

**NOTICE AND AGENDA
Regular Board Meeting
at Sanitary District No. 5 of Marin County
Thursday, January 19th, 2023**

5:00 P.M. REGULAR BOARD MEETING

COVID-19 ADVISORY NOTICE

Consistent with Assembly Bill 361 revising Government Code section 54953, and Resolution No. 2021-07 of this Board enacted in accordance therewith, the Meeting will not be physically open to the public and all Board Members and Staff will be teleconferencing into the meeting.

How to Submit Public Comments:

Comments submitted prior to the commencement of the meeting will be presented to the Board and included in the public record for the meeting.

Public Comments are to be submitted via email to jmulloy@sani5.org.

In addition, members of the public who are calling in, will have the opportunity to provide public comments by following the steps below:

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

<https://us02web.zoom.us/j/6230620778>

Meeting ID: 623 062 0778 or join by phone:

Call in number: (669) 900-9128 Participant Code: 623 062 0778

ROLL CALL

PUBLIC COMMENTS: The public is invited to address the Board on items that do not appear on the agenda and are within the subject matter jurisdiction of the Board. The Brown Act does not allow the Board to take action on any public comment. Please limit public comments to no more than three minutes.

1. Motion to review and affirm Resolution No. 2021-08: A Resolution proclaiming the continuing need to meet by teleconference in accordance with Government Code Section 54953 – Action
2. Administering of Oaths of Office to Incumbent Board Members
3. Elections for Officers of the Board – Action
4. Appointment of Committee Members and setting date and time for regular, standing committee meetings - Action

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

5. Approval of December 15th, 2022, Regular Board Meeting Minutes (Mulloy)

6. Review and receive all electronic fund transfers (EFTs) and approve warrants from December 9th, 2022, through January 11th, 2023 (JP Morgan Chase Bank, check no. 9402 through check no. 9491, all transactions totaling \$896,456.32) and receive December 2022, payroll, in the sum of \$136,925.11 (Dohrmann)
7. Receipt of Financial Reports for December 2022 (Dohrmann)
8. Acceptance of Sanitary District No 5 of Marin County's FY2021-2022 Audited Financial Statement (Rubio)

MANAGEMENT REPORTS:

9. District Manager Summary Report (Rubio)

NEW BUSINESS:

10. Presentation by HF&H Consulting regarding initial steps of the District's Phase II Sewer Rate Study and discussion by the Board (Gabe Sasser) - Action
11. Review and approve re SD5 FY2022-2023 Budget Amendments (Rubio) - Action

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

12. Capital Improvement Program Committee (Arias-Montez/Moody)
13. Finance & Fiscal Oversight Committee (Benediktsson/Arias-Montez)
14. Governance Committee (Moody/Snyder)
15. Personnel Committee (Snyder/Carapiet)
16. Ad Hoc Committee – Paradise Drive (Carapiet/Benediktsson)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS

CONVENE TO CLOSED SESSION:

17. Convene to Closed Session (The public may provide comments regarding the closed session item(s) just prior to the Board beginning the Closed Session. Closed sessions are not open to the public.)
 - a) Closed Session pursuant to Section 54957(b) (1) – Employee Performance Evaluation
Employee – District Manager

RECONVENE TO OPEN SESSION:

18. Report out of Closed Session

ADJOURNMENT:

The Board will be asked to adjourn the meeting to a Regular Board Meeting on February 16th, 2023, at 5:00 P.M.

At its discretion, the Board of Directors may consider the above-agenda items out of the order in which they appear currently. Accessible public meetings: Upon request, the District will provide written agenda materials in appropriate alternate formats, or disability-related modification or accommodation, including auxiliary aids or services to enable individual with disabilities to participate in public meetings. Please submit written requests to the District at P.O. Box 227, Tiburon, CA 94920 or rdohrmann@sani5.org at least two days prior to the meeting

RESOLUTION 2021-08

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

A RESOLUTION PROCLAIMING THE CONTINUING NEED TO MEET BY TELECONFERENCE IN ACCORDANCE WITH GOVERNMENT CODE SECTION 54953

WHEREAS, on January 30, 2020, the World Health Organization declared the COVID-19 outbreak a public health emergency of international concern; and

WHEREAS, on March 4, 2020, the Governor of the State of California declared a state of emergency in order to address the COVID-19 pandemic; and

WHEREAS, on March 3, 2020, Marin County declared a local emergency due to the COVID-19; and

WHEREAS, to allow local government bodies to safely conduct public meetings during the COVID-19 pandemic as well as to ensure public access to governmental meetings, the Governor of the State of California issued Executive Orders N-25-20 and N-29-20, which streamlined notice requirements for teleconference meetings under the Ralph M. Brown Act; and

WHEREAS, the Sanitary District No. 5 (“District”) has been conducting meetings of the District Board as well as its Committees pursuant to the provisions of these executive orders since their issuance; and

WHEREAS, the California State Legislature approved and the Governor signed AB 361 into law, which amended the Ralph M. Brown Act to allow local legislative bodies to continue meeting by teleconference during a gubernatorial proclaimed state of emergency if the local legislative body determines, by majority vote, that as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees (California Government Code section 54953(e)(1)(B)); and

WHEREAS, the State of Emergency remains in effect; and

WHEREAS, COVID-19 continues to threaten the health and lives of District residents; and

WHEREAS, there is scientific consensus that variants of COVID-19, such as the Delta variant, are highly transmissible in indoor settings; and

WHEREAS, in individuals that are vaccinated, breakthrough cases of COVID-19 are becoming increasingly common; and

WHEREAS, AB 361 requires the District to reconsider the circumstances of the emergency and review whether it continues to directly impact the ability of the members to meet safely in person;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sanitary District No. 5 does hereby resolve, declare, determine, and order as follows:

SECTION 1. The above recitals are correct and are material to this Resolution and are incorporated into this Resolution as findings of the District Board.

SECTION 2. Pursuant to the requirements of Government Code Section 54953 (e)(3), the District Board makes the following findings:

- A) The District Board has considered the circumstances of the continuing state of emergency;
- B) The state of emergency continues to directly impact the ability of the members and the public to meet safely in person;
- C) Due to COVID-19, holding meetings in person will present imminent risks to the health and safety to attendees; and
- D) The District Board will continue to meet by teleconference in accordance with Government Code section 54953(e).

SECTION 3. The aforementioned findings apply to all Commissions, Committees, or advisory bodies of the District, which are classified as legislative bodies per Government Code Section 54952.

SECTION 4. The District Board will reconsider, not more than every 30 days, the circumstances of the emergency and review whether it continues to directly impact the ability of the members to meet safely in person.

SECTION 5. All portions of this resolution are severable. If an individual component of this resolution is adjudged by a court to be invalid and unenforceable, then the remaining portions will continue in effect.

* * * * *

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly passed and adopted by the Board of Directors of Sanitary District No. 5 of Marin County, California, at a meeting thereof duly held on the 21st day of October 2021, by the following vote:

AYES, and in favor thereof, Directors: *RICHARD SNYDER, JOHN CARAPIET, TOM MOODY, CATHERINE BENEDIKTSSON*

NOES, Directors: *NONE*

ABSENT, Directors: *OMAR AQUAS MONTEZ*

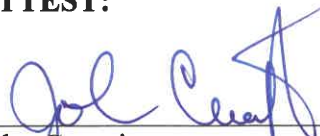
ABSTAIN, Directors: *NONE*

APPROVED:



Richard Snyder
President, Board of Directors

ATTEST:



John Carapiet
Vice President, Board of Directors

Sanitary District No. 5 of Marin County
Board of Directors Seats, Effective February 2023

Board President, 2022

Name: John Carapiet

Signature: _____

Board President, 2023

Name: _____

Signature: _____

Board Vice President, 2022

Name: Omar Arias-Montez

Signature: _____

Board Vice President, 2023

Name: _____

Signature: _____

Board Secretary, 2022

Name: Tod Moody

Signature: _____

Board Secretary, 2023

Name: _____

Signature: _____

Sanitary District No. 5 of Marin County
Board of Directors Seats, Effective February 2022

Board President, 2021 _____

Name: Richard Snyder

Signature: 


Board President, 2022 _____

Name: John Carapiet

Signature: 

Board Vice President, 2021 _____

Name: John Carapiet

Signature: 

Board Vice President, 2022 _____

Name: Omar Arias-Montez

Signature: 

Board Secretary, 2021 _____

Name: Omar Arias-Montez

Signature: 

Board Secretary, 2022 _____

Name: Tod Moody

Signature: 

Sanitary District No. 5 of Marin County
Board of Directors Committees, Effective February 2023

(PRINTED)

(SIGNATURES)

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: _____

Member: _____

Alternate: _____

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: _____

Member: _____

Alternate: _____

Capital Improvement Program Committee

Chair: _____

Member: _____

Alternate: _____

Capital Improvement Program Committee

Chair: _____

Member: _____

Alternate: _____

Governance Committee

Chair: _____

Member: _____

Alternate: _____

Governance Committee

Chair: _____

Member: _____

Alternate: _____

Personnel Committee

Chair: _____

Member: _____

Alternate: _____

Personnel Committee

Chair: _____

Member: _____

Alternate: _____

Sanitary District No. 5 of Marin County
Board of Directors Committees, Effective February 2022

(PRINTED)

(SIGNATURES)

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: Catharine Benediktsson

Member: Omar Arias-Montez

Alternate: Richard Snyder

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: C. Benediktsson

Member: [Signature]

Alternate: [Signature]

Capital Improvement Program Committee

Chair: Omar Arias-Montez

Member: Tod Moody

Alternate: John Carapiet

Capital Improvement Program Committee

Chair: [Signature]

Member: [Signature]

Alternate: [Signature]

Governance Committee

Chair: Tod Moody

Member: Richard Snyder

Alternate: Catharine Benediktsson

Governance Committee

Chair: [Signature]

Member: [Signature]

Alternate: [Signature]

Personnel Committee

Chair: Richard Snyder

Member: John Carapiet

Alternate: Omar Arias-Montez

Personnel Committee

Chair: [Signature]

Member: [Signature]

Alternate: [Signature]

**Regular Board Meeting Minutes
at Sanitary District No. 5 of Marin County
Thursday, December 15th, 2022**

5:00 P.M. REGULAR BOARD MEETING

COVID-19 ADVISORY NOTICE

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Call in number: (669) 900-9128 Participant Code: 623 062 0778

CALL TO ORDER by President Carapiet at 5:00 p.m.

ROLL CALL

Directors present: John Carapiet, President
 Omar Arias-Montez, Vice President
 Tod Moody, Secretary
 Catharine Benediktsson, Director

Directors not present: Richard Snyder, Director

Staff present: Tony Rubio, District Manager
 Robin Dohrmann, Office Manager
 Jayne Mulloy, Admin. Assistant

Others in attendance: Kathryn Harris, Perotti & Carrade

PUBLIC COMMENTS: The public is invited to address the Board on items that do not appear on the agenda and are within the subject matter jurisdiction of the Board. The Brown Act does not allow the Board to take action on any public comment. Please limit public comments to no more than three minutes.

There were no comments at this time.

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

There were no Director's comments at this time.

CONSENT CALENDAR:

1. Motion to review and affirm Resolution No. 2021-08: A Resolution proclaiming the continuing need to meet by teleconference in accordance with Government Code Section 54953 - Action
2. Approval of November 17th, 2022, Regular Board Meeting Minutes (Mulloy)
3. Review and receive all electronic fund transfers (EFTs) and approve warrants from November 15th, 2022, through December 8th, 2022 (JP Morgan Chase Bank, check no. 9344 through check no. 9401, all transactions totaling \$185,162.09) and receive November 2022, payroll, in the sum of \$141,528.92 (Dohrmann)
4. Receipt of Financial Reports for November 2022 (Dohrmann)

Discussion by the Board. Motion (Benediktsson/Moody) to approve the Consent Calendar. Vote passed (4-0-0-1)

President Carapiet moved to Item No. 6, under New Business, for consideration, as described on the agenda to this time (5:03 p.m.)

NEW BUSINESS:

6. Review and discussion re Sanitary District No 5 of Marin County's FY21-22 Audited Financial Statement, presented by Kathryn Harris (Perotti & Carrade) – Action (Rubio)

Kathryn Harris, of Perotti & Carrade CPAs, reviewed the SD5 FY2021-2022 Audit to the Board, highlighting matters of importance and responding to questions from the Board. Motion (Moody/Arias-Montez) to approve Sanitary District No 5 of Marin County's FY21-22 Audited Financial Statement subsequent to requested final adjustments. Passed (4-0-0-1)

President Carapiet returned to Item No. 5, under Management Reports, for consideration, as described on the agenda to this time (5:30 p.m.)

MANAGEMENT REPORTS:

5. District Manager Summary Report (Rubio)

District Manager, Tony Rubio, presented a written and verbal report on current District issues, responding to questions from the Board. Direction given to District Manager to add status of the Mosquito Project on next month's DM report.

UNFINISHED BUSINESS: None

COMMITTEE REPORTS:

7. Capital Improvement Program Committee (Arias-Montez/Moody) – None
8. Finance & Fiscal Oversight Committee (Benediktsson/Arias-Montez) - Director Moody noted the extensive detail on the Audit report.
9. Governance Committee (Moody/Snyder) - N/A
10. Personnel Committee (Snyder/Carapiet) – None
11. Ad Hoc Committee – Paradise Drive (Carapiet/Benediktsson) - None

OTHER BUSINESS: None

ENVIRONMENTAL: None

CORRESPONDENCE: None

INFORMATIONAL ITEMS:

12. Notice of Marin County Planning Commission Hearings regarding the proposed rezonings related to the 2023-2031 Marin County Housing Element on December 12, 2022, at 5:00 p.m. and on January 5, 2023, at 5:00 p.m. (Rubio)

CONVENE TO CLOSED SESSION:

13. Convene to Closed Session (The public may provide comments regarding the closed session item(s) just prior to the Board beginning the Closed Session. Closed sessions are not open to the public.)
 - a) Closed Session pursuant to Section 54957(b) (1) – Employee Performance Evaluation
Employee – District Manager

RECONVENE TO OPEN SESSION:

14. Report out of Closed Session

No action taken.

ADJOURNMENT:

The Board adjourned at 6:23 p.m. to a Regular Board Meeting on January 19th, 2023, at 5:00 p.m. Vote passed 4-0-0-1.

Approved:

Attest:

John Carapiet
President, Board of Directors

Tod Moody
Secretary, Board of Directors

At its discretion, the Board of Directors may consider the above-agenda items out of the order in which they appear currently. Accessible public meetings: Upon request, the District will provide written agenda materials in appropriate alternate formats, or disability-related modification or accommodation, including auxiliary aids or services to enable individual with disabilities to participate in public meetings. Please submit written requests to the District at P.O. Box 227, Tiburon, CA 94920 or rdohrmann@sani5.org at least two days prior to the meeting

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

Item #6

01/10/23

December 9, 2022 through January 12, 2023

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
12/19/22	EFT	CalPERS	EFT Health Premium, Cust #4163206459 - January 2023	-20,882.08
01/03/23	EFT	PERS	EFT PERS Pension - December 2022	-21,211.69
01/01/23	9374	MidAmerica Administrative & Retire...	HRA Retiree Health Reimb. Admin Fees, 3Q22 - December 2022	-225.00
12/15/22	9402	AT&T	Acct #960732-76375559 - December 2022	-842.03
12/15/22	9403	Banshee Networks, Inc.	Computer/IT Support, E-Media Installations - November 2022	-2,071.91
12/15/22	9404	Burke, Williams & Sorensen, LLP	Legal Advice - October 2022	-2,889.00
12/15/22	9405	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - December 2022	-208.28
12/15/22	9406	GovInvest, Inc.	IT Consulting, Actuarial Software, Reports & Presentation - December 2022...	-7,632.00
12/15/22	9407	MidAmerica	Acct#: SD5MARINOG5, FSA Elections - 2023 (AJE FY23-24)	-5,048.00
12/15/22	9408	Nute Engineering Corp.	Consulting & Engr. Svcs - November & December 2022	-3,055.50
12/15/22	9409	Pacific Gas & Electric	Acct #2908031411-4, Utilities - November 2022	-20,095.26
12/15/22	9410	SWRCB FEES	SWRCB Permit (M.P. & P.C. Plants -Threat/Complexity 3C Permits) - Dece...	-19,361.00
12/15/22	9411	The Ark Publishing Co. Inc.	Subscription Renewal, December 2022 (AJE FY22-23)	-176.80
12/14/22	9412	Special District Risk Management A...	Member #7665, Life, Vision, DDS & LTD Ins. - January 2023	-1,934.84
12/19/22	9413	Alhambra	Acct #547945611762129, Water - November - December 2022	-250.29
12/19/22	9414	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - December 2022	-258.27
12/19/22	9415	Perotti & Carrade	Client #1901 - Financial Services, FY21-22 SD5 Audit (PP#2) - December ...	-7,000.00
12/15/22	9416	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - August 2022	-411.04
01/06/23	9422	State Water Resources Control Board	SWRCB G3 Application Fees for I Salazar - January 2023	-120.00
01/12/23	9424	Access Answering Service	Acct #4080C, Answering Service - January 2022	-66.00
01/12/23	9425	Alameda Electrical Distributors, Inc.	Cust #56156, M.P. Supplies, Parts+Service - December 2022	-1,403.06
01/12/23	9426	Alhambra	Acct #547945611762129, Water - December 2022	-80.48
01/12/23	9427	APG Neuros, Inc.	M.P. Parts + Service - December 2022	-24,150.00
01/12/23	9428	BAAQMD	TPS#2 Permit Fees - December 2022 (AJE FY23-24)	-434.00
01/12/23	9429	Bay Alarm	Acct #274428, January - March 2023	-258.00
01/12/23	9430	Bay City Boiler	Acct #274428, M.P. Flue - November 2022	-1,060.00
01/12/23	9431	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples - October + November 2022	-3,691.00
01/12/23	9432	Bullzeye Installation	Service @ 5 M.P. Roll-up Doors - December 2022	-1,625.00
01/12/23	9433	Burke, Williams & Sorensen, LLP	Legal Advice - November 2022	-2,583.00
01/12/23	9434	California Association of Sanitation ...	CASA 2023 Winter Conference Registration Fees - January 2023	-625.00
01/12/23	9435	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling - December 2022	-1,968.40
01/12/23	9436	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract - December 2022	-168.35
01/12/23	9437	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear - December 2022	-288.77
01/12/23	9438	Comcast Business	Acct# 963 425 517, VOIP Service - December 2022	-925.69
01/12/23	9439	CSRMA California Sanitation Risk M...	PLP Deposit & Fees, JPA Chgs & Retro Adjmt - FY22-23 (AJE FY23-24)	-39,171.00
01/12/23	9440	CSRMA California Sanitation Risk M...	W.C. - FY2022-2023 - January 2023	-5,248.00
01/12/23	9441	CWEA	#350936 A Hill + #47792 D LaTorre Membership Renewals - January 2023...	-404.00
01/12/23	9442	DKF Solutions Group, LLC	My Safety Officer Subscription + CalOSHA Training - December 2022 - Jan...	-8,895.00
01/12/23	9443	Fast Response On-Site Testing Inc.	Annual Respiratory Training, December 2020	-1,634.60
01/12/23	9444	Fastenal Company	CASA10962, M.P. Supplies - November/December 2022	-5,915.01
01/12/23	9445	Friedman's Home Improvement	Acct #20070, PPE/Safetywear - December 2022	-37.63
01/12/23	9446	Goodman Building Supply Co.	Acct #20070, M.P. Supplies - December 2022	-573.78
01/12/23	9447	Grainger	Acct #810128785, M.P. Parts & Service + Supplies - July - December 2022	-2,274.94
01/12/23	9448	Hardiman Construction / Trenchless...	FY21-22 SD5 Sewer Rehab Project, Progress Payment #1 - November 2022	-466,872.75
01/12/23	9449	HDR Engineering, Inc.	Consulting, SD5, M.P. Digester Cleaning & Rehab Project - December 2022	-4,484.77
01/12/23	9450	HF&H Consultants, LLC	Consulting - December 2022	-4,583.88
01/12/23	9451	Home Depot Credit Services	#6035322005164334: M.P. Parts & Srvc - December 2022	-118.90
01/12/23	9452	Jackson's Hardware, Inc.	Acct #7601, Safety + PPE - December 2022	-393.26
01/12/23	9453	JM Integration, LLC	M.P. Parts & Service - December 2022	-8,371.25
01/12/23	9454	Ken Grady Company, Inc.	SD5 P.C. Plant Parts - December 2022	-1,846.72
01/12/23	9455	Larry Walker Associates, Inc.	Tech Support for M.P. NPDES Reg. Assistance Renewal - November 2022	-5,443.25
01/12/23	9456	Linscott Engineering Contractors Inc.	SD5 P.C. P&L - December 2022	-900.00
01/12/23	9457	Lystek Int'l, LTD	Biosolids Transport - December 2022	-716.77
01/12/23	9458	Marin Water	Water, October - December, 2022	-2,176.31
01/12/23	9459	McCampbell Analytical, Inc.	M.P. Monitoring, Acute Toxicity Testing - December 2022	-1,112.50
01/12/23	9460	Medical Center of Marin, ES A/R	Acct #:SDN5_B1, I Salazar - September 2022	-125.00
01/12/23	9461	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - January 2023	-258.27
01/12/23	9462	MuniQuip, LLC	M.P. Digester Mix Pump - December 2022	-67,335.52
01/12/23	9463	Nevada Seal & Pump	CIP: M.P. Digester Rehab Project - November 2022	-17,451.86
01/12/23	9464	Pump Products	Cust #43104, P.C. Parts & Srvc. - December 2022	-20,701.49
01/12/23	9465	MISCOwater	SASM / SD5 M.P. Parts & Srvc. - September 2022	-5,734.80
01/12/23	9466	Nute Engineering Corp.	Consulting & Engr. Svcs - December 2022	-597.00
01/12/23	9467	Roy's Sewer Service, Inc.	P&L, M.P. & PC, Tiburon Small Machine Cleaning - December 2022	-29,032.50
01/12/23	9468	SERVICE TOOL	Cust #56156, M.P. Parts & Supplies - December 2022	-443.46
01/12/23	9469	Solenis, LLC	Pyr #: 441488, M.P. Chemicals - December 2022	-5,800.67
01/12/23	9470	Special District Risk Management A...	Member #7665, Life, Vision, DDS & LTD Ins. - February 2023	-1,934.84
01/12/23	9471	Town of Tiburon	Fuel - October 2022	-2,329.15
01/12/23	9472	U.S. Bank	Acct#: 4246 0470 0067 9545 - November - December 2022	-7,580.60
01/12/23	9473	U.S. Peroxide, LLC	Cust ID #UC50500893, Chemicals - December 2022	-7,322.65
01/12/23	9474	ULINE	Cust ID#:24834323, M.P. Parts & Srvc - December 2022	-3,396.39
01/12/23	9475	Univar	Cust ID #STD001, Chemicals - December 2022	-5,530.60
01/12/23	9476	USA BlueBook	Cust #933682, M.P. Parts & Lab Supplies - November - December 2022	-618.41
01/12/23	9477	Vaider, Inc.	Cust #933682, M.P. Equipment Repair - January 2023	-600.00

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

01/10/23

December 9, 2022 through January 12, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
01/12/23	9478	Water Components & Building Supply	Acct #454, M.P. Supplies - December 2022	-19.18
01/12/23	9479	Water Environment Federation	Member ID #01812507, Tony Rubio, Jan 2022 (AJE FY23-24)	-342.00
01/12/23	9480	Waste Management of Redwood La...	Acct #3-78482-75002, Sludge Disposal - December 2022	-1,160.12
01/12/23	9481	Alvarez, Joel	Misc. Reimb J Alvarez - December 2022	-40.00
01/12/23	9482	Omar Arias-Montez	Attendance at SD5 Board Mtgs, Jul - Dec 2022	-600.00
01/12/23	9483	Balf, Abigail	Misc. Reimb A Balf - December 2022	-41.25
01/12/23	9484	Catharine Benediktsson	Attendance at SD5 Board Mtgs, Jul - Dec 2022	-700.00
01/12/23	9485	Hill, Arlee S	Misc. Reimb A Hill - December 2022	-38.75
01/12/23	9486	John Carapiet	Attendance at SD5 Board Mtgs, Jul - Dec 2022	-600.00
01/12/23	9487	Richard Snyder	Attendance at SD5 Board Mtgs, Jul - Dec 2022	-600.00
01/12/23	9488	Rosser, John	Misc. Reimb J Rosser - December 2022	-164.21
01/12/23	9489	Salazar, Ignacio	Misc. Reimb I Salazar - December 2022	-25.00
01/12/23	9490	Tod Moody	Attendance at SD5 Board Mtgs, Jul - Dec 2022	-700.00
01/12/23	9491	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - January 2023	-458.54
Total JP Morgan Chase - Primary 7399				<u>-896,456.32</u>
TOTAL				<u>-896,456.32</u>

