shall prevent any party from divulging information as required by law or from divulging information to civil, criminal, bank, or securities regulatory authorities where such party may be exposed to civil or criminal proceedings or penalties for failure to comply, or from divulging information in accordance with State of California laws or to prevent the Administrator from distributing copies of this Agreement, the names of the Participants, or the Investment Property Value to third parties.

15.9 Entire Agreement

This Agreement shall constitute the entire agreement of the parties with respect to the subject matter and shall supersede all prior oral or written agreements in regard thereto.

15.10 Disputes

In the event of any dispute between the parties, the parties agree to attempt to resolve the dispute through negotiation. To the extent permitted by law, no litigation shall be commenced without a certification by an authorized officer, employee, or agent of any party that the dispute cannot be resolved by negotiation provided in writing at least 10 days before commencing legal action.

15.11 Writings

Whenever this Agreement requires a notice, instruction, or confirmation to be in writing or a written report to be made or a written record to be maintained, it shall be sufficient if such writing is produced or maintained by electronic means or maintained by any other photostatic, photographic, or micrographic data storage method such as digital discs as well as on paper.


15.12 Effective Date

This Agreement shall become effective on the Effective Date.

SIGNATURE PAGE FOR JOINT EXERCISE OF POWERS AGREEMENT

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in their names and on their behalf as of the date first written above.

ALAMEDA COUNTY MOSQUITO
ABATEMENT DISTRICT

By: 

Name: Ryan Clausnitzer

Title: General Manager

WEST BASIN MUNICIPAL WATER
DISTRICT

By: _____

Name: _____

Title: _____

CITY OF LANCASTER

By: _____

Name: _____

Title: _____



SIGNATURE PAGE FOR JOINT EXERCISE OF POWERS AGREEMENT

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in their names and on their behalf as of the date first written above.

ALAMEDA COUNTY MOSQUITO
ABATEMENT DISTRICT

By: _____

Name: _____

Title: _____

WEST BASIN MUNICIPAL WATER
DISTRICT

By: Margaret Moggia

Name: Margaret Moggia

Title: Executive Manager of Finance

CITY OF LANCASTER

By: _____

Name: _____

Title: _____

SIGNATURE PAGE FOR JOINT EXERCISE OF POWERS AGREEMENT

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in their names and on their behalf as of the date first written above.

ALAMEDA COUNTY MOSQUITO
ABATEMENT DISTRICT

By: _____

Name: _____

Title: _____

WEST BASIN MUNICIPAL WATER
DISTRICT

By: _____

Name: _____

Title: _____

CITY OF LANCASTER

By: George N. Harris

Name: George N. Harris

Title: Finance Director

EXHIBIT A

EXHIBIT A

Valuation Procedures

1. Portfolio Valuation

California CLASS follows Financial Accounting Standards Board Accounting Standards Codification (ASC) 820 *Fair Value Measurement and Disclosure* for financial reporting purposes. ASC 820 defines fair value, establishes a single framework for measuring fair value, and requires disclosures about fair value measurement.

At least daily, the Investment Property Value shall be determined on a mark to market basis as follows: (a) securities for which market quotations are readily available are valued at the most recent bid price or yield equivalent as obtained from one or more market makers for such securities or a third-party pricing source; (2) all other securities and assets are valued at fair market value in good faith.

2. Amendment

These Valuation Procedures may be amended from time to time as provided in the Agreement.



California CLASS Registration Packet



Welcome to California CLASS

Thank you for choosing California CLASS!

This packet contains all the materials necessary to set up your California CLASS account(s). If you have any questions about the registration process or about your California CLASS account(s), please do not hesitate to contact us. The California CLASS Client Service team can be reached any business day from 8:00 a.m. to 4:00 p.m. PT by phone at (877) 930-5213 or by email at clientservices@californiaclass.com.

California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although California CLASS Prime seeks to preserve the value of your investment at \$1.00 per share, there is no guarantee it will do so. Please read the applicable California CLASS Information Statements carefully before making an investment decision. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.

Registration Procedures

To participate in California CLASS, please complete the following:

- 1) Review the Joint Exercise of Powers Agreement and the applicable Information Statements relating to the California CLASS Prime Fund and the Enhanced Cash Fund (located in the Document Center at www.californiaclass.com).
- 2) Complete the California CLASS Participant Representation Form (page 4).
- 3) Complete the Participant Registration (page 5).
- 4) Complete the Authorized Contacts Form (pages 6/7).
- 5) Should you be interested in participating in California CLASS Prime, complete the California CLASS Prime Fund Account(s) to be Established form; you may open as many accounts as you wish (page 8).
- 6) Should you be interested in participating in California CLASS Enhanced Cash, complete the Enhanced Cash Participant Acknowledgement Form (page 9) and the California CLASS Enhanced Cash Fund Account(s) to be Established Form; you may open as many accounts as you wish (page 10).
- 7) Should you be interested in establishing Dual Authorization on the account, the Dual Authorization Form can be completed (page 11)
- 8) Keep the original forms for your records and send the completed packet to the California CLASS Client Service team by fax (877) 930-5214 or by email clientservices@californiaclass.com.

Questions? Please contact us; we would love to hear from you:

California CLASS Client Service Team

T (877) 930-5213

clientservices@californiaclass.com

Through the California CLASS website, www.californiaclass.com, Participants will be regularly informed of important program information, holidays, upcoming Board meetings, Participant events, conferences, and more. Board of Trustee meetings, which are open to the public, are generally held quarterly and discuss relevant issues to the governance and operations of the California CLASS program.

Participant Representation Form

Participant Information

Entity Name (Participant) _____

Participant Representations

The undersigned Authorized Signer for the Participant hereby represents and warrants the following during the period the Participant is investing in the California CLASS Investment Program:

- The Participant is (1) a Public Agency (as defined in the Joint Exercise of Powers Agreement) and (2)(a) a political subdivision of the State of California or (b) an organization whose income is excluded from taxable gross income under Section 115 of the Internal Revenue Code, in each case, that has the authority to invest funds in its treasury in investments in accordance with Section 53601 of the California Government Code.
- The Participant is authorized to invest in the California CLASS.
- Any Authorized Signer for the Participant designated in this California CLASS Registration Packet has full power and authority to make investments for the above Participant in the California CLASS Investment Program unless the California CLASS receives written notice from the Participant otherwise.
- The Participant has reviewed and agrees to the limitations described in the Joint Exercise of Powers Agreement and the Information Statements for the Funds within the California CLASS Investment Program and acknowledges that it has been supplied with or been given access to information it requested in connection with making an investment in the California CLASS Investment Program.
- The Participant has reviewed the Investment Policies for the Funds within the California CLASS Investment Program and has determined that they are consistent with the legal and policy limitations applicable to the Participant's investments.
- The Participant has consulted with its own counsel and advisers as to all matters concerning investment in the California CLASS Investment Program.

Authorized Signer

Signature _____

Date _____

Print Name _____

Title _____

Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.



Participant Registration

Entity Information

Entity Name (Participant) _____

Entity Type: City/Town County School District Special District
Other (Specify) _____

Mailing Address _____

City _____ Zip _____ County _____

Physical Address (if different than above) _____

City _____ Zip _____ County _____

Tax ID _____ Fiscal Year End Date (Month/Day) _____

California CLASS and its transfer agent and administrator are authorized by the Participant to act on any instructions believed to be genuine for any service authorized on this form. To the extent permitted by law, the Participant agrees that California CLASS, its transfer agent, and administrator, Public Trust Advisors LLC, and their respective officers, directors, affiliates, representatives, employees and agents (each an "Indemnified Party") will not be liable for any losses, claims, expenses and liabilities (collectively, the "Losses") that result from accepting such instructions, and agrees to indemnify and hold harmless each Indemnified Party from and against any and all Losses arising from or resulting from such reliance on, or acceptance of, such instructions. Withdrawal proceeds can be sent only to the bank(s) indicated below unless changed by written instructions. Each Participant is responsible for notifying California CLASS of any changes to its account(s).

Wires will be distributed every hour with the final distribution ending at 11:00 a.m. PT; distribution times are subject to change as needed by the California CLASS Administrator. Additionally, California CLASS must be notified of any contributions by 11:00 a.m. PT to receive same day credit. **If funds are not received by 2:00 p.m. PT, contribution orders will be voided.**

Banking Information

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact* _____ Contact's Phone Number _____

Wire ACH Both

Additional Banking Information (Optional)

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact* _____ Contact's Phone Number _____

Wire ACH Both

*If there will only be one Authorized Signer on the California CLASS account, bank contact must be provided to verify bank account information



Authorized Contacts

Authorized Signers Can:	Read-Only Users Can:
Approve changes to the Investor Profile Update banking/contact information Process transactions Receive account updates	Receive account updates Request "view-only" access to monthly statements and transaction confirmations

Authorized Signer

Print First and Last Name

Title

Signature Required

Phone (Required)

Email (Required)

Fax

Additional Contact (Optional) – Note: California CLASS strongly advises each Participant to have multiple authorized signers to help prevent fraud

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)

Email (Required)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)

Email (Required)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access



Authorized Contacts (cont.)

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)

Email (Required)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)

Email (Required)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required)

Email (Required)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access



California CLASS Prime Fund Account(s) to be Established

Entity Name (Participant): _____

Desired Subaccount Name(s)* i.e. General Fund, etc.:

(To be completed by Participant, **at least one Subaccount is required**)

*Name must be limited to 35 characters.

Once your California CLASS account has been established, you will receive a confirmation email with your login credentials from no-reply@californiaclass.com. If you do not receive your login credentials within 48 business hours of submission, please first check your junk or spam folder before calling the California CLASS Client Service team.



Enhanced Cash Participant Acknowledgement Form

Participant Information

Entity Name (Participant) _____

Participant Acknowledgement

The undersigned Authorized Signer for the Participant hereby acknowledges the following:

- The Participant has received and reviewed the California CLASS Enhanced Cash Information Statement.
- All Enhanced Cash investments are made in accordance with the California CLASS Enhanced Cash Investment Policy.
- California CLASS Enhanced Cash is designed to complement the daily liquidity of the California CLASS Prime Fund by gaining exposure to a diversified portfolio of high-quality securities. California CLASS Enhanced Cash is better suited for funds not needed on a frequent or near-term basis. California CLASS Enhanced Cash is designed for investors with a slightly longer investment horizon and the ability to tolerate a higher risk profile.
- California CLASS Enhanced Cash does not seek to maintain a stable net asset value (NAV) and does not offer daily liquidity. Unlike the California CLASS Prime Fund, investing in California CLASS Enhanced Cash introduces the potential for the reporting of unrealized and realized gains and losses.
- Withdrawals are unlimited and met on a transaction date plus one (1) business day basis (T+1).
- Withdrawals can only be initiated in the Participant Portal.
- Any Authorized Signer has full power and authority to make investments for the above Participant.

Authorized Signer

Signature

Date

Printed Name

Title

The investment advisor providing these services is Public Trust Advisors, LLC (Public Trust), an investment adviser registered with the SEC under the Investment Advisers Act of 1940, as amended. Registration with the SEC does not imply a certain level of skill or training. Additionally, this registration provides no guarantee of return or protection against loss. California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Please read the applicable California CLASS Information Statements carefully before making an investment decision. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses



California CLASS Enhanced Cash Fund Account(s) to be Established

Entity Name (Participant): _____

Desired Subaccount Name(s)*:

(To be completed by Participant)

California CLASS Enhanced Cash is designed to complement the daily liquidity of the California CLASS Prime Fund. California CLASS Enhanced Cash is better suited for funds not needed on a frequent or near-term basis. California CLASS Enhanced Cash is designed for investors with a slightly longer investment horizon and the ability to tolerate a higher risk profile.

California CLASS Enhanced Cash does not seek to maintain a stable net asset value (NAV) and does not offer daily liquidity. Unlike the California CLASS Prime Fund, investing in California CLASS Enhanced Cash introduces the potential for the reporting of unrealized and realized gains and losses.

If you have questions about which of your local government’s funds are appropriate for the California CLASS Enhanced Cash portfolio, please contact your California CLASS representative or email info@californiaclass.com.

*Name must be limited to 35 characters.

Once your California CLASS account has been established, you will receive a confirmation email with your login credentials from no-reply@californiaclass.com. If you do not receive your login credentials within 48 business hours of submission, please first check your junk or spam folder before calling the California CLASS Client Service team.

Dual Authorization Form

Participant Name: _____

Please utilize this form to request dual authorization capabilities on your California CLASS account. Dual authorization ensures that any transaction entered via the California CLASS online transaction portal requires approval from a second Authorized Signer in order to be processed (internal transfers between subaccounts do not require dual authorization). **Note:** All Authorized Signers listed on the account can enter transactions and approve them (not just the users below).

Request to Add Dual Authorization

Dual authorization is hereby approved for _____ by the Authorized Signer below. By approving dual authorization, the Authorized Signer acknowledges that transactions not approved by the 11:00 a.m. PT cutoff will not be processed. Please ensure transactions are entered in a timely manner and that other authorized signers are available to approve the transactions for processing.

Authorized Signer's Signature

Date

Printed Name

Title

California CLASS Participant List February 2024

Counties

El Dorado County
Sonoma County Treasurer
Lake County

Municipalities

City of Artesia
City of Brentwood
City of Folsom
City of Fullerton
City of Kingsburg
City of Moreno Valley
City of Oroville
City of Santa Ana
City of Wasco
Town of Fort Jones
City of Beaumont
City of Farmersville
City of Fowler
City of Hemet
City of Lancaster
City of Morgan Hill
City of Porterville
City of Shafter
City of Williams
Town of Paradise

Other

California CLASS Enhanced Cash
CSDA Finance Corporation
Public Agencies Self-Insurance System
Special District Risk Management Authority
California Special Districts Association
League of California Cities
Special District Leadership Foundation
Tri-County Water Authority

Special Districts

Alameda County Mosquito Abatement District
Altadena Library District
Artesia Cemetery District
Banning Library District
Bell Canyon Community Services District
Bolin Fire Protection District
Cabazon Water District
Castroville Cemetery District
Channel Islands Beach Community Services District
Chico Area Recreation & Park District
Chino Basin Watermaster
Alpine Fire Protection District
Anderson Springs Community Service District
Atwell Island Water District
Beaumont Library District
Bighorn - Desert View Water Agency
Bonita Sunnyside Fire Protection District
Camarillo Health Care District
Central Fire District of Santa Cruz County
Chester Public Utility District
Chino Basin Water Conservation District
Clovis Veterans Memorial District

California CLASS Participant List February 2024

Coachella Valley Resources Conversation District	Coalinga - Huron Recreation & Parks District
Coastside Fire Protection District	Contra Costa Mosquito & Vector Control District
Copper Valley Community Services District	Corcoran Irrigation District
Corning Healthcare District	Costa Mesa Sanitary District
Crescenta Valley Water District	Del Puerto Health Care District
Delano Mosquito Abatement District	Desert Recreation District
Durham Irrigation District	East Orange County Water District
Emerald Bay Service District	Fallbrook Regional Health District
Georgetown Divide P.U.D.	Glenn County Resource Conservation District
Gold Mountain Community Services District	Goleta Sanitary District
Groveland Community Services District	Helendale Community Services District
Herlong Public Utility District	Hilmar County Water District
Humboldt Bay Municipal Water District	Humboldt Community Services District
Idyllwild Water District	Igo Ono Community Services District
Indian Valley Community Services District	Ironhouse Sanitary District
Kensington Police Protection and Community Services District	Kenwood Fire Protection District
Keyes Community Services District	La Puente Valley County Water District
Lakeside Fire Protection District	Las Gallinas Valley Sanitary District
Leucadia Wastewater District	Livermore Area Recreation and Park District
Los Alamos Cemetery District	Madera Irrigation District
Mariana Ranchos County Water District	Marina Coast Water District
Mark Twain Health Care District	McKinleyville Community Services District
Mendocino Coast Recreation and Park District	Mendocino County Waterworks District II
Mission Hills Community Services District	Mojave Water Agency
Murphy's Sanitary District	North County Fire Protection District, San Diego County
North Humboldt Recreation and Park District	North of River Sanitary District No. 1
Oceano Community Services District	Olympic Valley Public Service District
Orange County Cemetery District	Oxnard Harbor District
Palos Verdes Library District	Paradise Irrigation District
Paradise Recreation & Park District	Phelan Pinon Hills Community Services District
Pico Water District	Pine Grove Community Service District
Pleasant Valley County Water District	Pleasant Valley Recreation and Park District
Rainbow Municipal Water District	Rancho Murieta Community Services District

California CLASS Participant List February 2024

Rancho Santa Fe Fire Protection District	Resource Conservation District of Greater San Diego County
Rim of the World Recreation and Park District	San Antonio Basin Water District
San Diego County Citrus Pest Control District	San Gabriel Valley Mosquito and Vector Control District
San Mateo County Mosquito and Vector Control District	San Miguel Consolidated Fire Protection District
San Simeon Community Services District	Santa Cruz Port District
Santa Maria Public Airport District	Santa Ynez River Water Conservation District
Sierra Resource Conservation District	South Placer M.U.D.
Stockton East Water District	Tahoe - Truckee Sanitation Agency
Tahoe City Public Utility District	Temecula Public Cemetery District
Templeton Community Services District	Town of Discovery Bay - Community Services District
Trabuco Canyon Water District	Tracy Rural County Fire Protection District
Truckee Donner Recreation and Park District	Truckee Sanitary District
Truckee Tahoe Airport District	Turner Island Water District
Twentynine Palms Water District	Union Public Utility District
Vandenberg Village Community Services District	Vista Fire Protection District
Wallace Community Services District	Weott Community Services District
West Basin Municipal Water District	West County Wastewater District
Western Shasta Resource Conservation District	Williams Fire Protection Authority
Yuima Municipal Water District	

Total Participants: 156

Disclaimer: This participant list is being made public as a service to our participant base. The listed participants are active as of the end of the month.

**Consumer Price Index for All Urban Consumers (CPI-U)
Original Data Value**

Series Id: CUURS49BSA0

CPI

Not Seasonally Adjusted

FY24-25 339.050-327.060/327.060=.0366=3.7%

Series Title: All items in San Francisco-Oakland-Hayward, CA, all

Area: San Francisco-Oakland-Hayward, CA

Item: All items

Base Period: 1982-84=100

Years: 2013 to 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2013		242.677		244.675		245.935		246.072		246.617		245.711	245.023	243.894	246.152
2014		248.615		251.495		253.317		253.354		254.503		252.273	251.985	250.507	253.463
2015		254.910		257.622		259.117		259.917		261.019		260.289	258.572	256.723	260.421
2016		262.600		264.565		266.041		267.853		270.306		269.483	266.344	263.911	268.777
2017		271.626		274.589		275.304		275.893		277.570		277.414	274.924	273.306	276.542
2018		281.308		283.422		286.062		287.664		289.673		289.896	285.550	282.666	288.435
2019		291.227		294.801		295.259		295.490		298.443		297.007	295.004	293.150	296.859
2020		299.690		298.074		300.032		300.182		301.736		302.948	300.084	299.109	301.059
2021		304.387		309.419		309.497		311.167		313.265		315.805	309.721	306.724	312.718
2022		320.195		324.878		330.539		328.871		332.062		331.222	327.060	323.408	330.711
2023		337.173		338.496		340.056		340.094		341.219		339.915	339.050	337.689	340.411



Databases, Tables & Calculators by Subject

Change Output Options:

From: 2013 To: 2023 [GO](#)

[Special Notices](#) 12/05/2023

include graphs include annual averages

[More Formatting Options](#)

Data extracted on: February 6, 2024 (10:08:12 AM)

Consumer Price Index for All Urban Consumers (CPI-U)

Series Id: CUURS49BSA0

Not Seasonally Adjusted

Series Title: All items in San Francisco-Oakland-Hayward, CA, all urban consumers, not seasonally adjusted

Area: San Francisco-Oakland-Hayward, CA

Item: All items

Base Period: 1982-84=100

Download: [xls](#) [xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2013		242.677		244.675		245.935		246.072		246.617		245.711	245.023	243.894	246.152
2014		248.615		251.495		253.317		253.354		254.503		252.273	251.985	250.507	253.463
2015		254.910		257.622		259.117		259.917		261.019		260.289	258.572	256.723	260.421
2016		262.600		264.565		266.041		267.853		270.306		269.483	266.344	263.911	268.777
2017		271.626		274.589		275.304		275.893		277.570		277.414	274.924	273.306	276.542
2018		281.308		283.422		286.062		287.664		289.673		289.896	285.550	282.666	288.435
2019		291.227		294.801		295.259		295.490		298.443		297.007	295.004	293.150	296.859
2020		299.690		298.074		300.032		300.182		301.736		302.948	300.084	299.109	301.059
2021		304.387		309.419		309.497		311.167		313.265		315.805	309.721	306.724	312.718
2022		320.195		324.878		330.539		328.871		332.062		331.222	327.060	323.408	330.711
2023		337.173		338.496		340.056		340.094		341.219		339.915	339.050	337.689	340.411

ORDINANCE NO. 2023-01

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF SANITARY DISTRICT NO. 5
OF MARIN COUNTY INCREASING THE SEWER SERVICE CHARGES FOR THE
DISTRICT**

WHEREAS, the Tiburon Zone has been a portion of Sanitary District Number 5 of Marin County (“SD No. 5”) since the creation of the District;

WHEREAS, the Tiburon Zone includes all parcels receiving sanitary sewer services from SD No. 5 within the Town of Tiburon;

WHEREAS, Ordinance No. 78-1 established and prescribed Sewer Service Charges for Sanitary District No.5 (“SD No. 5”);

WHEREAS, in June 2005, the City of Belvedere established a Sewer Service Charge of \$890 per Equivalent Dwelling Unit (“EDU”) for the Belvedere Zone prior to annexation into the District;

WHEREAS, the Belvedere Zone includes all parcels receiving sanitary sewer services from SD No. 5 within the City of Belvedere;

WHEREAS, upon the annexation of the Belvedere Zone sewer system to SD No. 5 in July 2005, SD No. 5 continued to charge the existing \$890 Sewer Service Charge per EDU to the Belvedere Zone;

WHEREAS, in 2007 it became necessary to increase the Belvedere Zone Sewer Service Charge for the first time since annexation. Ordinance No. 2007-01 increased the Sewer Service Charge for Fiscal Year 2007-2008 to \$1,139 and increased the Sewer Service Charge for Fiscal Year 2009-2010 to \$1,185. An approved 9% Sewer Service Charge increase for Fiscal Year 2008-2009 was not implemented by the Board of Directors;

WHEREAS, the Sewer Service Charge is supplemented in the Tiburon Zone by a portion of property taxes paid by parcels in the Town of Tiburon;

WHEREAS, to pay for needed District improvements and costs, the Sewer Service Charge in the Tiburon Zone was increased to \$478 per Equivalent Dwelling Unit (“EDU”) in 2008;

WHEREAS, in 2010 it became necessary to increase the Belvedere Zone Sewer Service Charge and the Tiburon Zone Sewer Service Charge. Ordinance No. 2010-03 increased the Sewer Service Charge in the Tiburon Zone for Fiscal Year 2010-2011 to \$598, FY 2011-2012 to \$717, FY2012-2013 to \$825, FY2013-2014 to \$923 and FY2014-2015 to \$1034 and Ordinance No. 2010-04 increased the Sewer Service Charge in the Belvedere Zone for Fiscal Year 2010-2011 to \$1,457, FY2011-2012 to \$1748, FY2012-2013 to \$1836, FY2013-2014 to \$1928 and FY2014-2015 to \$1985.