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Date	Num	Name	Memo	Account	Class	Paid Amount
12/19/22	EFT	CalPERS	EFT Health Premium, Cust #4163206459 - January 2023	JP Morgan Chase - Primary 73...		
			Active Employee Health Premium - January 2023	8020.05 · Employee Health	Belvedere	-8,003.26
			Active Employee Health Premium - January 2023	8020.05 · Employee Health	Tiburon:Paradise...	-493.42
			Active Employee Health Premium - January 2023	8020.05 · Employee Health	Tiburon	-11,240.08
			Retiree Health Premium - January 2023	8022.05 · Reintree Health	Belvedere	-428.61
			Retiree Health Premium - January 2023	8022.05 · Reintree Health	Tiburon:Paradise...	-26.43
			Retiree Health Premium - January 2023	8022.05 · Reintree Health	Tiburon	-601.96
			Active Employee Health Premium - January 2023 - Admin Fee	8020.05 · Employee Health	Belvedere	-26.41
			Active Employee Health Premium - January 2023 - Admin Fee	8020.05 · Employee Health	Tiburon:Paradise...	-1.63
			Active Employee Health Premium - January 2023 - Admin Fee	8020.05 · Employee Health	Tiburon	-37.09
			Retiree Health Premium - January 2023 - Admin Fee	8022.05 · Reintree Health	Belvedere	-9.40
			Retiree Health Premium - January 2023 - Admin Fee	8022.05 · Reintree Health	Tiburon:Paradise...	-0.58
			Retiree Health Premium - January 2023 - Admin Fee	8022.05 · Reintree Health	Tiburon	-13.21
TOTAL						-20,882.08
01/03/23	EFT	PERS	EFT PERS Pension - December 2022	JP Morgan Chase - Primary 73...		
			Retirement December 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ ...	8019.05 · PERS Retirement	Belvedere	-4,928.83
			Retirement December 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ ...	8019.05 · PERS Retirement	Tiburon:Paradise...	-303.87
			Retirement December 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ ...	8019.05 · PERS Retirement	Tiburon	-6,922.25
			Retirement December 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%	8019.05 · PERS Retirement	Belvedere	-3,672.51
			Retirement December 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%	8019.05 · PERS Retirement	Tiburon:Paradise...	-226.42
			Retirement December 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%	8019.05 · PERS Retirement	Tiburon	-5,157.81
TOTAL						-21,211.69
01/01/23	9374	MidAmerica Administrative & Retir...	HRA Retiree Health Reimb. Admin Fees, 3Q22 - December 2022	JP Morgan Chase - Primary 73...		
			Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q...	8022.05 · Reintree Health	Belvedere	-91.24
			Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q...	8022.05 · Reintree Health	Tiburon:Paradise...	-5.63
			Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q...	8022.05 · Reintree Health	Tiburon	-128.13
TOTAL						-225.00
12/15/22	9402	AT&T	Acct #960732-76375559 - December 2022	JP Morgan Chase - Primary 73...		
			PC Plant Telephones - December 2022	8532 · Paradise Cove Telephones	Tiburon:Paradise...	-519.75
			PC Pumps & Lines Telephones - December 2022	8533 · Pumps & Lines Telephones	Tiburon:Paradise...	-8.28
			Tib Pumps & Lines Telephones - December 2022	8533 · Pumps & Lines Telephones	Tiburon	-314.00
TOTAL						-842.03
12/15/22	9403	Banshee Networks, Inc.	Computer/IT Support, E-Media Installations - November 2022	JP Morgan Chase - Primary 73...		
			Inv #15690: 11.03.22 - 12.01.22: SD5 IT Support/Software upgrades/soft...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-840.16
			Inv #15690: 11.03.22 - 12.01.22: SD5 IT Support/Software upgrades/soft...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise...	-51.80
			Inv #15690: 11.03.22 - 12.01.22: SD5 IT Support/Software upgrades/soft...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-1,179.95

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Date	Num	Name	Memo	Account	Class	Paid Amount
TOTAL						-2,071.91
12/15/22	9404	Burke, Williams & Sorensen, LLP	Legal Advice - October 2022	JP Morgan Chase - Primary 73...		
			Inv #293942, DCS - October 2022	6039 · Legal	Belvedere	-459.84
			Inv #293942, DCS - October 2022	6039 · Legal	Tiburon:Paradise...	-28.35
			Inv #293942, DCS - October 2022	6039 · Legal	Tiburon	-645.81
			Inv #293942, Prevailing Wage re Sewer Line Relocation - October 2022	6039 · Legal	Belvedere	-711.65
			Inv #293942, Prevailing Wage re Sewer Line Relocation - October 2022	6039 · Legal	Tiburon:Paradise...	-43.88
			Inv #293942, Prevailing Wage re Sewer Line Relocation - October 2022	6039 · Legal	Tiburon	-999.47
TOTAL						-2,889.00
12/15/22	9405	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - December...	JP Morgan Chase - Primary 73...		
			Bundle: Cable (\$219.75+\$71.33 add'l fees) - December 2022 - January 2...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-118.04
			Bundle: Cable (\$219.75+\$71.33 add'l fees) - December 2022 - January 2...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise...	-7.28
			Bundle: Cable (\$219.75+\$71.33 add'l fees) - December 2022 - January 2...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-165.78
			Bundle: Internet (\$19.95) - December 2022 - January 2023	8510 · Data/Alarms/IT Supp & Li...	Belvedere	38.01
			Bundle: Internet (\$19.95) - December 2022 - January 2023	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise...	2.34
			Bundle: Internet (\$19.95) - December 2022 - January 2023	8510 · Data/Alarms/IT Supp & Li...	Tiburon	53.38
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) - December 20...	8531 · Main Plant Telephones	Belvedere	-4.43
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees) - December 20...	8532 · Paradise Cove Telephones	Tiburon:Paradise...	-0.27
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees) - December 20...	8531 · Main Plant Telephones	Tiburon	-6.21
TOTAL						-208.28
12/15/22	9406	GovInvest, Inc.	IT Consulting, Actuarial Software, Reports & Presentation - Decemb...	JP Morgan Chase - Primary 73...		
			FY22-23 Actuarial Outlook & Presentation - October 2022	6017 · Consulting Fees	Belvedere	-608.25
			FY22-23 Actuarial Outlook & Presentation - October 2022	6017 · Consulting Fees	Tiburon:Paradise...	-37.50
			FY22-23 Actuarial Outlook & Presentation - October 2022	6017 · Consulting Fees	Tiburon	-854.25
			FY23-24 Actuarial OPEB & Pension Reporting - January - June 2023	6017 · Consulting Fees	Belvedere	-1,243.26
			FY23-24 Actuarial OPEB & Pension Reporting - January - June 2023	6017 · Consulting Fees	Tiburon:Paradise...	-76.65
			FY23-24 Actuarial OPEB & Pension Reporting - January - June 2023	6017 · Consulting Fees	Tiburon	-1,746.09
			FY23-24 Actuarial OPEB & Pension Reporting - July - December 2023 (...)	6017 · Consulting Fees	Belvedere	-1,243.26
			FY23-24 Actuarial OPEB & Pension Reporting - July - December 2023 (...)	6017 · Consulting Fees	Tiburon:Paradise...	-76.65
			FY23-24 Actuarial OPEB & Pension Reporting - July - December 2023 (...)	6017 · Consulting Fees	Tiburon	-1,746.09
TOTAL						-7,632.00
12/15/22	9407	MidAmerica	Acct#: SD5MARIN0G5, FSA Elections - 2023 (AJE FY23-24)	JP Morgan Chase - Primary 73...		
			Financial Services Account (C Bilsborough) - Jan - June 2023	8020.05 · Employee Health	Belvedere	-617.98
			Financial Services Account (C Bilsborough) - Jan - June 2023	8020.05 · Employee Health	Tiburon:Paradise...	-38.10
			Financial Services Account (C Bilsborough) - Jan - June 2023	8020.05 · Employee Health	Tiburon	-867.92
			Financial Services Account (C Bilsborough) - July - Dec 2023 (AJE FY2...	8020.05 · Employee Health	Belvedere	-617.98
			Financial Services Account (C Bilsborough) - July - Dec 2023 (AJE FY2...	8020.05 · Employee Health	Tiburon:Paradise...	-38.10
			Financial Services Account (C Bilsborough) - July - Dec 2023 (AJE FY2...	8020.05 · Employee Health	Tiburon	-867.92
			Financial Services Account (J Alvarez) - Jan - June 2023	8020.05 · Employee Health	Belvedere	-405.50

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Date	Num	Name	Memo	Account	Class	Paid Amount
			Financial Services Account (J Alvarez) - Jan - June 2023	8020.05 · Employee Health	Tiburon:Paradise...	-25.00
			Financial Services Account (J Alvarez) - Jan - June 2023	8020.05 · Employee Health	Tiburon	-569.50
			Financial Services Account (J Alvarez) - July - Dec 2023 (AJE FY23-24)	8020.05 · Employee Health	Belvedere	-405.50
			Financial Services Account (J Alvarez) - July - Dec 2023 (AJE FY23-24)	8020.05 · Employee Health	Tiburon:Paradise...	-25.00
			Financial Services Account (J Alvarez) - July - Dec 2023 (AJE FY23-24)	8020.05 · Employee Health	Tiburon	-569.50
TOTAL						-5,048.00
12/15/22	9408	Nute Engineering Corp.	Consulting & Engr. Srvc - November & December 2022	JP Morgan Chase - Primary 73...		
			Inv #22383, 2022 Sewer Rehab Project, Belvedere (40%) - November 20...	6017 · Consulting Fees	Belvedere	-583.49
			Inv #22383, 2022 Sewer Rehab Project, Tiburon (60%) - November 2022	6017 · Consulting Fees	Tiburon	-822.51
			Inv #22384, 2022 Sewer Rehab Project, Belvedere (40%) - December 20...	6017 · Consulting Fees	Belvedere	-684.54
			Inv #22384, 2022 Sewer Rehab Project, Tiburon (60%) - December 2022	6017 · Consulting Fees	Tiburon	-964.96
TOTAL						-3,055.50
12/15/22	9409	Pacific Gas & Electric	Acct #2908031411-4, Utilities - November 2022	JP Morgan Chase - Primary 73...		
			Acct #2908031411-4, Main Plant Utilities - November 2022	8542 · Main Plant Utilities	Belvedere	-6,114.22
			Acct #2908031411-4, P.C. Plant Utilities - November 2022	8543 · Paradise Cove Utilities	Tiburon:Paradise...	-1,381.34
			Acct #2908031411-4, Main Plant Utilities - November 2022	8542 · Main Plant Utilities	Tiburon	-8,618.83
			Acct #2908031411-4, Belv Pump St Utilities - November 2022	8544 · Pump Station Utilities	Belvedere	-1,224.74
			Acct #2908031411-4, P.C. Pump St Utilities - November 2022	8544 · Pump Station Utilities	Tiburon:Paradise...	-288.58
			Acct #2908031411-4, Tib Pump St Utilities - November 2022	8544 · Pump Station Utilities	Tiburon	-2,467.55
TOTAL						-20,095.26
12/15/22	9410	SWRCB FEES	SWRCB Permit (M.P. & P.C. Plants -Threat/Complexity 3C Permits) - ...	JP Morgan Chase - Primary 73...		
			Facility #: 2 215021001, Inv #WD-0213160, Index No. 507387: SWRCB ...	7062 · Permits/Fees - General	Belvedere	-3,713.84
			Facility #: 2 215021001, Inv #WD-0213160, Index No. 507387: SWRCB ...	7062 · Permits/Fees - General	Tiburon	-5,235.16
			Facility #: 2 215021002, Inv #WD-0213154, Index No. 507381, SWRCB ...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise...	-3,506.00
			Facility #: 2SSO10151, Inv #WD-0212779, Index No. 507006, SWRCB P...	7062 · Permits/Fees - General	Belvedere	-1,433.00
			Facility #: 2SSO10151, Inv #WD-0212779, Index No. 507006, SWRCB P...	7062 · Permits/Fees - General	Tiburon	-2,020.00
			Facility #2SSO10152, Inv #WD-0212800, Index No. 507027, SWRCB Pe...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise...	-3,453.00
TOTAL						-19,361.00
12/15/22	9411	The Ark Publishing Co. Inc.	Subscription Renewal, December 2022 (AJE FY22-23)	JP Morgan Chase - Primary 73...		
			Subscription Renewal re The Ark Newspaper, January - June 2023	6025 · Dues & Subscriptions	Belvedere	-35.85
			Subscription Renewal re The Ark Newspaper, January - June 2023	6025 · Dues & Subscriptions	Tiburon:Paradise...	-2.21
			Subscription Renewal re The Ark Newspaper, January - June 2023	6025 · Dues & Subscriptions	Tiburon	-50.34
			Subscription Renewal re The Ark Newspaper, January - July - December...	6025 · Dues & Subscriptions	Belvedere	-35.85
			Subscription Renewal re The Ark Newspaper, January - July - December...	6025 · Dues & Subscriptions	Tiburon:Paradise...	-2.21
			Subscription Renewal re The Ark Newspaper, January - July - December...	6025 · Dues & Subscriptions	Tiburon	-50.34
TOTAL						-176.80

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Date	Num	Name	Memo	Account	Class	Paid Amount
12/14/22	9412	Special District Risk Management ...	Member #7665, Life, Vision, DDS & LTD Ins. - January 2023	JP Morgan Chase - Primary 73...		
			Employee Life & ADD Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Belvedere	-66.18
			Employee Life & ADD Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon:Paradise...	-4.08
			Employee Life & ADD Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon	-92.94
			Employee LTD Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Belvedere	-165.55
			Employee LTD Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon:Paradise...	-10.21
			Employee LTD Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon	-232.51
			Employee DDS Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Belvedere	-470.40
			Employee DDS Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon:Paradise...	-29.00
			Employee DDS Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon	-660.65
			Employee Vision Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Belvedere	-82.45
			Employee Vision Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon:Paradise...	-5.08
			Employee Vision Insurance - Inv #H40352- January 2023	8020.05 · Employee Health	Tiburon	-115.79
TOTAL						-1,934.84
12/19/22	9413	Alhambra	Acct #547945611762129, Water - November - December 2022	JP Morgan Chase - Primary 73...		
			Inv #12012314 120922, Water, thru 9.14.2022 - November - December ...	7023 · Janitorial Supplies & Serv...	Belvedere	-101.49
			Inv #12012314 120922, Water, thru 9.14.2022 - November - December ...	7042 · Paradise Supplies & Che...	Tiburon:Paradise...	-6.26
			Inv #12012314 120922, Water, thru 9.14.2022 - November - December ...	7023 · Janitorial Supplies & Serv...	Tiburon	-142.54
TOTAL						-250.29
12/19/22	9414	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - December 2022	JP Morgan Chase - Primary 73...		
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - Decemb...	7023 · Janitorial Supplies & Serv...	Belvedere	-107.18
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - Decemb...	7023 · Janitorial Supplies & Serv...	Tiburon	-151.09
TOTAL						-258.27
12/19/22	9415	Perotti & Carrade	Client #1901 - Financial Services, FY21-22 SD5 Audit (PP#2) - Dece...	JP Morgan Chase - Primary 73...		
			Inv #101103, FY21-22 SD5 Audit (PP#2) - December 2022	6008 · Audit & Accounting	Belvedere	-2,838.50
			Inv #101103, FY21-22 SD5 Audit (PP#2) - December 2022	6008 · Audit & Accounting	Tiburon:Paradise...	-175.00
			Inv #101103, FY21-22 SD5 Audit (PP#2) - December 2022	6008 · Audit & Accounting	Tiburon	-3,986.50
TOTAL						-7,000.00
12/15/22	9416	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - August 2022	JP Morgan Chase - Primary 73...		
			Inv #9901157584: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Pla...	8531 · Main Plant Telephones	Belvedere	-133.74
			Inv #9901157584: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Pla...	8532 · Paradise Cove Telephones	Tiburon:Paradise...	-8.25
			Inv #9901157584: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Pla...	8531 · Main Plant Telephones	Tiburon	-187.83
			Inv #9901157584: Monthly Charges for BPS Telephone lines (BPS#2, #1...	8533 · Pumps & Lines Telephones	Belvedere	-35.00
			Inv #9901157584: Monthly Charges for P.C. PS Telephone lines (SF#1+...	8533 · Pumps & Lines Telephones	Tiburon:Paradise...	-35.00
			Inv #9901157584: Taxes, Gov't Surcharges & Fees - August 2022	8531 · Main Plant Telephones	Belvedere	-4.55
			Inv #9901157584: Taxes, Gov't Surcharges & Fees - August 2022	8532 · Paradise Cove Telephones	Tiburon:Paradise...	-0.28
			Inv #9901157584: Taxes, Gov't Surcharges & Fees - August 2022	8531 · Main Plant Telephones	Tiburon	-6.39

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Date	Num	Name	Memo	Account	Class	Paid Amount
TOTAL						-411.04
01/06/23	9422	State Water Resources Control Bo...	SWRCB G3 Application Fees for I Salazar - January 2023	JP Morgan Chase - Primary 73...		
			SWRCB G1 Application Fees for I Salazar - January 2023	6025 · Dues & Subscriptions	Belvedere	-48.66
			SWRCB G1 Application Fees for I Salazar - January 2023	6025 · Dues & Subscriptions	Tiburon:Paradise...	-3.00
			SWRCB G1 Application Fees for I Salazar - January 2023	6025 · Dues & Subscriptions	Tiburon	-68.34
TOTAL						-120.00
01/12/23	9424	Access Answering Service	Acct #4080C, Answering Service - January 2022	JP Morgan Chase - Primary 73...		
			Inv #28655, Answering Service re SSO & Alarm Notifications - January ...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-26.76
			Inv #28655, Answering Service re SSO & Alarm Notifications - January ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise...	-1.65
			Inv #28655, Answering Service re SSO & Alarm Notifications - January ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-37.59
TOTAL						-66.00
01/12/23	9425	Alameda Electrical Distributors, Inc.	Cust #56156, M.P. Supplies, Parts+Service - December 2022	JP Morgan Chase - Primary 73...		
			Inv #S5473986.001 (PO#652159): M.P. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Belvedere	-27.32
			Inv #S5473986.001 (PO#652159): M.P. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Tiburon	-38.52
			Inv #S5465237.001 (PO#652159): M.P. Parts, Canopy Lights @ M.P. Ch...	7022 · Plant Maint. Parts & Servi...	Belvedere	-554.95
			Inv #S5465237.001 (PO#652159): M.P. Parts, Canopy Lights @ M.P. Ch...	7022 · Plant Maint. Parts & Servi...	Tiburon	-782.27
TOTAL						-1,403.06
01/12/23	9426	Alhambra	Acct #547945611762129, Water - December 2022	JP Morgan Chase - Primary 73...		
			Inv #12012314 010623, Water, thru12.28.2022 - December 2022	7023 · Janitorial Supplies & Serv...	Belvedere	-32.63
			Inv #12012314 010623, Water, thru12.28.2022 - December 2022	7042 · Paradise Supplies & Che...	Tiburon:Paradise...	-2.01
			Inv #12012314 010623, Water, thru12.28.2022 - December 2022	7023 · Janitorial Supplies & Serv...	Tiburon	-45.84
TOTAL						-80.48
01/12/23	9427	APG Neuros, Inc.	M.P. Parts + Service - December 2022	JP Morgan Chase - Primary 73...		
			Inv #16656 (PO#954161), M.P. Parts + Service - Turbo Blower #1 Repair...	7022 · Plant Maint. Parts & Servi...	Belvedere	-10,022.25
			Inv #16656 (PO#954161), M.P. Parts + Service - Turbo Blower #1 Repair...	7022 · Plant Maint. Parts & Servi...	Tiburon	-14,127.75
TOTAL						-24,150.00
01/12/23	9428	BAAQMD	TPS#2 Permit Fees - December 2022 (AJE FY23-24)	JP Morgan Chase - Primary 73...		
			Cust#:B147534F22207, Inv#: T147482, Renewal #: 667411, Facility ID#...	7062 · Permits/Fees - General	Tiburon	-180.83
			Cust#:B147534F22207, Inv#: T147482, Renewal #: 667411, Facility ID#...	7062 · Permits/Fees - General	Tiburon	-253.17
TOTAL						-434.00

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/23	9429	Bay Alarm	Acct #274428, January - March 2023	JP Morgan Chase - Primary 73...		
			Inv #274428221215M, Alarm Monitoring Fees: Security, Burglar & Fire - ...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-104.62
			Inv #274428221215M, Alarm Monitoring Fees: Security, Burglar & Fire - ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise...	-6.45
			Inv #274428221215M, Alarm Monitoring Fees: Security, Burglar & Fire - ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-146.93
TOTAL						-258.00
01/12/23	9430	Bay City Boiler	Acct #274428, M.P. Flue - November 2022	JP Morgan Chase - Primary 73...		
			Inv #W21356 (PO#), MP Flue service, M.P. Parts & Service - Nove...	7022 · Plant Maint. Parts & Servi...	Belvedere	-439.90
			Inv #W21356 (PO#), MP Flue service, M.P. Parts & Service - Nove...	7022 · Plant Maint. Parts & Servi...	Tiburon	-620.10
TOTAL						-1,060.00
01/12/23	9431	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples - October + November 2022	JP Morgan Chase - Primary 73...		
			Inv #146133: M.P. Samples - October 2022	7051 · Main Plant Lab Monitoring	Belvedere	-832.08
			Inv #146133: P.C. Samples - October 2022	7052 · Paradise Cove Monitoring	Tiburon:Paradise...	-212.00
			Inv #146133: M.P. Samples - October 2022	7051 · Main Plant Lab Monitoring	Tiburon	-1,172.92
			Inv #146135: M.P. Samples - November 2022	7051 · Main Plant Lab Monitoring	Belvedere	-561.50
			Inv #146135: P.C. Samples - November 2022	7052 · Paradise Cove Monitoring	Tiburon:Paradise...	-121.00
			Inv #146135: M.P. Samples - November 2022	7051 · Main Plant Lab Monitoring	Tiburon	-791.50
TOTAL						-3,691.00
01/12/23	9432	Bullseye Installation	Service @ 5 M.P. Roll-up Doors - December 2022	JP Morgan Chase - Primary 73...		
			Inv #B-8267 (P.O.#953651), Inspection & Service at 5 M.P. Roll-up Door...	7022 · Plant Maint. Parts & Servi...	Belvedere	-674.38
			Inv #B-8267 (P.O.#953651), Inspection & Service at 5 M.P. Roll-up Door...	7022 · Plant Maint. Parts & Servi...	Tiburon	-950.62
TOTAL						-1,625.00
01/12/23	9433	Burke, Williams & Sorensen, LLP	Legal Advice - November 2022	JP Morgan Chase - Primary 73...		
			Inv #295060, DCS - November 2022	6039 · Legal	Belvedere	-421.52
			Inv #295060, DCS - November 2022	6039 · Legal	Tiburon:Paradise...	-25.99
			Inv #295060, DCS - November 2022	6039 · Legal	Tiburon	-592.00
			Inv #295060, Non-Compliance Correspondence - November 2022	6039 · Legal	Belvedere	-317.50
			Inv #295060, Non-Compliance Correspondence - November 2022	6039 · Legal	Tiburon:Paradise...	-19.58
			Inv #295060, Non-Compliance Correspondence - November 2022	6039 · Legal	Tiburon	-445.91
			Inv #295060, Prevailing Wage re Sewer Line Relocation - October 2022	6039 · Legal	Tiburon	-760.50
TOTAL						-2,583.00
01/12/23	9434	California Association of Sanitatio...	CASA 2023 Winter Conference Registration Fees - January 2023	JP Morgan Chase - Primary 73...		
			Inv #6780, CASA 2023 Winter Conference Registration Fees - January 2...	6020 · Continuing Education	Belvedere	-253.44
			Inv #6780, CASA 2023 Winter Conference Registration Fees - January 2...	6020 · Continuing Education	Tiburon:Paradise...	-15.63

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Date	Num	Name	Memo	Account	Class	Paid Amount
			Inv #6780, CASA 2023 Winter Conference Registration Fees - January 2...	6020 · Continuing Education	Tiburon	-355.93
TOTAL						-625.00
01/12/23	9435	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling - December 2022	JP Morgan Chase - Primary 73...		
			M.P. - B: #702718, #702957, #703280 #703487, #703732, #703785 - De...	7051 · Main Plant Lab Monitoring	Belvedere	-782.98
			P.C.: #703281 - December 2022	7052 · Paradise Cove Monitoring	Tiburon:Paradise...	-81.70
			M.P. - B: #702718, #702957, #703280 #703487, #703732, #703785 - De...	7051 · Main Plant Lab Monitoring	Tiburon	-1,103.72
TOTAL						-1,968.40
01/12/23	9436	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract - December 2022	JP Morgan Chase - Primary 73...		
			Inv #3662233, Konica Multi-purpose copier (C308) contract - December ...	6047 · Office Supplies	Belvedere	-63.40
			Inv #3662233, Konica Multi-purpose copier (C308) contract - December ...	6047 · Office Supplies	Tiburon:Paradise...	-3.91
			Inv #3662233, Konica Multi-purpose copier (C308) contract - December ...	6047 · Office Supplies	Tiburon	-89.04
			Inv #3562383, Black Toner - August 2022	6047 · Office Supplies	Belvedere	-4.87
			Inv #3562383, Black Toner - August 2022	6047 · Office Supplies	Tiburon:Paradise...	-0.30
			Inv #3562383, Black Toner - August 2022	6047 · Office Supplies	Tiburon	-6.83
TOTAL						-168.35
01/12/23	9437	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear - December 2022	JP Morgan Chase - Primary 73...		
			Inv #4139210884, #4140595475, #4141327791, #4142033185 - Decemb...	8520 · Personal Protection/Safet...	Belvedere	-56.77
			Inv #4139210884, #4140595475, #4141327791, #4142033185 - Decemb...	8520 · Personal Protection/Safet...	Tiburon:Paradise...	-3.50
			Inv #4139210884, #4140595475, #4141327791, #4142033185 - Decemb...	8520 · Personal Protection/Safet...	Tiburon	-79.73
			#1903584581, #1903545670 - Special Order @ December 2022	8520 · Personal Protection/Safet...	Belvedere	-60.33
			#1903584581, #1903545670 - Special Order @ December 2022	8520 · Personal Protection/Safet...	Tiburon:Paradise...	-3.72
			#1903584581, #1903545670 - Special Order @ December 2022	8520 · Personal Protection/Safet...	Tiburon	-84.72
TOTAL						-288.77
01/12/23	9438	Comcast Business	Acct# 963 425 517, VOIP Service - December 2022	JP Morgan Chase - Primary 73...		
			VOIP Phone Service (14) Land Line Phones - December 2022	8531 · Main Plant Telephones	Belvedere	-375.37
			VOIP Phone Service (14) Land Line Phones - December 2022	8532 · Paradise Cove Telephones	Tiburon:Paradise...	-23.14
			VOIP Phone Service (14) Land Line Phones - December 2022	8531 · Main Plant Telephones	Tiburon	-527.18
TOTAL						-925.69
01/12/23	9439	CSRMA California Sanitation Risk ...	PLP Deposit & Fees, JPA Chgs & Retro Adjmt - FY22-23 (AJE FY23-...	JP Morgan Chase - Primary 73...		
			Inv #7095, PLP Pooled Deposit (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Belvedere	-4,275.79
			Inv #7095, PLP Pooled Deposit (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-263.61
			Inv #7095, PLP Pooled Deposit (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon	-6,005.10
			Inv #7095, PLP Excess Ins. Premium (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Belvedere	-3,418.77
			Inv #7095, PLP Excess Ins. Premium (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-210.78
			Inv #7095, PLP Excess Ins. Premium (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon	-4,801.45

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Date	Num	Name	Memo	Account	Class	Paid Amount
			Inv #7095, JPA Charge (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Belvedere	-1,013.75
			Inv #7095, JPA Charge (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-62.50
			Inv #7095, JPA Charge (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon	-1,423.75
			Inv #7095, PLP Pooled Deposit Fees (PDF) (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Belvedere	-1,040.72
			Inv #7095, PLP Pooled Deposit Fees (PDF) (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-64.16
			Inv #7095, PLP Pooled Deposit Fees (PDF) (12.31.2022 - 6.30.2023)	6033.1 · PLP Public Entity Phys ...	Tiburon	-1,461.62
			nv #7095, PLP Retro Adjustment (FY2007/08 thru FY2019/20)	6033.1 · PLP Public Entity Phys ...	Belvedere	1,807.11
			nv #7095, PLP Retro Adjustment (FY2007/08 thru FY2019/20)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	111.41
			nv #7095, PLP Retro Adjustment (FY2007/08 thru FY2019/20)	6033.1 · PLP Public Entity Phys ...	Tiburon	2,537.98
			Inv #7095, PLP Pooled Deposit (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Belvedere	-4,275.79
			Inv #7095, PLP Pooled Deposit (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-263.61
			Inv #7095, PLP Pooled Deposit (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon	-6,005.10
			Inv #7095, PLP Excess Ins. Premium (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Belvedere	-3,418.77
			Inv #7095, PLP Excess Ins. Premium (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-210.78
			Inv #7095, PLP Excess Ins. Premium (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon	-4,801.45
			Inv #7095, JPA Charge (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Belvedere	-1,013.75
			Inv #7095, JPA Charge (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-62.50
			Inv #7095, JPA Charge (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon	-1,423.75
			Inv #7095, PLP Pooled PDF Deposit Fees (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Belvedere	-1,040.72
			Inv #7095, PLP Pooled PDF Deposit Fees (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	-64.16
			Inv #7095, PLP Pooled PDF Deposit Fees (7.1.23 - 12.30.23) (AJE FY23-24)	6033.1 · PLP Public Entity Phys ...	Tiburon	-1,461.62
			Inv #7095, PLP Retro Adjustment (FY2007/08 thru FY2019/20)	6033.1 · PLP Public Entity Phys ...	Belvedere	1,807.11
			Inv #7095, PLP Retro Adjustment (FY2007/08 thru FY2019/20)	6033.1 · PLP Public Entity Phys ...	Tiburon:Paradise...	111.41
			Inv #7095, PLP Retro Adjustment (FY2007/08 thru FY2019/20)	6033.1 · PLP Public Entity Phys ...	Tiburon	2,537.98
			TOTAL			-39,171.00
01/12/23	9440	CSRMA California Sanitation Risk ...	W.C. - FY2022-2023 - January 2023	JP Morgan Chase - Primary 73...		
			Inv #7060, W.C./PR (PY32:17/18) Deposit - December 2022	8023 · Workers Comp Insurance	Belvedere	-2,128.06
			Inv #7060, W.C./PR (PY32:17/18) Deposit - December 2022	8023 · Workers Comp Insurance	Tiburon:Paradise...	-131.20
			Inv #7060, W.C./PR (PY32:17/18) Deposit - December 2022	8023 · Workers Comp Insurance	Belvedere	-2,988.74
			TOTAL			-5,248.00
01/12/23	9441	CWEA	#350936 A Hill + #47792 D LaTorre Membership Renewals - January...	JP Morgan Chase - Primary 73...		
			A Hill (#350936), Membership Renewal: 3.1.2023 - 6.30.2023	6025 · Dues & Subscriptions	Belvedere	-27.30
			A Hill (#350936), Membership Renewal: 3.1.2023 - 6.30.2023	6025 · Dues & Subscriptions	Tiburon:Paradise...	-1.68
			A Hill (#350936), Membership Renewal: 3.1.2023 - 6.30.2023	6025 · Dues & Subscriptions	Tiburon	-38.34
			A Hill (#350936), Membership Renewal: 7.1.2023 - 2.28.2024 (AJE FY23-24)	6025 · Dues & Subscriptions	Belvedere	-54.61
			A Hill (#350936), Membership Renewal: 7.1.2023 - 2.28.2024 (AJE FY23-24)	6025 · Dues & Subscriptions	Tiburon:Paradise...	-3.37
			A Hill (#350936), Membership Renewal: 7.1.2023 - 2.28.2024 (AJE FY23-24)	6025 · Dues & Subscriptions	Tiburon	-76.70
			D LaTorre (#47792), Membership Renewal: 3.1.2023 - 6.30.2023	6025 · Dues & Subscriptions	Belvedere	-27.30
			D LaTorre (#47792), Membership Renewal: 3.1.2023 - 6.30.2023	6025 · Dues & Subscriptions	Tiburon:Paradise...	-1.68
			D LaTorre (#47792), Membership Renewal: 3.1.2023 - 6.30.2023	6025 · Dues & Subscriptions	Tiburon	-38.34
			D LaTorre (#47792) Membership Renewal: 7.1.2023 - 2.28.2024 (AJE F...	6025 · Dues & Subscriptions	Belvedere	-54.61
			D LaTorre (#47792) Membership Renewal: 7.1.2023 - 2.28.2024 (AJE F...	6025 · Dues & Subscriptions	Tiburon:Paradise...	-3.37
			D LaTorre (#47792) Membership Renewal: 7.1.2023 - 2.28.2024 (AJE F...	6025 · Dues & Subscriptions	Tiburon	-76.70
			TOTAL			-404.00

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/23	9442	DKF Solutions Group, LLC	My Safety Officer Subscription + CalOSHA Training - December 202...	JP Morgan Chase - Primary 73...		
			Inv #20889 (PO #2107131), DKF CalOSHA Electrical SafetyTraining Saf...	8515 · Safety	Belvedere	-3,081.80
			Inv #20889 (PO #2107131), DKF CalOSHA Electrical SafetyTraining Saf...	8515 · Safety	Tiburon:Paradise...	-190.00
			Inv #20889 (PO #2107131), DKF CalOSHA Electrical SafetyTraining Saf...	8515 · Safety	Tiburon	-4,328.20
			Inv #20968, DKF Safety Procedures Subscription - January 2023	8515 · Safety	Belvedere	-141.93
			Inv #20968, DKF Safety Procedures Subscription - January 2023	8515 · Safety	Tiburon:Paradise...	-8.75
			Inv #20968, DKF Safety Procedures Subscription - January 2023	8515 · Safety	Tiburon	-199.32
			Inv #20986 (PO #2107131), DKF CalOSHA Electrical SafetyTraining Saf...	8515 · Safety	Belvedere	-383.20
			Inv #20986 (PO #2107131), DKF CalOSHA Electrical SafetyTraining Saf...	8515 · Safety	Tiburon:Paradise...	-23.63
			Inv #20986 (PO #2107131), DKF CalOSHA Electrical SafetyTraining Saf...	8515 · Safety	Tiburon	-538.17
TOTAL						-8,895.00
01/12/23	9443	Fast Response On-Site Testing Inc.	Annual Respiratory Training, December 2020	JP Morgan Chase - Primary 73...		
			Inv #157379 (PO#955670), Annual Respirator Training - December 2022	8515 · Safety	Belvedere	-662.83
			Inv #157379 (PO#955670), Annual Respirator Training - December 2022	8515 · Safety	Tiburon:Paradise...	-40.87
			Inv #157379 (PO#955670), Annual Respirator Training - December 2022	8515 · Safety	Tiburon	-930.90
TOTAL						-1,634.60
01/12/23	9444	Fastenal Company	CASA10962, M.P. Supplies - November/December 2022	JP Morgan Chase - Primary 73...		
			Inv #63542 (PO#654012); Inv #63739 & In #63541 (PO#654038) - SHOP...	7021 · Plant Maintenance Suppli...	Belvedere	-467.86
			Inv #63542 (PO#654012); Inv #63739 & In #63541 (PO#654038) - SHOP...	7021 · Plant Maintenance Suppli...	Tiburon	-659.51
			Inv #63551, Inv #63617, Inv #63991 (PO#654038) - REFILL: BOLTS, FA...	7021 · Plant Maintenance Suppli...	Belvedere	-1,722.99
			Inv #63551, Inv #63617, Inv #63991 (PO#654038) - REFILL: BOLTS, FA...	7021 · Plant Maintenance Suppli...	Tiburon	-2,428.79
			Inv #63991 (PO#654038), Inv #63615 (PO#954115) - REFILL: MP TOOL...	7021 · Plant Maintenance Suppli...	Belvedere	-182.25
			Inv #63991 (PO#654038), Inv #63615 (PO#954115) - REFILL: MP TOOL...	7021 · Plant Maintenance Suppli...	Tiburon	-256.90
			Inv #63444 (PO#954201), Inv #63616 (PO#954250) - REFILL: MP TOOL...	7021 · Plant Maintenance Suppli...	Belvedere	-81.63
			Inv #63444 (PO#954201), Inv #63616 (PO#954250) - REFILL: MP TOOL...	7021 · Plant Maintenance Suppli...	Tiburon	-115.08
TOTAL						-5,915.01
01/12/23	9445	Friedman's Home Improvement	Acct #20070, PPE/Safetywear - December 2022	JP Morgan Chase - Primary 73...		
			Inv #16009829 (PO#655707) - December 2022	8520 · Personal Protection/Safet...	Belvedere	-15.26
			Inv #16009829 (PO#655707) - December 2022	8520 · Personal Protection/Safet...	Tiburon	-0.94
			Inv #16009829 (PO#655707) - December 2022	8520 · Personal Protection/Safet...	Belvedere	-21.43
TOTAL						-37.63
01/12/23	9446	Goodman Building Supply Co.	Acct #20070, M.P. Supplies - December 2022	JP Morgan Chase - Primary 73...		
			Inv #861462 (PO#PC952153), Patch/ paint @ BPS # - December 2022	7011 · Pumps & Lines Maintena...	Belvedere	-80.84
			Inv #860537 (PO#652161), M.P. concrete pad material re Sludge Room ...	7022 · Plant Maint. Parts & Servi...	Belvedere	-158.36
			Inv #860537 (PO#652161), M.P. concrete pad material re Sludge Room ...	7022 · Plant Maint. Parts & Servi...	Tiburon	-223.22
			Inv #861254 (PO#953060) Inv #860716 (PO#953659), SD5 Office: water...	7021 · Plant Maintenance Suppli...	Belvedere	-46.21

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Date	Num	Name	Memo	Account	Class	Paid Amount
			Inv #861254 (PO#953060) Inv #860716 (PO#953659), SD5 Office: water...	7021 · Plant Maintenance Suppli...	Tiburon	-65.15
TOTAL						-573.78
01/12/23	9447	Grainger	Acct #810128785, M.P. Parts & Service + Supplies - July - December ...	JP Morgan Chase - Primary 73...		
			Inv #810128785 (PO#954147) - M.P. Pump 3/4 HP, 1PH, 120/240 VAC -...	7022 · Plant Maint. Parts & Servi...	Belvedere	-577.68
			Inv #810128785 (PO#954147) - M.P. Pump 3/4 HP, 1PH, 120/240 VAC -...	7022 · Plant Maint. Parts & Servi...	Tiburon:Paradise...	-814.31
			Inv #9453415797, Inv #9447530677 (PO#954247+PO#654007), M.P. Ho...	7021 · Plant Maintenance Suppli...	Belvedere	-432.72
			Inv #9453415797, Inv #9447530677 (PO#954247+PO#654007), M.P. Ho...	7021 · Plant Maintenance Suppli...	Tiburon	-609.97
			Inv #9419597928, Inv #9453134752 (PO#753079, WEB PO#195416145...	7021 · Plant Maintenance Suppli...	Belvedere	-386.78
			Inv #9419597928, Inv #9453134752 (PO#753079, WEB PO#195416145...	7021 · Plant Maintenance Suppli...	Tiburon	-545.21
			12/08/2022 SD5 payment previously not applied	7021 · Plant Maintenance Suppli...	Belvedere	453.07
			Please apply all payments to oldest payables first	7021 · Plant Maintenance Suppli...	Tiburon	638.66
TOTAL						-2,274.94
01/12/23	9448	Hardiman Construction / Trenchle...	FY21-22 SD5 Sewer Rehab Project, Progress Payment #1 - Novembe...	JP Morgan Chase - Primary 73...		
			Belvedere PP#1:FY21-22 SD5 Sewer Rehab Project, Progress Payment ...	9304 · Belvedere Sewer Line Re...	Tiburon	-196,578.00
			Belvedere Less Retention #1 re Progress Payment #1 - November 2022 ...	Retainage Payable	Tiburon	9,828.90
			Tiburon PP#1:FY21-22 SD5 Sewer Rehab Project, Progress Payment #1...	9301 · Tiburon Sewer Line Reha...	Belvedere	-294,867.00
			Tiburon Less Retention #1 re Progress Payment #1 - November 2022 (6...	Retainage Payable	Belvedere	14,743.35
TOTAL						-466,872.75
01/12/23	9449	HDR Engineering, Inc.	Consulting, SD5, M.P. Digester Cleaning & Rehab Project - Decemb...	JP Morgan Chase - Primary 73...		
			Inv #1200483211 HDR Consulting, SD5 M.P. Digester Cleaning & Rehab...	6017 · Consulting Fees	Belvedere	-1,861.18
			Inv #1200483211 HDR Consulting, SD5 M.P. Digester Cleaning & Rehab...	6017 · Consulting Fees	Tiburon	-2,623.59
TOTAL						-4,484.77
01/12/23	9450	HF&H Consultants, LLC	Consulting - December 2022	JP Morgan Chase - Primary 73...		
			Inv #9719753, Project #W3829 - December 2022	6017 · Consulting Fees	Belvedere	-1,858.76
			Inv #9719753, Project #W3829 - December 2022	6017 · Consulting Fees	Tiburon:Paradise...	-114.60
			Inv #9719753, Project #W3829 - December 2022	6017 · Consulting Fees	Tiburon	-2,610.52
TOTAL						-4,583.88
01/12/23	9451	Home Depot Credit Services	#6035322005164334: M.P. Parts & Srvc - December 2022	JP Morgan Chase - Primary 73...		
			Inv #4092129 (PO#953662), M.P. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Belvedere	-49.34
			Inv #4092129 (PO#953662), M.P. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Tiburon	-69.56
TOTAL						-118.90
01/12/23	9452	Jackson's Hardware, Inc.	Acct #7601, Safety + PPE - December 2022	JP Morgan Chase - Primary 73...		

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Date	Num	Name	Memo	Account	Class	Paid Amount
			Inv #119580 (PO#652162), Safety Boots (JT) Safety/protection - Decem...	8520 · Personal Protection/Safet...	Belvedere	-75.02
			Inv #119580 (PO#652162), Safety Boots (JT) Safety/protection - Decem...	8520 · Personal Protection/Safet...	Tiburon:Paradise...	-4.63
			Inv #119580 (PO#652162), Safety Boots (JT) Safety/protection - Decem...	8520 · Personal Protection/Safet...	Tiburon	-105.35
			Inv #119580 (PO#652162), Wet Weather (JT) Safety/protection - Decem...	8520 · Personal Protection/Safet...	Belvedere	-50.69
			Inv #119580 (PO#652162), Wet Weather (JT) Safety/protection - Decem...	8520 · Personal Protection/Safet...	Tiburon:Paradise...	-3.13
			Inv #119580 (PO#652162), Wet Weather (JT) Safety/protection - Decem...	8520 · Personal Protection/Safet...	Tiburon:Paradise...	-71.18
			Inv #119580 (PO#652162), PPE (JT) - December 2022	8520 · Personal Protection/Safet...	Belvedere	-33.76
			Inv #119580 (PO#652162), PPE (JT) - December 2022	8520 · Personal Protection/Safet...	Tiburon:Paradise...	-2.08
			Inv #119580 (PO#652162), PPE (JT) - December 2022	8520 · Personal Protection/Safet...	Tiburon	-47.42
TOTAL						-393.26
01/12/23	9453	JM Integration, LLC	M.P. Parts & Service - December 2022	JP Morgan Chase - Primary 73...		
			Inv #22199 (PO#955xxx): TBD field wiring @ SBS + Hypo pumps - Dece...	7022 · Plant Maint. Parts & Servi...	Belvedere	-3,474.07
			Inv #22199 (PO#955xxx): TBD field wiring @ SBS + Hypo pumps - Dece...	7022 · Plant Maint. Parts & Servi...	Tiburon	-4,897.18
TOTAL						-8,371.25
01/12/23	9454	Ken Grady Company, Inc.	SD5 P.C. Plant Parts - December 2022	JP Morgan Chase - Primary 73...		
			Inv #5397 (P.O. #654030), SD5 Paradise Cove Equipment Repairs - Dec...	7041 · Paradise Parts & Service	Tiburon:Paradise...	-1,846.72
TOTAL						-1,846.72
01/12/23	9455	Larry Walker Associates, Inc.	Tech Support for M.P. NPDES Reg. Assistance Renewal - November...	JP Morgan Chase - Primary 73...		
			Inv #00113.11-1, M.P. Regulatory Assistance: ROWD & Permit Renewal ...	7061 · Main Plant NPDES Rene...	Belvedere	-2,258.95
			Inv #00113.11-1, M.P. Regulatory Assistance: ROWD & Permit Renewal ...	7061 · Main Plant NPDES Rene...	Tiburon	-3,184.30
TOTAL						-5,443.25
01/12/23	9456	Linscott Engineering Contractors I...	SD5 P.C. P&L - December 2022	JP Morgan Chase - Primary 73...		
			Inv #4017, Assist w/ blocked force main @ 4175 Paradise Dr.,12.16.2022	7011 · Pumps & Lines Maintena...	Tiburon:Paradise...	-900.00
TOTAL						-900.00
01/12/23	9457	Lystek Int'l, LTD	Biosolids Transport - December 2022	JP Morgan Chase - Primary 73...		
			Inv #153-621, Biosolids Transport to Lystek Facility (8.09 WT) - Decemb...	7029 · Main Plant Sludge Disposal	Belvedere	-297.46
			Inv #153-621, Biosolids Transport to Lystek Facility (8.09 WT) - Decemb...	7029 · Main Plant Sludge Disposal	Tiburon	-419.31
TOTAL						-716.77
01/12/23	9458	Marin Water	Water, October - December, 2022	JP Morgan Chase - Primary 73...		
			Cust #:424793, Golden Gate BPS - Water, October - December, 2022	8541 · Water	Belvedere	-86.63