WHEREAS, in the 7 years from 2015 to 2023, there were no District Sewer Service Charge increases in the Tiburon Zone and/or Belvedere Zone;

WHEREAS, SD No. 5 has determined that the Tiburon and Belvedere Zones should be combined and that the same Base Parcel Rate Sewer Service Charge should apply to all parcels in the District because all customers are served by and benefit from the entire sanitary sewer system;

WHEREAS, the Base Rate Parcel Sewer Service Charges will be charged to parcels that are located in a jurisdiction that does not contribute property tax revenues to SD No. 5 and the Ad Valorem Credited Parcel Rate will be charged to parcels that are located in a jurisdiction that does contribute property tax revenues;

WHEREAS, it is now necessary for SD No. 5 increase Sewer Service Charges in the District for the following reasons:

- \$8.8 million in average annual maintenance, upgrades, and improvements are needed to ensure reliable service across the District;
- To establish sufficient District reserves in order to fund needed system improvements and to pay for emergencies;
- To avoid spills or other violations resulting in costly penalties;
- To protect the public health and safety;
- To help the District comply with increasingly strict regulations that are designed to protect the San Francisco Bay;

WHEREAS, SD No. 5 commissioned, and approved, on April 20, 2023, a Sewer Rate Study, performed by HF&H, which serves as the basis for the increases in Sewer Service Charges contained herein and is attached hereto as Exhibit A;

WHEREAS, the Sewer Service Charges contained herein are based on the actual cost to collect, transport, and treat wastewater from customers within the District;

WHEREAS, the Sewer Service Charges are calculated to include a Base Rate Parcel Sewer Service Charge and an Ad Valorem Credited Parcel Rate Sewer Service Charge;

WHEREAS, the SD No. 5 Board finds and determines that, based on the entire record before the Board, including but not limited to the Staff Report and attachments thereto:

- 1) Revenues derived from the proposed Sewer Service Charges will not exceed the funds required to provide sewer service, respectively.
- (2) Revenues derived from the proposed Sewer Service Charges will not be used for any purpose other than that for they were imposed.
- (3) The amount of the Sewer Service Charges imposed upon any parcel or person as an incident of property ownership will not exceed the proportional cost of the service attributable to the parcel.

(4) The Sewer Service Charges are imposed for a service for services that are actually used by, or immediately available to, the owner of the property in question.

(5) The Sewer Service Charges are not being imposed for general government services;

WHEREAS, pursuant to the provisions of Article 13D, Section 6, of the California Constitution (e.g., Proposition 218), prior to extending, imposing or increasing Sewer Service Charges, property owners shall be provided at least 45 days' notice of a public hearing to consider such modifications to the Sewer Service Charges together with an explanation of: (1) the amount of the propose rates, (2) the basis on which the rates are calculated, (3) the reason for the rate modifications, and (4) the date, time and place of a public hearing to consider the rate modifications, together with an explanation of the rights of property owners to submit written protests to the proposed rate modifications. The proposed rate modifications may not be imposed if, prior to the close of the public hearing, written protests are submitted by property owners or tenants representing a majority of the properties subject to the modified rates ("majority protest");

WHEREAS, on May 10, 2023 and May 24, 2023, SD No. 5 conducted a community workshop to present the details of the fee increases contained herein and to answer questions from the public regarding the fee increases contained herein;

WHEREAS, Notice of the public hearing to consider proposed adjustments to the Sewer Service Charges was mailed at least 45 days prior to the scheduled public hearing as required by state law (Cal. Cons. Art. XIID, §6);

WHEREAS, On May 11, 2022, the SD No. 5 Board conducted a public hearing, considered testimony, and at the conclusion of the hearing determined that a majority protest did not exist.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF SANITARY DISTRICT NO. 5 OF MARIN COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

- A. The above recitations are true and correct and, accordingly, are incorporated as a material part of this Ordinance.
- B. That the Sewer Service Charge increase is exempt from the California Environmental Quality Act ("CEQA") under the "General Rule", Section 15061 (b) (3), in that it can be seen with certainty that no environmental impacts will result from these actions, and under CEQA Guideline section 15273 as these actions apply only to rates and fees to obtain funds necessary to operate and maintain the wastewater system.

C. Annual Sewer Service Charge for the users below shall be as follows:

1. **Residential Sewer Service Charges:** The annual Sewer Service Charge payable by each single-family dwelling unit (1 EDU), exclusive of Hotels and Inns, shall be as follows:

a. Base Rate Parcel=	Fiscal Year 2023-2024: \$1,848
Ad-Valorem Credited Parcel=	Fiscal Year 2023-2024: \$1,358
b. Base Rate Parcel=	Fiscal Year 2024-2025: \$2,033
Ad-Valorem Credited Parcel=	Fiscal Year 2024-2025: \$1,534
c. Base Rate Parcel=	Fiscal Year 2025-2026: \$2,237
Ad-Valorem Credited Parcel=	Fiscal Year 2025-2026: \$1,728
d. Base Rate Parcel=	Fiscal Year 2026-2027: \$2,460
Ad-Valorem Credited Parcel=	Fiscal Year 2026-2027: \$1,942
e. Base Rate Parcel=	Fiscal Year 2027-2028: \$2,706
Ad-Valorem Credited Parcel=	Fiscal Year 2027-2028: \$2,179

a. The following definitions shall apply to the Residential Sewer Service Charges above:

- i. Base Rate Parcel = A parcel that is located in a jurisdiction that does not contribute property tax revenues to SD No. 5.
- ii. Ad-Valorem Credited Parcel = A parcel that is located in a jurisdiction that does contribute property tax revenues to SD No. 5.

2. **Non-Residential Use (Includes Hotels and Inns):** The annual Sewer Service Charge payable for each Non-Residential customer shall be calculated based upon the following:

b. Non-Residential users shall be assessed a Sewer Service Charge based upon annual metered water readings and wastewater strengths. A strength factor (EDU factor) will be used to recover costs for wastewater strengths greater than residential wastewater strengths. The non-residential use groups and EDU factors are as follows:

<u>User Group*</u>	<u>EDU Factor</u>
Non-Residential, Miscellaneous	1.0
Hotels, Inns with Dining	1.7
Delicatessens	2.0
Groceries with Grinders	2.2
Restaurants	2.4

* Any use not listed herein shall be assigned the most appropriate/similar of the above EDU Factors by SD No. 5.

- c. The formulae used to calculate the annual Sewer Service Charge for each Non-Residential user shall be the following:
- i. $(\text{Annual Flow} \times \text{EDU Factor}) \div \text{Annual Residential Flow per EDU} = \text{Non-Residential EDU Units}$
 - ii. $\text{Non-Residential EDU Units} \times \text{Annual Rate} = \text{Annual Non-Residential Sewer Service Charge}$
- d. The following definitions shall apply to the Non-Residential Sewer Service Charge formulae contained in Subsection (b) above:
- i. Annual Flow: The total volume of water utilized by a commercial property in the previous calendar year as calculated by the Marin Municipal Water District (“MMWD”) meter reading for the property, excluding any MMWD meters designated, or proven to be, only for irrigation purposes or other uses not resulting in water entering the SD No. 5 collection system.
 - ii. Annual Residential Flow per EDU: The annual residential flow per EDU is assumed to be 75 hundred cubic feet (HCF). This is the historic average for single family home and duplex water meters in Southern Marin for the previous calendar year as provided by MMWD, but excluding 1/3 to account for water consumption used for irrigation purposes.
- e. The Annual Rate for use in the calculation of the Non-Residential Sewer Service Charge shall be set as follows:
- i. Base Rate Parcel = Fiscal Year 2023-2024: \$1,848
Ad-Valorem Credited Parcel= Fiscal Year 2023-2024: \$1,358
 - ii. Base Rate Parcel= Fiscal Year 2024-2025: \$2,033
Ad-Valorem Credited Parcel= Fiscal Year 2024-2025: \$1,534
 - iii. Base Rate Parcel= Fiscal Year 2025-2026: \$2,237
Ad-Valorem Credited Parcel= Fiscal Year 2025-2026: \$1,728
 - iv. Base Rate Parcel= Fiscal Year 2026-2027: \$2,460
Ad-Valorem Credited Parcel= Fiscal Year 2026-2027: \$1,942
 - v. Base Rate Parcel= Fiscal Year 2027-2028: \$2,706
Ad-Valorem Credited Parcel= Fiscal Year 2027-2028: \$2,179
- f. The following definitions shall apply to the Non-Residential Sewer Service Charge contained in Subsection (e) above:
- i. Base Rate Parcel = A parcel that is located in a jurisdiction that does not contribute property tax revenues to SD No. 5.

- ii. Ad-Valorem Credited Parcel = A parcel that is located in a jurisdiction that does contribute property tax revenues to SD No. 5.
- g. For all Non-Residential users, the minimum Sewer Service Charge shall be one (1) EDU per parcel.
- 3. **Sewer Service Charge collection costs:** An additional charge of \$2.00 shall continue to be collected by the County of Marin in addition to each of the above Residential and Non-Residential Sewer Service Charges and used for the purpose of defraying the costs of levying, collecting, and enforcing said charges on each lot or parcel of land against which a charge has been imposed.
- D. This Ordinance shall supersede Ordinance No.78-1, 2010-03 and 2010-04, as amended, by setting new rates and clarifying the methods of calculating Sewer Service Charges. All other provisions of Ordinance No. 78-1, 2010-03 and 2010-04 as amended, shall remain the same.
- C. Upon adoption of this Ordinance, it shall be entered in the minutes of the Board of Directors and shall be published once in *The Ark*, a newspaper published in SD No. 5's district.

* * * * *

I certify that the foregoing Ordinance was duly and regularly adopted by the Board of Directors of Sanitary District No. 5 of Marin County, California at a meeting held on June 22, 2023 by the following vote:

AYES, and in favor thereof, Directors:

NOES,

Directors: *Tod Moody, CHAR ADAS-KANTER, JOHN CARAPIET, CATHARINE BENEDEKTSSON*

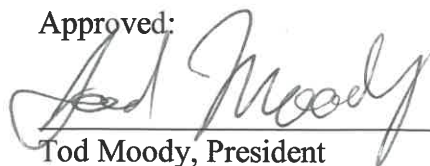
ABSTAIN,

Directors: *NONE*

ABSENT,

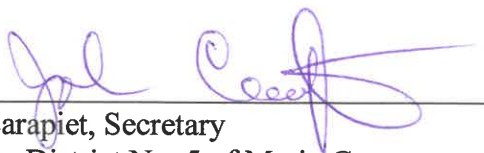
Directors: *RICHARD SNYDER*

Approved:



Tod Moody, President
Sanitary District No. 5 of Marin County

Attest:



John Carapiet, Secretary
Sanitary District No. 5 of Marin County

**SANITARY DISTRICT NO.5 OF MARIN COUNTY
FINANCIAL POLICIES AND PROCEDURES MANUAL, ~~2ND~~^{1ST}
EDITION**



**APPROVED BY THE BOARD OF DIRECTORS
~~MARCH~~^{FEBRUARY} ~~31~~²³, 20~~24~~¹⁷**

~~54~~⁵th Revision per Code Publishing
&
~~Approv~~^{Review}ed by Governance Committee
March 12, 20~~24~~¹⁹

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

OUR MISSION

Sanitary District No.5 of Marin County is a special District, which while meeting or exceeding all applicable local, state and federal laws and regulations, is dedicated to the protection of public health and the environment through effective and economical collection, conveyance, ~~—————~~ treatment and disposal of wastewater.

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A: Annual Financial Deadlines (2016)

B: Monthly Financial Tasks/Deadlines (2016)

C: Financial Management Guidelines (2004/2011)

D: Financial Policy re: Travel & Meetings (2013)

E: Record Retention Guidelines (2016)

F: Sole Source Justification

G: Sole Source Procurement Request

H: SD5 Claim Form

I: Ordinance No. 20~~2340-03~~: Sewer Service Charges for the ~~Tiburon Zone~~District

~~J: Ordinance No. 2010-04: Sewer Service Charges for the Belvedere Zone~~

K: Ordinance No. 2014-02: SD5 Sewer Regulations

L: Resolution No. 20~~2347-056~~: Financial Reserve/Fund Policies Establishing Updated Reserve/Fund Policies for ~~Both Tiburon/Paradise Cove Zone and Belvedere Zone of~~ Sanitary District No. 5 of Marin County

M: Resolution No. 20~~2400-0745-~~)Statement of Investment Policy (County of Marin Statement of Investment Policy is to be updated annually)

N: Ordinance No. 2014-019(b): Connection Fees to the District's Sewer System and Amending Ordinances No. 70-1, 79-1, 06-01, 06-02, and All Other Ordinances as They Pertain to the Setting of Connection Fees soon to be updated?

SANITARY DISTRICT NO. 5 OF MARIN COUNTY ACCOUNTING POLICIES & PROCEDURES

The Board of Directors hold an important public trust for the stewardship of public funds, ensuring that appropriate financial policies are in place. Therefore, accounting for those funds is an important responsibility. Board must require and adopt all legally required and “good practice” fiscal policies including:

1. A Reserve Policy (~~Local Agency Investment Fund Account~~) (LAIF), see Appendix L
2. An Investment Policy (Local Agency Investment Fund Account) (LAIF), see Appendix M
3. A District Fee Policy, including sewer and connection fees, see Appendices N & O
4. A Budget Policy, including a timeline of fiscal due dates and deadlines, see section on Budget
5. Financial Control Policies for Internal and External Audits, see section on Audits
6. Purchasing Policies, including spending limits without Board approval, contracting and bidding, see section District Manager Provision, see section on District Manager Provision
7. A check-signing policy, see section on Monthly Reporting
8. A Staff Travel-related Spending policy for Conventions, Seminars, Continuing Education and Meetings, see Appendix D

The District Manager is responsible for implementing this Policy & Procedure.

REVENUE

Fees:

Revenues are primarily from ~~Tiburon and Belvedere~~ sewer service charges, as well as a small portion (2%) of Tiburon property taxes, and are a function of total funding requirements. Types of property tax income for SD5 can include:

- Secured (tax payer is current property owner)
- Secured Redemption (tax payer is current property owner and taxes are in arrears)
- Unsecured (tax payer no longer own property)
- Unsecured Redemption (tax payer no longer owns property and taxes are in arrears)
- Supplemental (taxes from prior year(s))
- ERAF (Educational Revenue Augmentation Fund)
- Unitary/Unitary Qualified Electric (Qualified Public Utility - Telephone/Cable - Property, assessed by Board of Equalization)
- Teeter (accrual of tax receivables/apportionment), and
- HOPTR (Home Owner’s Property Tax Relief).

Users are billed in proportion to their Equivalent Dwelling Unit (EDU) counts (single/multiple family residence/townhome). The exact dollar amount of an EDU is calculated and budgeted at the beginning of each fiscal year. A household is charged one EDU annually, while a business (commercial account) may be charged multiple EDU’s based upon the type of business, size and amount of water usage and sewer discharge. EDU’s may be charged to customers on their property tax bill, or may be billed directly by the District (e.g., Reed School & AT&T & [SF State University Romberg Center](#)). If billed via property tax bill, amounts are collected semiannually, on a secured roll from the County of Marin; the County administers the billing and remits the collection to

Sanitary District No.5 of Marin County (SD5). The commercial rates are calculated according to the specifications spelled out in Ordinance ~~2010-0323-01 (Tiburon Zone) and Ordinance 2010-04 (Belvedere Zone)~~. If and when multiple businesses with different strength factors share the same water meter, the District will use the highest strength factor when calculating the annual commercial sewer fees. Business owners may elect to install separate MMWD meters for each business for calculating commercial sewer fees.

Collection of Undercharges:

In order to collect sewer service fees that were undercharged, SD5 shall adhere the following policy:

1. After verifying the amount of the undercharge, based on credible evidence, the District shall charge the Customer for the undercharged amount up to one year. The customer shall be notified by mail of the District's intent to charge the Customer, the reason for the charge, and the total amount of the charge.
2. In collecting the undercharged amount, the District may elect to either collect a direct payment, or include the undercharged amount with the sewer service charges on the tax roll. If the Customer wishes to divide the payment into smaller payments, the District, at its discretion, may enter into an agreement with the customer for two or more regular direct payments for such time period that the District and Customer agree, or divide the required payments of collection on the tax roll for an agreed-upon time period.

It is the responsibility of the District Manager to ensure the compliance with this procedure:

- A) Any request made by the District for collection of underpayment of sewer service charges must be sent to the customer within one year from the date of the original payment.
- B) All written requests made by the District for collection of underpayment of sewer service charges shall be investigated and confirmed by Staff, prior to being delivered to the customer.
- C) The General Manager has the authority to work with the Customer to determine the terms of payment.

Overcharges / Refunds:

SD5 shall adhere to the following parameters regarding overcharges / refunds:

1. Where a dispute is based upon a question as to one of the following: A) number of equivalent dwelling units (EDUs) charged; B) EDU classification (e.g., residential vs. commercial, or level of EDU); or C) number of fixtures charged, the District shall inspect the premises and base its conclusion on the findings of such inspection. The District shall also verify property ownership, proof of payment, and the correct amount of the charge.

In the event of any overcharge, a refund is allowed for a maximum of one year (from the prior fiscal year combined with the current fiscal year), from the date of which the claim is received regarding the overcharge.

It is the responsibility of the District Manager to ensure the compliance with this procedure:

- A) Any claim for correction or refund of sewer service charges must be received by the office Manager and reviewed by the District Manager.
- B) All requests for correction or refund of sewer service charges will be investigated and confirmed by Staff prior to presentation to the Board of Directors, as provided below.
- C) All claims for refund of over-payments shall be determined and approved by the District Manager. The District Manager's written determination will be provided to the property owner who filed the claim.
- D) A property owner may file an appeal of the District Manager's determination to the Board of Directors.

Connection fees are a one-time charge for the initial hookup to the sewer system, of which rates vary between the Tiburon, Belvedere and Paradise Cove zones?????. ~~Connections fees are reassessed when remodels over \$50k are made.~~ Customers are to provide a fixture count to SD5 and obtain a permit for any changes made to the basic plumbing of the building, commercial or residential.

Other revenues include Local Agency Investment Fund (LAIF) interest, inspection fees, leases, Sewer Agency of Southern Marin (SASM) Contract Services, and miscellaneous items that are small and random in amounts, such as refunds, rebates or private sewer system overflow (SSO) reimbursements, etc.