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			Cust #:424791, Cove Rd. BPS - Water, October - December, 2022	8541 · Water	Belvedere	-86.63
			Cust #:558095, San Rafael Ave. BPS - Water, October - December, 2022	8541 · Water	Belvedere	-106.63
			Cust #138856, Mar West TPS - Water, October - December, 2022	8541 · Water	Tiburon	-86.63
			Cust #100098, M.P. - Water, October - December, 2022	8541 · Water	Belvedere	-751.06
			Cust #100098, M.P. - Water, October - December, 2022	8541 · Water	Tiburon	-1,058.73
TOTAL						-2,176.31
01/12/23	9459	McCampbell Analytical, Inc.	M.P. Monitoring, Acute Toxicity Testing - December 2022	JP Morgan Chase - Primary 73...		
			Inv #2212771, M.P. Monitoring, Acute Toxicity Testing - December 2022	7053 · Chronic Toxicity	Belvedere	-461.69
			Inv #2212771, M.P. Monitoring, Acute Toxicity Testing - December 2022	7053 · Chronic Toxicity	Tiburon	-650.81
TOTAL						-1,112.50
01/12/23	9460	Medical Center of Marin, ES A/R	Acct #:SDN5_B1, I Salazar - September 2022	JP Morgan Chase - Primary 73...		
			Inv #00162547-00, Employee Health: Hep B Vacc. Injection for I Slaazar...	8020.05 · Employee Health	Belvedere	-50.69
			Inv #00162547-00, Employee Health: Hep B Vacc. Injection for I Slaazar...	8020.05 · Employee Health	Tiburon:Paradise...	-3.13
			Inv #00162547-00, Employee Health: Hep B Vacc. Injection for I Slaazar...	8020.05 · Employee Health	Tiburon	-71.18
TOTAL						-125.00
01/12/23	9461	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - January 2023	JP Morgan Chase - Primary 73...		
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - January ...	7023 · Janitorial Supplies & Serv...	Belvedere	-107.18
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - January ...	7023 · Janitorial Supplies & Serv...	Tiburon	-151.09
TOTAL						-258.27
01/12/23	9462	MuniQuip, LLC	M.P. Digester Mix Pump - December 2022	JP Morgan Chase - Primary 73...		
			Inv #106244 (PO #160868), M.P. Digester Mix Pumps (WMCO Model C ...	9213 · M.P. Digester	Belvedere	-27,944.24
			Inv #106244 (PO #160868), M.P. Digester Mix Pumps (WMCO Model C ...	9213 · M.P. Digester	Tiburon	-39,391.28
TOTAL						-67,335.52
01/12/23	9463	Nevada Seal & Pump	CIP: M.P. Digester Rehab Project - November 2022	JP Morgan Chase - Primary 73...		
			Inv #NSP4964, PO #TR, Parts for M.P. Digester Rehab Project (FY22-23...	9213.1 · Digester Rehab	Belvedere	-7,242.52
			Inv #NSP4964, PO #TR, Parts for M.P. Digester Rehab Project (FY22-23...	9213.1 · Digester Rehab	Tiburon	-10,209.34
TOTAL						-17,451.86
01/12/23	9464	Pump Products	Cust #43104, P.C. Parts & Srv. - December 2022	JP Morgan Chase - Primary 73...		
			Inv #047643 (PO#753098), P.C. Parts & Service - Equipment Replacem...	7041 · Paradise Parts & Service	Tiburon:Paradise...	-20,701.49
TOTAL						-20,701.49

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01/12/23	9465	MISCOwater	SASM / SD5 M.P. Parts & Srvc. - September 2022	JP Morgan Chase - Primary 73...		
			Inv #18247PABR (PO #954027), M.P. Chemical Feed (SO3) SASM Repl...	9208 · M.P. Chem Feed Trx Pu...	Belvedere	-1,109.93
			Inv #18247PABR (PO #954027), M.P. Chemical Feed (SO3) SASM Repl...	9208 · M.P. Chem Feed Trx Pu...	Tiburon	-1,564.59
			Inv #18247PABR (PO #954027) - Spare Pump Head + Tubing Adapter (...)	9208 · M.P. Chem Feed Trx Pu...	Belvedere	-80.05
			Inv #18247PABR (PO #954027) - Spare Pump Head + Tubing Adapter (...)	9208 · M.P. Chem Feed Trx Pu...	Tiburon	-112.83
			Inv #18247PABR (PO #954027), M.P. Chemical Feed (SO3) SD5 Replac...	7022 · Plant Maint. Parts & Servi...	Belvedere	-1,109.93
			Inv #18247PABR (PO #954027), M.P. Chemical Feed (SO3) SD5 Replac...	7022 · Plant Maint. Parts & Servi...	Tiburon	-1,564.59
			Inv #18247PABR (PO #954027) - Spare Pump Head + Tubing Adapter (...)	7022 · Plant Maint. Parts & Servi...	Belvedere	-80.05
			Inv #18247PABR (PO #954027) - Spare Pump Head + Tubing Adapter (...)	7022 · Plant Maint. Parts & Servi...	Tiburon	-112.83
		TOTAL				-5,734.80
01/12/23	9466	Nute Engineering Corp.	Consulting & Engr. Srvc - December 2022	JP Morgan Chase - Primary 73...		
			Inv #22420, 2022 Sewer Rehab Project, Belvedere (40%) - December 20...	6017 · Consulting Fees	Belvedere	-238.80
			Inv #22420, 2022 Sewer Rehab Project, Tiburon (60%) - December 2022	6017 · Consulting Fees	Tiburon	-358.20
		TOTAL				-597.00
01/12/23	9467	Roy's Sewer Service, Inc.	P&L, M.P. & PC, Tiburon Small Machine Cleaning - December 2022	JP Morgan Chase - Primary 73...		
			Inv #218852 - Tiburon Small Machine Cleaning - 12.12.2022 - 12.29.2022	7011 · Pumps & Lines Maintena...	Tiburon	-28,842.50
			Inv #218849 - Sanked @ small floor drain at M.P., 12.12.2022	7011 · Pumps & Lines Maintena...	Belvedere	-78.85
			Inv #218849 - Sanked @ small floor drain at M.P., 12.12.2022	7011 · Pumps & Lines Maintena...	Tiburon	-111.15
		TOTAL				-29,032.50
01/12/23	9468	SERVICE TOOL	Cust #56156, M.P. Parts & Supplies - December 2022	JP Morgan Chase - Primary 73...		
			Inv #S5477396.001 (PO#652164): M.P. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Belvedere	-165.43
			Inv #S5477396.001 (PO#652164): M.P. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Tiburon	-233.19
			Inv #S5474099.001 (PO#652163): Electrical Supplies - December 2022	7027 · Electrical & Instrument	Belvedere	-96.12
			Inv #S5474099.001 (PO#652163): Electrical Supplies - December 2022	7027 · Electrical & Instrument	Tiburon	-135.49
			Inv #S547409.02 (PO#652163): Safety Equipment - December 2022	7027 · Electrical & Instrument	Belvedere	-67.24
			Inv #S547409.02 (PO#652163): Safety Equipment - December 2022	7027 · Electrical & Instrument	Tiburon	-94.79
			Credit memo - November 2022	7021 · Plant Maintenance Suppli...	Belvedere	144.75
			Credit memo - November 2022	7021 · Plant Maintenance Suppli...	Tiburon	204.05
		TOTAL				-443.46
01/12/23	9469	Solenis, LLC	Pyr #: 441488, M.P. Chemicals - December 2022	JP Morgan Chase - Primary 73...		
			Inv #132213501 (PO#183625), M.P. Maint, Chemicals - Praestol (\$2.11 /...	7024 · Main Plant Chemicals	Belvedere	-2,407.28
			Inv #132213501 (PO#183625), M.P. Maint, Chemicals - Praestol (\$2.11 /...	7024 · Main Plant Chemicals	Tiburon	-3,393.39
		TOTAL				-5,800.67
01/12/23	9470	Special District Risk Management ...	Member #7665, Life, Vision, DDS & LTD Ins. - February 2023	JP Morgan Chase - Primary 73...		

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Date	Num	Name	Memo	Account	Class	Paid Amount
			Employee Life & ADD Insurance - Inv #H40506- - February 2023	8020.05 · Employee Health	Belvedere	-66.18
			Employee Life & ADD Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon:Paradise...	-4.08
			Employee Life & ADD Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon	-92.94
			Employee LTD Insurance - Inv #H40506February 2023	8020.05 · Employee Health	Belvedere	-165.55
			Employee LTD Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon:Paradise...	-10.21
			Employee LTD Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon	-232.51
			Employee DDS Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Belvedere	-470.40
			Employee DDS Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon:Paradise...	-29.00
			Employee DDS Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon	-660.65
			Employee Vision Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Belvedere	-82.45
			Employee Vision Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon:Paradise...	-5.08
			Employee Vision Insurance - Inv #H40506- February 2023	8020.05 · Employee Health	Tiburon	-115.79
TOTAL						-1,934.84
01/12/23	9471	Town of Tiburon	Fuel - October 2022	JP Morgan Chase - Primary 73...		
			Fuel - October 2022	7071 · Fuel	Belvedere	-944.47
			Fuel - October 2022	7071 · Fuel	Tiburon:Paradise...	-58.23
			Fuel - October 2022	7071 · Fuel	Tiburon	-1,326.45
TOTAL						-2,329.15
01/12/23	9472	U.S. Bank	Acct#: 4246 0470 0067 9545 - November - December 2022	JP Morgan Chase - Primary 73...		
			Zoom + Staff Meetings at SD5 - November - December 2022	6018.1 · Meetings & Travel	Belvedere	-233.59
			Zoom + Staff Meetings at SD5 - November - December 2022	6018.1 · Meetings & Travel	Tiburon:Paradise...	-14.40
			Zoom + Staff Meetings at SD5 - November - December 2022	6018.1 · Meetings & Travel	Tiburon	-328.06
			Travel Accomodations - Conferences - November - December 2022 - TR...	6018.1 · Meetings & Travel	Belvedere	-155.22
			Travel Accomodations - Conferences - November - December 2022 - TR...	6018.1 · Meetings & Travel	Tiburon:Paradise...	-9.57
			Travel Accomodations - Conferences - November - December 2022 - TR...	6018.1 · Meetings & Travel	Tiburon	-218.00
			Office Depot - Office & Admin supplies - November - December 2022	6047 · Office Supplies	Belvedere	-98.49
			Office Depot - Office & Admin supplies - November - December 2022	6047 · Office Supplies	Tiburon:Paradise...	-6.07
			Office Depot - Office & Admin supplies - November - December 2022	6047 · Office Supplies	Tiburon	-138.32
			Floral Arrangement - November - December 2022	6065 · Miscellaneous Expense	Belvedere	-65.85
			Floral Arrangement - November - December 2022	6065 · Miscellaneous Expense	Tiburon:Paradise...	-4.06
			Floral Arrangement - November - December 2022	6065 · Miscellaneous Expense	Tiburon	-92.47
			Plant Supplies - M.P. Supplies + Parts - November - December 2022	7021 · Plant Maintenance Suppli...	Belvedere	-236.01
			Plant Supplies - M.P. Supplies + Parts - November - December 2022	7021 · Plant Maintenance Suppli...	Tiburon	-332.70
			Plant Parts & Service - November - December 2022 - Grainger	7022 · Plant Maint. Parts & Servi...	Belvedere	-366.90
			Plant Parts & Service - November - December 2022 - Grainger	7022 · Plant Maint. Parts & Servi...	Tiburon	-517.20
			Recurring Amazon order re janitorial supplies - November - December 20...	7023 · Janitorial Supplies & Serv...	Belvedere	-64.13
			Recurring Amazon order re janitorial supplies - November - December 20...	7023 · Janitorial Supplies & Serv...	Tiburon	-90.41
			Lab supplies - Amazon - November - December 2022	7025 · Lab Supplies & Chemicals	Belvedere	-118.01
			Lab supplies - Amazon - November - December 2022	7025 · Lab Supplies & Chemicals	Tiburon	-166.34
			VW Marin TDI Maintenance - November - December 2022	7072 · Maintenance	Belvedere	-1,753.71
			VW Marin TDI Maintenance - November - December 2022	7072 · Maintenance	Tiburon:Paradise...	-108.12
			VW Marin TDI Maintenance - November - December 2022	7072 · Maintenance	Tiburon	-2,462.97
TOTAL						-7,580.60

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/23	9473	U.S. Peroxide, LLC	Cust ID #UC50500893, Chemicals - December 2022	JP Morgan Chase - Primary 73...		
			Inv #CIN470009251 (PO#955671), M.P. Chemicals (Peroxide) - Decemb...	7024 · Main Plant Chemicals	Belvedere	-3,038.90
			Inv #CIN470009251 (PO#955671), M.P. Chemicals (Peroxide) - Decemb...	7024 · Main Plant Chemicals	Tiburon	-4,283.75
TOTAL						-7,322.65
01/12/23	9474	ULINE	Cust ID#:24834323, M.P. Parts & Srvc - December 2022	JP Morgan Chase - Primary 73...		
			Inv #157106165 (PO#953657), Shelving @ Sludge Box Room - Decemb...	7022 · Plant Maint. Parts & Servi...	Belvedere	-563.66
			Inv #157106165 (PO#953657), Shelving @ Sludge Box Room - Decemb...	7022 · Plant Maint. Parts & Servi...	Tiburon	-794.55
			Inv #157926542 (PO#953664), Shelving @ Screw Press Room - Decem...	7022 · Plant Maint. Parts & Servi...	Belvedere	-845.84
			Inv #157926542 (PO#953664), Shelving @ Screw Press Room - Decem...	7022 · Plant Maint. Parts & Servi...	Tiburon	-1,192.34
TOTAL						-3,396.39
01/12/23	9475	Univar	Cust ID #STDT001, Chemicals - December 2022	JP Morgan Chase - Primary 73...		
			Inv #50800771 (PO #AB655712) Sodium Bisulfite 25% (\$1.4750/Gal) - D...	7024 · Main Plant Chemicals	Belvedere	-2,242.66
			Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - Dec...	7025 · Lab Supplies & Chemicals	Tiburon:Paradise...	-138.27
			Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - Dec...	7024 · Main Plant Chemicals	Tiburon	-3,149.67
TOTAL						-5,530.60
01/12/23	9476	USA BlueBook	Cust #933682, M.P. Parts & Lab Supplies - November - December 2022	JP Morgan Chase - Primary 73...		
			Inv #183411 (PO#654047) + Inv #176024 (PO#655703), Lab supplies & ...	7025 · Lab Supplies & Chemicals	Belvedere	-185.45
			Inv #183411 (PO#654047) + Inv #176024 (PO#655703), Lab supplies & ...	7025 · Lab Supplies & Chemicals	Tiburon	-261.41
			Inv #175816 (PO#955653), Lab Supplies - LMI Repair Kit - November 20...	7025 · Lab Supplies & Chemicals	Belvedere	-71.19
			Inv #175816 (PO#955653), Lab Supplies - LMI Repair Kit - November 20...	7025 · Lab Supplies & Chemicals	Tiburon	-100.36
TOTAL						-618.41
01/12/23	9477	Vaider, Inc.	Cust #933682, M.P. Equipment Repair - January 2023	JP Morgan Chase - Primary 73...		
			Inv #51795 (PO #955673), M.P. Powdercoating at Helical Scum Collecto...	7022 · Plant Maint. Parts & Servi...	Belvedere	-249.00
			Inv #51795 (PO #955673), M.P. Powdercoating at Helical Scum Collecto...	7022 · Plant Maint. Parts & Servi...	Tiburon	-351.00
TOTAL						-600.00
01/12/23	9478	Water Components & Building Sup...	Acct #454, M.P. Supplies - December 2022	JP Morgan Chase - Primary 73...		
			Inv #30598056 (PO#CB953660) M.P. Maint. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Belvedere	-7.96
			Inv #30598056 (PO#CB953660) M.P. Maint. Supplies - December 2022	7021 · Plant Maintenance Suppli...	Tiburon	-11.22
TOTAL						-19.18
01/12/23	9479	Water Environment Federation	Member ID #01812507, Tony Rubio, Jan 2022 (AJE FY23-24)	JP Morgan Chase - Primary 73...		

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Date	Num	Name	Memo	Account	Class	Paid Amount
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.2...	6025 · Dues & Subscriptions	Belvedere	-46.23
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.2...	6025 · Dues & Subscriptions	Tiburon:Paradise...	-2.85
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.2...	6025 · Dues & Subscriptions	Tiburon	-64.92
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.2...	6025 · Dues & Subscriptions	Belvedere	-92.45
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.2...	6025 · Dues & Subscriptions	Tiburon:Paradise...	-5.70
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.2...	6025 · Dues & Subscriptions	Tiburon	-129.85
TOTAL						-342.00
01/12/23	9480	Waste Management of Redwood L...	Acct #3-78482-75002, Sludge Disposal - December 2022	JP Morgan Chase - Primary 73...		
			Inv #0107069-1507-0, Sludge Disposal - 1 pick-up @ 25.75 tons - Dece...	7029 · Main Plant Sludge Disposal	Belvedere	-470.43
			Inv #0107069-1507-0, Sludge Disposal - 1 pick-up @ 25.75 tons - Dece...	7043 · Paradise Sludge Disposal	Tiburon:Paradise...	-29.00
			Inv #0107069-1507-0, Sludge Disposal - 1 pick-up @ 25.75 tons - Dece...	7029 · Main Plant Sludge Disposal	Tiburon	-660.69
TOTAL						-1,160.12
01/12/23	9481	Alvarez, Joel	Misc. Reimb J Alvarez - December 2022	JP Morgan Chase - Primary 73...		
			Tiburon Standby Mileage Reimb J Alvarez (Mar East) - December 2022	6018.2 · Standby Mileage Expen...	Tiburon	-40.00
TOTAL						-40.00
01/12/23	9482	Omar Arias-Montez	Attendance at SD5 Board Mtgs, Jul - Dec 2022	JP Morgan Chase - Primary 73...		
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Belvedere	-243.30
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon:Paradise...	-15.00
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon	-341.70
TOTAL						-600.00
01/12/23	9483	Balf, Abigail	Misc. Reimb A Balf - December 2022	JP Morgan Chase - Primary 73...		
			Tiburon Standby Mileage Reimb A Balf - December 2022	6018.2 · Standby Mileage Expen...	Belvedere	-17.12
			Tiburon Standby Mileage Reimb A Balf - December 2022	6018.2 · Standby Mileage Expen...	Tiburon	-24.13
TOTAL						-41.25
01/12/23	9484	Catharine Benediktsson	Attendance at SD5 Board Mtgs, Jul - Dec 2022	JP Morgan Chase - Primary 73...		
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Belvedere	-283.85
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon:Paradise...	-17.50
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon	-398.65
TOTAL						-700.00
01/12/23	9485	Hill, Arlee S	Misc. Reimb A Hill - December 2022	JP Morgan Chase - Primary 73...		

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Date	Num	Name	Memo	Account	Class	Paid Amount
			A Hill - sample delivery to Santa Rosa labs - December 2022	6018.2 · Standby Mileage Expen...	Belvedere	-15.71
			A Hill - sample delivery to Santa Rosa labs - December 2022	6018.2 · Standby Mileage Expen...	Tiburon:Paradise...	-0.97
			A Hill - sample delivery to Santa Rosa labs - December 2022	6018.2 · Standby Mileage Expen...	Belvedere	-22.07
TOTAL						-38.75
01/12/23	9486	John Carapiet	Attendance at SD5 Board Mtgs, Jul - Dec 2022	JP Morgan Chase - Primary 73...		
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Belvedere	-243.30
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon:Paradise...	-15.00
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon	-341.70
TOTAL						-600.00
01/12/23	9487	Richard Snyder	Attendance at SD5 Board Mtgs, Jul - Dec 2022	JP Morgan Chase - Primary 73...		
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Belvedere	-243.30
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon:Paradise...	-15.00
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon	-341.70
TOTAL						-600.00
01/12/23	9488	Rosser, John	Misc. Reimb J Rosser - December 2022	JP Morgan Chase - Primary 73...		
			P.C. Standby Mileage Reimb J Rosser - December 2022	6018.2 · Standby Mileage Expen...	Tiburon:Paradise...	-54.74
			Tiburon Standby Mileage Reimb J Rosser - December 2022	6018.2 · Standby Mileage Expen...	Tiburon	-109.47
TOTAL						-164.21
01/12/23	9489	Salazar, Ignacio	Misc. Reimb I Salazar - December 2022	JP Morgan Chase - Primary 73...		
			I Salazar - Reimbursement re CSU, Sac registration re Safety, Beginning...	6020 · Continuing Education	Belvedere	-10.14
			I Salazar - Reimbursement re CSU, Sac registration re Safety, Beginning...	6020 · Continuing Education	Tiburon:Paradise...	-0.63
			I Salazar - Reimbursement re CSU, Sac registration re Safety, Beginning...	6020 · Continuing Education	Belvedere	-14.23
TOTAL						-25.00
01/12/23	9490	Tod Moody	Attendance at SD5 Board Mtgs, Jul - Dec 2022	JP Morgan Chase - Primary 73...		
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Belvedere	-283.85
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon:Paradise...	-17.50
			Attendance at SD5 Board Mtgs, Jul - Dec 2022	6024 · Director Fees	Tiburon	-398.65
TOTAL						-700.00
01/12/23	9491	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - January 2...	JP Morgan Chase - Primary 73...		
			Bundle: Cable (\$234.75 + add'l fees \$59.75) - January - February 2023	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-121.34
			Bundle: Cable (\$219.75+\$71.33 add'l fees) - December 2022 - January 2...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise...	-7.48

01/10/23

Sanitary Distr. No.5 of Marin Co.

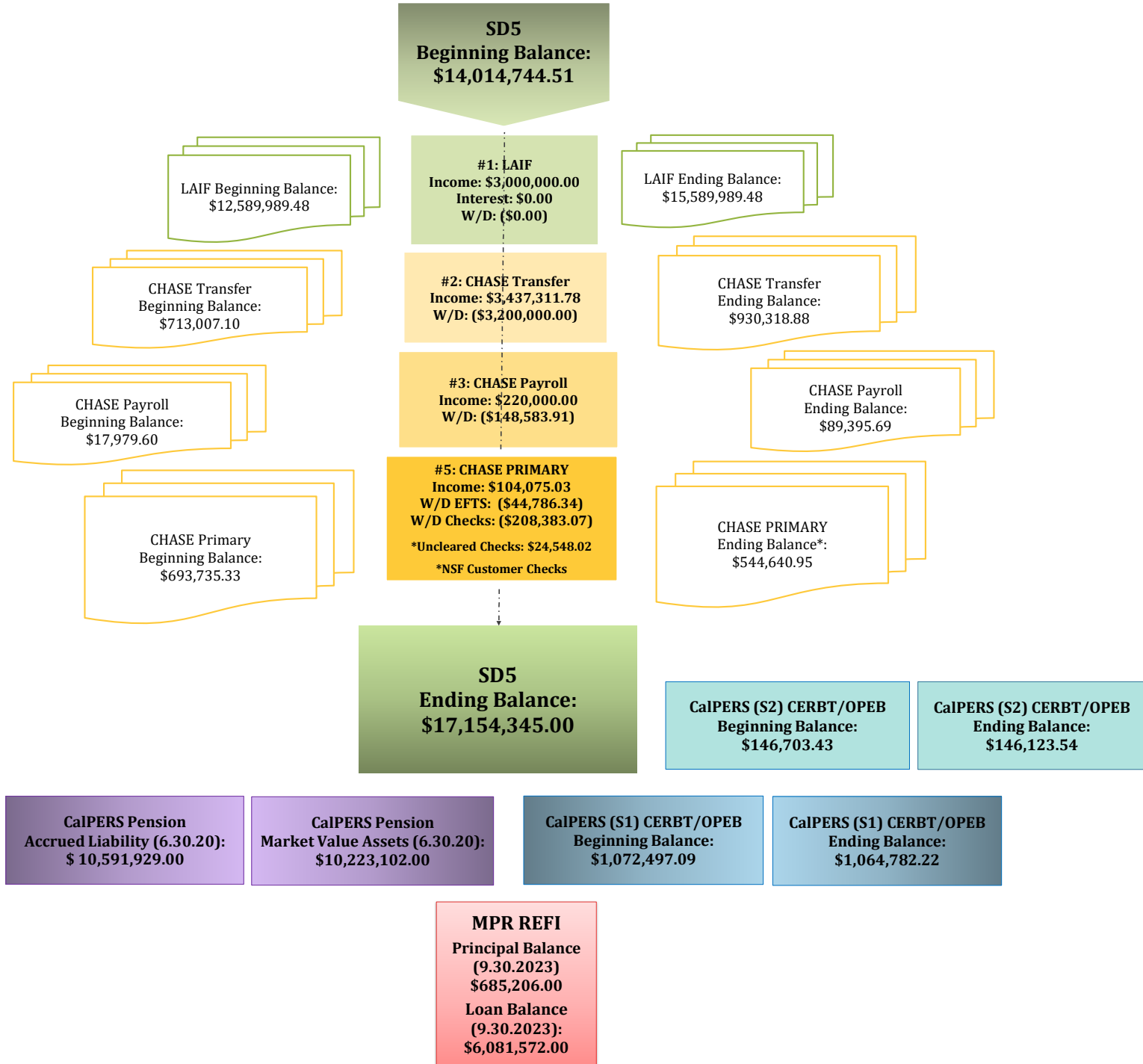
Warrant List Detail

December 9, 2022 through January 12, 2023

Date	Num	Name	Memo	Account	Class	Paid Amount
			Bundle: Cable (\$219.75+\$71.33 add'l fees) - December 2022 - January 2023	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-170.42
			Bundle: Internet (\$24.95+\$10 add'l fees) - December 2022 - January 2023	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-16.10
			Bundle: Internet (\$19.95) - December 2022 - January 2023	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise...	-0.99
			Bundle: Internet (\$19.95) - December 2022 - January 2023	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-22.61
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) - December 2022 - January 2023	8531 · Main Plant Telephones	Belvedere	-48.50
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees) - December 2022 - January 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise...	-2.99
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees) - December 2022 - January 2023	8531 · Main Plant Telephones	Tiburon	-68.11
TOTAL						-458.54

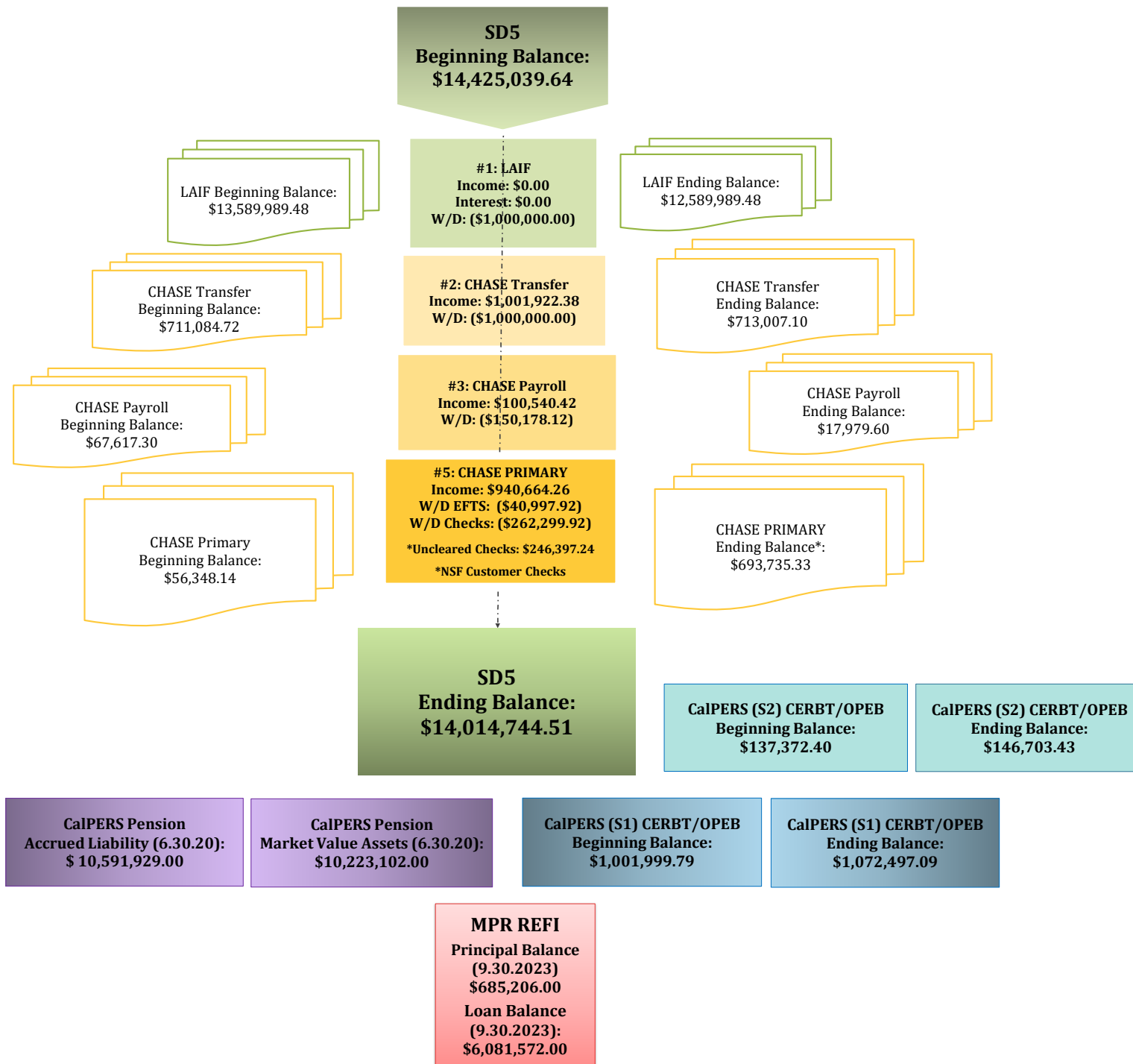
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: December 2022



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: November 2022





NOTICE OF AUTOMATIC PAYMENT

Paychex of New York LLC
1535 Scenic Avenue Suite 100
Costa Mesa CA 92626

Client # 0082 Y400-2116
Invoice # 2022121301

AUTOMATIC PAYMENT \$312.64

This amount will be deducted from the following bank account at or after 12:01 A.M on 12/15/22.

XXXXXXXXXXXXXXXXX506

ADDRESS SERVICE REQUESTED

0082 Y400-2116
SANITARY DISTRICT NO 5
2001 Paradise Dr
Tiburon, California 94920-1937

For questions regarding your account, please call (844) 729-9247

Page 1 of 1

ACCOUNT SUMMARY				AMOUNT
Previous Balance on Invoice#2022112801 Due 11/30/22				312.64
Payment Received - Thank You				-312.64
Balance Forward				0.00
Total New Charges				312.64
Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments)				312.64

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
NEW CHARGES				
12/15/22	Paychex Productivity	12/13/22	13	333.45
	Delivery		1	16.54
	Client Discount			-37.35
	Total New Charges			312.64
Automatic Payment (Includes New Charges and applicable credits from Balance Forward above)				312.64

of

Thank you for choosing Paychex.

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/15/22: \$68,728.62

IMPORTANT COVID-19 INFORMATION: If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	68,728.62
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<u>68,728.62</u>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	6,617.19
	CASH REQUIRED FOR CHECK DATE 12/15/22	<u>75,345.81</u>

TRANSACTION DETAIL

ELECTRONIC FUNDS TRANSFER - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>BANK DRAFT AMOUNTS & OTHER TOTALS</u>
12/14/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	46,139.71
					EFT FOR 12/14/22
12/15/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings	46,139.71
				Social Security	2,239.20
				Medicare	1,273.93
				Fed Income Tax	11,059.63
				CA Income Tax	4,663.00
				Total Withholdings	<u>19,235.76</u>
				Employer Liabilities	
				Social Security	2,239.19
				Medicare	1,041.06
				CA Disability	72.90
				Total Liabilities	<u>3,353.15</u>
					EFT FOR 12/15/22
					22,588.91
					TOTAL EFT
					68,728.62



REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/15/22	Refer to your records for account Information		Payroll	Employee Deductions	
				401A Member Contribu	3,863.85
				Calpers 457B	2,207.50
				Calpers 457B Roth	350.00



NOTICE OF AUTOMATIC PAYMENT

Paychex of New York LLC
1535 Scenic Avenue Suite 100
Costa Mesa CA 92626

Client # 0082 Y400-2116
Invoice # 2022122201

AUTOMATIC PAYMENT \$312.64

This amount will be deducted from the following bank account at or after 12:01 A.M on 12/30/22.

XXXXXXXXXXXXXXXX506

ADDRESS SERVICE REQUESTED

0082 Y400-2116
SANITARY DISTRICT NO 5
2001 Paradise Dr
Tiburon, California 94920-1937

For questions regarding your account, please call (844) 729-9247

Page 1 of 1

ACCOUNT SUMMARY				AMOUNT
Previous Balance on Invoice#2022121301 Due 12/15/22				312.64
Payment Received - Thank You				-312.64
Balance Forward				0.00
Total New Charges				312.64
Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments)				312.64

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
NEW CHARGES				
12/30/22	Paychex Productivity	12/22/22	13	333.45
	Delivery		1	16.54
	Client Discount			-37.35
	Total New Charges			312.64
Automatic Payment (Includes New Charges and applicable credits from Balance Forward above)				312.64



Thank you for choosing Paychex.

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/30/22: \$67,571.21



IMPORTANT COVID-19 INFORMATION: If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	67,571.21
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<u>67,571.21</u>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	4,494.55
	CASH REQUIRED FOR CHECK DATE 12/30/22	<u>72,065.76</u>

TRANSACTION DETAIL

ELECTRONIC FUNDS TRANSFER - Your financial institution will initiate transfer to Paychex *at or after 12:01 A.M.* on transaction date.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
12/29/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	47,196.90	<u>47,196.90</u>
						EFT FOR 12/29/22
12/30/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxx506	Taxpay@	Employee Withholdings		47,196.90 
				Social Security	1,278.40	
				Medicare	1,171.52	
				Fed Income Tax	10,963.75	
				CA Income Tax	4,591.82	
				Total Withholdings	<u>18,005.49</u>	
				Employer Liabilities		
				Social Security	1,278.41	
				Medicare	1,007.78	
				CA Disability	82.63	
				Total Liabilities	<u>2,368.82</u>	20,374.31
						EFT FOR 12/30/22
						20,374.31 
						TOTAL EFT
						67,571.21

REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
12/30/22	Refer to your records for account information		Payroll	Employee Deductions		
				401A Member Contribu	3,416.21	
				Calpers 457B	532.50	
				Calpers 457B Roth	350.00	

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of December 31, 2022

	<u>Dec 31, 22</u>	<u>Nov 30, 22</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Payroll 7506	88,780.41	12,839.72	75,940.69
JP Morgan Chase - Primary 7399	333,565.09	474,168.31	-140,603.22
JP Morgan Chase - Transfer 7522	230,318.88	13,007.10	217,311.78
Local Agency Investment Fund			
Belvedere			
Belvedere Capital & CIP Reserve	2,684,889.36	2,684,889.36	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
Belvedere Operating	2,691,711.10	2,691,711.10	0.00
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Total Belvedere	<u>6,606,023.51</u>	<u>6,606,023.51</u>	<u>0.00</u>
Tiburon			
Tiburon Capital & CIP Reserve	4,242,529.10	4,242,529.10	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Tiburon Operating	3,970,006.87	970,006.87	3,000,000.00
Tiburon Operating Reserve	383,930.00	383,930.00	0.00
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Total Tiburon	<u>9,883,965.97</u>	<u>6,883,965.97</u>	<u>3,000,000.00</u>
Total Local Agency Investment Fund	<u>16,489,989.48</u>	<u>13,489,989.48</u>	<u>3,000,000.00</u>
Total Checking/Savings	<u>17,142,653.86</u>	<u>13,990,004.61</u>	<u>3,152,649.25</u>
Accounts Receivable	58,223.96	58,223.96	0.00
Other Current Assets	881.92	881.92	0.00
Total Current Assets	<u>17,201,759.74</u>	<u>14,049,110.49</u>	<u>3,152,649.25</u>
Fixed Assets	<u>19,118,200.30</u>	<u>19,118,200.30</u>	<u>0.00</u>
TOTAL ASSETS	<u>36,319,960.04</u>	<u>33,167,310.79</u>	<u>3,152,649.25</u>
LIABILITIES & EQUITY			
Liabilities	7,309,468.07	7,309,468.07	0.00
Equity			
3900 · Net Assets	28,050,487.76	28,050,487.76	0.00
Net Income	960,004.21	-2,192,645.04	3,152,649.25
Total Equity	<u>29,010,491.97</u>	<u>25,857,842.72</u>	<u>3,152,649.25</u>
TOTAL LIABILITIES & EQUITY	<u>36,319,960.04</u>	<u>33,167,310.79</u>	<u>3,152,649.25</u>

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Bud...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · TEETER	526,200.28	875,000.00	-348,799.72	60.1%
5002 · UNSEC	14,558.43	16,000.00	-1,441.57	91.0%
5003 · PUNS / PRIOR UNSECURED	841.78	300.00	541.78	280.6%
5004 · REDEMPTION / RDMPT	623.54	0.00	623.54	100.0%
5006 · SPLU	458.41	500.00	-41.59	91.7%
5041 · SUPSEC	2,795.63	15,000.00	-12,204.37	18.6%
5043 · SECU	0.00	0.00	0.00	0.0%
5046 · Excess ERAF	215,800.40	901,664.00	-685,863.60	23.9%
5280 · HOPTR	540.16	3,333.00	-2,792.84	16.2%
5483 · Other tax	36.40	0.00	36.40	100.0%
Total 5000 · Property Taxes	761,855.03	1,811,797.00	-1,049,941.97	42.0%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	1,457,491.27	2,368,000.00	-910,508.73	61.5%
5007.2 · Sewer Service-Belv Ops	987,844.71	1,570,581.00	-582,736.29	62.9%
5007.3 · Sewer Service-Belv Cap	308,467.13	605,719.00	-297,251.87	50.9%
5007.4 · Other User Fees	39,085.20	38,700.00	385.20	101.0%
5007.5 · Sewer Service - Tiburon Cap	16,748.13	0.00	16,748.13	100.0%
Total 5007 · Sewer Service Charge	2,809,636.44	4,583,000.00	-1,773,363.56	61.3%
5201 · Interest				
5201.1 · Interest County of Marin	18.13	0.00	18.13	100.0%
5201.2 · Interest LAIF	50,246.62	100,000.00	-49,753.38	50.2%
Total 5201 · Interest	50,264.75	100,000.00	-49,735.25	50.3%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	14,040.00	-14,040.00	0.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	17,284.00	10,000.00	7,284.00	172.8%
5900.31 · Collection	117,254.20	125,000.00	-7,745.80	93.8%
5900.34 · Treatment	147,873.80	125,000.00	22,873.80	118.3%
Total 5900.3 · Connection Fees	282,412.00	260,000.00	22,412.00	108.6%
5900.4 · Inspection Permit Fees	7,350.00	10,000.00	-2,650.00	73.5%
5900.5 · SASM Expense Reimb.	36,350.79	100,000.00	-63,649.21	36.4%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
Total Income	3,947,869.01	6,878,937.00	-2,931,067.99	57.4%
Gross Profit	3,947,869.01	6,878,937.00	-2,931,067.99	57.4%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	455.00	1,000.00	-545.00	45.5%
6002 · Outreach & Newsletter	20.00	1,000.00	-980.00	2.0%
6008 · Audit & Accounting	25,167.50	40,000.00	-14,832.50	62.9%
6017 · Consulting Fees	51,390.49	100,000.00	-48,609.51	51.4%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	7,145.67	7,000.00	145.67	102.1%
6018.2 · Standby Mileage Expense Reimb	1,642.75	10,000.00	-8,357.25	16.4%
Total 6018 · Travel & Meetings	8,788.42	17,000.00	-8,211.58	51.7%
6020 · Continuing Education	2,732.44	10,000.00	-7,267.56	27.3%
6021 · County Fees	9,787.67	16,590.00	-6,802.33	59.0%
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions	29,879.83	31,000.00	-1,120.17	96.4%
6026 · Elections	0.00	9,000.00	-9,000.00	0.0%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	45,558.14	45,000.00	558.14	101.2%
6033.2 · General Liability	0.00	58,000.00	-58,000.00	0.0%
6033.3 · Physical Property Damage - Auto	4,298.00	8,000.00	-3,702.00	53.7%
Total 6033 · Insurance Property & Liability	49,856.14	111,000.00	-61,143.86	44.9%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Bud...
6039 · Legal	9,454.50	50,000.00	-40,545.50	18.9%
6047 · Office Supplies	2,100.82	10,000.00	-7,899.18	21.0%
6056 · Postage	633.54	1,200.00	-566.46	52.8%
6059 · Pollution Prevention/Public Edu	2,011.44	5,000.00	-2,988.56	40.2%
6065 · Miscellaneous Expense	127.82	0.00	127.82	100.0%
Total 6000 · Administrative Expenses	192,405.61	411,790.00	-219,384.39	46.7%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	-9,592.76	100,000.00	-109,592.76	-9.6%
7013 · Emergency Line Repair	49,000.00	50,000.00	-1,000.00	98.0%
Total 7010 · Pumps & Lines Maintenance	39,407.24	150,000.00	-110,592.76	26.3%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	41,057.00	27,000.00	14,057.00	152.1%
7022 · Plant Maint. Parts & Service	205,155.48	150,000.00	55,155.48	136.8%
7023 · Janitorial Supplies & Service	3,399.34	9,000.00	-5,600.66	37.8%
7024 · Main Plant Chemicals	33,699.21	120,000.00	-86,300.79	28.1%
7025 · Lab Supplies & Chemicals	13,137.39	21,000.00	-7,862.61	62.6%
7027 · Electrical & Instrument	2,503.37	15,000.00	-12,496.63	16.7%
7028 · Grounds Maintenance	1,933.47	5,000.00	-3,066.53	38.7%
7029 · Main Plant Sludge Disposal	14,044.78	50,000.00	-35,955.22	28.1%
Total 7020 · Main Plant Maintenance	314,930.04	397,000.00	-82,069.96	79.3%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	11,651.87	15,000.00	-3,348.13	77.7%
7042 · Paradise Supplies & Chemicals	998.38	6,500.00	-5,501.62	15.4%
7043 · Paradise Sludge Disposal	4,251.83	3,000.00	1,251.83	141.7%
Total 7040 · Paradise Cove Plant Maint	16,902.08	24,500.00	-7,597.92	69.0%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	15,734.90	45,000.00	-29,265.10	35.0%
7052 · Paradise Cove Monitoring	2,105.60	12,500.00	-10,394.40	16.8%
Total 7050 · Monitoring	17,840.50	57,500.00	-39,659.50	31.0%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
7062 · Permits/Fees - General	37,677.62	50,000.00	-12,322.38	75.4%
7063 · Paradise Cove Permits/Fees	7,781.76	9,000.00	-1,218.24	86.5%
Total 7060 · Permits/Fees	45,459.38	99,000.00	-53,540.62	45.9%
7070 · Truck Maintenance				
7071 · Fuel	4,458.63	15,000.00	-10,541.37	29.7%
7072 · Maintenance	17,959.48	20,000.00	-2,040.52	89.8%
Total 7070 · Truck Maintenance	22,418.11	35,000.00	-12,581.89	64.1%
Total 7000 · Ops & Maintenance Expenses	456,957.35	763,000.00	-306,042.65	59.9%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	681,114.89	1,504,000.00	-822,885.11	45.3%
8003 · Overtime	99,043.21	125,000.00	-25,956.79	79.2%
8004 · Standby Pay	42,619.16	80,000.00	-37,380.84	53.3%
8005 · Employee Incentives	12,000.00	60,000.00	-48,000.00	20.0%
8006 · Vacation Buyout	49,143.24	65,000.00	-15,856.76	75.6%
8013 · Payroll Taxes	49,141.09	162,665.00	-113,523.91	30.2%
8015 · Payroll/Bank Fees	3,876.91	101,047.00	-97,170.09	3.8%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	80,613.78	262,992.00	-182,378.22	30.7%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	9,503.04	0.00	9,503.04	100.0%
Total 8019 · PERS Retirement	90,116.82	263,342.00	-173,225.18	34.2%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Bud...
8020 · Employee Health				
8020.05 · Employee Health	140,317.49	319,272.00	-178,954.51	43.9%
8021 · Employee Health Deductions	-2,002.18	0.00	-2,002.18	100.0%
Total 8020 · Employee Health	138,315.31	319,272.00	-180,956.69	43.3%
8022 · Retiree Health				
8022.05 · Retiree Health	56,911.77	91,592.00	-34,680.23	62.1%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	118,400.00	-118,400.00	0.0%
Total 8022 · Retiree Health	56,911.77	209,992.00	-153,080.23	27.1%
8023 · Workers Comp Insurance	22,388.99	57,275.00	-34,886.01	39.1%
Total 8000 · Salaries and Benefits Expenses	1,250,671.39	2,953,593.00	-1,702,921.61	42.3%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	58,850.64	80,000.00	-21,149.36	73.6%
8515 · Safety	36,925.02	60,000.00	-23,074.98	61.5%
8520 · Personal Protection/Safety Wear	6,201.96	15,000.00	-8,798.04	41.3%
8530 · Telephone				
8531 · Main Plant Telephones	3,264.92	11,000.00	-7,735.08	29.7%
8532 · Paradise Cove Telephones	2,703.29	500.00	2,203.29	540.7%
8533 · Pumps & Lines Telephones	1,821.39	7,000.00	-5,178.61	26.0%
Total 8530 · Telephone	7,789.60	18,500.00	-10,710.40	42.1%
8540 · Utilities				
8541 · Water	3,281.06	8,000.00	-4,718.94	41.0%
8542 · Main Plant Utilities	78,934.75	220,000.00	-141,065.25	35.9%
8543 · Paradise Cove Utilities	9,309.19	20,000.00	-10,690.81	46.5%
8544 · Pump Station Utilities	19,153.66	45,000.00	-25,846.34	42.6%
Total 8540 · Utilities	110,678.66	293,000.00	-182,321.34	37.8%
Total 8500 · Other Operating Expenses	220,445.88	466,500.00	-246,054.12	47.3%
Total Expense	2,120,480.23	4,594,883.00	-2,474,402.77	46.1%
Net Ordinary Income	1,827,388.78	2,284,054.00	-456,665.22	80.0%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9202 · M.P. Drainage				
9202.1 · Infl Smple Rm+Secondary Drains	0.00	75,000.00	-75,000.00	0.0%
9202.2 · Load-out & Filtering	0.00	30,000.00	-30,000.00	0.0%
Total 9202 · M.P. Drainage	0.00	105,000.00	-105,000.00	0.0%
9204 · M.P. Boiler Replacement				
9204.1 · M.P. Boiler Exhaust Piping	0.00	30,000.00	-30,000.00	0.0%
Total 9204 · M.P. Boiler Replacement	0.00	30,000.00	-30,000.00	0.0%
9206 · Infl Dry Weather Pump Rplcmnt	0.00	40,000.00	-40,000.00	0.0%
9208 · M.P. Chem Feed Trx Pump Rplcmnt	-2,481.65	20,000.00	-22,481.65	-12.4%
9209 · ScrewPress PolyBlend Redundancy	0.00	35,000.00	-35,000.00	0.0%
9212 · M.P. Headworks Grinder Rplcmnt	0.00	25,000.00	-25,000.00	0.0%
9219 · Cl2 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
9225.94 · Bus. Server Upgrade & Rplcmnt	0.00	100,000.00	-100,000.00	0.0%
9229.8 · Vehicle Replacement	0.00	75,000.00	-75,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	-2,481.65	445,000.00	-447,481.65	-0.6%
9300 · Pumps & Lines Capital				
9301 · Tiburon Sewer Line Rehab Prog	0.00	1,000,000.00	-1,000,000.00	0.0%
9304 · Belvedere Sewer Line Rehab Prog	0.00	100,000.00	-100,000.00	0.0%
9305 · Valve/Wet Well Replacements				
9305.1 · Belvedere Wet Well Rehab	0.00	75,000.00	-75,000.00	0.0%
9305.2 · Tiburon Wet Well Rehab	0.00	50,000.00	-50,000.00	0.0%
Total 9305 · Valve/Wet Well Replacements	0.00	125,000.00	-125,000.00	0.0%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through December 2022

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bud...</u>
9306 · PS Pump & Valve Replacements	0.00	50,000.00	-50,000.00	0.0%
9307 · PS Generator Replacement	0.00	100,000.00	-100,000.00	0.0%
9309 · BPS #1 Generator Replcmnt	0.00	500,000.00	-500,000.00	0.0%
9313 · Manholes/Rodholes	7,300.00	75,000.00	-67,700.00	9.7%
Total 9300 · Pumps & Lines Capital	7,300.00	1,950,000.00	-1,942,700.00	0.4%
9400 · Paradise Cove Capital				
9403 · P.C. Communication Upgrades	8,057.96			
9406 · P.C. Plant Grit Removal	0.00	50,000.00	-50,000.00	0.0%
Total 9400 · Paradise Cove Capital	8,057.96	50,000.00	-41,942.04	16.1%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	43,418.00	25,000.00	18,418.00	173.7%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	43,418.00	75,000.00	-31,582.00	57.9%
Total 9100 · Capital Expenditures	56,294.31	2,520,000.00	-2,463,705.69	2.2%
9700 · Debt Service				
9701 · MPR Bond REFI - Principal	595,000.00	610,000.00	-15,000.00	97.5%
9702 · MPR Bond REFI - Interest	82,584.00	150,412.00	-67,828.00	54.9%
Total 9700 · Debt Service	677,584.00	760,412.00	-82,828.00	89.1%
Total Other Expense	733,878.31	3,280,412.00	-2,546,533.69	22.4%
Net Other Income	-733,878.31	-3,280,412.00	2,546,533.69	22.4%
Net Income	<u>1,093,510.47</u>	<u>-996,358.00</u>	<u>2,089,868.47</u>	<u>-109.8%</u>