Accounts Receivable:

Remittances from the County of Marin (CoM) are received via electronic fund transfer (EFT). The money is automatically received into the SD5 Transfer Account. For accurate tracking of CoM income, a deposit is created in Quickbooks, designating what type of County Income has been received, the assigned apportionment, ~~and split via zone~~, as appropriate (payment method is not designated), so tangible funds match the remittance(s) received.

SASM is billed quarterly. These records can be found in the District Manager's Finance file cabinet, under "SASM Billing." Reed School and AT&T are both charged separately for annual sewer fees. Sewer Service Overflows (SSOs) Reimbursements are billed as necessary. The balance of accounts receivable at year-end represent revenues recognized in the accounting period in which they are earned and become measurable.

Cash Receipts:

Cash is received solely over-the-counter, primarily for Permits and Inspection Fees, and deposited with any checks collected. When cash payments are received, they are to be recorded in Quickbooks with the checks received; the method designated as cash.

Mail:

The mail is opened and date stamped by the ~~administrative assistant or the District Office~~ Manager in their absence. Checks received may be either for the collection of billed receivables or other non-billed items. The only significant non-billed items are connection fees and property taxes. All other non-billed items are miscellaneous in nature and small in amount.

All payments received are copied and attached to the associated SD5 invoice, then temporarily stored in the Accounts Receivable file. Upon review and approval of the incoming checks by the District Manager, a deposit is recorded in Quickbooks, into the SD5 Primary Account at JP Morgan Chase, and a deposit slip is prepared for deposit at the Chase Bank branch in Tiburon. The Chase deposit slip is then stapled with the grouping of copied checks and associated invoices, and filed in the Finance File Cabinets under "Deposits." All payments received via drop-off and/or mail are processed and deposited with the Chase Bank local branch ~~1-2 times per month~~ once a week.

Over-the-Counter:

All payments received (check or cash) are copied, along with the appropriate receipt, and temporarily stored in the Accounts Receivable file. Checks are attached to the accompanying permit, receipt, and/or invoice, which effectively serve as the remittance advice(s). Upon review and approval of the incoming checks by the District Manager, a deposit is recorded in Quickbooks, a deposit slip is prepared for deposit at the Chase Bank branch in Tiburon, and funds are deposited into the SD5 Primary Account at JP Morgan Chase. Upon completion of the transaction, the Chase deposit slip receipt is then stapled with the grouping of copied checks and associated invoices, and filed in the Finance File Cabinets under, "Deposits." Over-the-counter payments are processed and deposited with the Chase Bank local branch in Tiburon 1-2 times per month.

TREASURY (Simplify instructions and use bullets for step by step instruction)

Cash:

There are three cash accounts currently with Chase: the Primary Account (7399), where warrants are written for vendor payments; the Payroll Account (7506), where paychecks, payroll related taxes and fees, and electronic fund transfers ~~for CalPERS 457 Deferred Income remittances are paid from and recorded~~ (SD5 uses Paychex Services for direct deposit of paychecks), and; the Transfer Account (7522), where money is initially received from the County and warehoused until a substantial amount is accrued and transferred to our LAIF account.

All SD5 Chase Bank Statements, Analyses and Reconciliations are scanned and filed in the SD5 Finance Files.

Upon receipt of large County of Marin remittances or if substantial funds have accrued in the Chase Transfer (Cash) Account, a designated signor on the LAIF account (SD5 Board Member/Authorized Officer) must be contacted to withdraw money from the Chase Bank Transfer Account and authorize a deposit into the SD5 LAIF Account or CLASS account. The Authorized Officer is to contact LAIF or CLASS to advise of the upcoming deposit into the ~~LAIF~~selected account. The Authorized Officer must have both account numbers, the LAIF pin number, and the withdrawal/deposit amount. LAIF will provide The Authorized Officer with an authorization/confirmation number, which is to be recorded on a physical log/spreadsheet, specifying the date, total transfer amount, from which account, to which account, "by Authorized Officer," signature and confirmation number. The Authorized Officer is then to accompany the Office Manager to the local JP Morgan Chase branch to withdraw the money from the Transfer Account and deposit the money into the LAIF account in person. A set of instructions, along with said spreadsheet, is kept in an unmarked envelope in the Finance File Cabinets. Upon completion of each page of the LAIF transfer log/spreadsheet, it is to be scanned and emailed to the current SD5 Finance Committee Members for their information only.

A fiduciary overview of responsibility, oversight and accountability of the SD5 Board Member/Authorized Officer is as follows:

The Authorized LAIF Officer(s) oversees and authorizes LAIF Deposits and Withdrawals. The District Manager reviews and authorizes all bank statements, prior to the Office Manager reconciles each account, allowing the Office Manager to create the monthly cash flow chart, all of which are approved by the Finance Committee Members each month.

All County of Marin Trial Balance Sheets received are scanned and filed in the SD5 Finance Files.

Petty cash (\$300) is kept in a lock-box in a locked drawer in the Finance Files. Petty cash is used for small items, including cleaning services and employee reimbursement for small items purchased (under \$50). Petty cash is replenished and reconciled on an as-needed basis.

Reserve Policy: Update this segment to incorporate new investment policy 2024

In accordance with the District's reserve policy, Resolution No. ~~2023+2-053~~, approved on June 1~~29~~, 20~~23+2~~, the District has adopted the County's investment policy (refer to Resolution No. 2000-15). The County Treasurer advises the District quarterly of interest earning. Please see Appendix L for Financial Reserve/Funds Policies for ~~both Tiburon/Paradise Cove Zone and Belvedere Zone of~~ Sanitary District N. 5 of Marin County. Please see Appendix M for Statement of Investment Policy.

Bonds and Loans

All 2012 Main Plant Rehabilitation (MPR) Bond Financial Statements are scanned and filed in the SD5 Finance Files and kept on record for the life of the bond.

All 2020 Main Plant Rehabilitation Bond Refinancing (Loan) financial statements are scanned and filed in the SD5 finance files and kept on record for the life of loan.

The deadlines for bond reporting to the SEC & EMMA are on the Annual Financial Tasks & Deadlines Schedule at Appendix A.

EXPENDITURES

Expenses:

As a service oriented enterprise, the single most significant expense is employee salaries and benefits. All other expenses are related to the operations and administration of the collection systems and treatment plants. The single most significant non-cash expense is depreciation. Payroll will be discussed in more detail in a separate section following cash disbursements, and depreciation is discussed in the Fixed Assets Section. All other expenses, with the exception of petty cash disbursements, are paid through the accounts payable function. For emergency expenditures, please refer to the Emergency Expenditures, under the Purchasing section.

Accounts Payable:

District Management purchase or authorize purchase of goods and services as needed in accordance with the District's Purchasing Policies and Procedures, is detailed in following sections. For information regarding purchase orders, blanket purchase orders, contracts, receiving, and the handling of invoices, please refer to those Purchasing Policies and Procedures.

Cash Disbursements:

Cash is disbursed primarily by check through the accounts payable function, and trough on line bill pays with preferred vendors ? with ~~some small amounts paid out~~ via petty cash being used for small purchases with local vendors that only accept cash or when credit card machines are inoperable.

Payables:

As best as possible, all invoices are paid when due, taking advantage of all discounts offered. The District prepares and distributes all checks. Paid invoices are filed numerically and are kept in the district office in the Finance File Cabinets.

The following expenses are pre-approved for payment by staff (District Manager and one of the following: ~~Wastewater Facilities Manager or Administrative Services Office~~ Manager) at any time Via bill pay:

- Personnel: CalPERS Health, PERS Pension, ~~and~~ CalPERS 457 Deferred Payment Plan, SDRMA Ancillary Benefits and MidAmerica FSA and Retiree Health (including those expenditures greater than \$15,000.00)
- Risk Management- CSRMA (workers comp, property insurance, liability insurance), DKF Solutions (safety program)
- Paychex payroll, services and taxes
- Utilities & Chemicals, as necessary Including PG&E, MMWD, Comcast, Verizon T-mobile, Mill Valley Refuse, Waste Management, Lystek, AT&T, Univar and HASA

Petty Cash Disbursements:

The petty cash box is used to disburse small amounts of cash. An employee may purchase an item and request reimbursement or may request cash in advance, for said agency purchase. Once approved, the petty cash is disbursed, in exchange for an approved Purchase Order and/or receipt. Petty cash is reconciled and replenished, as need, to \$300.00. A reconciliation is prepared, which calculates the replenishment and also serves as the journal entry for recording to the general ledger. When a replenishment check is cut, the reconciliation and all of the receipts are attached and filed. These records are filed in the Finance File Cabinets, with the other bank statements and reconciliations.

Payroll:

Payroll is on a twice-a-month basis. The first period covers the first day of the month through the 15th; the second period covers the 16th day of the month through the last day of the month. Employees are paid on the 15th and the last day of each month. Timesheets are prepared twice a month by employees and entered into Paychex flex for review and approval, reviewed and approved by the respective supervisor or manager, and are forwarded to the Office Manager for preparation of the Payroll Input Worksheet, provided by Paychex Services once managers approve time cards and requests for time off the administrator (the administrator = District Manager, Office manager or Permits and Admin Tech) can begin processing payroll for payment. The Input Worksheets log all regular time (hourly vs. salary), overtime, standby hours, and paid time off (PTO); all information listed is entered into the Paychex software. Once the data from the Input Worksheet has been uploaded, Paychex computes all employee and employer taxes and PTO, and distributes direct deposits to SD5 Employees and the paystubs to the SD5 office via Golden State Delivery? within

24-48 hours. Changes to employees' files are submitted to the ~~Office~~District Manager through a personnel action form. These include changes in pay rates, marital status, changes in number of dependents or preferred withholdings, and medical or mandatory deductions.

Upon receipt of the Paychex Services payroll packet, information from the Payroll Register Report, ~~per employee in aggregate~~, is to be recorded at the Payroll Account (7506) in Quickbooks. Paychex Service Fees and Payroll taxes are entered as separate EFT checks; ~~personal savings accounts are also entered separately, allocated via account (e.g., savings 1 vs. checking 2)~~. Each employee paycheck should allocate regular wages, overtime at 1.5x, overtime at 2.0x, Standby time at ~~2.43x~~, comp time, Holiday, vacation and holiday owed, payroll taxes withheld (~~total/check sans SDI~~), Medical 125 deductions, Member Contributions, CalPERS 457 Contributions, and deposits made to other personal accounts (i.e., secondary checking or savings accounts). ~~At this time, all payroll entries are assigned to the Tiburon Zone.~~

FIXED ASSETS

District fixed assets by their nature and existence are the primary vehicle through which services are converted into revenues. For budgeting purposes, capital expenditures are initially accounted for in expense accounts, and then they are transferred to the fixed asset accounts. Those items that are purchased or completed within a fiscal year are capitalized and those that are uncompleted at year end are carried as construction-in-progress.

Depreciable fixed assets are classified as: Main Plant: Main Plant General, Collection and Treatment, Mechanical, Chlorination, Electrical, Odor Control, and Miscellaneous; Paradise Cove Plant; Miscellaneous Equipment; Vehicles; Sewer Lines; and Pump Stations. Non-depreciable fixed assets include land, land improvements and construction-in-progress. Depreciation is calculated on the straight-line basis with lives ranging from five to fifty years, depending upon the nature of the fixed asset. Fixed asset detail is maintained in Windows Excel, with both cost as well as accumulated depreciation reconciled to the general ledger annually.

REPORTING

Annual Reporting:

W-2 and 1099 Forms:

W-2 Forms are provided by Paychex Services in late January. The ~~Office~~District Manager is to compare the records provided by Paychex and match them (or correct them) with SD5's Quickbooks Payroll records. The Semi-Monthly Payroll Report from Quickbooks (to include regular wages, overtime, standby pay, car allowance, vacation buy-out and Deferred Comp 457) should be used to verify correct reconciliation of payroll records. Discrepancies found are to be investigated and rectified with Paychex Services and/or in within SD5's payroll records. Investigation could include researching timesheets, CalPERS contribution records and further examination of Quickbooks records. If true discrepancies are found, Paychex will need to be notified, the erroneous form corrected and redistributed immediately (correction fees may apply). W-2 forms are to be provided to employees no later than February 1.

All W-2s are scanned and stored in the Administrative/Finance Cabinet files in the District Office.

1099 Forms are provided to Board Members, Private Contractors, Attorneys, Sole Proprietors, or other vendors that have been paid by SD5, whom may or may not have Federal ID numbers associated with their name. First, the Office Manager is to download the annual IRS instructions for reporting 1099 information as they can change (even slightly) from year to year. Second, under Reports in Quickbooks, go to Vendors & Payables, and run the 1099 Summary Report for the prior calendar year. A) Review the vendor list for social security numbers used instead of Federal ID numbers. B) Contact all unspecified or unidentified vendors (no Fed ID #, no SS#) to confirm incorporation status. C) Cross-check the vendor's total payment amount for the year. If the amount is above the IRS' required minimum, create a 1099 for this vendor; if the annual compensation amount does not meet the IRS minimum, there is no need to create a 1099 for that vendor. Next, run the 1099 Detailed Report, customizing the report to reflect only the 1099ers' names for the prior calendar year. Based on the number of 1099 vendors, purchase the appropriate amount of 1099 & 1096 forms from your local office supply store (no CDs or download kits are necessary). Run a customized 1099 Summary report from Quickbooks to confirm names, SSN#s and amounts paid. You are now ready to run the 1099 forms purchased. These preliminary copies are to be distributed to the Vendors as soon as possible, after the New Year (no later than January 10th). During the next three weeks, vendors have the opportunity to contact you with corrections, requests or changes. If corrections are required, send the revised 1099 as soon as possible, as the final 1099 forms, as well as the correlating 1096 Form are due to the IRS no later February 28th.

All 1099 and 1096 Forms are scanned and stored in the Administrative/Finance Cabinet files in the District Office.

Budgets:

While the District's Staff members, particularly the District Manager, manage the day-to-day fiscal affairs of the district, it is the Board that must be accountable for the financial health of the District. Because they bear ultimate responsibility for the District's financial solvency, the Board should ensure the District budget aligns with District's mission and goals.

OUR MISSION

Sanitary District No.5 of Marin County is a special District, which while meeting or exceeding all applicable local, state and federal laws and regulations, is dedicated to the protection of public health and the environment through effective and economical collection, conveyance, treatment and disposal of wastewater.

The Budget shall be prepared by the District Manager and adopted by the Board of Directors annually and will identify approved expenditures for the coming Fiscal Year. Subject to the spending authority designated, the District Manager is authorized to order goods and services in accordance with the approved budget without additional authorization from the Board.

Expenditures not shown in the approved budget require the approval of the Board of Directors and an appropriation from reserves by the Board.

There are core principles that underlie a district board's role in the area of finance and fiscal accountability, all of which is based on one critical assumption: boards must have confidence in the District Manager and be convinced that the District Manager will provide honest financial

information reflected in the budget numbers, or the data provided in support of the budget, is accurate and valid. If the Board has any doubt regarding the soundness in either of these areas, they must immediately address these issues. Failure to do so leaves boards unable to fulfill their fiduciary role.

A formal budgetary control system is used. ~~District Manager determines the annual flow rates between Belvedere and Tiburon (including Paradise Cove), which is the basis of the allocation between the two major zones for the budget.~~ Beginning in March, the budget process starts by reviewing the financial requirements for salaries and benefits, chemicals, materials and supplies, capital projects, and contingency reserves. At this time, staff can make specific requests. The budget is primarily calculated by ~~the District Manager management,~~ with the assistance of the Office Manager ~~Operations and Maintenance Collection system superintendents input's preparation,~~ and may go through several iterations before a draft budget is submitted to the Finance Committee, prior to recommendation to the Board for approval. A Budget Workshop is convened to review the draft, answer any questions from the Board Members or for Board Members to bring any upcoming items to light that may have been overlooked (~~tax, Capital projects, PR-related or otherwise~~). Suggested revisions are made and the draft Budget is reviewed once more by the Finance Committee, prior to recommendation to the Board for Approval. Once adopted, the budget serves as the District's approved financial plan. The Budget shall be adopted prior to the start of the Fiscal Year (July 1).

Annually, a Capital Improvement Plan is formulated in conjunction with District Manager, Staff and Board, to anticipate infrastructure costs to the District. Each year, the current budget estimates are included in the annual budget for execution and projections for upcoming years, insuring the District has planned and funded for the said projects.

Red Flags to Identify at Budget:

1. Are the reserve funds being depleted? Are the depletions planned?
2. Are reserves being used to fund operations?
3. Has the District borrowed money to meet operating expenses?
4. Is the debt service, as a percentage of operating expenses, too high?
5. Has scheduled maintenance been deferred?
6. Is the District unable to finance projects that are critical to its mission?
7. Did the District receive an unfavorable audit and management letter?
8. Has the District been the subject of regulatory investigations?
9. Has the District received numerous citizen complaints regarding service levels, or expenditures or other financial issues?
10. Does the District have high employee turn-over?
11. Does the District provide the services and programs it set out to provide?
12. Are claims or litigation increasing?

Additional questions for the District Manager to report out:

- Does the budget meet the District's long-term goals?
- Is the estimated income realistic based on the history of the District?
- Is the budget within the appropriate limit of the district?
- Does the budget meet the statutory deadlines?

- Is the Budget clear enough for the Board members to articulate?
- Does the budget tie-in to the District's Mission/Vision Statement?
- Is the Budget on-time, balanced and easy to read?
- Does the Budget tell the story of where we have been, where we are going and how it is going to get there?
- Did we live within our means?
- Is the Budget based on easily explained and understood assumptions?
- Are explanations of variances, along with other financial implications of programs, services and policies (ie, changes made or projected in revenue, payroll or benefits), from previous budgets explained?
- Are all of the issues that were raised by our auditors resolved in the current budget?

Communicating clear, complete budgetary information to the constituent of the District should be included in the budget, via budget summaries. Sources of communicating could include: website, newsletters, public postings, press releases, or public hearings.

The District Manager is authorized to order goods and services, in accordance with the approved budget without additional authorization from the Board.

Unbudgeted Operating Expenditures: Expenditures not included in the approved budget requires the approval of the Board of Directors and an appropriation from reserves by the Board.

Spending Authority: The District Manager is authorized to expend any and all budgeted funds in the amount of \$15,000 or less. Any expenditure in excess of \$15,000 shall be presented to the Board of Directors for approval prior to ordering goods or services. The District Manager may delegate spending authority to subordinate staff in writing.

A hard copies of the approved Budget, with the associated signed Resolution, are sent to the County of Marin, as well as the Marin Local Agency formation Commission.

Budget Transfer Authority:

From time to time actual costs for material, labor and professional services may vary, due to external factors, from projections used as the basis for the budget. Changed circumstances, sometimes difficult to predict, can change priorities during the course of a Fiscal Year.

In order to maximize operational efficiency in allocating available resources to operating and capital projects, the ability to administratively adjust the budget between line items is granted to the District Manager who is authorized to respond to changed circumstances by transferring expenditure authority within, but not between, each of the following Funds: Operating Fund (Fund 7800), Capital Fund (Fund 7810), and the Capital Reserve Fund (Fund 7830), as long as the total appropriations for each fund does not exceed that which the Board has adopted by resolution or subsequent amendment; and, that following any budget

transfer(s), staff shall provide notice to the Board as an informational item at the District's next regularly scheduled Board meeting.

Appropriations Limits for County Revenue:

The Office Manager is to obtain the new population and consumer price index information from the CA DOF (search for: "ca dept. of finance price and population information – appropriations," find the appropriate year's "Dear Fiscal Officer – Department of Finance" article. Apply the information to last year's appropriations limit, create a Resolution for the Determination of the Appropriations Limit for Fiscal Year 20~~XX~~~~XX~~ and present to the board of Directors with the Final Budget. All Approved Resolutions pertaining to the Appropriations Limit and associated back-up information is scanned and stored in the Administrative/Finance Cabinet files in the District Office. Please see the Annual and Monthly Financial Tasks/Deadlines at Appendix A & B.

State Controller's Office Reporting:

The SCO request is emailed to The Financial Transaction Report is prepared and provided by the current independent certified public accountant. The Compensation Report is prepared by the ~~Office~~District Manager. This report includes compensation information (annual salary minimum and maximum, total regular pay, overtime, lump sum and other pay; defined benefit pension, deferred compensation, and health, dental and vision information) per employee. The request for information and specific form are emailed on February 10th and due on April 30th.

All annual SCO reports are scanned and stored in the SD5 [Finance Files.Update File Location](#)

Audits:

The Board retains the Auditor. The Auditor works for the Board to provide it an independent and unbiased assessment of the finances of the District. The Board will want to understand exactly what kind of information the Auditor will review, how many review processes will be conducted and how long the process will take.