**Sanitary Distr. No.5 of Marin Co.
Zone Report
December 2022**

01/09/23

	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5001.2 · TEETER	22,468.75	503,731.53	526,200.28	0.00	526,200.28
5004 · REDEMPTION / RDMPT	1.77	39.76	41.53	0.00	41.53
5046 · Excess ERAF	9,214.68	206,585.72	215,800.40	0.00	215,800.40
5280 · HOPTR	23.06	517.10	540.16	0.00	540.16
Total 5000 · Property Taxes	31,708.26	710,874.11	742,582.37	0.00	742,582.37
5007 · Sewer Service Charge					
5007.1 · Sewer Service - Tiburon Ops	0.00	1,418,406.07	1,418,406.07	0.00	1,418,406.07
5007.2 · Sewer Service-Belv Ops	0.00	0.00	0.00	979,333.50	979,333.50
5007.3 · Sewer Service-Belv Cap	0.00	0.00	0.00	303,171.31	303,171.31
5007.5 · Sewer Service - Tiburon Cap	0.00	0.00	0.00	0.00	0.00
Total 5007 · Sewer Service Charge	0.00	1,418,406.07	1,418,406.07	1,282,504.81	2,700,910.88
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	750.00	750.00	400.00	1,150.00
5900.31 · Collection	0.00	6,192.00	6,192.00	8,114.00	14,306.00
5900.34 · Treatment	0.00	8,560.00	8,560.00	9,778.00	18,338.00
Total 5900.3 · Connection Fees	0.00	15,502.00	15,502.00	18,292.00	33,794.00
5900.4 · Inspection Permit Fees					
	0.00	500.00	500.00	400.00	900.00
Total Income	31,708.26	2,145,282.18	2,176,990.44	1,301,196.81	3,478,187.25
Gross Profit	31,708.26	2,145,282.18	2,176,990.44	1,301,196.81	3,478,187.25
Expense					
6000 · Administrative Expenses					
6001 · Advertising	1.88	42.71	44.59	30.41	75.00
6008 · Audit & Accounting	627.31	14,290.19	14,917.50	10,175.01	25,092.51
6017 · Consulting Fees	-278.49	-2,129.35	-2,407.84	-1,527.25	-3,935.09
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	42.93	978.05	1,020.98	696.69	1,717.67
6018.2 · Standby Mileage Expense Reimb	1.57	94.41	95.98	80.13	176.11
Total 6018 · Travel & Meetings	44.50	1,072.46	1,116.96	776.82	1,893.78
6020 · Continuing Education	6.00	136.68	142.68	97.32	240.00
6021 · County Fees	263.95	5,917.52	6,181.47	0.00	6,181.47
6025 · Dues & Subscriptions	28.59	651.49	680.08	463.90	1,143.98
6039 · Legal	72.23	1,645.28	1,717.51	1,171.49	2,889.00
6047 · Office Supplies	7.77	177.14	184.91	126.13	311.04
6056 · Postage	2.16	49.18	51.34	35.01	86.35
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total 6000 · Administrative Expenses	775.90	21,853.30	22,629.20	11,348.84	33,978.04
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	0.00	-50,250.00	-50,250.00	30.00	-50,220.00
7010 · Pumps & Lines Maintenance - Other	0.00	0.00	0.00	1,236.00	1,236.00
Total 7010 · Pumps & Lines Maintenance	0.00	-50,250.00	-50,250.00	1,266.00	-48,984.00
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	2,866.56	2,866.56	2,033.55	4,900.11
7022 · Plant Maint. Parts & Service	396.93	30,776.10	31,173.03	22,114.22	53,287.25
7023 · Janitorial Supplies & Service	0.00	365.09	365.09	259.51	624.60
7024 · Main Plant Chemicals	0.00	9,852.40	9,852.40	7,007.53	16,859.93
7025 · Lab Supplies & Chemicals	193.55	3,205.19	3,398.74	2,273.77	5,672.51
7027 · Electrical & Instrument	0.00	0.00	0.00	0.00	0.00
7028 · Grounds Maintenance	0.00	1,131.06	1,131.06	802.41	1,933.47
7029 · Main Plant Sludge Disposal	0.00	1,301.26	1,301.26	923.67	2,224.93
Total 7020 · Main Plant Maintenance	590.48	49,497.66	50,088.14	35,414.66	85,502.80

Sanitary Distr. No.5 of Marin Co.
Zone Report
December 2022

	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	195.07	0.00	195.07	0.00	195.07
7042 · Paradise Supplies & Chemicals	119.56	0.00	119.56	0.00	119.56
7043 · Paradise Sludge Disposal	9.32	0.00	9.32	0.00	9.32
Total 7040 · Paradise Cove Plant Maint	323.95	0.00	323.95	0.00	323.95
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	2,392.04	2,392.04	1,696.91	4,088.95
7052 · Paradise Cove Monitoring	208.05	0.00	208.05	0.00	208.05
7053 · Chronic Toxicity	0.00	650.52	650.52	461.48	1,112.00
Total 7050 · Monitoring	208.05	3,042.56	3,250.61	2,158.39	5,409.00
7060 · Permits/Fees					
7062 · Permits/Fees - General	0.00	8,041.64	8,041.64	5,706.84	13,748.48
7063 · Paradise Cove Permits/Fees	6,993.52	0.00	6,993.52	0.00	6,993.52
Total 7060 · Permits/Fees	6,993.52	8,041.64	15,035.16	5,706.84	20,742.00
7070 · Truck Maintenance					
7071 · Fuel	0.00	0.00	0.00	0.00	0.00
7072 · Maintenance	37.68	858.25	895.93	611.11	1,507.04
Total 7070 · Truck Maintenance	37.68	858.25	895.93	611.11	1,507.04
Total 7000 · Ops & Maintenance Expenses	8,153.68	11,190.11	19,343.79	45,157.00	64,500.79
8000 · Salaries and Benefits Expenses					
8001 · Salaries	0.00	116,134.30	116,134.30	0.00	116,134.30
8003 · Overtime	0.00	10,709.38	10,709.38	0.00	10,709.38
8004 · Standby Pay	0.00	5,904.32	5,904.32	0.00	5,904.32
8005 · Employee Incentives	75.00	1,708.50	1,783.50	1,216.50	3,000.00
8006 · Vacation Buyout	0.00	8,541.60	8,541.60	0.00	8,541.60
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	3,694.20	3,694.20	0.00	3,694.20
8013 · Payroll Taxes	0.00	5,721.97	5,721.97	0.00	5,721.97
8015 · Payroll/Bank Fees	0.00	625.28	625.28	0.00	625.28
8019 · PERS Retirement					
8019.05 · PERS Retirement	528.04	4,748.81	5,276.85	8,564.89	13,841.74
8019 · PERS Retirement - Other	0.00	0.00	0.00	0.00	0.00
Total 8019 · PERS Retirement	528.04	4,748.81	5,276.85	8,564.89	13,841.74
8020 · Employee Health					
8020.05 · Employee Health	669.62	15,253.90	15,923.52	10,861.21	26,784.73
8021 · Employee Health Deductions					
8021.05 · EE Health & Wellness	20.63	469.83	490.46	334.54	825.00
8021.10 · EE Medical Opt-Out	0.00	400.00	400.00	0.00	400.00
8021 · Employee Health Deductions - Other	0.00	-391.68	-391.68	0.00	-391.68
Total 8021 · Employee Health Deductions	20.63	478.15	498.78	334.54	833.32
Total 8020 · Employee Health	690.25	15,732.05	16,422.30	11,195.75	27,618.05
8022 · Retiree Health					
8022.05 · Retiree Health	27.01	615.17	642.18	438.01	1,080.19
Total 8022 · Retiree Health	27.01	615.17	642.18	438.01	1,080.19
Total 8000 · Salaries and Benefits Expenses	1,320.30	174,135.58	175,455.88	21,415.15	196,871.03
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	95.81	2,182.43	2,278.24	1,553.95	3,832.19
8515 · Safety	57.53	1,310.56	1,368.09	933.17	2,301.26
8520 · Personal Protection/Safety Wear	31.74	722.90	754.64	514.73	1,269.37
8530 · Telephone					
8531 · Main Plant Telephones	0.00	677.86	677.86	482.66	1,160.52
8532 · Paradise Cove Telephones	549.51	0.00	549.51	0.00	549.51
8533 · Pumps & Lines Telephones	43.28	314.00	357.28	35.00	392.28
Total 8530 · Telephone	592.79	991.86	1,584.65	517.66	2,102.31

Sanitary Distr. No.5 of Marin Co.
Zone Report
December 2022

	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
8540 · Utilities					
8542 · Main Plant Utilities	0.00	8,618.83	8,618.83	6,114.22	14,733.05
8543 · Paradise Cove Utilities	1,381.34	0.00	1,381.34	0.00	1,381.34
8544 · Pump Station Utilities	288.58	2,467.55	2,756.13	1,224.74	3,980.87
Total 8540 · Utilities	<u>1,669.92</u>	<u>11,086.38</u>	<u>12,756.30</u>	<u>7,338.96</u>	<u>20,095.26</u>
Total 8500 · Other Operating Expenses	<u>2,447.79</u>	<u>16,294.13</u>	<u>18,741.92</u>	<u>10,858.47</u>	<u>29,600.39</u>
Total Expense	<u>12,697.67</u>	<u>223,473.12</u>	<u>236,170.79</u>	<u>88,779.46</u>	<u>324,950.25</u>
Net Ordinary Income	19,010.59	1,921,809.06	1,940,819.65	1,212,417.35	3,153,237.00
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9203 · M.P. Flare Rehabilitation	0.00	343.83	343.83	243.92	587.75
9204 · M.P. Boiler Replacement	0.00	0.00	0.00	0.00	0.00
9218 · Generator Control Panel	0.00	0.00	0.00	0.00	0.00
Total 9200 · Main Plant Equipment Capital	<u>0.00</u>	<u>343.83</u>	<u>343.83</u>	<u>243.92</u>	<u>587.75</u>
9300 · Pumps & Lines Capital					
9314 · Portable Emergency Generators	0.00	0.00	0.00	0.00	0.00
Total 9300 · Pumps & Lines Capital	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 9100 · Capital Expenditures	<u>0.00</u>	<u>343.83</u>	<u>343.83</u>	<u>243.92</u>	<u>587.75</u>
Total Other Expense	<u>0.00</u>	<u>343.83</u>	<u>343.83</u>	<u>243.92</u>	<u>587.75</u>
Net Other Income	<u>0.00</u>	<u>-343.83</u>	<u>-343.83</u>	<u>-243.92</u>	<u>-587.75</u>
Net Income	<u><u>19,010.59</u></u>	<u><u>1,921,465.23</u></u>	<u><u>1,940,475.82</u></u>	<u><u>1,212,173.43</u></u>	<u><u>3,152,649.25</u></u>

Sanitary Distr. No.5 of Marin Co.
Monthly O.T. Report
December 2022

01/09/23

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
Alvarez, Joel						
Check	12/30/22	331	Alvarez, Joel	2.00 Hrs. O.T. @ 1.5x	133.08	133.08
Check	12/30/22	331	Alvarez, Joel	2.50 Hrs. O.T. @ 2.0x	221.80	354.88
Total Alvarez, Joel					354.88	354.88
Balf, Abigail						
Check	12/15/22	319	Balf, Abigail	00.50 Hrs. O.T. @ 1.5x	28.74	28.74
Check	12/30/22	332	Balf, Abigail	04.00 Hrs. O.T. @ 1.5x	241.44	270.18
Check	12/30/22	332	Balf, Abigail	01.50 Hrs. O.T. @ 2.0x	120.72	390.90
Total Balf, Abigail					390.90	390.90
Bilsborough, Chad						
Check	12/30/22	333	Bilsborough, Chad	10.00 Hrs O.T. @ 1.5x	733.65	733.65
Total Bilsborough, Chad					733.65	733.65
Collodi, Peter						
Check	12/15/22	321	Collodi, Peter	02.0 Hrs. O.T. @ 1.5x	114.96	114.96
Check	12/15/22	321	Collodi, Peter	01.0 Hrs. O.T. @ 2.0x	76.64	191.60
Total Collodi, Peter					191.60	191.60
Cottrell, Rulon						
Check	12/15/22	322	Cottrell, Rulon	10.00 Hrs. O.T. @ 1.5x	1,032.30	1,032.30
Check	12/30/22	335	Cottrell, Rulon	21.00 Hrs. O.T. @ 1.5x	2,167.83	3,200.13
Total Cottrell, Rulon					3,200.13	3,200.13
Dohrmann, Robin						
Check	12/15/22	323	Dohrmann, Robin	2.50 Hrs. O.T. @ 1.5x	234.08	234.08
Check	12/30/22	336	Dohrmann, Robin	4.50 Hrs. O.T. @ 1.5x	421.34	655.42
Total Dohrmann, Robin					655.42	655.42
La Torre, Daniel P.						
Check	12/15/22	325	La Torre, Daniel P.	06.00 Hrs. O.T. @ 1.5x	561.78	561.78
Check	12/15/22	325	La Torre, Daniel P.	03.00 Hrs. O.T. @ 2.0x	374.52	936.30
Total La Torre, Daniel P.					936.30	936.30
Rosser, John						
Check	12/15/22	327	Rosser, John	02.00 Hrs. @ 1.5x	169.86	169.86
Check	12/15/22	327	Rosser, John	00.50 Hrs. @ 2.0x	56.62	226.48
Check	12/30/22	340	Rosser, John	05.00 Hrs. @ 1.5x	424.65	651.13
Check	12/30/22	340	Rosser, John	27.50 Hrs. @ 2.0x	3,114.10	3,765.23
Total Rosser, John					3,765.23	3,765.23
Triola, Joseph						
Check	12/30/22	343	Triola, Joseph	03.00 Hrs. O.T. @ 1.5x	254.79	254.79
Check	12/30/22	343	Triola, Joseph	02.00 Hrs. O.T. @ 2.0x	226.48	481.27
Total Triola, Joseph					481.27	481.27
TOTAL					10,709.38	10,709.38

Sanitary Distr. No.5 of Marin Co. Annual Budget vs Actual Expenses July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Bud...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · TEETER	526,200.28	875,000.00	-348,799.72	60.1%
5002 · UNSEC	14,558.43	16,000.00	-1,441.57	91.0%
5003 · PUNS / PRIOR UNSECURED	841.78	300.00	541.78	280.6%
5004 · REDEMPTION / RDMPT	623.54	0.00	623.54	100.0%
5006 · SPLU	458.41	500.00	-41.59	91.7%
5041 · SUPSEC	2,795.63	15,000.00	-12,204.37	18.6%
5043 · SECU	0.00	0.00	0.00	0.0%
5046 · Excess ERAF	215,800.40	901,664.00	-685,863.60	23.9%
5280 · HOPTR	540.16	3,333.00	-2,792.84	16.2%
5483 · Other tax	36.40	0.00	36.40	100.0%
Total 5000 · Property Taxes	761,855.03	1,811,797.00	-1,049,941.97	42.0%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	1,457,491.27	2,368,000.00	-910,508.73	61.5%
5007.2 · Sewer Service-Belv Ops	987,844.71	1,570,581.00	-582,736.29	62.9%
5007.3 · Sewer Service-Belv Cap	308,467.13	605,719.00	-297,251.87	50.9%
5007.4 · Other User Fees	39,085.20	38,700.00	385.20	101.0%
5007.5 · Sewer Service - Tiburon Cap	16,748.13	0.00	16,748.13	100.0%
Total 5007 · Sewer Service Charge	2,809,636.44	4,583,000.00	-1,773,363.56	61.3%
5201 · Interest				
5201.1 · Interest County of Marin	18.13	0.00	18.13	100.0%
5201.2 · Interest LAIF	50,246.62	100,000.00	-49,753.38	50.2%
Total 5201 · Interest	50,264.75	100,000.00	-49,735.25	50.3%
5900.10 · Paradise Sewer Line Ext. Fees				
5900.10 · Paradise Sewer Line Ext. Fees	0.00	14,040.00	-14,040.00	0.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	17,284.00	10,000.00	7,284.00	172.8%
5900.31 · Collection	117,254.20	125,000.00	-7,745.80	93.8%
5900.34 · Treatment	147,873.80	125,000.00	22,873.80	118.3%
Total 5900.3 · Connection Fees	282,412.00	260,000.00	22,412.00	108.6%
5900.4 · Inspection Permit Fees				
5900.4 · Inspection Permit Fees	7,350.00	10,000.00	-2,650.00	73.5%
5900.5 · SASM Expense Reimb.				
5900.5 · SASM Expense Reimb.	36,350.79	100,000.00	-63,649.21	36.4%
5900.9 · Other Income				
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
Total Income	3,947,869.01	6,878,937.00	-2,931,067.99	57.4%
Gross Profit	3,947,869.01	6,878,937.00	-2,931,067.99	57.4%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	455.00	1,000.00	-545.00	45.5%
6002 · Outreach & Newsletter	20.00	1,000.00	-980.00	2.0%
6008 · Audit & Accounting	25,167.50	40,000.00	-14,832.50	62.9%
6017 · Consulting Fees	51,390.49	100,000.00	-48,609.51	51.4%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	7,145.67	7,000.00	145.67	102.1%
6018.2 · Standby Mileage Expense Reimb	1,642.75	10,000.00	-8,357.25	16.4%
Total 6018 · Travel & Meetings	8,788.42	17,000.00	-8,211.58	51.7%
6020 · Continuing Education				
6020 · Continuing Education	2,732.44	10,000.00	-7,267.56	27.3%
6021 · County Fees				
6021 · County Fees	9,787.67	16,590.00	-6,802.33	59.0%
6024 · Director Fees				
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions				
6025 · Dues & Subscriptions	29,879.83	31,000.00	-1,120.17	96.4%
6026 · Elections				
6026 · Elections	0.00	9,000.00	-9,000.00	0.0%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	45,558.14	45,000.00	558.14	101.2%
6033.2 · General Liability	0.00	58,000.00	-58,000.00	0.0%
6033.3 · Physical Property Damage - Auto	4,298.00	8,000.00	-3,702.00	53.7%
Total 6033 · Insurance Property & Liability	49,856.14	111,000.00	-61,143.86	44.9%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Bud...
6039 · Legal	9,454.50	50,000.00	-40,545.50	18.9%
6047 · Office Supplies	2,100.82	10,000.00	-7,899.18	21.0%
6056 · Postage	633.54	1,200.00	-566.46	52.8%
6059 · Pollution Prevention/Public Edu	2,011.44	5,000.00	-2,988.56	40.2%
6065 · Miscellaneous Expense	127.82	0.00	127.82	100.0%
Total 6000 · Administrative Expenses	192,405.61	411,790.00	-219,384.39	46.7%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	-9,592.76	100,000.00	-109,592.76	-9.6%
7013 · Emergency Line Repair	49,000.00	50,000.00	-1,000.00	98.0%
Total 7010 · Pumps & Lines Maintenance	39,407.24	150,000.00	-110,592.76	26.3%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	41,057.00	27,000.00	14,057.00	152.1%
7022 · Plant Maint. Parts & Service	205,155.48	150,000.00	55,155.48	136.8%
7023 · Janitorial Supplies & Service	3,399.34	9,000.00	-5,600.66	37.8%
7024 · Main Plant Chemicals	33,699.21	120,000.00	-86,300.79	28.1%
7025 · Lab Supplies & Chemicals	13,137.39	21,000.00	-7,862.61	62.6%
7027 · Electrical & Instrument	2,503.37	15,000.00	-12,496.63	16.7%
7028 · Grounds Maintenance	1,933.47	5,000.00	-3,066.53	38.7%
7029 · Main Plant Sludge Disposal	14,044.78	50,000.00	-35,955.22	28.1%
Total 7020 · Main Plant Maintenance	314,930.04	397,000.00	-82,069.96	79.3%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	11,651.87	15,000.00	-3,348.13	77.7%
7042 · Paradise Supplies & Chemicals	998.38	6,500.00	-5,501.62	15.4%
7043 · Paradise Sludge Disposal	4,251.83	3,000.00	1,251.83	141.7%
Total 7040 · Paradise Cove Plant Maint	16,902.08	24,500.00	-7,597.92	69.0%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	15,734.90	45,000.00	-29,265.10	35.0%
7052 · Paradise Cove Monitoring	2,105.60	12,500.00	-10,394.40	16.8%
Total 7050 · Monitoring	17,840.50	57,500.00	-39,659.50	31.0%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
7062 · Permits/Fees - General	37,677.62	50,000.00	-12,322.38	75.4%
7063 · Paradise Cove Permits/Fees	7,781.76	9,000.00	-1,218.24	86.5%
Total 7060 · Permits/Fees	45,459.38	99,000.00	-53,540.62	45.9%
7070 · Truck Maintenance				
7071 · Fuel	4,458.63	15,000.00	-10,541.37	29.7%
7072 · Maintenance	17,959.48	20,000.00	-2,040.52	89.8%
Total 7070 · Truck Maintenance	22,418.11	35,000.00	-12,581.89	64.1%
Total 7000 · Ops & Maintenance Expenses	456,957.35	763,000.00	-306,042.65	59.9%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	681,114.89	1,504,000.00	-822,885.11	45.3%
8003 · Overtime	99,043.21	125,000.00	-25,956.79	79.2%
8004 · Standby Pay	42,619.16	80,000.00	-37,380.84	53.3%
8005 · Employee Incentives	12,000.00	60,000.00	-48,000.00	20.0%
8006 · Vacation Buyout	49,143.24	65,000.00	-15,856.76	75.6%
8013 · Payroll Taxes	49,141.09	162,665.00	-113,523.91	30.2%
8015 · Payroll/Bank Fees	3,876.91	101,047.00	-97,170.09	3.8%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	80,613.78	262,992.00	-182,378.22	30.7%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	9,503.04	0.00	9,503.04	100.0%
Total 8019 · PERS Retirement	90,116.82	263,342.00	-173,225.18	34.2%

Sanitary Distr. No.5 of Marin Co. Annual Budget vs Actual Expenses July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Bud...
8020 · Employee Health				
8020.05 · Employee Health	140,317.49	319,272.00	-178,954.51	43.9%
8021 · Employee Health Deductions	-2,002.18	0.00	-2,002.18	100.0%
Total 8020 · Employee Health	138,315.31	319,272.00	-180,956.69	43.3%
8022 · Retiree Health				
8022.05 · Retiree Health	56,911.77	91,592.00	-34,680.23	62.1%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	118,400.00	-118,400.00	0.0%
Total 8022 · Retiree Health	56,911.77	209,992.00	-153,080.23	27.1%
8023 · Workers Comp Insurance	22,388.99	57,275.00	-34,886.01	39.1%
Total 8000 · Salaries and Benefits Expenses	1,250,671.39	2,953,593.00	-1,702,921.61	42.3%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	58,850.64	80,000.00	-21,149.36	73.6%
8515 · Safety	36,925.02	60,000.00	-23,074.98	61.5%
8520 · Personal Protection/Safety Wear	6,201.96	15,000.00	-8,798.04	41.3%
8530 · Telephone				
8531 · Main Plant Telephones	3,264.92	11,000.00	-7,735.08	29.7%
8532 · Paradise Cove Telephones	2,703.29	500.00	2,203.29	540.7%
8533 · Pumps & Lines Telephones	1,821.39	7,000.00	-5,178.61	26.0%
Total 8530 · Telephone	7,789.60	18,500.00	-10,710.40	42.1%
8540 · Utilities				
8541 · Water	3,281.06	8,000.00	-4,718.94	41.0%
8542 · Main Plant Utilities	78,934.75	220,000.00	-141,065.25	35.9%
8543 · Paradise Cove Utilities	9,309.19	20,000.00	-10,690.81	46.5%
8544 · Pump Station Utilities	19,153.66	45,000.00	-25,846.34	42.6%
Total 8540 · Utilities	110,678.66	293,000.00	-182,321.34	37.8%
Total 8500 · Other Operating Expenses	220,445.88	466,500.00	-246,054.12	47.3%
Total Expense	2,120,480.23	4,594,883.00	-2,474,402.77	46.1%
Net Ordinary Income	1,827,388.78	2,284,054.00	-456,665.22	80.0%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9202 · M.P. Drainage				
9202.1 · Infl Smple Rm+Secondary Drains	0.00	75,000.00	-75,000.00	0.0%
9202.2 · Load-out & Filtering	0.00	30,000.00	-30,000.00	0.0%
Total 9202 · M.P. Drainage	0.00	105,000.00	-105,000.00	0.0%
9204 · M.P. Boiler Replacement				
9204.1 · M.P. Boiler Exhaust Piping	0.00	30,000.00	-30,000.00	0.0%
Total 9204 · M.P. Boiler Replacement	0.00	30,000.00	-30,000.00	0.0%
9206 · Infl Dry Weather Pump Rplcmnt	0.00	40,000.00	-40,000.00	0.0%
9208 · M.P. Chem Feed Trx Pump Rplcmnt	-2,481.65	20,000.00	-22,481.65	-12.4%
9209 · ScrewPress PolyBlend Redundancy	0.00	35,000.00	-35,000.00	0.0%
9212 · M.P. Headworks Grinder Rplcmnt	0.00	25,000.00	-25,000.00	0.0%
9219 · Cl2 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
9225.94 · Bus. Server Upgrade & Rplcmnt	0.00	100,000.00	-100,000.00	0.0%
9229.8 · Vehicle Replacement	0.00	75,000.00	-75,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	-2,481.65	445,000.00	-447,481.65	-0.6%
9300 · Pumps & Lines Capital				
9301 · Tiburon Sewer Line Rehab Prog	0.00	1,000,000.00	-1,000,000.00	0.0%
9304 · Belvedere Sewer Line Rehab Prog	0.00	100,000.00	-100,000.00	0.0%
9305 · Valve/Wet Well Replacements				
9305.1 · Belvedere Wet Well Rehab	0.00	75,000.00	-75,000.00	0.0%
9305.2 · Tiburon Wet Well Rehab	0.00	50,000.00	-50,000.00	0.0%
Total 9305 · Valve/Wet Well Replacements	0.00	125,000.00	-125,000.00	0.0%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through December 2022