The annual independent audit shall be prepared by an independent certified public accountant with the assistance of the Office Manager and District Manager, and presented to the Board of Directors for approval. The independent audit starts at the beginning of the Fiscal Year, reviewing the last Fiscal Year's financials and shall be completed and presented to the Board of Directors for approval no later than the February Board meeting. ~~The Board approved audit shall be sent to the Bank of New York Mellon (the trustee and dissemination agent for the 2012 Revenue Bonds) no later than March 31. As a part of the audit process, with the District Manager's supervision, the Office Manager, shall prepare the continuing disclosure requirements as stipulated by the legal covenants of the Tiburon/Delvedere Wastewater Financing Authority's 2012 Revenue Bonds, due March 31st of each year, during the term of the Bond. The continuing disclosure requirements shall be included as an appendix to the annual audit. The board approved audit shall be sent to Zions Bank no later than March 31.~~

Sewer Service Charge Annual Report to County of Marin: (enter in timeline of T's due)

The annual sewer service charges shall be received and calculated by District staff and presented to the Finance Committee for review prior to submission. Once approved by the Finance Committee, a summary of the annual sewer service charges shall be presented to the Board for review. Once Board-approved, the sewer service charges shall be submitted to the County of Marin for addition to the property tax rolls by the County's ultimate deadline in August.

Monthly Reporting:

A warrant list shall be prepared for review and approval by the Finance Committee at the regularly scheduled monthly Finance Committee Meeting. This list shall be for the ~~prior-reporting~~ month, ~~meaning the past approximately 30 days since the last regular board meeting.~~ Information provided on each warrant shall include: warrant date, number, vendor name, description, account number, amount, and a grand total amount of all warrants. All warrants are to be reviewed and signed by two Board Members. The warrant list shall identify expenses already pre-approved and paid, as well as warrants waiting to be approved by the Finance Committee. Said warrant list shall be prepared for review and approval for distribution by the Board of Directors once a month at the regularly scheduled monthly meeting of the Board. In order to improve efficiencies at the Meetings of the Board, Directors shall attempt to direct questions on the warrant list to staff at the monthly Finance Committee Meetings, prior to the Board Meetings.

Financial Statements:

Financial statements are prepared monthly and are subject to a monthly field audit, as well as an annual audit, by independent certified public accountants.

Financial Reports:

Monthly financial reports (balance sheet (compared with the previous month); combined total budget vs. actual income and expenditures; ~~zone allocation~~; and overtime) shall be prepared for review by the Finance Committee at the monthly Finance Committee Meeting. These reports shall be for the prior calendar month. Each report shall present a listing of all income and expenditure accounts by fund, the budget for each account, and the amount spent in each account. The reports shall show monthly and year-to-date data (through the end of the prior calendar month). The reports shall show monthly updates of the District's various fund balances. The reports shall also include a summary list of customer payments and other revenues received for deposit. These reports shall be accurate, unofficial, unaudited staff reports but shall give a quick indication of where the District stands each month on expense versus budget. Said financial reports shall be prepared for review by the Board of Directors once a month at the regularly scheduled monthly meeting of the Board.

Other financial reports:

A warrant summary report will be provided, coupled with a detailed warrant list, providing specifics for checks to be signed at the monthly finance meeting. This allows for Committee members to review the checks thoroughly prior to signing.

Two summary payroll reports (from Paychex), providing the total payroll distributed for the prior month, shall be presented at the monthly finance meeting, ~~along with monthly cash flow charts summarizing the prior month's account fluidity, along with the preceding month's cash flow chart, for comparison purposes.~~

Bank statements and reconciliations shall be prepared for review by the Finance Committee at the monthly Finance Meeting, for all SD5 accounts (LAIF, JP Morgan Chase Checking, Payroll and Transfer). The statements shall present a summary of monthly transactions including bank transfers.

All Electronic Fund Payments to CalPERS (Health & Retirement) shall be made available for review at the monthly Finance Committee Meeting.

Payroll Tracking:

District staff shall prepare a non-confidential monthly overtime payroll summary report for review by the Finance Committee. The summary report shall be derived from the summary salary reports ~~from QuickBooks and cross checked with the compensation reports~~ from Paychex, Inc., and shall include a breakout of the various payroll categories for each employee, including but not limited to:

- Overtime ~~—per month~~
- ~~Overtime Running report for fiscal year with graph~~ time and a half
- ~~Double time~~
- ~~Comp time buy back~~

Confidential payroll reporting is kept with the semi-monthly payroll reports provided by Paychex Payroll Services and includes a breakout of the various payroll categories for each employee, including but not limited to:

- Regular base pay
- Overtime (1.5x and 2x)
- Standby pay
- Vacation Buy Out
- Comp Buy Out
- Car Allowance
- Health withholding/Medical Stipend
- Pension withholding
- CalPERS 457 Deferred payments

District Manager’s Payroll Tracking:

The District Manager’s monthly timesheets, and any associated paperwork (requests for time off and buyouts), ~~shall be presented to the Finance Committee for review and signature at the monthly Finance Committee meeting~~, are also tracked on Paychex Flex and reports can be generated upon demand.

PURCHASING POLICIES & PROCEDURES

POLICY OVERVIEW

PURPOSE:

The purpose of this Manual is to provide clarification and guidance regarding the policies and practices relating to procurement of goods and professional services for all Sanitary District No.5 of Marin County staff and to assure continuity, uniformity, and fairness in the application of such policies and practices. Because the Manual is designed primarily to assist those Sanitary District employees who have been assigned purchasing duties or delegated purchasing authority, it is important for the Manual to be maintained current and up-to-date. To this end, as revisions or supplements are issued by the District Manager, the holder of each Manual is responsible to see that these items are included in his or her copy.

This Manual covers:

- The purchase of supplies, equipment and administrative or professional services.
- The selection of vendors and service providers.
- The process for removing unused or obsolete items from the Sanitary District inventory.
- Record Retention.

FINANCE DEPARTMENT:

The Finance Department is generally responsible for coordinating and managing the procurement of all Sanitary District goods, services and equipment in accordance with these policies and procedures. The policies and procedures contained in this Manual shall apply to purchases made by all Sanitary District employees.

The Finance Department is authorized to prepare procedural guidelines, forms, and flow charts to clarify and/or amplify the provisions throughout this Manual, and to promulgate and enforce compliance with such. Administrative revisions to correct typographical errors, sequential numbering, or change the formatting of text, consistent with the original intent of the Board, are also authorized.

FINANCE DEPARTMENT STAFF:

The Finance Department is staffed by the District Manager (Purchasing Agent), and the Office Manager.

Resources:

Finance Department staff serve as a resource to Sanitary District employees, by providing information concerning market conditions and appropriate procedures for procuring the goods, supplies and services required by the Sanitary District. Using them as a resource from the outset will often result in faster service, higher quality purchases, and lower costs.

Assistance:

District Employees are encouraged to seek the assistance of Finance Department staff as early in the purchasing process as possible in order to best realize the benefits provided by the Finance Department. For example, the Finance Department can provide the following helpful services:

- Suggest products or services to meet needs.
- Provide information on available funds.
- Investigate alternatives, including the advantages, disadvantages and cost.
- Advise on purchasing procedures and compliance requirements.

Employees are encouraged to contact the Finance Department to obtain assistance; however, employees may contact vendors directly for general information on products and services; and, to obtain informal quotes (See Article II of this chapter. Care must be taken by employees to NOT share information received from one vendor with other vendors. Doing so may compromise competition. Again, if it is necessary to contact a vendor, a Finance Department member can assist. District personnel should always keep the Finance Department informed and involved in any purchasing discussions or activities with a vendor.

PURCHASING AGENT:

The District Manager heads the Finance Department. In normal day-to-day operations, the District Manager shall have responsibility and authority for implementing the policies and procedures in this Manual, and as such shall serve as Purchasing Agent.

AUTHORITY AND RESPONSIBILITY:

The Purchasing Agent is charged with the authority and responsibility for coordinating and managing the procurement of goods, equipment, and services according to applicable law, regulation and policy.

Under the direction and supervision of the Purchasing Agent, the Sanitary District Office Manager is authorized to act as an agent for the Sanitary District in procuring property and services for the Sanitary District.

Only the Board of Directors itself and the District Manager, or his/her designee may commit Sanitary District funds for the purchase of any goods, equipment or services for Sanitary District benefit; and, except in cases of emergency as hereinafter provided, or in cases where the Board or this chapter has made specific provision, no purchase of property by any governing body or person other than the Board of Directors, the Purchasing Agent, or their designee shall be binding on the Sanitary District or constitute a lawful charge against Sanitary District funds.

DISTRICT MANAGER PROVISION:

The District Manager has a purchasing authority for all budgeted funds for goods and equipment ONLY, not to exceed fifteen-thousand dollars (\$15,000) per transaction, subject to those terms and conditions identified in Article II of this chapter.

Any further delegation of authority and responsibility shall be in writing and shall precisely describe the extent thereof.

Purchasing authority for services, at any dollar level, is reserved to the District Manager only.

The District Manager may restrict any aspect of this provision, at his or her discretion, if the determine that it is in the best interest of the District.

PURCHASING RESPONSIBILITIES:

To effectively perform the purchasing function, the Purchasing Agent and through him/her, the Finance Department is charged with the following specific responsibilities:

- Monitor and coordinate Sanitary District purchases or leases of all materials, supplies, services, furnishings, equipment and other property in accordance with rules and regulations prescribed by Sanitary District ordinances, resolutions, these policies and procedures, and those otherwise provided for by law.
- Maintain open, honest, helpful, and cooperative communication with employees, which shall include: leadership in purchasing related activity, developing awareness in and among other employees regarding purchasing policies/procedures and the rationale behind them, information on market conditions and new products or services; and, training on these same purchasing policies/procedures.
- Negotiate, purchase, and contract for required goods and services from responsible vendors in a manner consistent with sound professional purchasing practices, employing formal or informal competitive bidding when required by law or, when discretionary under the applicable laws and regulations, whenever such competitive procedures are determined by the Finance Department to be in the Sanitary District's best interest.
- Follow-up on, expedite and resolve purchasing problems as necessary.
- Consolidate orders for like items, ensuring quantity discount pricing whenever possible.
- Assist employees with research and recommendations in developing specifications, including reviewing the specifications for completeness of information and open and competitive language.
- Identify, evaluate and utilize purchasing arrangements that best meet the needs of the Sanitary District (for example, cooperative purchase, blanket order, contractual agreements, etc.).
- Learn and implement current practice and developments concerning purchasing, prices, market conditions, and new products.
- Obtain the highest quality goods consistent with operational needs at the price and under the conditions most advantageous to the Sanitary District.
- Establish and coordinate vendor relations, catalogs, files and other records required for performance of assigned duties, and evaluate vendor performance.
- Develop and maintain all forms, records and files necessary for legal and efficient operation of the Purchasing function.

Whenever appropriate, standardized products that are utilized by Sanitary District employees. See MCSDC 2.10.020.

STAFF RESPONSIBILITIES:

Sanitary District employees are charged with the following responsibilities in the purchasing process:

- Maintain open communications with the Purchasing Agent or his/her staff.
- Anticipate requirements sufficiently in advance to allow the Finance Department adequate time to obtain goods or services in accordance with the best purchasing practices.
- Monitor and inform the Finance Department of any vendor relations problems, shipping problems (e.g. damaged goods, late delivery, wrong items delivered, incorrect quantity, etc.) and any other purchasing problems so that a follow-up can be initiated promptly and the problem resolved.
- Submit written purchase orders for the purchase of goods and services with appropriate Management signature and account codes. Prepare purchase orders carefully and properly in accordance with training and instructions so as to minimize administrative time required to process purchase orders.
- Provide detailed and accurate specifications to ensure that the goods obtained meet expectations and requirements.
- Minimize emergency and sole source purchases, providing written justification for and maintaining written records of such purchases when they are necessary.
- Assist in maintaining up-to-date lists of interested and qualified vendors.
- Communicate and coordinate with the Finance Department prior to requesting demonstrations of goods or equipment from vendors.

STANDARDIZATION:

The Finance Department shall be responsible for standardization. Standardization is the organized process of obtaining solutions to common problems by establishing agreement on specific quality, design, size, etc., thereby minimizing training and repair demands. The established product is called a standard.

The Sanitary District purchases many products that are standardized (i.e. vehicles, service equipment, pipes and fittings, safety equipment, office equipment, stationery, and computers). When standards have been adopted by the Finance Department, only the items meeting those standards are to be purchased. No standard is meant to be unchangeable, however, and each standard is subject to continuous review. Suggestions for changes in existing standards and suggestions for establishment of new standards should be submitted to the Finance Department.

ETHICAL STANDARDS:

In order to promote governmental integrity and to guard against even the appearance of impropriety, all Sanitary District employees engaged in any vendor-related activity shall comply with the following standards of ethical conduct:

- Sanitary District employees shall discharge their duties impartially so as to assure fair access to governmental procurement by responsible vendors and service providers and to foster public confidence in the integrity of the Sanitary District procurement system.

- Sanitary District employees shall not solicit, demand, accept or agree to accept a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement, specification, standard or contract.
- Sanitary District employees shall not participate directly or indirectly in procurement when the employee knows that any of the following exists:
 - The employee or any member of the employee's immediate family has a personal financial interest pertaining to the procurement.
 - A business or organization in which the employee, or any member of the employee's immediate family, has a personal financial interest, is involved in the procurement. .
 - Any other person, business or organization with which the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

VENDOR RELATIONS:

The Sanitary District’s suppliers and their products, personnel, and services are a natural extension of the Sanitary District’s own resources. It is the responsibility of all Sanitary District employees to work to maintain the good name of the Sanitary District, and to develop good relations between the Sanitary District and its suppliers. In personal contacts with vendors, each employee represents the Sanitary District and should reflect and present the interests and needs of all Sanitary District personnel.

GIFTS AND SPECIAL CONSIDERATION:

Sanitary District employees, officers, or officials by virtue of their positions, shall not be entitled to any special consideration from vendors or merchants in their personal affairs nor shall they attempt in their official capacities to procure goods, supplies, equipment or services for the private use of any other person, including any employee, officer, or official of the Sanitary District.

Sanitary District employees shall not accept gifts, entertainment, or anything of more than nominal value from vendors or potential vendors. Examples of acceptable gifts might include pencils, scratch pads, calendars, cards. Food, candies, flowers, must be of a nature which can be shared at a public counter.

The acceptance of any gratuity in the form of cash, merchandise, or anything of value by an official or employee of the Sanitary District is prohibited. The offer of any such gratuity to any official or employee of the Sanitary District by any vendor may be cause for declaring such individual or firm to be an irresponsible vendor and debarring such vendor from bidding or otherwise doing business with the Sanitary District, at the discretion of the Purchasing Agent, subject to the opportunity to appeal first to the Board of Directors.

CONFLICT OF INTEREST – ACTUAL OR POTENTIAL:

Upon discovery of an actual or potential conflict of interest, an employee shall promptly withdraw from further participation in the transaction involved. Sanitary District Counsel should be consulted for an opinion whenever there is any question or even an appearance of conflict of interest.

UNAUTHORIZED PURCHASES:

Unauthorized purchases are not considered an obligation of the Sanitary District and the individual making such purchases may be held personally liable for the cost of the purchase. An unauthorized purchase may include any of the following:

- Any purchase that does not meet the guidelines outlined in this Manual.
- Any purchase for personal use.
- Any obvious circumvention of delegated purchasing authority or the purchase of items specifically identified as exempt from delegated purchasing (i.e. fixed assets).
- Items purchased not in annual budget are subject to Board Approval

COMPETITIVE PROCUREMENT:

The District is committed to a program of active competition in the purchase of goods and services. No specifications for the purchase of goods or services shall be written in such a manner as to limit bidding directly, or indirectly, to any one specific vendor, or any one specified brand or product, except for those items that are approved as standards, are exempt from competitive bidding requirements by law, or are approved as “sole manufacturer” or “sole source” purchases as provided for in this document.

All purchases for goods and services will be made through open competition to the maximum extent feasible as determined by the Purchasing Agent or his/her designee and by whatever methods and procedures, formal or informal, that are determined by the Purchasing Agent or his/her designee to best meet the goals and objectives detailed in this Manual.

The Finance Department may reject any and all bids received if the Department determines that the price, terms or surrounding circumstances of the bid or proposal are such that an award would not be in the best interests of the Sanitary District.

WAIVER OF COMPETITIVE BIDDING:

In instances where there are limitations on the source of supply, necessary restrictions in specifications, approved standards, quality considerations, or other valid reasons for waiving competitive bidding, purchases may be made without competitive bidding. Approval of waiver of competitive bidding shall be made by the Purchasing Agent or his/her designee, or by the Board of Directors in accordance with all relevant local-state-federal laws, regulations or Sanitary District ordinances.

RECORD RETENTION:

In accordance with California Government Code, Section 25501.5, please see Appendix C for the structured detail of SD5’s records retention policy.

Access to Financial Records and Accounting Systems:

At least two (2) District employees (or one (1) District employee and one (1) Board member) shall have access to the District's financial systems' passwords and be able to access all files, accounting records, and financial models. This is so that in case of an emergency, there is more than one person that can access the District's financial information and systems.

VENDOR LISTS:

Finance may compile and maintain lists of vendors for various classes of commodities commonly used by Sanitary District employees, purchased from repetitively or in large quantities. Finance may also develop specialty vendor lists for unique or non-recurring purchases that may be required. Employees are encouraged to contact Finance for assistance and information concerning vendor selection and overall market conditions for the goods and services they wish to acquire.

All requests from firms and/or individuals expressing an interest in providing goods or services should be forwarded to Finance.

APPLICATION FOR PLACEMENT ON VENDOR LIST:

Any vendor that wishes to sell to the Sanitary District may apply for inclusion on the appropriate vendor list. Finance has an application form that must be completed and signed by the applicant. Such applications shall state the class or classes of commodities that the vendor sells. Not all applications necessarily result in the vendor being added to a bid list. Several reasons for non-inclusion are no or insufficient need for the product or service; lack of local representation; or lack of service support. Product catalogs or other descriptive literature may be furnished to Finance.

REMOVAL FROM A VENDOR LIST:

Vendors may be deleted from a list by action of the Purchasing Agent or his/her designee. Reasons for deletion may include, but are not limited to:

- Out of business.
- Continual poor service.
- Poor quality of product.
- Failure to comply with previous purchase order(s).
- Failure to respond to three consecutive bids or proposals.
- Cannot meet Net 45 Payment Terms (District Approves Checks once a month)

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CREDIT CARD / PURCHASING CARD USAGE POLICY:

The terms Credit Card and Purchasing Cards shall be used interchangeably in this subsection.

The Finance Department is designated to be responsible for the district's credit card issuance, accounting, monitoring, retrieval, and for general oversight of compliance with this credit card policy, therefore credit cards are provided to the District Manager, ~~and Office Manager~~ Administrative Services Manager-Operations Superintendent and Maintenance and Collection System Superintendent only.

District credit cards may be used only by the individual to whom the card was issued and only for the purchase of goods or services for the official business of the Sanitary District

No.5 of Marin County, unless otherwise authorized by the District Manager for a specific purchase.

All authorized users of the District's credit cards shall submit documentation detailing the goods or services purchased, the cost of the goods or services, the date of purchase and the official business for which it was purchased within 30 days of purchase.

Employees issued District credit cards shall return the credit card immediately upon termination of his/her employment or service with the District.

The Finance Department will follow established accounts payable internal control procedures for approval, documentation and payment of credit card charges.

All balances due should be paid for within not more than 30-days of the initial statement date, or as necessary to avoid late fees.

Unauthorized use of District credit card shall result in disciplinary action. Such action may be waived by the Purchasing Agent, if in their belief, upon the presentation of facts, such usage was truly inadvertent. See subsection (7) of this section.

ISSUANCE OF CREDIT CARDS:

Credit Cards will be issued to the District Manager, ~~and Office Manager~~ Administrative Services Manager, Operations Superintendent and Maintenance & Collections System Superintendent. A credit card will be available on a checkout basis from the Finance Department, to be returned within a reasonable period of time, as agreed upon by the user and the Purchasing Agent. Individual credit limits shall not exceed \$1,000 for general use card and \$10,000 for the District Manager.

CARD USE:

The credit card shall be used for the purchases of goods and services that are listed on the budget and for the official business of the Sanitary District when normal accounts payable procedures cannot be utilized (i.e., petroleum purchases, travel related expenses, conference registration fees, membership renewals, etc.). The Administration credit card may be used for emergency purchases and internet purchases of under \$1,000, or as approved by the Purchasing Agent. Anyone requesting to use the credit card for internet purchases must contact the Finance Department in order to purchase the items via the internet.

Purchases made via the credit card must comply with the District's purchasing and expenditure policies. The card in no way changes such policies.

Individual purchases shall be limited to authorized limits of the credit card holder.

Anyone using a Sanitary District credit card shall sign an agreement to abide by adopted District credit card policy and procedures.

PROHIBITED USE:

Cash advances. Standard merchant category exclusions (e.g., liquor, tobacco, gambling, pornography). Personal use, except when a single bill is generated for combined District and personal expenses. In such cases, the card holder shall reimburse the District for personal charges within 30-days of transaction date.

SECURITY:

The credit card should always be treated with a level of care that will secure the card and account number. Guard the credit card number carefully. Do not post it or write it down.

Authorized employees issued a credit card are responsible for its protection and custody shall immediately notify the Finance Department if the credit card is lost or stolen, who in turn shall notify the credit card company.

PERSONAL LIABILITY:

The credit card shall not impact the cardholder's personal credit references. The District-issued credit cards are corporate liability cards, not a personal liability card. Usage inconsistent with District policy will however create a liability on the part of the employee to repay the District for such unauthorized usage.

PAYMENT:

The Finance Department shall review and approve all invoices received for payment. The balance, including interest due on an extension of credit, under the credit card arrangement should be paid for within thirty (30) days of the initial statement date; or as best possible to avoid late fees. Payments shall be reported to the Board monthly via warrant lists provided at the monthly Finance Committee Meetings, as well as actual warrants.

PENALTY FOR WRONGFUL USE:

Any employee or manager of the Sanitary District No.5 of Marin County who violates the provisions of this policy may be subject to disciplinary action up to and including termination.

EMPLOYEE AGREEMENT:

Prior to the issuance of a credit card to an employee, such employee shall sign a Credit Card User Agreement, with at least the following terms:

The credit card is to be used only to make purchases for the legitimate business of the Sanitary District. The credit card must be used in accordance with the provision of the Credit Card Policy established by the Sanitary District No.5 of Marin County. I understand that receipts for credit card purchases are due upon return of the credit card. Violation of these requirements may result in disciplinary and legal action to the fullest extent of the law. I have read and understand the Sanitary District's Credit Card Policies and Procedures and I agree to adhere to them.

SOLE SOURCE PROCUREMENT:

Competition is presumed: This policy covers sole source procurements; however, the fair and open chance to compete is preeminent. Before asserting that a procurement is sole source, all reasonable attempts should be made to identify multiple vendors or multiple brands.

Sole Source Procurement Defined: Sole source procurement is any acquisition which, by virtue of the specifications required by the requestor or by the clear and specific restrictions imposed by a provider, restricts the contract to one vendor or to one brand.

Sole Source Procurement Discussed: Examples of sole procurements are:

1. Equipment for which there is no comparable competitive product, for example, a one-of-a-kind oscilloscope that is available from only one supplier.
2. Public utility services from natural or regulated monopolies.
3. A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer.
4. An item where compatibility is the overriding consideration, such as computer operating software enhancements for an existing system.
5. A supply, equipment, part, service or supplier that, due to constraining factors associated with scientific research, are needed to ensure the fairness and validity of the underlying research.
6. A supply, equipment, part, service or supplier that is specifically and clearly required by a grantor, contractor, donor, or other provider of funds where the usage of those funds is specifically, explicitly, and clearly restricted by the funds provider.

There are two types of sole source assertions:

1. Supplier – One and only one supplier is capable of delivering the good or service needed.
2. Brand Name – One and only one brand of good or service is capable of addressing the need.

When recommending that a procurement is sole source, objective evidence of a convincing nature must be provided. Personal or professional preference will not be considered.

Because competition is not involved, it must be demonstrated that the price is fair and reasonable.

If sole source procurement falls into the dollar value that must be approved by or reported to the Board, the requestor may be called upon to defend the action before the Board, and may also be required to justify the sole source procurement in cases of audit, protest, public inquiry, litigation, or similar circumstance.

Specific Sole Source Procedures:

1. For procurements that are \$3,000 or less, no sole source justification is required. However, that the source and price are fair and reasonable and represent best value to the

District must be ensured. Splitting the procurements to avoid the \$3,000 dollar limitation is specifically prohibited.

2. For procurements exceeding \$3,000 evidence must be provided that the acquisition qualifies as sole source and that the indicated price is fair and reasonable. A sole source justification form must be completed and submitted. The order shall be placed by the requestor only after review by the Purchasing Agent. The Purchasing Agent, upon examining all documentation provided by the requestor, may take necessary actions and make prudent inquiries before approving the purchase order.

3. The Purchasing Agent shall ensure that sole source procurements otherwise comply with other policies and procedures governing the acquisition of goods and services at the Sanitary District No.5 of Marin County. Further, the Purchasing Agent shall ensure that all reports exclude sole source procurements on the sole basis that they are sole source. Further, the Purchasing Agent shall ensure that all reports requiring the disclosure of sole source procurements appropriately reflect such procurements, and are timely filed.

4. Knowingly executing a sole source procurement when in fact it is not, will subject an employee to disciplinary action up to and including termination.

Procedure: Purchase Orders for items that are to be purchased from a specific vendor, where substitutes to the vendor or brand are unacceptable, must be accompanied by a written justification explaining the circumstances that make substitutes unsuitable. The justification must be signed by the District Manager.

Purchasing Agent determines whether the justification is appropriate. Justifications are to be supported by factual statements that will pass an internal or federal audit. It is the salient features of a product that makes it a sole source.

Justifications may include the following reasons:

- The need to obtain replacement parts for existing equipment.
- The need to obtain auxiliary components that match existing equipment.
- The need to meet unique physical design or quality requirements.
- The need to maintain research continuity or comply with established District standards.
- The need to buy items that have characteristics unique to a single manufacturer, essential to the proposed use.
- Additional internal costs would be incurred by changing brand names in this particular application.
- Equipment repair when initial estimate is less than \$3,000 but after disassembly and inspection, additional costs are more than estimated and it would be less cost effective to go out for quotes.

See attached Justification of Sole Source Purchasing Questionnaire.

Please be sure to address only specification items (do not address price or cost items). It is very important to complete items 2, 3 and 4 of the questionnaire with strong, complete, and well thought out answers as these are the areas that must stand up to audit.

**LOCAL BUSINESS PARTICIPATION IN DISTRICT PUBLIC CONTRACTS AND
ENCOURAGE BUSINESSES TO HIRE LOCALLY IN DISTRICT PUBLIC CONTRACTS**

1. The District shall make every effort to secure and contract with local businesses for labor, supplies and materials on all contracts that are not required by law to be competitively bid as long as all such labor, supplies and materials are offered or available to the district at fair and reasonable prices.
2. On all public contracts that are required by law to be competitively bid, the District shall make every effort to encourage the participation of local businesses by taking the following steps, including, but not limited to:
 - a) Contact local businesses that are listed in the business pages of the phone directory under an area of specialization needed for the proposed project.
 - b) Create a data bank of local businesses that have bid on district projects or have expressed an interest in being contacted about relevant projects by supplying the district with the following information:
 - 1) Name, address, and telephone number and name of contact.
 - 2) Brief description of business or service offered.
 - 3) Name and address of all employees of the local businesses.
 - 4) Documentation of a bona fide pension, health and welfare plan for employees.
 - 5) Documentation, where applicable, of participation in a state certified apprentice program.

The district shall make every effort to contact local businesses whose names are in the data bank whenever this is a project relevant to their business.

- c) All notices inviting bids shall include language stating to the effect that it is the district's policy to encourage bidders to utilize local businesses whenever possible on District projects.
- d) All notices of public contracts shall be published in the media within the local area.

NOTICE TO BOARD AND DISTRICT COUNSEL:

If an employee feels that the District Manager's or the Office Manager's actions or activity fall outside the policies and procedures of this Manual, such employee shall notify the Chair of the Board and District Counsel for subsequent review and resolution.

GOODS AND MATERIALS:

PURCHASE LIMITS:

The purchase limits referred to in this Section are for the purchase of goods or equipment ONLY and do not include purchase limits for construction, technical, maintenance or professional services.

Splitting of purchases to avoid purchase limits or to avoid oversight by the Finance Department is strictly prohibited.

PURCHASE OF GOODS UNDER \$3,000:

Competitive quotes are not required, but prudent buying techniques suggest contacting at least two or more vendors for a comparison of competitive prices.

Employees may make direct purchases as outlined in MCSDC 2.10.130(4)(a), which allows Sanitary District employees to make direct purchases under three-thousand (\$3,000) per transaction after receiving approval from the District Manager. The Finance Department shall be responsible for monitoring and controlling the use of purchases made in this manner.

PURCHASE OF GOODS OVER \$3,000:

The Finance Department shall be responsible for procuring all goods and supplies over three-thousand (\$3,000). Informal or formal bidding procedures may be used depending on the complexity of the items purchased. A minimum of 2 or more competitive prices shall be obtained prior to approval of purchasing goods unless it is sole source item.

PURCHASE OF GOODS OVER \$15,000:

The District Manager is authorized to expend any and all budgeted funds in the amount of \$15,000 or less. Any expenditure in excess of \$15,000 shall be presented to the Board of Directors for approval prior to ordering goods or services.

COMPETITIVE BIDDING NOT REQUIRED:

Competitive bidding is also not required, on a prima facie basis, for the following:

- Election materials
- Legal brief printing, stenographic services, and transcripts
- Books, publications, subscriptions, recordings, motion picture films, and annual book and periodical contracts
- Property or services, the price of which is fixed by law
- Automotive and heavy equipment repairs

- Proprietary drugs and pharmaceuticals, medical supplies and equipment
- Training seminars or other classes for personnel
- Materials, supplies, equipment or services that can only be obtained from one supplier, generally because of its technological, specialized, or unique character. Such purchases require a sole source justification and the approval of the Purchasing Agent.
- Goods or services where the cost is under three thousand dollars (\$3,000)
- When, in the judgment of the Purchasing Agent, it is in the best interest of the Sanitary District to negotiate, without engaging in a competitive bidding process, an extension of an existing contract for goods based upon satisfactory performance, as long as such negotiated price is fair and reasonable. This applies even if the existing contract was obtained through prior recent competitive bidding.
- When competitive quotes for goods are not possible due to an emergency or documented sole source justification. Such purchases shall be made through a negotiated procurement process and coordinated through the Finance Department.
- Purchases made from other public agencies by use of joint powers agreements, cooperative purchasing programs, pooling agreements, and other recognized types of agreements used by government agencies for the purpose of combining purchasing requirements in order to reduce costs, increase efficiency, or reduce administrative expenses. Documentation as to the advantage of the cooperative purchase should be retained where reasonably feasible.
- “Piggy-backing” is allowed, such that the District may purchase, order or otherwise enter into contracts with vendors that have been awarded orders for goods or services by other governmental agencies via a competitive process. Documentation as to the advantage of such shall be maintained in each instance.
- Materials and supplies that are acquired from a vendor based on a contractual arrangement with the vendor that was established pursuant to a competitive bid process.
- Goods or services on, or provided by vendors/contractors on, the California Multiple Award Schedules (CMAS) list, subject to the limits and provisions of the CMAS program.

OFFER AND ACCEPTANCE:

In general, written solicitation of quotes is preferred. The Uniform Commercial Code has established that a contract exists when there has been offer and acceptance. Thus, the terms of an agreement to buy or sell are not fixed until offer and acceptance have been established.

Written quotes submitted by prospective vendors are recognized as offers and purchase orders or contracts issued by the Sanitary District serve as acceptance. Verbal offers are not recognized as offers. When verbal quotes are accepted, the Sanitary District’s purchase order is considered an offer and acknowledgement or delivery by the vendor is considered acceptance. A facsimile quote is construed to constitute a written offer.

In order to establish firm pricing, delivery, and payment terms, and to reduce risk to the Sanitary District, it is preferred to have written quotes serve as the offer and to have the

Sanitary District's purchase order or contract serve as acceptance. Written quotes should contain the following information:

- A precise description and /or specification of the items to be purchased.
- Quantity and price of the items to be purchased.
- Delivery date and whether freight will be charged.
- Where the ownership and responsibility for the condition of the goods during shipping passes, i.e., at the vendor's dock (F.O.B. Origin/Source) or at the delivery location (F.O.B. Destination).
- The vendor's or his/her sales representative's signature.

SOLICITATION OF QUOTES, BIDS, AND PROPOSALS:

The complexity of the goods or equipment required and an evaluation of the Sanitary District's risk exposure determine whether informal or formal purchasing procedures are used. Informal requests for quotes are typically used for the purchase of off-the-shelf or catalog items, materials, and supplies. Requests for quotes and requests for proposals may be conducted informally per the procedures outlined in MCSDC 2.10.230 and 2.10.240.

Informal solicitations do not require a public bid opening, although the solicitation may require quotes or proposals be submitted by a specific date and time.

Formal, sealed bidding procedures will generally be used for complex purchases, where the purchase of unique or high cost property or services is anticipated, when there is the potential for heightened risk exposure for the Sanitary District, or when formal bidding is required by law.

It is the responsibility of the Finance Department to evaluate each purchase and to initiate the appropriate method of purchase.

INFORMAL REQUESTS FOR QUOTES:

Written, facsimile, or oral Requests for Quotes (RFQ) are typically solicited for the purchase of off-the-shelf or low dollar materials, supplies, and goods. Award is made on the basis of lowest responsive and responsible offer submitted in response to the request for quotes.

Responsive Bid: A bid (or quotation) shall be considered responsive when the bidder has complied with the terms, conditions, provisions, specifications, instructions, and all other requirements of the request for quotes. Criteria such as required delivery time, delivery instructions, the timely submission of quotes, and other factors that influence the decision to purchase may be used to determine whether a bid is considered responsive. Such criteria shall be made known to the prospective bidders at the time quotes are solicited.

The determination as to whether a bid is responsive is an administrative decision, which shall be made by the Finance Department after the receipt and evaluation of quotes.

Responsible Bidder: A bidder is considered responsible when it has been established that the bidder has the technical capability, financial capacity, facilities, and manpower required to perform as outlined in the requirements of the solicitation. Reference checks concerning reputation, judgment, experience, and efficiency of the bidder, site visits and interviews, and performance history may be used to determine whether a bidder is responsible. The determination as to whether a bidder is non-responsible is an administrative decision, which shall be made by the Finance Department in consultation with Sanitary District Counsel. Any determination that a bidder is non-responsible shall be documented by the Finance Department along with the reasons for making such a determination.

INFORMAL REQUESTS FOR PROPOSALS:

Informal written or facsimile Request for Proposals (RFP) may be used for the purchase of goods and services when “best value” cannot be determined by price alone, when there is uncertainty as to specifications, or when requirements such as vendor reputation, expertise, and performance suggest that the Sanitary District’s interests would be best served by procuring the goods or services on a “best value” basis.

The Purchasing Agent shall determine that the use of an informal RFP is practical and advantageous for the Sanitary District before an informal RFP may be issued.

The RFP shall describe the scope of work to be performed, and shall clearly identify the proposal evaluation criteria, the award process, and any special provisions or conditions.

Informal RFPs do not require public notice or the submission of sealed proposals. Thus, informal RFPs may be solicited and received by facsimile or other written means. After proposals have been submitted, the Finance Department shall evaluate the proposals submitted in response to the RFP within the guidelines developed by the Finance Department. Award shall be made to the offeror whose proposal is determined to provide the “best value” to the Sanitary District on the basis of the evaluation criteria identified in the RFP.

ORAL PURCHASE COMMITMENTS:

No employee shall make an oral commitment to purchase goods or services without obtaining prior approval from the Purchasing Agent or his/her designee.

Notwithstanding the foregoing, the District Manager may authorize an employee to make a tentative oral commitment to purchase subject to a “confirming purchase order”. Such authorization may be granted if the request is urgent and time does not permit the submittal of a prior purchase order to the Finance Department.

The department shall note the authorizing person’s name on the purchase order and submit the purchase order to the Finance Department for final approval and further processing.

FORMAL BID PROCEDURES:

Formal bids may be obtained either through:

- *Invitation for Bids (IFB)*. This requires a detailed purchase description including acceptance criteria and all contractual terms and conditions applicable to the procurement. See MCSDC 2.10.870, Invitation for Bids.
- *Request for Proposals (RFP)*. This is used to initiate competitive sealed proposal procurements. The significant difference between an RFP and an IFB is that in an RFP the award may be negotiated. See MCSDC 2.10.780, Request for Proposal.

COOPERATIVE PURCHASES:

The Purchasing Agent is authorized to make purchases of property required by the Sanitation District through the use of joint powers agreements, cooperative purchasing programs, pooling agreements, and other recognized types of agreements used by government agencies for the purpose of combining purchasing requirements in order to reduce costs, increase efficiency, or reduce administrative expenses. Documentation as to the advantage of the cooperative purchase should be retained where reasonably feasible.

PROCEDURES FOR PURCHASING FIXED ASSETS:

Fixed Assets are defined as those items of equipment that cost \$5,000.00 or more and have a life of greater than five years. All fixed asset items shall be budgeted prior to purchase.

The threshold for infrastructure is \$25,000.

Purchase Orders must be submitted to the Finance Department for all fixed assets. Employees may not purchase fixed assets independently. Contact the Finance Division regarding infrastructure procurement.

RECEIVING AND PAYMENT FOR PURCHASE:

Departments shall be responsible for the inspection, acceptance or rejection of all deliveries of goods, supplies or equipment. The purpose of establishing this responsibility is to ensure that all goods received are as ordered.

The ordering employee shall follow the steps provided below:

Packing Slip Available –

1. Pull the packing slip upon arrival of the goods.
2. Physically examine the goods for condition, quantity and conformance with any other terms (see MCSDC 2.10.310)
3. Compare the goods to the packing slip.
4. If there are any problems with the shipment, contact Finance, who will assist in resolving the discrepancy with the vendor.
5. After a satisfactory inspection (see MCSDC 2.10.310), and/or resolution of any problems, employee shall sign and date the packing slip and/or other documentation, and note the

following when applicable: Partial shipment, Purchase Order number, budget account number, department number, and/or project number.

6. Forward to Finance.

Packing Slip NOT Available – Use of memo in lieu of:

1. Physically examine the goods for condition, quantity and conformance with any other terms (see MCSDC 2.10.310).
2. If there are any problems with the shipment, contact Finance, who will assist in resolving the discrepancy with the vendor.
3. After a satisfactory inspection (see MCSDC 2.10.310), and/or resolution of any problems – employee shall prepare, sign and date a memo, and note the following when applicable: Date & Location received, By Whom (receiving employee to sign off if not self), partial shipment, other pertinent information you may wish to include, Purchase Order number, budget account number, department number, and/or project number.
4. Forward to Finance.

The receiving employee shall count, weigh, or otherwise determine whether the quantity of the delivery conforms to the specifications referred to or included in the purchase order. The receiving department shall also determine whether the quality of the delivery conforms to the specifications referred to or included in the purchase order.

Each purchase order shall designate the place or places at which the ordering employee intends to receive and inspect the goods delivered.

The Finance Department does not need to be notified when the purchase order states that the quantity is approximate or states that an over-shipment of a certain amount is acceptable and the quantity received falls within this range. In this event, the quantity on the purchase order should be changed by the receiving employee to agree with the quantity actually received.

RECEIVING GOODS FROM A COMMON CARRIER:

When receiving goods from a common carrier, the employee signs only for the number of boxes or parcels which have been received from that carrier and which are listed on the delivery tag which accompanies the delivery and is not signing as to the condition of the merchandise inside the box or parcel.

Receiving personnel should indicate on the delivery tag any external evidence of packaging damage or note unsealed packages. A “good order” receipt is not to be given under these circumstances, without noting the aforementioned.

INSPECTION AND TESTING:

Receiving employee shall inspect the merchandise carefully immediately after receipt. Inspection of items received and determination of compliance with the ordering description or specifications is the responsibility of the receiving department. If there is any damage from

shipping, or if it is otherwise unsatisfactory and not what was ordered, the receiving department shall contact the Finance Department immediately.

The receiving department may apply such tests as are appropriate for verifying deliveries. For example, quality determination may be made by checking the brand delivered against the brand specified, or may be determined by comparing delivery with any sample upon which the purchase was based. The Finance Department may assist the receiving employee in making any test. If disputes arise as to quality of the merchandise delivered, it may be necessary to consult with Sanitary District Counsel depending upon the circumstances.

ACCEPTANCE OF DELIVERY:

Acceptance occurs when, after a reasonable opportunity to inspect the goods, the receiving department signifies that the goods are conforming, or that they will retain them in spite of their nonconformity or the receiving employee fails to make an effective rejection within a reasonable period of time.

Receiving employees should realize that the vendor relies on timely actions by the ordering/receiving department to constitute either acceptance or rejection, and time may become “of the essence” in the opportunity to reject non-conforming goods.

Employees are obligated to accept merchandise that has been ordered if it is undamaged and complies with the purchase order. If there is a change of need for the items, the Finance Department should be contacted immediately to make other arrangements. It should be realized, however, that there may be a restocking charge if the items must be returned through no fault of the supplier.

PAYMENT:

After determining that the supplies, materials, equipment, or services received meet the test of quantity and quality, a receiving employee shall complete and sign the purchase order copy, packing slip, and/or other documentation - and forward it to the Finance Department.