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bud...</u>
9306 · PS Pump & Valve Replacements	0.00	50,000.00	-50,000.00	0.0%
9307 · PS Generator Replacement	0.00	100,000.00	-100,000.00	0.0%
9309 · BPS #1 Generator Replcmnt	0.00	500,000.00	-500,000.00	0.0%
9313 · Manholes/Rodholes	7,300.00	75,000.00	-67,700.00	9.7%
Total 9300 · Pumps & Lines Capital	7,300.00	1,950,000.00	-1,942,700.00	0.4%
9400 · Paradise Cove Capital				
9403 · P.C. Communication Upgrades	8,057.96			
9406 · P.C. Plant Grit Removal	0.00	50,000.00	-50,000.00	0.0%
Total 9400 · Paradise Cove Capital	8,057.96	50,000.00	-41,942.04	16.1%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	43,418.00	25,000.00	18,418.00	173.7%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	43,418.00	75,000.00	-31,582.00	57.9%
Total 9100 · Capital Expenditures	56,294.31	2,520,000.00	-2,463,705.69	2.2%
9700 · Debt Service				
9701 · MPR Bond REFI - Principal	595,000.00	610,000.00	-15,000.00	97.5%
9702 · MPR Bond REFI - Interest	82,584.00	150,412.00	-67,828.00	54.9%
Total 9700 · Debt Service	677,584.00	760,412.00	-82,828.00	89.1%
Total Other Expense	733,878.31	3,280,412.00	-2,546,533.69	22.4%
Net Other Income	-733,878.31	-3,280,412.00	2,546,533.69	22.4%
Net Income	<u>1,093,510.47</u>	<u>-996,358.00</u>	<u>2,089,868.47</u>	<u>-109.8%</u>



December 22, 2022

To the Board of Directors of
Sanitary District Number 5 of Marin

We have audited the financial statements of Sanitary District Number 5 of Marin for the year ended June 30, 2022 and have issued our report thereon dated December 22, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 18, 2022, our responsibility, as described by professional standards, was to express an opinion about whether the financial statements prepared by management with your oversight were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to RSI, which supplement the basic financial statements, was to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we did not express an opinion or provide any assurance on the RSI.

We have been engaged to report on supplementary information, which accompany the financial statements that is not RSI. Our responsibility for this supplementary information, as described by professional standards, was to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information was fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on statistical information, which accompany the financial statements but is not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited and we do not express an opinion or provide any assurance on it.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We communicated our significant findings at the conclusion of the audit.

We began our audit as expected, which was in September 2022.

As required by the standards, we identified the following significant risks of material misstatement as part of our audit planning:

- Risk of fraud in revenue
- Risk of fictitious disbursements

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sanitary District Number 5 of Marin are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the actuarially determined obligations of the District's pension and other postemployment benefits and the funding status of the benefits. We evaluated the key factors and assumptions used in evaluating the obligations in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did note one misstatement which was not material to require recording. There were approximately \$81,000 in projected unrecorded liabilities.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 22, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency

with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information on page 38, which accompany the financial statements, but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on statistical information, which accompanies the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it

We have provided a separate letter to the board of directors surrounding internal controls.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of Sanitary District Number 5 of Marin and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Perotti & Canade



December 22, 2022

Board of Directors
Sanitary District Number 5 of Marin

In planning and performing our audit of the financial statements of Sanitary District Number 5 of Marin (the “Organization”) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Sanitary District Number 5 of Marin’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

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

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

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

Very truly yours,

Perotti & Carrade

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021



SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Sanitary District Number 5 of Marin County

Opinions

We have audited the accompanying financial statements of the business-type activities of the Sanitary District Number 5 of Marin County as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Sanitary District Number 5 of Marin County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Sanitary District Number 5 of Marin County, as of June 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sanitary District Number 5 of Marin County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sanitary District Number 5 of Marin County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sanitary District Number 5 of Marin County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sanitary District Number 5 of Marin County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sanitary District Number 5 of Marin County's basic financial statements. The Schedule of operating and system maintenance and general and administrative expenses and the schedule of activity in cash reserved for infrastructure and other improvements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information. The other information is comprised of the statistical information on page 38 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

December 22, 2022

Perotti & Canade

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

This section of the Sanitary District Number 5 of Marin County's annual financial report presents our discussion and analysis of the District's financial performance during the year ended June 30, 2022. The financial statements are presented in a format to comply with the financial statement presentation requirements of the Governmental Accounting Standards Board.

FINANCIAL HIGHLIGHTS

- The net position of the District's business-type activities increased by approximately \$3,983,000 during the year ended June 30, 2022.
- Total operating revenues increased by approximately \$220,000 due to an increase in connection and inspection fees. Nonoperating revenues increased by approximately \$163,000 attributed to an increase of approximately \$185,000 in property taxes income.
- Total operating expenses for the year ended June 30, 2022 decreased by approximately \$2,861,000 compared to the year ended June 30, 2021. The decrease in operating expenses was principally attributed to decreases in salaries and benefits of approximately \$3,005,000 as a result of a decrease in pension costs.
- There were no increases in customer rates during the year ended June 30, 2022.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements including related disclosures, and required supplementary information. The basic financial statements include a statement that presents both a short-term and long-term view of the District: Proprietary enterprise fund-type statements offer short and long-term financial information about the activities that the District operates like businesses, such as the District's wastewater collection and treatment system.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that provides more data about the District's pension plans. Figure A-1 (see following page) summarizes the major features of the District's financial statements, including the portion of the District they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

FIGURE A-1 Major Financial Statement Features

	Basic Financial Statements
Scope	Activities the District operates similar to private businesses; the wastewater collection and treatment systems.
Required financial statements	Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; Statement of Cash Flows.
Accounting basis and measurement focus	Accrual accounting and economic measurement focus.
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term focus.
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received.

Basic Financial Statements

The basic financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of revenues, expenses, and changes in net position regardless of when cash is received or paid.

The basic financial statements report the District's *net position* and how it has changed. Net position – the difference between the District's assets and liabilities – is one way to measure the District's financial health, or *position*.

Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The basic financial statements of the District consist of one category:

Business-type activities – The District charges fees to help it cover the costs of certain services it provides. All of the District's operations are accounted for in this category. The District uses proprietary enterprise fund type accounting principles to account for all operations. Proprietary accounting provides both long-and short-term financial information.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

TABLE A-1: Net Position of the District

	2022	2021	Increase (Decrease) Over 2021	Percent Increase (Decrease)	2020	Increase (Decrease) Over 2020
Cash, including board reserves	\$ 16,449,870	\$ 15,080,074	\$ 1,369,796	9.08%	\$ 15,953,792	\$ (873,718)
Capital assets	19,118,201	20,408,185	(1,289,984)	-6.32%	19,228,004	1,180,181
Other assets and deferred outflows of resources	4,002,814	778,363	3,224,451	414.26%	1,130,863	(352,500)
Total assets and deferred outflows of resources	39,570,885	36,266,622	3,304,263	9.11%	36,312,659	(46,037)
Current liabilities	1,182,534	1,222,899	(40,365)	-3.30%	1,330,851	(107,952)
Net pension and OPEB liabilities and related deferred inflows of resources	1,087,078	1,117,194	(30,116)	-2.70%	1,185,031	(67,837)
Bond payable, and note payable from direct borrowing, and related deferred inflows of resources	6,172,411	6,780,838	(608,427)	-8.97%	7,374,264	(593,426)
Total liabilities and deferred inflows of resources	8,442,023	9,120,931	(678,908)	-7.44%	9,890,146	(769,215)
Net position:						
Net investment in capital assets	12,458,201	13,168,185	(709,984)	-5.39%	11,328,004	1,840,181
Unrestricted	18,670,661	13,977,506	4,693,155	33.58%	15,094,509	(1,117,003)
Total net position	\$ 31,128,862	\$ 27,145,691	\$ 3,983,171	14.67%	\$ 26,422,513	\$ 723,178

Net Position. The District's total net position increased by \$3,983,171 during the year ended June 30, 2022. This increase is discussed in detail on the following page. The \$3,304,262 increase in total assets and deferred outflows of resources is attributed principally to the increase in net pension assets and related deferred outflows of approximately \$1,117,000 and an increase in cash of approximately \$1,370,000. The \$678,908 decrease in liabilities and deferred inflows of resources is attributed principally to the reduction in bond payable of \$595,000.

The District's total net position increased by \$723,178 during the year ended June 30, 2021. This increase is discussed in detail on the following page. The \$769,215 decrease in liabilities and deferred inflows of resources is attributed principally to the reduction in bond payable of \$593,426.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

TABLE A-2 Condensed Revenues, Expenses and Changes in Net Position

	2022	2021	Increase (Decrease) Over 2021	Percent Increase (Decrease)	2020	Increase (Decrease) Over 2020
Operating revenues	\$ 5,520,948	\$ 5,300,933	\$ 220,015	4.15%	\$ 5,374,515	\$ (73,582)
Nonoperating revenues	1,545,043	1,381,865	163,178	11.81%	1,499,193	(117,328)
Total revenues	7,065,991	6,682,798	383,193	5.73%	6,873,708	(190,910)
Operating expenses	2,927,482	5,788,067	(2,860,585)	-49.42%	5,278,679	509,388
Nonoperating expenses	155,338	171,553	(16,215)	-9.45%	210,764	(39,211)
Total expenses	3,082,820	5,959,620	(2,876,800)	-48.27%	5,489,443	470,177
Change in net assets	3,983,171	723,178	3,259,993	450.79%	1,384,265	(661,087)
Capital contribution	-	-	-	0.00%	13,364	(13,364)
Net position - beginning of period	27,145,691	26,422,513	723,178	2.74%	25,024,884	1,397,629
Net position - end of period	\$ 31,128,862	\$ 27,145,691	\$ 3,983,171	14.67%	\$ 26,422,513	\$ 723,178

Overall, during the year ended June 30, 2022, there was an increase of \$383,193, or about 5.73 percent, in total revenues over the year ended June 30, 2021. This was principally due to an increase in connection and inspection fees of approximately \$189,000 and an increase in property taxes income of approximately \$185,000.

The District's total expenses for the year ended June 30, 2022 decreased by \$2,876,800, or about 48.27 percent, compared to total expenses for the year ended June 30, 2021. Salaries and benefits costs decreased by approximately \$3,005,000 principally due to the amortization of pension and OPEB costs.

Overall, during the year ended June 30, 2021, there was a decrease of \$190,910, or about 2.78 percent, in total revenues over the year ended June 30, 2020. This was principally due to a decrease in investment income of approximately \$202,000 which decreased due to the decrease in interest rates on investments.

The District's total expenses for the year ended June 30, 2021 increased by \$470,177, or about 8.57 percent, compared to total expenses for the year ended June 30, 2020. Salaries and benefits costs increased by \$210,375 principally due to the amortization of pension and OPEB costs and the increase in staffing. There was also an increase in contracted and professional services of approximately \$224,000.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

CAPITAL ASSET AND DEBT ADMINISTRATION

TABLE A-3 District Investment in Capital Assets, Net of Accumulated Depreciation

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease) Over 2021</u>	<u>Percent Increase (Decrease)</u>
Land	\$ 49,295	\$ 49,295	\$ -	0.00%
Main and Paradise Cove plants	8,419,770	9,365,261	(945,491)	-10.10%
Sewer line and pump stations	10,270,830	10,545,959	(275,129)	-2.61%
Plant equipment, vehicles, and other equipment	<u>378,306</u>	<u>447,670</u>	<u>(69,364)</u>	<u>-15.49%</u>
Total capital assets	<u>\$ 19,118,201</u>	<u>\$ 20,408,185</u>	<u>\$ (1,289,984)</u>	<u>-6.32%</u>

Capital Assets

There was a net decrease in capital assets of \$1,289,984 during the year ended June 30, 2022 due to the current year’s depreciation of \$1,651,106 and as the District added \$361,122 of improvements during the year ended June 30, 2022, most of which was for improvements made at the main plant.

Long-Term Debt

In fiscal year 2012, the District’s Financing Authority issued \$10,935,000 in revenue bonds to provide financing for the Main Plant Rehabilitation Project. In March 2020, the District was able to refinance the outstanding balance of the revenue bonds, \$7,205,000, with a direct borrowing. The new loan has a principal balance of \$7,900,000, a term of twelve years, and an interest rate of 2.48%. There were approximately \$95,000 of debt refinancing costs.

ECONOMIC FACTORS AND NEXT YEAR’S OPERATING PLAN AND RATES

Several major changes in the district’s financial capabilities and operations are anticipated in the future.

The District’s income for the upcoming year should be returning back to normal on the commercial side. Several of the District’s larger commercial customers have remodeled and returned back to service after 2 years of non-service, or limited service, due to COVID-19 restrictions or change in ownership. On the expense side, the cost of goods and services have increased substantially in the past year as a result of heightened inflation. We have seen prices increase between 25%-50% for pumps, parts, utilities, chemicals, and service.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

ECONOMIC FACTORS AND NEXT YEAR'S OPERATING PLAN AND RATES (continued)

During Fiscal Year 2021-2022, the district determined there was an urgent need for a review of significant capital improvements primarily dealing with the aging infrastructure of the District's wastewater collection system. HDR Engineering, Inc. (HDR) was retained by SD5 to develop a Collection System Master Plan (Master Plan) to support our objectives, continuing to meet regulatory requirements and service-level goals for the communities we serve. Previous engineering reports and studies, including CCTV inspection videos, construction as-built drawings, and GIS database information, served as the basis for developing the Master Plan. Data collected during recent in-field inspections/assessments, along with the prior work, were used to develop recommendations for system performance improvements, as well as a list of recommended capital improvements (i.e., 15-year Capital Improvement Plan or CIP), recommended timing or prioritization of the improvements, and estimated costs of the improvements.

As of 2021, and as estimated in the Collection System Master plan, the Tiburon collection system has an estimated \$7,408,430 of capital work identified in the 15-yr CIP. The Belvedere collections system has an estimated \$5,173,242 of capital work identified in the 15-yr CIP. The Paradise Cove collection System has an estimated \$431,296 of capital work identified in the 15-year CIP. Copies of the Districts Collection System Master Plan report are available upon request.

The Main Plant has an estimated \$3,730,000 of capital work identified in the 10-yr CIP. The Paradise Cove Plant has an estimated \$1,020,000 of capital work identified in the 10-yr CIP. The CIP plans for both treatment plants will also be getting a thorough review and technical report from HDR in the fiscal year 2022-2023, as current estimates have not kept up with the current rate of inflation and the cost of construction in the Bay Area.

The projects and estimates were determined during the year ended June 30, 2021, and do not include future upgrades that may be required by future National Pollutant Discharge Elimination System (NPDES) permits. The Paradise Cove treatment plant NPDES permit was last re-issued in 2021 without any significant changes. The Tiburon treatment plant permit will expire in 2023 and the District is currently in the process of preparing the renewal documentation for this site. During the last renewal (2018), the permit called out for three million dollars (\$3M) for collection system improvements during the permit term (5years), which the District has completed. It is expected that the similar requirement will exist during the next permit term.

One other potential change facing the District is Bio-Solids Management and Disposal. Diminishing options to dispose of bio-solids, coupled with new regulations requiring diversion of organics from landfill will create a greater risk of significant cost increases for small Districts like ours, to dispose of Bio-Solids and require far more complex management programs. It is anticipated that costs could potentially double for Bio-Solids' management if landfill disposal is eliminated as an option, as a result of SB1383 requirements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

ECONOMIC FACTORS AND NEXT YEAR'S OPERATING PLAN AND RATES (continued)

As of June 30, 2020, Sanitary District No. 5 of Marin County has completed a Bio-Solids Management Plan providing the district with alternatives for Bio-Solid's disposal and re-use options.

Finally, in respect to work force staffing, the District, in line with its strategic goals and succession planning engaged HDR Engineering, Inc. (HDR) to perform a staffing level evaluation of its current operations to assess the effectiveness of the organizational structure and its ability to maintain its current level of service. The assessment focused on identifying resource gaps, inclusive of staffing, based on their treatment plants and collection systems as compared with industry's "best practice." Periodic objective assessments of the operation are critical as they ensure that the District is meeting its mission in an effective and efficient manner, and that the District can deliver sustainable levels of service in the face of evolving internal and external challenges. The result of the evaluation led to the addition of two full time employees, which will increase the District's salaries and benefit expenses in the upcoming year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the district's finances and to demonstrate the district's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Manager, Sanitary District Number 5 of Marin County, 2001 Paradise Drive, Tiburon, California, 94920.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

**STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021**

	2022	2021
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 5,706,159	\$ 6,200,269
Accounts receivable	79,912	94,718
Prepaid expenses	73,201	78,249
Total current assets	5,859,272	6,373,236
Other Assets:		
Board restricted investments	10,743,711	8,879,805
Net pension asset	1,669,791	40,726
Capital assets, net of accumulated depreciation	19,118,201	20,408,185
Total other assets	31,531,703	29,328,716
Total Assets	37,390,975	35,701,952
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension related	1,765,270	438,495
OPEB related	414,640	126,175
Total Deferred Outflows of Resources	2,179,910	564,670
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts payable	232,280	324,467
Compensated absence liability	186,052	118,845
Accrued interest payable	41,292	44,888
Deferred permit revenue	127,910	154,699
Current portion of note payable from direct borrowing	595,000	580,000
Total current liabilities	1,182,534	1,222,899
Long-term liabilities:		
Net OPEB liability	496,691	664,107
Note payable from direct borrowing	6,065,000	6,660,000
Total long-term liabilities	6,561,691	7,324,107
Total Liabilities	7,744,225	8,547,006
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension related	363,113	319,419
Deferred amount on debt refunding	107,411	120,838
OPEB related	227,274	133,668
Total Deferred Inflows of Resources	697,798	573,925
<u>NET POSITION</u>		
Net investment in capital assets	12,458,201	13,168,185
Unrestricted	18,670,661	13,977,506
Net Position	\$ 31,128,862	\$ 27,145,691

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Operating Revenues:		
Sewer service charges	\$ 4,937,805	\$ 4,918,787
Connection and inspection fees	493,260	304,540
Maintenance agreements	78,033	52,736
Other	11,850	24,870
Total operating revenues	5,520,948	5,300,933
Operating Expenses:		
Salaries and benefits	(671,114)	2,333,834
Maintenance and repairs	569,346	346,438
Utilities	267,765	265,247
Supplies (chemicals)	242,838	162,391
Line cleaning and inspection	242,112	121,931
Contracted and professional services	151,328	424,229
Other operating costs	125,158	145,515
Telephone and internet	106,499	120,364
Liability and property insurance	93,603	70,444
Monitoring	74,483	65,539
Other administrative costs	74,358	87,570
Depreciation	1,651,106	1,644,565
Total operating expenses	2,927,482	5,788,067
Operating Income (Loss)	2,593,466	(487,134)
Non-Operating Revenues (Expenses):		
Property taxes	1,488,925	1,303,702
Investment income	56,118	78,163
Interest expense	(155,338)	(171,553)
Total net non-operating revenues (expenses)	1,389,705	1,210,312
Increase in Net Position	3,983,171	723,178
Net Position, Beginning of Year	27,145,691	26,422,513
Net Position, End of Year	\$ 31,128,862	\$ 27,145,691

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows from Operating Activities:		
Cash receipts from:		
Sewer service charges	\$ 4,952,611	\$ 5,018,696
Connection and inspection fees	466,471	302,323
Other operating sources	89,883	77,606
Total cash receipts	5,508,965	5,398,625
Cash paid for:		
Salaries and benefits	(2,553,478)	(2,146,699)
Utilities	(271,286)	(263,442)
Contracted and professional services	(90,529)	(443,526)
Supplies (chemicals)	(236,079)	(177,365)
Line cleaning and inspection	(265,178)	(188,783)
Other expenses	(1,154,179)	(759,215)
Total cash paid	(4,570,729)	(3,979,030)
Net cash provided by operating activities	938,236	1,419,595
Cash Flows from Investing Activities:		
Interest income	56,118	78,163
Net cash provided by investing activities	56,118	78,163
Cash Flows from Capital and Related Financing Activities:		
Interest paid on bond debt	(172,361)	(190,432)
Payment on bond debt	(580,000)	(660,000)
Property additions	(361,122)	(2,824,746)
Net cash used for capital and related financing activities	(1,113,483)	(3,675,178)
Cash Flows from Non-Capital and Related Financing Activities:		
Property taxes collected	1,488,925	1,303,702
Net cash provided by non-capital and related financing activities	1,488,925	1,303,702
Net Increase (Decrease) in Cash and Cash Equivalents, and Board Restricted Investments	1,369,796	(873,718)
Cash and Cash Equivalents, and Board Restricted Investments, Beginning of Year	15,080,074	15,953,792
Cash and Cash Equivalents, and Board Restricted Investments, End of Year	\$ 16,449,870	\$ 15,080,074
Reconciliation of Cash and Cash Equivalents, and Board Restricted Investments to Amounts Reported on the Statement of Net Position:		
Cash and cash equivalents	\$ 5,706,159	\$ 6,200,269
Board restricted investments	10,743,711	8,879,805
	\$ 16,449,870	\$ 15,080,074

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
RECONCILIATIONS OF OPERATING INCOME TO NET CASH
PROVIDED BY OPERATING ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Operating Income (Loss)	\$ 2,593,466	\$ (487,134)
Add or deduct items not requiring the use of cash:		
Depreciation	1,651,106	1,644,565
Changes in operating assets and liabilities:		
Accounts receivable	14,806	99,909
Prepaid expenses	5,048	(11,095)
Accounts payable	(92,187)	(5,924)
Compensated absence liability	67,207	(14,358)
Deferred permit revenue	(26,789)	(2,217)
Net pension asset	(1,629,065)	63,241
Deferred pension outflows and inflows of resources	(1,283,081)	152,804
Net OPEB liability	(167,416)	(184,481)
Deferred OPEB outflows and inflows of resources	(194,859)	164,285
Net Cash Provided by Operating Activities	\$ 938,236	\$ 1,419,595

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

1. THE ORGANIZATION

Sanitary District Number 5 of Marin County (District) was created on March 17, 1947 as a special district under Provision of the Sanitary District Act of 1923 by a reorganization of previously created districts into a single sanitary district, and it is governed by five elected Directors. The District is an independent special district that provides sewage collection services to a portion of the Town of Tiburon and Belvedere, California. The District is a proprietary fund, also referred to as an enterprise fund, which is a fund established by governmental agencies to account for goods and services provided to the general public that are financed primarily through user charges.