The following steps are to be followed by the Finance Department:

1. Review the purchase order copy for purchases over \$2k and/or other documentation on file.
2. Obtain the receiving copy, packing slip, and/or other documentation and compare quantities received with the quantities ordered. Resolve any discrepancies. Attach the requisition to the purchase order copy.
3. Receive the vendor’s invoice; check price, quantity, and terms against purchase order, packing slip, and/or any other documentation. Resolve any discrepancies. Attach the purchase order copy and receiving copy or packing slip.
4. Check against the available budget to ensure that funds are still available and also check dollar extension and zone splits for accuracy
5. District Manager shall approve and initial invoice, appropriating which account is to be assigned from the Quickbooks chart of account list, as well assign the appropriate zone designation on the invoice.
6. ~~Enter~~ The book keeper will enter the invoice information into the accounts payable computer system (Quickbooks).
7. Warrants shall be prepared ~~in duplicate~~ by the ~~Office Manager~~ Bookekeeper or (the designate of the District Manager). Account numbers shall be indicated on the checks top Memo line, with abbreviated memo re: what service was performed and date, month and year service was provided. Invoice number, detailed account of what service was performed and specific dates applicable are to be indicated on the voucher section Memo Line. Each warrant or the detailed warrant listing shall be reviewed ~~and initialed by the~~ District Manager.

8. Signature and Payment

Warrants shall be signed once monthly at the Finance Committee Meeting. Payments shall be distributed upon Board approval. If warrant is not authorized for immediate payment, warrant shall be signed and kept for Board approval at the next regularly scheduled monthly Board meeting, before being issued/mailed out.

9. Pre-Approved Expenses prior to Board Final Approval

The following expenses are pre-approved for payment by the ~~Finance Department~~ District Manager at any time. 1. Utilities & Chemicals: PG&E, AT&T, Verizon, Comcast ~~Sprint~~, ~~Novato Disposal~~, Waste Management, Lystek MMWD, Alhambra and Mill Valley Refuse Service Univar, Solenis, HASA, Thatcher, USP Technologies. 2. Personnel: CalPERS Health Insurance, PERS retirement, PERS 457 Plan, MidAmerica HRA Benefits and Pay Chex Payroll Services. SDRMA Ancillary Benefits Distribution. 3. Data Alarm/IT: Banshee Networks, Access Answering Service, Bay Alarm, 4. Monitoring: Caltest Brelje and Race, MCCambell Analytic

The original warrant is issued to the vendor along with the remittance slip and any other supporting information. The ~~Office~~ District Manager is to file the duplicate copy, along with

any associated paperwork, in numerical order.

REJECTION OF DELIVERIES:

If inspection reveals that the delivery does not conform to the quantity or quality specified, the Finance Department should be notified immediately in order that the vendor may be notified that the delivery has been rejected. The ~~Finance Department~~General Manager may then request the vendor to make a satisfactory replacement or a supplemental delivery or make other arrangements, depending upon the circumstances.

In the case of improper delivery, the terminology of the Uniform Commercial Code of Law (UCC) is explicit as to the buyer's rights and alternatives by stating that: "...unless otherwise agreed..., if the goods or tender of delivery fail, in any respect, to conform to the contract, the buyer may

- (a) Reject the whole; or
- (b) Accept the whole; or
- (c) Accept any commercial unit or units and reject the rest."

If the ordering department elects under the above provisions to reject the goods, such rightful rejection must be made within a reasonable time after delivery and tender. Reasonable time is defined as any time fixed by agreement which is not manifestly unreasonable, based on the nature, purpose and circumstances of the action.

DAMAGED MERCHANDISE:

There are two types of damaged merchandise - visible and concealed.

In case of visible damage, the receiving department shall:

1. Note on both copies of the freight bill "case damaged in shipment" and, if the item is visible and the damage is visible, also include "item visibly damaged".
2. Obtain signature from the deliverer (trucker) on both copies of the freight bill.
3. Return one copy of freight bill to deliverer (trucker).
4. Forward copy of freight bill to the Finance Department together with note identifying damage.

In case of concealed damage, after the merchandise has been accepted from the carrier, the package or parcel should be opened immediately, the merchandise inspected and any discrepancies or damage reported to the Finance Department. If damage has occurred, the department shall keep all packaging. If the materials, supplies or equipment were purchases made F.O.B., Shipping Point or Point of Origin, the Sanitary District must file the claim for damage within the prescribed time frame with the carrier.

Important Note: The receiving employee should not destroy the damaged item or any packaging materials, and shall notify the Finance Department immediately if damaged goods are received.

SURPLUS PROPERTY – TRANSFER, SALE, AND DISPOSAL:

The ~~Finance Department~~General Manager is responsible for the preparation and distribution of procedures to ensure the maximum utilization of surplus property. It is incumbent upon each employee to promptly notify the Finance Department when any property in his/her possession is no longer required. The Finance Department will determine whether another department can utilize the item or whether the item should be stored, transferred, or disposed.

Fixed Assets that are the property of the District shall not be sold, turned in for credit, or otherwise disposed of without the approval of the Board of Directors.

DEPARTMENT NOTIFICATION OF SURPLUS PROPERTY:

Sanitary District employees are responsible for notifying the ~~Finance Department~~General Manager of items that are no longer needed. The ~~Finance Department~~General Manager will provide forms that must be completed for this purpose.

The ~~Finance Department~~General Manager may, on occasion, survey employees to determine if surplus property exists within the District.

MOVEMENT AND STORAGE OF SURPLUS PROPERTY:

The ~~Finance Department~~General Manager will arrange for the surplus property item(s) to be removed from the District and either stored or properly relocated. Sanitary District staff may be used for transportation of the property.

The ~~Finance Department~~General Manager shall maintain an inventory of what surplus items are available in storage. Sanitary District employees may contact the ~~Finance Department~~General Manager to determine if a particular item is available as surplus and ~~the Finance Department~~ will compare requisitions received against the list of surplus items to ensure that unnecessary purchases are avoided.

DISPOSAL OF SURPLUS PROPERTY:

No property shall be disposed of, other than small miscellaneous otherwise useless and valueless items, without first being declared surplus by the Board of Directors. The ~~Finance Department~~General Manager shall sell, lease, transfer, dispose of, or exchange surplus property in the manner authorized by the Sanitary District No.5 of Marin County Board, or as outlined below.

The ~~Finance Department~~General Manager may contract with an auctioneer to conduct a Sanitary District public auction or with an auction service to arrange for the disposal of surplus property. For certain low-value items (less than \$1000) which have been declared surplus by the Board of Directors, the ~~Finance Department~~General Manager may with Board approval conduct a publicly-advertised cash-only “garage sale”.

The ~~Finance Department~~General Manager is responsible for ensuring that the sale, lease, transfer, exchange, and disposal of surplus property is conducted in such a manner as to realize the maximum value possible from the sale or disposal of surplus property. Recognizing that the transfer, receipt, storage, and sale of surplus property may involve labor, transportation, and administrative costs that exceed the value that could be recovered from the sale of damaged items, items that have outlived their intended usefulness, and items that have been determined to have no value, the Purchasing Agent is authorized to discard or otherwise dispose of damaged, useless, or valueless surplus property when costs associated with selling such goods at public auction would exceed the anticipated revenues to be realized from the auction.

PROHIBITION AGAINST PURCHASE BY EMPLOYEES:

Individuals assigned the following duties within the Sanitary District organization SHALL NOT, either directly or indirectly, bid for or purchase surplus Sanitary District property:

- Purchasing functions
- Responsible for surplus declarations
- Access to privileged information regarding the item or equipment or the value thereof, which is not available to all prospective bidders, or

Furthermore, the District Manager, shall be prohibited from purchasing any District surplus property.

This provision shall be liberally construed to prohibit any appearance of impropriety and Sanitary District Counsel should be consulted for an opinion whenever there is a question of probable conflict. If a person violates this policy, the purchase shall be voided, if possible, and the person shall be subject to discipline.

TRADE-IN ALLOWANCE:

When purchasing property for which it is not required to advertise for bids, the Purchasing Agent is authorized to solicit and accept advantageous trade-in allowances for Sanitary District property which has previously been determined by the Purchasing Agent to be of no further District use.

Competitive bids for the purchase of property by the Sanitary District may also include a request for trade-in of equipment that is no longer useful to the Sanitary District.

The ~~Finance Department~~General Manager shall request (either prior to or at the time of bid award) that the Board declare the Sanitary District property to be traded in as surplus to the needs of the Sanitary District and approve such trade in as a part of the bid award, if the Purchasing Agent determines that doing so would be in the best interest of the Sanitary District.

PROCEEDS FROM DISPOSITION OF SURPLUS PROPERTY:

The ~~Finance Department~~General manager shall deposit proceeds from the disposition of surplus property into the Sanitary District Operating Fund for use by the Sanitary District or, in the event the property had been “surplused” by a Capital or other Special fund, proceeds shall be deposited to the respective fund(s).

CONTACT WITH VENDORS:

Employee that contact vendors for information to price a purchase requisition or gather operational or budgetary information shall inform the vendor that the information requested is for planning purposes only and is not a Request for Quotes or an Invitation for Bids.

USE OF PURCHASE ORDER REQUESTS For Goods Over \$2K:

Purchase order requests (digital or hard copy) shall be used by all employees for requesting the Finance Department to secure goods, supplies and equipment (and services) for operational requirements. Preparation of the purchase order request should be complete and detailed in order to facilitate the purchase, and should contain the following information:

Purchasing Procedure: Purchase Orders shall be prepared for all purchases (including Contract acquisitions, for tracking purposes):

Purchase Orders (P.O.s) shall be maintained using an automatic, sequential, ~~preprinted~~ numbering system. The following information shall be recorded on each P.O.:

- Vendor name and date of Order Placed
- Description and Estimated Cost of items
- Facility and use identification
- Requesting Employee Name
- Signature of District Manager

Information provided to vendor: For purchases exceeding \$5,000, the written P.O. shall be issued to the vendor and shall include standard contract terms and conditions. Otherwise, the P.O. number and/or copy of the written P.O. shall be issued to each vendor as requested by the vendor.

Record keeping and filing: Electronic PO records will be kept on the Shared Drive and available for reference at any time for printed PO Books the yellow copy of the purchase order will be attached to the associated Invoice and Warrant, stored in the Warrants File Cabinet, filed chronologically, via warrant number.

Purchase Orders are not required for the following expenses:

- Expenses pre-approved for payment by staff (District Manager, ~~Office~~ ManagerAdministrative Services Manager, Superintendents or any Board member) at any time:

- Personnel-related costs including those expenditures greater than \$15,000 (PERS Health Insurance, PERS Retirement, PERS 457 Plans, Paychex Payroll, Paychex generated payroll taxes and services fees SDRMA Ancillary Benefits)

- Small, out of pocket purchases under \$200

- Monitoring

- Utilities

- Safety

- Stationary

- Janitorial Supplies

- Any delegation of responsibility and authority shall be in writing and shall precisely describe the extent thereof.

All Purchase Orders over the amount of \$15,000 must be Board-Approved prior to purchase; or \$25,000 in the event of an emergency.

The purchase order should be realistic when specifying a delivery date.

Common use items must be clearly described by their popular names, supplemented by number, size, style, or other identifying data.

When requesting the purchase of specialized items, the employee must exercise care to avoid using a description or specification which describes the product by manufacturer only, since this may impair competitive bidding procedures. If an employee is convinced that only a specific manufacturer's brand product can meet its needs, then the purchase requisition must expressly state that along with substantiation of the need for that particular product. (See MCSDC 2.10.470.)

For purchases requiring competitive pricing the employee shall submit a completed purchase order with all attachments or transmittals. This shall include names, address, and telephone numbers of vendors contacted, a recap of competitive prices received by vendor. The Finance Department shall review the documentation and may contact other sources of supply for additional quotes.

CONSOLIDATION OF REQUESTS:

Employees should plan their annual requirements and make every effort to consolidate similar items into a single purchase requisition.

Items shall be ordered in quantities sufficient for a reasonable period and consistent with future needs and available storage space. Department procedures which result in the submission of several purchase orders for the procurement of the same item or for like items for delivery to the same location often require the issuance of otherwise unnecessary purchase orders, incur additional shipping and packaging expense, cause an unfavorable impression of Sanitary District business practices, and eliminate or reduce the volume purchase advantage of centralized purchasing.

SPECIFICATIONS:

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Departments shall ensure specifications are non-restrictive and clearly describe the required items or service in terms of functional performance. Drawings or samples should clearly describe the required item. If a brand name or model is specified on the requisition, the Finance Department will assume that "or equal" items are acceptable. What is "equal" will be determined jointly by the Finance Department and the requesting department. (See MCSDC 2.10.500.)

If a department believes that only a specific make and model will meet its needs, the department shall attach a completed sole source justification form which calls out the unique features of the sole source item or service and states why these features are required. MCSDC 2.10.130 may be used for guidance. If other brands and models have been tested or used previously, the department shall specify the brands and models used, and why they are unacceptable, since prior unsatisfactory performance may be used to determine vendor responsibility during formal or informal bid procedures.

The Finance Department may return the requisition for additional justification for a specific brand which appears to be unreasonably restrictive, luxurious or otherwise inappropriate for the product. The Finance Department will assist, upon request, in the preparation of specifications.

SPECIFICATIONS AND SOLE SOURCE DEFINED:

“Brand Name Specification” means a specification limited to one or more items by manufacturer’s name or catalog number. It is written to have the effect of limiting the product to a single kind. See Sole Source and Sole Manufacturer.

“Brand Name or Equal Specification” means a specification which uses one or more manufacturer’s names or catalog numbers to describe the standard of quality, performance, and other characteristics needed to meet the Sanitary District’s requirements, and which provides for the submission of equivalent products.

“Design Specifications” customarily employ dimensional and other physical requirements of the item to be procured. These specifications provide information on how the product is to be fabricated or constructed.

“Performance Specifications” specify the functions or level of performance required. Performance specifications are results oriented and allow bidders considerable latitude in achieving the required performance results.

“Standard Specifications” are those specifications for items that have been identified as Sanitary District standards and have been approved for repeated use in procurements.

“Sole Manufacturer Specification” is a specification for goods meeting specific physical, functional, or performance characteristics that restricts competition to a particular manufacturer’s model or catalog identification, which may be available on a limited competitive basis from more than one vendor.

“Sole Source Specification” is a specification for goods that meet specific physical, functional, or performance characteristics that precludes alternate sources of supply or competition. Sole source specifications may include proprietary items, which are defined as items held under exclusive title, trademark, or copyright.

“Sole Manufacturer Justification” is a written memorandum justifying a sole manufacturer specification and identifying the physical, functional, and performance characteristics of the goods required and/or the market conditions that require limiting competition to a single manufacturer’s product. The sole manufacturer justification shall be signed by the department head or his/her designee and submitted to the Purchasing Agent for approval.

“Sole Source Justification” is a written memorandum justifying a sole source specification and identifying the physical, functional, and performance characteristics of the goods required and/or the market conditions that require limiting competition to a single supplier. The sole source justification shall be signed by the department head or his/her designee and submitted to the Purchasing Agent for approval.

REVIEW OF SPECIFICATIONS:

The Finance Department is responsible for the completion and accuracy of specifications and to that end shall review the specifications for completeness of information, terms and conditions, insurance/risk management mandated requirements, and language consistent with the Sanitary District’s established purchasing procedures.

To assure that the specifications and terms meet Sanitary District needs, the Finance Department may request the specifications be reviewed by pertinent Sanitary District staff (e.g. Sanitary District Counsel, District Manager, Safety Director, Chief Plant Operator, etc.) before incorporation into any bid or quotation process.

VENDOR ASSISTANCE IN WRITING SPECIFICATIONS:

There may be occasions when vendor assistance is required in developing specifications. Such specifications must be written in general terms and be performance based. The vendor shall be clearly informed that the information provided may be used in developing specifications for a competitive procurement process and that the fact of the vendor’s involvement in the specification development process may be disclosed as part of the quotation or bid solicitation process.

APPROVED EQUAL:

When brand names are specified, the words “or approved equal” should be added unless compelling reasons make only the single brand acceptable, in which case a written justification must be signed by the department head, or designee, and submitted with the purchase requisition to the Finance Department. (See MCSDC 2.10.470.)

Use of a brand name as part of “approved equal to” specifications should be for the sole purpose of describing the standard of quality, performance, and functional (including aesthetic) characteristics the Sanitary District desires and not be intended to limit or restrict competition.

Use of “approved equal to” specifications should, whenever possible, identify a minimum of two (2) brand names as “approved equal”.

Using specifications provided by a specific manufacturer should be avoided if possible, but if used the name of the manufacturer, model number, etc. should be indicated with a statement that use of the manufacturer’s specifications is for the sole purpose of establishing “approved equal” criteria. When the specifications designate “or approved equal”, the Finance Department reserves the right to determine and approve any other as being equal or acceptable, subject to concurrence and approval of the requisitioning employee.

EMERGENCY EXPENDITURES:

Emergency expenditures are necessary to:
Protect public and employee health and welfare, prevent damage to the environment, prevent damage to equipment and facilities, and limit liability to the District.

Authorization to expend emergency funds:
The District Manager is authorized to expend up to \$25,000 in unbudgeted funds for emergency purposes. The president of the Board (or the Secretary in the Presidents absence or any other Director in the absence of the President and Secretary) is authorized to make emergency expenditures up to \$100,000. Any emergency expenditure in excess of \$100,000 requires an emergency meeting of the Board.

Any and all emergency expenditures require ratification by the Board at the next meeting of the Board and require appropriation from reserves by the Board.

PURCHASE ORDERS:

A purchase order authorizes the vendor to ship and invoice for goods, supplies, equipment, and services as specified. The purchase order is a legal contract between the Sanitary District and a vendor for the specific item(s) stated on the face of the purchase order at the price(s) shown. The purchase order form is an integral part of the Sanitary District’s financial system.

Blanket Purchase Orders:

Blanket Purchase orders can be used for the procurement of Chemicals in which the District has contracts with Chemical Suppliers- A chemical order log book will be kept on the S drive for confirming chemical orders and deliveries. The chemical order log book will contain information regarding the date ordered, quantities ordered, type of chemical ordered and where it was ordered from. The log book will also contain information regarding quantity received and who received the delivery to finalize the order details.

EXCEPTIONS TO USING PURCHASE ORDERS:

There are certain types of procurement or purchase transactions that require special handling. Some transactions require the creation of formal contract documents while other situations may

require that the transaction be processed using the normal Sanitary District request-for-warrant form.

Employees are encouraged to call the Finance Department for assistance if there are any questions regarding exceptions to the normal purchase order process.

DISTRIBUTION OF PURCHASE ORDERS:

The purchase order is a 3 sheet document that is signed by the Purchasing Agent or his/her designee and sent to the vendor. One copy of the purchase order is then forwarded to the requesting and/or receiving employee. One copy is for the Districts files. The receiving copy should be held by the requesting employee until the order is complete, at which time the employee should sign the receiving copy of the purchase order and return it to Finance. The signed purchase order, when returned to Finance, shall serve as notice that the order is complete and as authorization pay for the goods or services itemized on the purchase order.

CHANGING PURCHASE ORDERS:

In certain instances it may be appropriate to change or cancel a purchase order after it has been issued. A department employee desiring a change or cancellation should immediately notify the Finance Department. Upon approval, the Finance Department will send a change order or cancellation order to the vendor. The Finance Department is responsible for processing all alterations once the initial order has been processed. Only the Finance Department may authorize change orders and/or cancel purchase orders.

Any changes to a purchase order will be made by issuing a revised Purchase Order. Employee will receive a copy of any change order issued.

PROFESSIONAL SERVICES CONTRACTS

REFERENCES:

California Government Code 31000
California Government Code 25502.3
California Government Code 4525-4529.5

DEFINITIONS AND AWARD AUTHORITY:

PROFESSIONAL SERVICES – GENERAL:

Professional service contracts are used to procure consulting or professional/technical services not provided by Sanitary District employees.

The following is partial list of consultant or professional services: financial, economic, accounting, legal, maintenance, medical, therapeutic, administrative, airport, security, laundry services or linen services.

These and other professional services, with the exception of the services itemized in subsection (2) of this section below, may be obtained through competitive procurement methods or by waiver of competitive bidding and sole source award as outlined in MCSDC 2.10.620(1).

PROFESSIONAL SERVICES – ARCHITECTURAL, LANDSCAPE ARCHITECTURAL, ENGINEERING, ENVIRONMENTAL, LAND SURVEYING, OR CONSTRUCTION PROJECT MANAGEMENT SERVICES:

Per California Government Code, Section 4526, “Selection by a state or local agency head for professional services of private architectural, landscape architectural, engineering, environmental, land surveying, or construction project management firms shall be on the basis of demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required.” There are special procedures for acquiring these services as outlined in MCSDC 2.10.620(2).

AWARD AUTHORITY FOR PROFESSIONAL SERVICE CONTRACTS:

The Purchasing Agent is exclusively authorized to engage independent contractors to perform services for the Sanitary District with or without the furnishing of material. Employees shall work with Finance on all professional service contracts, except in emergencies as per MCSDC 2.10.730.

CRITERIA FOR CONSULTANT CONTRACTS:

An employee may request a consultant only if one or more of the following conditions exist:

- Urgent need which cannot be met by Sanitary District employees.
- Temporary, intermittent, or irregular services which cannot be performed effectively by Sanitary District employees.
- Special or highly technical skills which cannot be obtained from Sanitary District employees.
- Need for an independent opinion, appraisal, audit, or similar services.
- Lack of sufficient personnel to accomplish the work in the required time frame.

CONTRACT TERM, EXTENSION AND AMENDMENT:

The length of a contract term may be determined using the following criteria:

- Project schedule.
- Contract rate.

- Project need for service

Contracts may contain provisions for one or more additional one-year term renewal options where market conditions or other factors favor using such options.

Departments may make a written request to extend the term or amend the provisions of a professional service contract. Such actions must be processed in the same manner as the original contract.

INCREMENTAL CONTRACTING:

In order to prevent incremental contracting, each consultant contract shall clearly specify the following:

- Work to be performed.
- Product to be provided.
- Cost detail of services/material charges.
- Length of contract.
- Monetary limit of contract.
- Terms and conditions

Consultant contracts shall be consolidated whenever feasible. Contracts shall not be split to bypass bidding requirements.

REVIEW BY SANITARY DISTRICT COUNSEL AND SAFETY OFFICER:

All professional services contracts must conform to the approved Sanitary District Counsel format, the most current version of which is contained on the Sanitary District Intranet or may be obtained from Finance, and each contract that varies from the standard terms and conditions must be reviewed and approved by Sanitary District Counsel.

Contracts that otherwise conform to standard terms and conditions established by Sanitary District Counsel, do not need further review and approval by Sanitary District Counsel, but may still be referred to Sanitary District Counsel for review and approval at the discretion of the Purchasing Agent.

The Sanitary District requires insurance coverage for all professional service contracts. The contracting employee is responsible for acquiring the contractor's certificates of insurance, which must be submitted to the Finance Department for review to ensure that all insurance requirements are satisfied. Employees should make prospective contractors aware of the Sanitary District's insurance requirements at the time quotes, bids, or proposals are solicited. Contractors should not be given notice to proceed until the appropriate insurance certificates have been received and approved.

The Sanitary District Counsel and Safety Officer reviews may be requested simultaneously in order to expedite the review process.

In certain instances, jobs may be too small, circumstances may dictate, or the market may be such that it is impractical to utilize the standard contract form and/or insurance requirements. In such cases Sanitary District Counsel may modify the standard forms; and/or, the Safety Officer may modify the standard safety and insurance requirements at their discretion. The latter shall require further approval by the District Manager.

CONTRACTS OVER \$15,000:

MCSDC 2.10.600 notwithstanding, all professional services contracts over \$15,000 require “approval as to form” by Sanitary District Counsel and Sanitary District Board of Directors

VENDOR SELECTION:

VENDOR SELECTION – MISCELLANEOUS OR “SPECIAL SERVICES”:

Vendor selection shall be based on a competitive process whenever reasonably feasible. Professional services may be competitively solicited through informal Requests for Quotes (RFQ) and informal Requests for Proposals (RFP) or through formal sealed competitive bids or formal sealed competitive proposals – Invitations for Bids (IFB) and Requests for Proposals (RFP) respectively. The type of service to be contracted for, the anticipated award amount, and the potential risks involved affect the decision whether to use informal or formal purchasing procedures. Employees should contact the Finance Department for assistance in determining the appropriate method of procuring professional services.

Professional service contracts may be awarded without competitive solicitation when there is only one person or vendor available or capable of providing the required service, when there are limitations in the availability of potential contractors, when the services required are of such a specialized nature that precludes competitive solicitation, or when other conditions exist such that the appropriate awarding authority (see MCSDC: 2.10.560(3)) determines that it is in the Sanitary District’s best interest to waive competitive solicitation for the required professional services. Employees shall retain documentation supporting a sole source selection whenever professional services are procured without the use of a competitive solicitation, and are required to submit such documentation to the appropriate awarding authority when requesting award of a sole source contract.

VENDOR SELECTION – GOVERNMENT CODE 4525-4529.5:

Vendor selection for professional services of private architectural, landscape architectural, engineering, environmental, land surveying, or construction project management firms shall follow the procedure outlined below:

Step 1. Prospective contractors are requested to submit statements of qualifications to the Sanitary District for the required services or proposed project. Statements of qualifications may be solicited through trade publications and by other methods of advertisement.

Step 2. The department conducting the procurement “shall evaluate current statements of qualifications and performance data on file with the agency, together with those that may be submitted by other firms regarding the proposed project, and shall conduct discussions with no less than three firms regarding anticipated concepts and the relative utility of alternative methods of approach for furnishing the required services and then shall select therefrom, in order of preference, based upon criteria established and published by (the department), no less than three of the firms deemed to be the most highly qualified to provide the services required.” (Government Code, Section 4527)

The evaluation criteria shall be determined by the contracting department in the same manner as described in MCSDC 2.10.770.

Step 3. The department shall negotiate a contract with the most highly qualified individual or firm as established by the evaluation procedure in step 2 above, for service at a price the department determines is fair and reasonable. Should the department be unable to successfully negotiate a contract with the most highly qualified individual or firm at a price the department deems fair and reasonable, then negotiations with that individual or firm shall be terminated; and, the department shall negotiate a contract with the second most highly qualified individual or firm.

Failing accord with the second most qualified individual or firm, the department shall terminate the negotiations, and then undertake negotiations with the third most qualified firm. Should the department be unable to negotiate a satisfactory contract with any of the selected firms, the department shall select additional firms in order of their competence and qualification and continue negotiations until an agreement is reached.

CONFLICT OF INTEREST:

No contracts shall knowingly be issued to any current Sanitary District employee or his/her immediate family, or to any former Sanitary District employee or his/her immediate family until one year after separation; or as specified by the Fair Political Practices Commission and/or relevant California Government Code or Regulation. This includes individuals acting as agents or representatives. See MCSDC 2.10.030.

PROCEDURES:

Sanitary District shall develop such internal procedures as may be necessary to ensure that the contracting process proceeds in a structured and timely manner. Such internal procedures shall, at a minimum, include the following:

Contract Monitoring:

Once a contract has been approved and services commenced, contract monitoring will provide periodic review of the basic units of service, costs and analysis of quality, as well as basic contract compliance.

Contractor Evaluation:

As a regular part of the contract maintenance and review effort, evaluations should be conducted on all contracts. Such evaluations should consist of the following:

- Routine review at the time claims for payment is submitted to assure compliance with contract.
- Special review caused by changes in program or funding, concerns regarding performance of or requirement for services; or at the discretion of the department, or at the request of the Sanitary District Board of Directors, District Manager.

DUPLICATE ORIGINALS:

There shall be two (2) signed duplicate originals of each contract; one for District files, the other for the contractor.

CHANGE ORDERS

The District Manager may approve change orders under \$15,000 in connection with any professional services contract awarded – except as may be allowed by the Board for any specific project. Change orders above \$15,000 shall be presented to the Board for authorization.

FORMAL BIDDING PROCEDURES

COMPETITIVE SEALED PROPOSALS – REQUESTS FOR PROPOSALS:

Solicitation of competitive sealed proposals is an alternative method for procuring goods and services where there is uncertainty as to specifications, unknown risks, or where it is advantageous to the Sanitary District to purchase the best value for goods or services as opposed to low bid. It involves issuing a written Request for Proposals (RFP), public notice of the RFP, evaluation of proposals based on predetermined criteria identified in the RFP, and allows negotiation with the top rated offeror. The solicitation of competitive sealed proposals may be appropriate under the following circumstances:

- When the Sanitary District has identified a problem to be solved or a need to be filled, and requests the offerors to propose the best method for accomplishing it.
- When it is to the Sanitary District’s advantage to make an award based on factors other than low bid.
- When the procurement requires the evaluation of skills, expertise, or technical capability of the offerors.
- When the procurement is extremely complex or entails unknown risks.

- When the procurement involves contracting for services or a combination of goods and services.
- When specifications for the project cannot be clearly defined.

A Request for Proposals differs from an Invitation for Bids (MCSDC 2.10.870) in that the RFP considers cost as just one of several criteria for making award. Using the RFP, the Sanitation District will select the most advantageous offer by evaluating and comparing predetermined proposal criteria.

Soliciting competitive sealed proposals typically involves the following steps:

1. Solicitation of proposals through a Request for Proposal (RFP);
2. A private opening of proposals without disclosure of offerors or contents to competing offerors before or during the process of negotiation;
3. Submission of cost or pricing data from the offeror as part of the original proposal, or as a second step after the top rater offer has been determined;
4. Rating of proposals by a panel of evaluators using predetermined evaluation criteria identified in the Request for Proposals;
5. Discussions with responsible offerors whose proposals have been determined to be reasonably susceptible of being selected for award;
6. An award made to the offeror whose proposal is determined to be the most advantageous, considering the evaluation factors set forth in the Request for Proposals.

CONDITIONS FOR USE

Purchases shall be awarded by competitive sealed proposals when required by law or when, in the estimation of the Purchasing Agent, the use of competitive sealed proposals is deemed appropriate.

Unless otherwise directed by law, the Board of Directors and/or the District Manager, contracts for professional services may be awarded through the use of either informal RFPs or formal competitive sealed proposals. (MCSDC 2.10.240.)

When seeking to acquire professional services, employee are advised to consult Finance for assistance in determining whether an informal request for proposals or a formal competitive sealed proposal is appropriate. Employees are not authorized to conduct either informal requests for proposals or competitive sealed proposals without seeking the advice of Finance.

For sole source professional service contracts, the requesting employee shall submit a written sole source justification.

CONSTRUCTION CONTRACTS

COMPETITIVE BIDS ON CONSTRUCTION:

Except as in hereinafter otherwise provided, all work shall be constructed and all contracts for the construction of work shall be let pursuant to competitive bids and the work shall be performed by the contractor who shall be found and determined by the Board of Directors to have presented the lowest responsible bid in each instance.

QUOTATIONS FOR CONSTRUCTION WORK:

Whenever a contract is not required to be let by competitive bid and the informal procedures specified in MCSDC 2.10.700 do not apply, the Purchasing Agent may elect to call for informal quotations before letting a contract. No call or advertisement for such quotations shall be deemed to bring the project under standard competitive bidding rules. The Purchasing Agent shall have the authority to award contracts which are not required to be bid.

INFORMAL BIDDING PROCEDURES APPLICABLE TO CONSTRUCTION CONTRACTS BETWEEN \$30,000 AND \$125,000:

The following procedure shall govern construction contracts between \$30,000 and \$125,000:

1. The Purchasing Agent shall maintain a list of qualified contractors identified according to categories of work to whom notice shall be mailed inviting informal bids unless the product or service is proprietary. Said notice shall be mailed not less than ten calendar days before bids are due and shall describe the project in general terms, how to obtain more detailed information about the project, and state the time and place for submission of bids. “Notice of call for bids” requirements shall not apply to construction contracts of less than \$125,000.
2. The Board of Directors shall award the contract for the project to the lowest responsible bidder. If all bids are in excess of \$125,000, the Board may by passage of a resolution by a four-fifths vote, award the contract at \$137,500 or less to the lowest responsible bidder, if it determines the cost estimate of the District was reasonable.

COMPETITIVE BIDS NOT REQUIRED WHEN:

Work and improvements of less than thirty thousand dollars (\$30,000) may be performed by the District itself by “force account” without obtaining competitive bids.

FORCE ACCOUNT:

The expression “force account” as used in this Ordinance is intended to and shall refer to and include all work in which the district determines or directs the method and the timing of performances, as distinguished from specifying and requiring results with inspection. This will ordinarily encompass work done by the regular employees of the district, but it will also include work done by contractors and other new employees who may be employed for specific jobs, if and so long as their performance is under the full control of the district and if the district reserves the right to stop the work or to increase or decrease it without the consent of such contractor or other employees.

EMERGENCIES PERMITTING CONSTRUCTION CONTRACTS TO BE AWARDED WITHOUT ADVERTISING:

Construction contracts may be awarded without submitting them to bid in significant emergencies, including but not limited to states of emergency defined in Government Code Section 8558, when repair or replacements are necessary to permit the continued conduct of operations or the district or to avoid danger to life or property. The Board of Directors by a majority vote may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details. The work may be done by force account, by contract or by a combination of the two.

REDUCED REQUIREMENTS FOR MAINTENANCE WORK OF \$25,000 OR LESS:

Competitive bids shall not be required on maintenance work performed by contractors on jobs less than \$25,000, and a reduction in insurance requirements may be allowed.

Such contractors should have satisfactorily completed similar work for the District in the prior two years, and ideally have a current agreement with the District in place.

Under this sub-Section, the District’s Engineering Department or, at the discretion of the District, a qualified engineering consultant, shall prepare a cost estimate for the proposed work. The bid received from the sole source contractor shall not be above the District’s/consultant’s estimate by more than 10-percent in order to proceed with the work. If the bid exceeds the 10-percent maximum limit, the Notice to Proceed shall not be issued until the difference is evaluated and if deemed appropriate, approved by the Purchasing Agent.

The District may accept whatever insurance limits the Contractor carries for General Liability and automobile Liability policies, subject to a determination by the Purchasing Agent that the risk or exposure to liability involved does not require higher insurance limits. Workers’ Compensation limits remain at the minimum statutory limit (\$1,000,000) or as required by the State of California.

EVALUATION PHILOSOPHY:

When using Requests for Proposals it is important to be as objective as possible, to clearly describe the procurement process, and to identify the evaluation criteria so that the procurement process and the evaluation criteria can be easily understood by the prospective offerors, the evaluation panel, and the awarding officials. Sufficient records should be generated and retained to allow a post award review by an impartial party.

The objective of the process is to screen proposals to determine the proposal that provides the best value to the Sanitary District, and to then enter into final negotiations with the offeror who submitted that proposal. Usually, award will be made to the offeror of the highest rated proposal unless the parties are unable to conclude a mutually agreeable contract, in which case negotiation with that offeror shall be terminated and negotiations entered into with the second ranked offeror. Should the Sanitary District be unable to conclude a mutually agreeable contract with the second ranked offeror, then negotiations with that offeror shall be terminated and negotiations entered into with the third ranked offeror, and so forth, until an agreement is reached. At no time shall the Sanitary District’s negotiators conduct concurrent negotiations with two or more offerors.

EVALUATION PANEL:

An evaluation panel shall be formed to review all proposals and document all findings and recommendations. The panel should have at least three members, and may consist of a representative of Finance Committee and others appointed by the initiating department head or the District Manager. The evaluation committee may include persons who are not Sanitary District employees but have experience or expertise to contribute. Such non-Sanitary District employees shall abide by the ethical standards set forth in MCSDC 2.10.030.

Because evaluation of competitive sealed proposals typically requires one or more meetings of the evaluation panel, and may include demonstrations, site visits, requests for best-and-final offers, and other activities, the evaluation panel should be selected and a procurement schedule should be drafted prior to soliciting proposals.

EVALUATION CRITERIA:

The careful selection of evaluation criteria is an important element in preparing an RFP because the evaluation criteria determine how the Sanitary District will rate and ultimately select the proposal that offers the best value to the Sanitary District. Evaluation criteria should be as objective as possible.

Typically, each Request for Proposals will have its own unique requirements. Thus, an RFP’s evaluation criteria will be determined by the scope of work to be performed, the services to be provided, and any other relevant factors that may influence the decision to award a contract. The following nonexclusive list of possible evaluation criteria has been presented below to provide examples of criteria that may be useful for evaluating proposals:

- The quality, viability, and suitability of the solution offered, or of the goods or services offered, when compared with the requirements and specifications of the RFP.
- Overall responsiveness of the proposal and whether the proposal adequately addressed the scope of work, specifications, and other requirements of the RFP.
- The offeror's technical capability, expertise, or skill to provide the required goods or services, including the offeror's past experience providing similar goods or services.
- The offeror's ability to perform the contract or provide the required services promptly, or within the specified time without delay or interference.
- The offeror's reputation as determined by references and documented past performance history.
- The sufficiency of the offeror's financial resources.
- Price.

REQUEST FOR PROPOSALS – PROCEDURAL CHECKLIST:

Frequency of Issuing RFPs.

To the extent possible, in order to assure potential contractors access to Sanitary District business and to insure that the Sanitary District continues to receive competitive prices and the best available resources, RFPs for ongoing services should be, under most circumstances, issued at least once every three years.

Procedures.

These procedures are generally applicable to all procurements that require competitive sealed proposals. Otherwise, it may still be desirable to develop an RFP if there is a competitive market for the required goods or services, or if conducting an RFP may result in better pricing or improved service. Departments are encouraged to contact purchasing for assistance in determining when the use of a Request for Proposals is appropriate.

- Budget Considerations - Prior to an RFP or informal interview procedure being initiated, sufficient funds must be approved by the Board of Directors, or specifically authorized.
- Initial Request - Upon approval of funding, and if applicable, a written request should be submitted to Finance identifying the project in general terms, identifying the funding, and the projected time frame for the project.
- Coordination and Planning - The RFP process normally involves the solution to a problem. The better the Sanitary District clarifies its own thinking beforehand and communicates it to the prospective firms, the more complete and acceptable the proposals received will be. The requesting department is responsible for scheduling an initial planning session with Finance to consider the following:
 - Definition of the problem to be solved. The problem must be clearly stated so that it can be understood and successfully addressed by potential offerors.

- Identification of what the successful offeror is to accomplish. This would include the desired approach to the problem; practical, policy, technological, and legal limitations; specific questions to be answered; description of the items to be delivered; format and number of copies of the completed reports; and the extent and nature of the assistance to be made available by the Sanitary District to the successful offeror.
- Budgetary requirements and limitations.
- Estimated time frame including projected dates for award of contract, commencement of performance, progress reporting, completion, and payment.
- Preliminary listing of potential contractors, using the master vendor file maintained in the Finance Division and those provided by requesting department.

DRAFTING THE RFP:

The requesting department and Finance will jointly develop a draft RFP that includes all of the legal, boilerplate, minimum requirements, and evaluation criteria necessary to the process. The draft may include some or all of the following as tailored to the specific project:

- Background discussion of Sanitary District No.5 of Marin County - population demographics, local economy, etc.
- General discussion of the scope of the services to be provided and minimum qualifications for participation.
- Discussion of current work method or services being provided.
- Description of the RFP procurement and award process.
- Identification of the proposal evaluation criteria and a clear statement that low bid will not be the sole basis of award.
- General Information: This will include the format to be followed in submitting proposals; a statement of the minimum qualifications required to participate in the RFP process; the name, address, and telephone number of the Sanitary District's official contact for the RFP; the location, date and time proposals are due; and, instructions to submit one original signed proposal and at least three copies of the proposal prior to the final closing date and time.
- Special provisions, including any bid bond and performance bond requirements that may be required at the discretion of the Purchasing Agent.
- Standard Sanitary District insurance requirements with minimum limits as determined by the District.
- A draft copy of the Sanitary District's professional services contract for review by prospective offerors.

PUBLIC NOTICE

CONSTRUCTION APPROVAL BY BOARD PRIOR TO NOTICE:

Plans and specifications shall first be prepared and filed with and approved by the Board of Directors.

EXCEPTION: Board approval is not required to advertise plans and specifications for construction when the project has been previously approved and budgeted, or when there is an emergency. In case of emergency, and subject to ratification by the Board prior to the bid award, the District Manager may approve the plans and specifications, order them files and, if time is available, direct publication of the notice inviting bids once in a newspaper of general circulation published and printed in Marin County at least five days prior to the date fixed for receiving and opening bids.

GENERAL NOTICE OF CALL FOR PROPOSALS:

Unless the Board shall specifically direct otherwise, each notice inviting bids shall be signed by the secretary of the District and shall be published twice not less than five days apart in a newspaper of general circulation printed and published in Marin County at least fourteen days prior to the date fixed for receiving and opening bids. The notice shall also be mailed to all construction trade journals designated by the California uniform Construction Cost Accounting Commission to receive mailed notice of all informal and formal construction contracts being bid for work within Marin County at least 30 calendar days prior to the date designated for opening bids.

RECEIPT, OPENING, AND RECORDING OF PROPOSALS:

Proposals shall be submitted in a sealed envelope identified by proposal number and title. Upon receipt, proposals shall be marked with the date and time of receipt and shall be stored in secure place until the date and time set for the opening of proposals. Telephonic, telegraphic, and faxed proposals will not be accepted. Proposals received after the advertised closing date and time will be considered non-responsive and will be rejected.

On the date established in the RFP, the proposals shall be opened either in the Finance Division or at the location specified in the RFP. Because RFPs are negotiable, they will not be opened in public, and proposal content and evaluation information will only be made available after an award recommendation has been made.

Each proposal must contain an original signature of a party authorized to act as an agent of the offeror. In general, an original signature contained anywhere in the proposal shall be sufficient to show intent to sign the proposal.

Proposal information, including the company name of the offeror, the presence of addenda and exceptions, pricing information, and any other pertinent information will be recorded on abstract of proposals, which shall be signed by the opener.

EVALUATION OF PROPOSALS:

The proposals are reviewed by Finance and/or the issuing department to make sure the entire minimum, mandatory, and administrative requirements for the RFP are met. Those proposals not meeting the minimum, mandatory, and administrative requirements may be determined to be non-responsive and given no further consideration.

Those proposals remaining after the initial review will then be forwarded to the evaluation panel for in-depth evaluation as set forth in the Request for Proposal, however they will not be reviewed by District Counsel. Evaluation of proposals will be made by the panel, which will note any exceptions and record each proposal's scores based on the established criteria. Scores shall be summarized and recorded when the evaluations have been completed.

Departments should work with Finance to establish criteria and relative weight prior to any review.

DISCUSSIONS WITH OFFERORS AND REVISIONS TO PROPOSALS:

Discussions may be conducted with offerors who have submitted proposals determined to be reasonably susceptible of being selected for award. Typically, the evaluation panel will conduct discussions and/or site visits with no more than the three highest ranked offerors for the purpose of clarification of proposals and to assure full understanding of the scope of work and the requirements of the Request for Proposals. In conducting discussions, there shall be no disclosure of information derived from proposals submitted by competing offerors.

The offerors selected for further discussions shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and such revisions may be permitted after submission and prior to award for the purpose of obtaining best and final offers. The evaluation panel may re-evaluate the proposals and revise proposal scores after discussions with the offerors, after receiving revised proposals, or after receiving best and final offers.

CONTRACT NEGOTIATION:

Once discussions with the offerors have been completed, the panel shall make a quantified evaluation of the proposals under consideration and shall rank the proposals accordingly. The evaluation panel shall then make a written award recommendation, which documents the reasons the top rated proposal has been selected. After the panel has made an award recommendation, the specific terms and conditions of the contract shall be negotiated with the offeror's representatives by the Purchasing Agent or his/her designee, or by the Department of Primary Interest.

There are specific items that must be included in the contract language and others which may be added in the negotiation process. It should be noted that contract language may not be added which in any way changes the requirements of the request for proposal or the successful responding proposal.

Typically, the original RFP and the offeror's proposal will be made part of the contract. The Sanitary District's general insurance requirement and the final proposal are always included as

an integral part of the contract. If not clearly defined in the proposal, the contract must include a cost and payment schedule as well as a specific implementation schedule for completion of services. Depending upon the final negotiated total contract amount, the contract may require action by the Board of Directors.

INTENT TO AWARD

When negotiations have been completed, District Manager, notifies in writing all offerors that submitted proposals of the award recommendation and the proposed award date.

COMPETITIVE SEALED BIDDING – INVITATION FOR BIDS:

An Invitation for Bids (IFB) is normally used to solicit competitive sealed bids for the purchase of property where exact specifications and risks are known. The primary purpose of an IFB is to solicit firm offers from bidders under circumstances where potential risks are controlled by the terms of the IFB.

Invitation for Bids is a method of procurement that includes the following elements:

- Public notice and issuance of an IFB with a purchase description that includes acceptance criteria and all contractual terms and conditions applicable to the procurement.
- Public opening and reading of bids at a pre-designated time and place.
- Evaluation of bids based upon the requirement set forth in the invitation, which may include special qualifications of potential bidders, life cycle costing, value analysis, and any other criteria such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose.
- Acceptance of the lowest responsive and responsible bid as submitted, and award to the lowest responsive and responsible bidder.

CONDITIONS FOR USE:

Purchases shall be awarded through competitive sealed bidding when required by law or when, in the estimation of the Purchasing Agent, the use of an IFB is deemed appropriate and suitable.

PUBLIC NOTICE:

Adequate public notice of the IFB shall be given prior to the date set for the opening of bids by conspicuously posting a notice advertising the IFB in the area of the Sanitary District Administration Building which is available to the public during Sanitary District business hours. Public notice may also include publication in a newspaper of general circulation, published in Marin County, and/or notification of prospective offerors by mail, fax, or other means. Public notice shall be made a reasonable time, in conformance with applicable law, ordinance, or regulation, prior to bid opening. The notice must specify the place where the copies of the Invitation for Bids are on file, the place for receipt of bids, and the location, date, and time of the bid opening.

PREPARATION OF BID SPECIFICATIONS:

Preparation of Bid Specifications should:

- Be clear, definitive and concise to enable prospective bidders a basis on which to submit bids.
- Be written to allow for competitive purchase of goods, supplies and equipment and not to exclude all but one type or kind.
- Not call for features or a level of quality not required for the intended use, except in cases where such features or the level of quality are essential for some future consideration or result in overall economic advantage to the Sanitary District.
- Describe the performance requirements rather than its formulation, description or design.
- Be prepared to permit free and full competition (“or equal”) as is reasonably possible under the attendant circumstances.

Vendor Involvement:

Direct vendor involvement in the development of specifications at the employee level without the prior authorization of Finance is prohibited. Employees shall use Finance for assistance in the development of specifications.

Restrictive Specifications:

Some latitude is permissible in specifying features of certain items. While it is not necessary to prepare specifications in a manner that every conceivable manufacturer could competitively bid, the Sanitary District must be able to demonstrate a clear reason for any restrictive specifications.

Other Considerations:

Specifications must state whether criteria other than cost will be considered in awarding the purchase order or contract, e.g., results of product testing, length and terms of warranty provisions, reliability and maintenance costs, repurchase value, or residual value of the goods or equipment after a specified number of years where the residual value can be objectively ascertained.

Note: For additional information, see MCSDC 2.10.460.

BID DOCUMENTS:

Copies of Documents:

Bidders may obtain complete sets of bidding documents from the Purchasing Agent in the numbers, and for the deposit sum, if any, as set forth in the IFB.

Bidders shall use complete sets of bidding documents in preparing bids. The Sanitary District will not assume any responsibility for errors or misinterpretations resulting from the use of incomplete sets of bidding documents.

Interpretation of Documents:

All bidders shall promptly notify Finance of any ambiguity, inconsistency or error that they may discover upon examination of the bidding documents.

Bidders requiring clarification or interpretation of the bid documents shall make a written request (facsimile acceptable) which shall reach Finance at least five (5) working days prior to the date for receipt of bids, or as otherwise specified in the bid document.

Any interpretation, correction or change of the bidding documents will be made by addendum issued by Finance. Interpretations, corrections or changes of the bidding documents made in any other manner will not be binding, and bidders shall not rely upon such interpretations, corrections and changes.

Requisitioning departments must notify Finance prior to bid opening if it becomes aware of a need for correction or clarification of a bid specification.

SUBSTITUTIONS:

Materials, products and equipment described in the bidding documents establish a standard of required function, dimension, appearance and quality to be met by any proposed substitution. The burden of proof of merit of proposed alternate or substitute is on the bidder.

Non-solicited alternates may be considered for award if submitted by the bidder who would otherwise be the low bid.

Each substitution proposed shall include the name of the material or equipment for which it is to be substituted and a complete description of the proposed substitute. Drawings, cuts, performance specifications, test data and other information necessary for an evaluation shall be submitted by the bidder with the bid offered. A statement setting forth any changes in other materials or equipment resulting from incorporation of the substitution shall be included.

The Sanitation District's decision of acceptance of a substitute shall be with requisitioning department concurrence and approval. The Sanitary District's decision of approval or disapproval of a proposed substitution shall be final.

No substitutions will be considered after the purchase order has been issued.

BID ADDENDA:

Addenda will be mailed or delivered to all that are known by Finance to have received a complete set of bidding documents. Copies of addenda will be made available for inspection wherever bid documents are on file for that purpose.

No addenda will be issued later than four working days prior to the date for receipt of bids, except for an addendum withdrawing the request for bids or one that includes postponement of the date for receipt of bids.

Each bidder shall be responsible for ascertaining prior to submitting a bid that he has received all addenda issued. Bidders shall sign and submit all required addenda in order to receive award consideration unless otherwise indicated in the bid document.

BIDDERS' CONFERENCE:

Pre-bid conferences may be conducted to explain the procurement requirements and specifications. Pre-bid conferences may also be conducted to review work sites with prospective bidders. Any pre-bid conferences shall be announced in the Invitation for Bids and noted in the Special Provisions Section of the IFB.

PROCUREMENT SCHEDULE AND BID OPENING DATE:

Each Invitation for Bids shall be assigned a bid opening date and time by which bids must be received to be considered. This date should provide sufficient time to allow prospective bidders ample opportunity to prepare bid documents. "Sufficient time" varies by commodity and market, and the procurement schedule should be based on a realistic evaluation of market conditions and potential bidders' ability to respond to the Invitation for Bids. Under no circumstances shall the bid opening date be less than ten (10) working days after the notice inviting bids has been made public.

FORM OF BID:

To receive consideration, bids shall be made on the forms and in the manner set forth in the Invitation for Bids. Further:

- Bids received after the date and time advertised for opening will be considered non-responsive and will be rejected.
- Each bid must be completed in ink, typewritten or computer generated, and all changes and/or erasures must be initialed in ink. Each bid must be signed in ink by an authorized representative of the vendor and include the legal name of the bidder and a statement of non-collusion signed by the bidder.
- Bidders shall not change the bid form nor make additional stipulations on the bid form which are not consistent with the provisions of the specifications.

BID SECURITY:

At the discretion of the Purchasing Agent, a bid bond or bid deposit (certified or cashier's check) made payable to the District may be required to protect the Sanitary District in the event the bidder awarded the contract does not execute the contract, furnish any required performance bond, and proceed with performance. A required bid bond or bid deposit must be submitted with the bid, and be in the amount as specified in the Invitation for Bid.

In the event an otherwise low bidder is allowed to withdraw a bid due to claim of error, the Sanitary District may retain the bid guarantee to offset its costs of administrative handling of the bid.

Bid bonds or bid deposits, except those of the lowest bidder, should be returned as soon as practical following the bid opening and checking of bids. The guarantee of the lowest bidder should be retained until the contract or purchase order has been executed and approved and any performance bond and certificate of insurance provided, at which time the bid bond will be released except where forfeited. However, the bidder's bonds or bid security of the second and third lowest responsible bidders may be retained until the contract has been fully executed and insurance certificates are obtained. The cash, cashier's checks, and certified checks submitted by all other unsuccessful bidders shall be returned to them within ten calendar days after the receipt of bids, and their bid bonds shall be of no further effect.

RECEIPT OF BIDS:

All bids must be received sealed in an envelope prior to the time specified in the IFB. Bids must be promptly date/time stamped and deposited unopened in the respective bid folder; they should not be left unattended.

Late bids will not be opened and will not be considered under any circumstances. A late bid will be date-stamped and promptly returned unopened to the bidder accompanied by a letter from Finance notifying the bidder that the bid was received late and was not considered. A copy of the rejected bid envelope and the letter will be retained in the bid file. Late bids received without a return address on the envelope will be date/time stamped upon receipt and retained in the bid file unopened.

BID OPENING:

All bid openings shall be opened publicly by the Purchasing Agent or designee in the presence of one or more witnesses at the time and place designated in the IFB, or as soon thereafter as is possible. The only information that will be read aloud is the information that will be recorded in the bid abstract. Details of any bid's exceptions or nonconformance will be not be read in public, but the fact of their existence will be publicly noted. Actual bid documents will not be examined by bidders or the public at the bid opening. The Sanitary District assumes no responsibility for the confidentiality of bid information unless specifically stated otherwise in the IFB.

The following information shall be recorded in the bid abstract, which shall be signed by the opener and witness (typically Finance personnel):

The bidders' company name and location, bid prices, the presence of addenda and exceptions, other pertinent information such as delivery terms, promised delivery date, and payment terms.

CORRECTION AND WITHDRAWAL OF BIDS:

General Rule. The essential rule in evaluating actions to mistakes in bids is that no change or correction may be permitted that would prejudice the interest of the public or be unfair to other bidders.

Waiving Informalities. The IFB may contain provisions allowing the Sanitary District to waive informalities and accept the bid that appears to be in the best interest of the Sanitary District. Such informalities may consist of the correction of minor errors, but only if the bid is substantially in compliance with the terms and conditions of the IFB. Errors that are not material and do not invalidate the legitimacy of a bid may be waived.

Bid Withdrawal Prior to the Bid Opening. Prior to bid opening, mistakes in bids detected by a bidder may be corrected or a bid withdrawn upon authorized written request signed by an authorized representative of the bidder and received by Finance. A facsimile copy will suffice. Oral or telegraphic, or electronic transmission shall not be permitted. Oral corrections or withdrawals by bidder shall not be permitted. The original withdrawn bid(s) shall not be returned until after the bid opening; at which time they shall be returned unopened.

Judgmental Errors. A bid may not be withdrawn as the result of a mistake attributable to the bidder's error in judgment. For example, a bidder judges he can provide a bid item at a significantly lower price than his/her competitors and submits his/her bid based on that judgment, but later wishes to withdraw his/her bid because he has determined that he cannot provide the item at the price offered. This is an error in judgment, and the bid may not be withdrawn.

Bid withdrawal by reason of non-judgmental error may be allowed, but only to the extent and pursuant to the criteria set forth in, state law.

Correcting Mistakes in Bids. During or after bid opening, mistakes detected in bids may not be corrected by the bidder except:

(a) A bidder may be permitted to correct a material mistake that would cause such bidder to have the low bid if the mistake is clearly evident from examining the bid document; for example, arithmetical errors. **However, a bidder shall not be permitted to correct a bid for errors of judgment.**

(b) An otherwise low bidder may be permitted the opportunity to furnish other information called for by the IFB and not supplied due to oversight, so long as it does not affect responsiveness.

Confirmation of Bid. When Finance knows or has reason to believe that a mistake has been made in a bid, the bidder should be requested to confirm the bid. Situations where confirmation should be requested include obvious or apparent errors in the bid documents or a bid unreasonably lower than other bids. Such confirmation shall be requested and received in writing, and facsimile copies will suffice for request and receipt of confirmation.

Finance shall maintain complete and sufficient records of evidence used to establish an error and intended price. Records of bid withdrawals shall also be maintained to ensure there is no abuse of the competitive bidding process. All decisions to permit the waiver of bid mistakes and the withdrawal of bids shall be made in writing, approved by Finance, and retained in the bid file.

BID EVALUATION:

Bids shall be evaluated based on the requirements set forth in the IFB, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. The criteria affect price shall be objectively measurable, such as discounts, transportation costs and life cycle or total ownership costs. The IFB shall set forth the evaluation criteria to be used.

Examples of evaluation criteria that may be used include:

- Adherence to all conditions and requirements of the bid specifications.
- Total price (including any discounts), unit price, or extended price.
- General reputation and experience of bidders based on references or prior performance.
- Hourly rates for specified personnel.
- Ability to meet delivery and stocking requirements.
- Financial responsibility of the bidder.
- Needs and requirements of the Sanitary District.
- Experience with the products involved.
- Nature and extent of product data furnished, upon request of the Sanitary District, for review and evaluation.
- Quality of merchandise offered, including product appearance, workmanship, finish, taste, feel and results of product testing.

- Overall completeness of product line offered.
- Availability of product or service required.
- Safety performance.
- Maintenance costs and warranty provisions.
- Repurchase value or residual value of equipment after specified number of years where the residual value can be objectively ascertained.
- Compatibility with Sanitary District's current equipment/products.

Finance shall maintain complete and sufficient records of bid evaluations to ensure that there is no abuse of the competitive bidding process. The justification for an award recommendation shall be made in writing by the Purchasing Agent or his/her designee and retained in the bid file.

RESERVATION OF RIGHT TO REJECT BIDS AND/OR REQUIRE REBID:

Every bid must be carefully examined to determine whether it contains a material variance. Any bid that contains a material variance must be rejected. A test of material variance is a variance that gives the bidder a substantial benefit or advantage not enjoyed by the other bidders. Prior to any rejection for a material variance, Sanitary District Counsel shall be consulted.

The Sanitary District reserves the right to reject any or all bids in whole or in part and may waive any irregularities or informalities in any bid when, after consideration of all relevant circumstances, such action is considered in the best interest of the Sanitary District.

The Sanitation District may:

- Reject a bid not accompanied by any required bid security or by other data required by the bidding documents.
- Reject a bid that is in any way incomplete, irregular, amplified, unqualified or otherwise not in compliance with the bid documents in all material respect.
- Waive any informality, irregularity, immaterial defects or technicalities, in any bids received.
- Cancel an Invitation for Bids, delay the opening of bids, delay the awarding of a contract, or reject all bids for any of the following reasons:
 - Inadequate or ambiguous specifications.
 - Specifications have been revised.
 - Supplies or services are no longer needed; change in Sanitary District requirements.
 - All bids deemed unreasonable.
 - Bids were not independently arrived at or were submitted in bad faith.

- A determination is made that all the necessary requirements of the bid process have not been met.
- Insufficient competition.
- For other reasons which indicate the cancellation or rejection of all bids is clearly and demonstrably in the best interest of the Sanitary District.
- Insufficient funds have been budgeted for the purchase.

Finance shall maintain complete and sufficient written records of bid rejections and cancellations to ensure that there is no abuse of the bidding process. All reasons for rejecting a bid shall be retained in the bid file.

BID AWARD:

Bid award shall be made to the lowest responsive and responsible bidder. All awards shall be made by written notice to the successful bidder and shall be promptly made public information.

Responsive bid. A bid shall be considered responsive when the bidder has complied with the terms, conditions, provisions, specifications, instructions, and all other requirements of the Invitation for Bids. The determination whether or not a bid is considered responsive is an administrative decision, and shall be made by the Purchasing Agent or his/her designee.

Responsible Bidder. A bidder shall be considered responsible when it has been established that he has the technical capability, financial capacity, facilities, and work force required to perform as outlined in the provisions and conditions of the bid. Safety performance may be used as a consideration. Reference checks and documented past performance history may be considered when determining whether a bidder has the capability to fulfill the requirements of the IFB.

The determination whether a bidder is non-responsible is an administrative decision, which shall be made by the Finance Division in consultation with Sanitary District Counsel. Any determination that a bidder is non-responsible shall be documented by the Finance Division along with the reasons for making such a determination.

CANCELLATION OF BID AWARD:

Failure on the part of the successful bidder within the time allowed to execute the contract or comply with any other requirement imposed precedent to execution of the contract shall be considered just cause for cancellation of the award and forfeiture of the bid security, not as a penalty, but in liquidation of certain damages sustained. Contract award may then be made to the next lowest responsible and responsive bidder, the call for bids re-advertised, or such other action taken as deemed appropriate by the Purchasing Agent.

RECORDS:

Finance shall create and retain a summary record for each IFB, and shall make it available for public inspection. The summary shall identify the successful bidder and include the date of the award, the purchase order or contract number, the company names of the participating bidders and the amounts of their bids, and a brief description of the commodity or services being purchased.

TIE BIDS:

If the bid evaluation results in a determination that there has been a tie for lowest responsive and responsible bid between two or more bids received, which are for the same total amount or unit price and in all other respects equal, and if there is no evidence of collusion between the tie bidders, then Finance may award the bid based on local preference; but if equal on that point, then on safety performance; but if equal on that point, then on credit history; but if equal on that point, then on completion history; but if equal on that point, then Finance shall have the tie bidders draw lots for the bid award.

The local preference criteria shall apply only to the procurement of materials, supplies, equipment, or services, and will not apply to procurements conducted cooperatively with other public agencies or when prohibited by the terms of federal or state law or the terms of a third party grant of funds.

April 2024

April 2024							May 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
7	1	2	3	4	5	6	5	6	7	1	2	3	4
14	8	9	10	11	12	13	12	13	14	8	9	10	11
21	15	16	17	18	19	20	19	20	21	15	16	17	18
28	22	23	24	25	26	27	26	27	28	22	23	24	25
	29	30								29	30	31	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 31	Apr 1	2 8:00am Form 700s Due to County of Marin	3	4	5	6
7	8 1:00pm Personnel Committee Meeting (2001 Paradise Drive Tiburon CA 94920)	9	10	11 9:30am Capital Improvement 10:30am 10:30am Finance Committee 1:00pm Special Meeting Budget Workshop	12	13
14	15	16	17	18 5:00pm Regular Scheduled Board of Directors Meeting (2001 Paradise Drive Tiburon CA 94920)	19	20
21	22	23	24	25	26	27
28	29	30 SCO Compensation Report due to State Controller	May 1	2	3	4

May 2024

May 2024							June 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 28	29	30	May 1	2	3	4
5	6	7	8	9 9:30am Capital Improvement Program Committee 10:30am Finance Committee Meeting (2001 Paradise Drive)	10	11
12	13	14	15	16 5:00pm Regular Scheduled Board of Directors Meeting (2001 Paradise Drive Tiburon CA 94920)	17	18
19	20	21	22	23	24	25
26	27 Memorial Day	28	29	30	31	Jun 1