The accompanying financial statements present the District and its component unit, an entity for which the District is considered to be financially accountable. The District has one blended component unit, the Tiburon/Belvedere Wastewater Financing Authority (Authority) which is governed by the District's Board of Directors. The District is responsible for all of the Authority's obligations. The transactions between the Authority and the District have been eliminated from the accompanying financial statements and the Authority's transactions are reported as part of the District's financial activities. Separate financial statements for the Authority are not available.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation and Accounting - The activities of the District are accounted for in a single enterprise fund using the accrual basis of accounting. The District is engaged in only business-type activities and the District's basic financial statements consist of only the financial statements required for enterprise funds. These include management's discussion and analysis, a statement of net position, a statement of revenues, expenses, and changes in net position, a statement of cash flows, these notes to the basic financial statements, and required supplementary information.

Proprietary enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to the households and commercial and public facilities in the district for sewer service. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation and Accounting, continued - The District, as authorized by its Board of Directors, charges new users a fee to pay for capital improvements necessitated by their addition. Fees received have been treated as contributed capital and have been expended solely on infrastructure improvements.

Cash and Cash Equivalents, and Board Restricted Investments: Cash includes amounts in demand deposits.

Required disclosures relating to investments include the following components: interest rate risk and credit risk. The credit risk disclosure includes the following components: overall risk, custodial risk and concertation of risk. Investments are reported in the statement of net position at fair value. Changes in fair market value that occur during the fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

The District participates in an investment pool managed by the State of California and regulated by California government code Section 16429 known as the Local Agency Investment Fund (LAIF), which has invested a portion of the pooled funds in structured notes and asset-backed securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, the structured notes and asset-backed securities are subject to market risk as to change in interest rates. Investments in LAIF are highly liquid and available virtually on demand. Consequently, the investment has been treated as a cash equivalent in the accompanying statements of net position and statements of cash flows.

Receivables, Property Taxes and Sewer Service Revenues: Property taxes are levied as of July 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Marin collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The District receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the District. The District recognizes property tax revenues in the fiscal year in which they are due to the District and accrues as receivable such taxes. Accordingly, the District provides for no allowance for doubtful accounts.

Sewer service fees (used to supplement tax revenues) are set by the District based upon rates applied to the number of equivalent dwelling units (EDUs). For residential properties the rate is one EDU per living unit. Commercial properties are charged EDUs based on a calculation derived from water flow. The sewer service fees are incorporated into the property tax

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables, Property Taxes and Sewer Service Revenues, continued: billings, and such fees are due in two equal installments on December 10 and April 10 following the assessment date. The District recognizes these fees as revenues in the year earned, which is also the year in which the service is provided to properties within the District. Under the Teeter Plan arrangement discussed above, the County remits substantially all of the sewer fees to the District each year, and the County bears the burden of any uncollectible accounts. Therefore, the District does not provide for an allowance for uncollectible accounts or bad debts.

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets (mainly the existing wastewater system), are reported in the financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at cost. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are expensed. Major outlays for capital assets and improvements are capitalized as projects are constructed. The portion of interest expense related to spent debt proceeds incurred during the construction phase of capital assets of business-type activities was included as part of the capitalized value of the assets constructed. Depreciation is computed using the straight-line method over the estimated lives of the assets as follows:

Treatment plants	5-40 years
Subsurface lines and pump stations	7-60 years
Equipment and vehicles	5-12 years

Compensated Absences: The District accrues a liability for vacation and other qualified paid time off earned but not yet taken. The District does not provide for payment of unused sick leave at termination dates.

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

Other Post-Employment Benefits (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the District Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows and Inflows:

Deferred amount on debt refunding – Unamortized gains and losses from current or advance debt refunding result in deferred outflows of resources. This amount is amortized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.

Pension and OPEB - The District recognizes deferred outflows and inflows of resources pursuant to GASB Statement Number 68 and 75. A deferred outflow of resources is defined as a consumption of net asset (net position) by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

Net Position: The financial statements utilize a net position presentation. Net positions are categorized as follows:

- Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt against the acquisition, construction or improvement of those assets.
- Restricted Net Position - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. As of June 30, 2022 and 2021, there is no restricted net position.
- Unrestricted Net Position - This component of net position consists of net position that is not included in the determination of net investment in capital assets or the restricted component of net position.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

3. CASH AND CASH EQUIVALENTS AND BOARD RESTRICTED INVESTMENTS

Cash and cash equivalents and board restricted investments consisted of the following as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Available for operations:		
Demand deposits with banks	\$ 764,058	\$ 393,063
LAIF investment fund	4,942,101	5,807,206
Total current	<u>5,706,159</u>	<u>6,200,269</u>
Board restricted investments:		
LAIF investment fund	<u>10,743,711</u>	<u>8,879,805</u>
Total cash & investments (considered cash equivalents)	<u>\$ 16,449,870</u>	<u>\$ 15,080,074</u>

Board restricted reserves are specified for:

	<u>2022</u>	<u>2021</u>
Capital improvements	\$ 7,542,858	\$ 5,678,952
Working capital reserve	1,200,853	1,200,853
Pension plan reserve	1,000,000	1,000,000
Disaster	1,000,000	1,000,000
Total board restricted reserves	<u>\$ 10,743,711</u>	<u>\$ 8,879,805</u>

The District's investment policy is to maintain its operating funds in a local bank and invest idle funds and Board designated reserves with LAIF which is permitted by California law.

LAIF allows local agencies such as the District to participate in a Pooled Money Investment Account managed by the State Treasurers Office and overseen by the Pooled Money Investment Board and State Treasurer investment committee. A Local Agency Investment Advisory Board oversees LAIF. The investments with LAIF are not classified for credit risk due to their diverse nature and are stated at cost, which approximates fair value. The total amount invested by all public agencies in LAIF, as of June 30, 2022, was approximately \$236.3 billion with an average life of 311 days. Of that amount, 99.99% was invested in non-derivative financial products and less than 0.01% in structured notes and asset-based securities.

Custodial Credit Risk – Deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy for deposits is that they will be made in institutions in California and they will be insured or collateralized in accordance with section 53562 of the California Government Code. At June 30, 2022, \$503,307 of the District's bank balances were exposed to custodial credit risk.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

**3. CASH AND CASH EQUIVALENTS AND BOARD RESTRICTED INVESTMENTS
(continued)**

Custodial Credit Risk – Investments: Custodial risk related to LAIF is mitigated by the oversight provided by independent Boards and extremely conservative nature of the investment policy.

Interest rate risk associated with LAIF investments is mitigated by the short-term nature of the large majority of their investments and the strict limitation on the type of investments made.

4. CAPITAL ASSETS

Changes in the District’s property, equipment and improvements and accumulated depreciation for the years ended June 30, 2021 and 2022 is summarized as follows:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>
Capital asset, not being depreciated - Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	27,009,572	97,181	-	27,106,753
Paradise Cove plant	1,980,947	46,048	-	2,026,995
Sewer line and pump stations	16,054,119	2,358,157	-	18,412,276
Plant equipment, vehicles and and other equipment	<u>578,869</u>	<u>323,360</u>	<u>-</u>	<u>902,229</u>
Total capital assets, being depreciated	<u>45,623,507</u>	<u>2,824,746</u>	<u>-</u>	<u>48,448,253</u>
<u>Accumulated Depreciation:</u>				
Main plant	17,959,539	1,142,222	-	19,101,761
Paradise Cove plant	609,743	56,983	-	666,726
Sewer line and pump stations	7,490,670	375,647	-	7,866,317
Plant equipment, vehicles and and other equipment	<u>384,846</u>	<u>69,713</u>	<u>-</u>	<u>454,559</u>
Total accumulated depreciation	<u>26,444,798</u>	<u>1,644,565</u>	<u>-</u>	<u>28,089,363</u>
Total capital assets, being depreciated, net	<u>19,178,709</u>	<u>1,180,181</u>	<u>-</u>	<u>20,358,890</u>
Capital assets - net	<u>\$ 19,228,004</u>	<u>\$ 1,180,181</u>	<u>\$ -</u>	<u>\$ 20,408,185</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

4. CAPITAL ASSETS (continued)

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
Capital asset, not being depreciated - Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	27,106,753	186,443	-	27,293,196
Paradise Cove plant	2,026,995	37,817	-	2,064,812
Sewer line and pump stations	18,412,276	136,862	-	18,549,138
Plant equipment, vehicles and other equipment	902,229	-	-	902,229
Total capital assets, being depreciated	48,448,253	361,122	-	48,809,375
<u>Accumulated Depreciation:</u>				
Main plant	19,101,761	1,109,983	-	20,211,744
Paradise Cove plant	666,726	59,768	-	726,494
Sewer line and pump stations	7,866,317	411,991	-	8,278,308
Plant equipment, vehicles and other equipment	454,559	69,364	-	523,923
Total accumulated depreciation	28,089,363	1,651,106	-	29,740,469
Total capital assets, being depreciated, net	20,358,890	(1,289,984)	-	19,068,906
Capital assets - net	\$ 20,408,185	\$ (1,289,984)	\$ -	\$ 19,118,201

5. LONG-TERM OBLIGATIONS

The Tiburon/Belvedere Wastewater Financing Authority, a joint powers authority, is governed by the same board of directors as the District's board of directors. In February 2012, the Authority issued \$10,935,000 of revenue bonds, at a premium of \$1,076,031, to provide financing for the rehabilitation and renovation of the District's main treatment plant. During the year ended June 30, 2020, the bonds were refinanced with a direct borrowing. The principal balance outstanding on the bond payable was \$7,205,000. The new direct borrowing loan was for \$7,900,000, of which \$95,171 covered loan fees. The remaining proceeds, \$7,804,829, were placed in an escrow fund to be used to pay the interest and principal payments of the bonds maturing on or before October 2021. The new loan has a maturity date of October 1, 2031 and accrues interest at a rate of 2.48%. The difference between the cash paid to refund the debt, \$7,804,829, and the outstanding balance of the bond payable and previous bond premium of \$734,093, are recorded as a deferred inflow of resources – deferred amount on debt refunding and are being amortized over the life of the loan.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

5. LONG-TERM OBLIGATIONS (continued)

The District has pledged all net revenues of its system to the obligations. This pledge constitutes a lien on the District's net revenues. The pledge and lien exclude any ad valorem property taxes, special assessments, or special taxes levied for the purpose of paying general obligation bonds, special assessments, or special tax obligations of the District. In addition, the District is obligated to generate system net revenues equal to at least 125 percent of all installment payments and principal and interest payments on any parity debt. The outstanding principal balance on the note payable from direct borrowing was \$6,660,000 as of June 30, 2022.

The future debt service on the direct borrowing loan and interest is as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 595,000	\$ 157,790	\$ 752,790
2024	610,000	142,848	752,848
2025	625,000	127,534	752,534
2026	640,000	111,848	751,848
2027	655,000	95,790	750,790
2028-2032	3,535,000	223,758	3,758,758
Total	<u>\$ 6,660,000</u>	<u>\$ 859,568</u>	<u>\$ 7,519,568</u>

The District expects that the debt service on the bonds will be less than 35 percent of system net revenues as defined in the financing documents. Total principal and interest paid during the years ended June 30, 2022 and 2021 was \$752,361 and \$850,432, respectively. During the years ended June 30, 2022 and 2021 total zone system net revenues as defined were \$4,244,572 and \$1,157,431, respectively.

The \$107,411 of the gain on the defeasance will be amortized at approximately \$12,000 per year over the next ten years.

Amortization for the years ended June 30, 2022 and 2021 was \$13,426 in each year.

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES

Plan Description: Employees of the District are provided with pension benefits under one of two plans depending on the employee's hire date. The plans are part of a cost-sharing multiple-employer public employee pool of similar organizations administered by the California Public Employees Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for participating California public entities. Benefits provisions and all other requirements are established by State Statute and District Ordinances. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for CalPERS. That report may be obtained from their website, calpers.gov.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

Benefits Provided: CalPERS provides retirement, disability and death benefits to plan members and beneficiaries. For employees hired before 2013, retirement benefits are determined as 2.7 percent of the employee's single highest year of compensation times the employee's years of service. Employees with 5 years of continuous service are eligible to retire at age 55. Employees hired after 2012, retirement benefits are determined as 2.0 percent of the employee's highest 3-year average compensation times the employee's years of service. Employees with 5 years of continuous service are eligible to retire at age 60.

Contributions: Contribution requirements of active employees and the Districts are established and may be amended by the District. Employees hired before 2013 are required to contribute 8.0% of their annual pay. As a benefit to those employees, the District paid 75% of the employee required contributions during the years ended June 30, 2022 and 2021. The total amount paid by the District on behalf of employees totaled \$29,109 and \$52,782 for the years ended June 30, 2022 and 2021, respectively. Employees hired after 2012 are required to contribute 6.25% of their annual pay. The District did not pay any of the required employee contribution. The District's contractually required contribution rate for employees hired before 2012 was 14.02% and 14.194% of wages for the years ended June 30, 2022 and 2021, respectively. The District's contractually required contribution rate for employees hired after 2012 was 7.59% and 7.732% of wages for the years ended June 30, 2022 and 2021, respectively. The rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plans from the District were \$136,648 and \$224,838 for the years ended June 30, 2022 and 2021, respectively. The District's proportionate share of employer contributions allocated to its CalPERS account was \$493,552 and \$472,177 for the measurement years ended June 30, 2021 and 2020, respectively.

Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Amounts reflected are aggregate amounts for both plans as amounts related to post 2012 employees are minor in comparison to pre-2012 amounts):

At June 30, 2022, the District reported an asset of \$1,669,791 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District's proportion of the net pension liabilities was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating public entities, actuarially determined. At June 30, 2021 and 2020, the District's proportion was -0.03087 percent and -0.0003 percent, respectively.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

For the years ended June 30, 2022 and 2021, the District recognized pension expense (income) of \$(2,810,362) and \$440,882, respectively. At June 30, 2022 and 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
As of June 30, 2022		
Difference between expected and actual experience	\$ (187,250)	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	1,457,640	-
Differences between actual contributions and proportionate share of contributions	-	363,113
Change in employer proportion	358,232	-
District contributions subsequent to the measurement date	136,648	-
Total	<u>\$ 1,765,270</u>	<u>\$ 363,113</u>
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
As of June 30, 2021		
Difference between expected and actual experience	\$ (2,099)	\$ -
Changes of assumptions	-	(290)
Net difference between projected and actual earnings on pension plan investments	-	1,210
Differences between actual contributions and proportionate share of contributions	101,704	302,294
Change in employer proportion	114,052	16,205
District contributions subsequent to the measurement date	224,838	-
Total	<u>\$ 438,495</u>	<u>\$ 319,419</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

The \$136,648 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$	227,990
2024		286,119
2025		348,583
2026		402,817
Total	\$	<u>1,265,509</u>

Actuarial Assumptions: The total pension liabilities in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchase Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10 (b)	Real Return Years 11+ (c)
Global equity	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%
Inflation assets	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(a) In the Systems's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.0% used for this period.

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

Sensitivity of the District’s Proportionate Share of the Net Pension Liabilities/Assets to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pensions liability/asset calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension (asset)	\$ (233,466)	\$ (1,669,791)	\$ (2,857,181)

Pension Plans’ Fiduciary Net Position: Detailed information about the pension plans’ fiduciary net position is available in the separately issued CalPERS financial report.

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description: The District has established a Retiree Healthcare Plan (HC Plan) and participates in an agent multiple-employer defined benefit retiree healthcare plan, California Employer’s Retiree Benefit Trust (CERBT), a CalPERS program to assist agencies to advance fund OPEB. Retirees are eligible for the PEMHCA Minimum Benefit if they retire at Age 50+, have 5+ years of CalPERS service, and were enrolled in CalPERS plan upon retirement. For Retirees Age 55 with five years of continuous, full-time service leading up to retirement, if the employee was hired before September 1, 2000, the District contributes to the retiree's HRA 100% of premium up to the maximum Kaiser Basic/ Supplemental Rate for coverage of the retiree and eligible dependents, less the PEMHCA Minimum benefit. For Retirees Age 55 with five years of continuous, full-time service leading up to retirement who were hired between September 1, 2000 and July 1, 2017, the District contributes to the retiree's HRA 100% of premium up to the weighted-average of single-member plan premiums, plus 90% of the weighted-average of the additional premium for the four most commonly selected plans that cover dependents. Employees hired after July 1, 2017 are eligible for the PEMHCA minimum health benefit contribution. The District makes contributions based on an actuarially determined rate.

Contributions are invested. The District is responsible for paying monthly OPEB premiums. The District has the ability to request withdrawals from CERBT to cover current annual premiums.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Employees Covered: As of June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the HC plan.

Active employees	10
Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to, but not yet receiving benefits	-
Total	21

Funding Policy: The contribution requirements of the Plan members and the District are established and may be amended by the District. The annual contribution is based on the actuarially determined contribution. For the year ended June 30, 2022, the District's contributions were \$380,191 in payments to the trust and \$32,489 in current year premiums for retired employees. For the year ended June 30, 2021, the District's contributions were \$72,400 in payments to the trust and \$57,663 in current year premiums for retired employees.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021 to determine the June 30, 2021 total OPEB liability, based on the following actuarial methods and assumptions.

Discount Rate	7.78%	
Inflation	2.50%	
Salary increases	2.75%	Additional merit-based increases based on CalPERS merit salary increase tables.
Investment rate of return	5.85%	
Mortality Rate	Derived from CalPERS OPEB Assumptions model	
Pre-Retirement Turnover	Derived from CalPERS OPEB Assumptions model	
Healthcare Trend Rate	6.00% pre-medicare, 5.20% medicare - trending down to 4.04%	

Discount Rate: The discount rate is the rate that is up to the expected long-term rate of return on the assets in the Trust set aside to pay benefits, if the plan sponsor makes regular contributions to the Trust such that the assets are not depleted at any point in the future. If the plans' actuary determines that contributions are not sufficient to keep the Trust funded, a blend of the long-term rate of return and the yield or index rate for 20 year, tax-exempt municipal bonds will be used for the periods when the Trust funds are not sufficient to cover benefit payments.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

The long-term expected rate of return is determined using the long-term rates of return developed by the CalPERS Investment Office in their report dated May 14, 2018:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Compound Expected Return</u>	<u>Volatility</u>	<u>Arithmetic Expected Return</u>
Global equity	59.0%	6.80%	17.00%	8.14%
Fixed income	25.0%	3.10%	7.83%	3.40%
Treasury inflation-protected securities (TIPS)	5.0%	2.25%	5.46%	2.40%
Commodities	3.0%	3.50%	21.50%	5.71%
Real estate investment trusts (REITs)	8.0%	5.50%	17.28%	6.90%
Total	<u>100%</u>			

Expected Compound Return (1-10 years)	5.85%
Expected Compound Return (11-60 years)	8.07%
Expected Volatility	11.83%
Uses an expected long-term inflation rate of 2.00%	

Sensitivity of the Net OPEB liability to changes in the discount rate: The following presents the net OPEB liability of the District if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<u>1% Decrease (6.78%)</u>	<u>Discount Rate (7.78%)</u>	<u>1% Increase (8.78%)</u>
Net OPEB liability	\$ 677,642	\$ 496,691	\$ 345,456

Sensitivity of the Net OPEB liability to changes in the health care cost trend rates: The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<u>1% Decrease to 5.00%</u>	<u>Trend Rate 6.00%</u>	<u>1% Increase to 7.00%</u>
Net OPEB liability	\$ 316,057	\$ 496,691	\$ 718,294

OPEB Plan Fiduciary Net Position: CERBT issues a publicly available financial report that may be obtained from CalPERS, PO Box 1494, Sacramento, CA 95812.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Changes in the Net OPEB Liability: The changes in the net OPEB liability for the HC Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2020 (Valuation Date June 30, 2019)	\$ 1,548,719	\$ 700,131	\$ 848,588
Changes recognized for the measurement period:			
Service cost	37,241	-	37,241
Interest	115,941	-	115,941
Differences between expected and actual experience	(103,657)	-	(103,657)
Changes in assumptions	(24,122)	-	(24,122)
Contributions - employer	-	185,032	(185,032)
Implicit rate subsidy	(34,014)	(34,014)	-
Net investment income	-	25,195	(25,195)
Benefits payments	(80,818)	(80,818)	-
Administrative expense	-	(343)	343
Net changes	(89,429)	95,052	(184,481)
Balance at June 30, 2021 (Valuation Date June 30, 2020)	1,459,290	795,183	664,107
Changes recognized for the measurement period:			
Service cost	35,701	-	35,701
Interest	112,439	-	112,439
Differences between expected and actual experience	2,258	-	2,258
Changes in assumptions	-	-	-
Contributions - employer	-	99,524	(99,524)
Implicit rate subsidy	(24,086)	(24,086)	-
Net investment income	-	218,591	(218,591)
Benefits payments	(75,438)	(75,438)	-
Administrative expense	-	(301)	301
Net changes	50,874	218,290	(167,416)
Balance at June 30, 2022 (Valuation Date June 30, 2021)	\$ 1,510,164	\$ 1,013,473	\$ 496,691

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Recognition of Deferred Outflows and Deferred Inflows of Resources, continued: Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period is 7.5 years.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the years ended June 30, 2022 and 2021, the District recognized OPEB expense of \$17,916 and \$109,867, respectively. As of June 30, 2022 and 2021, the District reported deferred outflows of resources related to OPEB from the following sources:

As of June 30, 2022	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,960	\$ 76,510
Changes in assumptions	-	35,307
Net difference between projected and actual earnings on pension plan investments	-	115,457
District contributions subsequent to the measurement date	412,680	-
Total	<u>\$ 414,640</u>	<u>\$ 227,274</u>
As of June 30, 2021	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 90,181
Changes in assumptions	-	43,487
Net difference between projected and actual earnings on pension plan investments	26,651	-
District contributions subsequent to the measurement date	99,524	-
Total	<u>\$ 126,175</u>	<u>\$ 133,668</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

The \$412,680 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2023.

Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

2023	\$	48,186
2024		47,662
2025		49,854
2026		53,542
2027		16,539
Thereafter		9,531
Total	\$	225,314

8. DEFERRED COMPENSATION PLAN

The District's employees may participate in a 457 Deferred Compensation Program (Program). The Program is available to all District employees and is entirely voluntary. The purpose of the Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes. The District makes no matching contributions to the Program.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. The District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of the Program assets held in trust by the District's deferred compensation program at June 30, 2022 amounted to \$984,319.

The District has implemented GASB Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not presented in the accompanying financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters, for which the District carries insurance. The District is a member of the California Sanitation Risk Management Authority (CSRMA), a Joint Powers Authority for risk pooling, which provides insurance coverage and risk management services to its 58 member agencies through its' coverage programs.

The District participates in CSRMA's Pooled Liability and Workers' Compensation Programs, where each member agency is assessed a deposit based on their ratable exposures. At each program's year end, deposits are retrospectively reviewed for all years of participation, based on actual loss performance of the individual member agencies. If a member's losses exceed their deposit, the member is assessed, through a debit on their renewal invoice, to adjust for this situation. Conversely, if the member's losses are less than the collected deposit, a credit is shown on the member's renewal invoice.

Risk of loss is transferred from the District to CSRMA under the arrangement. CSRMA's Pooled Liability Program provides approximately \$26 million in coverage to the members with a combination of reinsurance and excess insurance, with CSRMA retaining the first \$500,000. The District maintains a \$10,000 liability deductible. Excess workers compensation insurance is also obtained through the Authority covering the first \$750,000 in losses to statutory limits, with Employer's Liability coverage to \$1 million. The District also participates in CSRMA's property insurance program for its buildings and plant with approximately \$26 million in insurable values.

Audited condensed financial information for CSRMA is presented below for the year ended June 30, 2021 (most recent information available):

	<u>June 30, 2021</u>
Total Assets	\$ 29,737,991
Total Liabilities	<u>22,524,920</u>
Total Equity	<u>\$ 7,213,071</u>
Total Revenues	<u>\$ 16,076,801</u>
Total Expenditures	<u>\$ 15,266,567</u>

The District paid no material uninsured losses during the last three fiscal years. There have been no significant reductions in insurance coverage, and there have been no settlements exceeding insurance coverage in the last three years.

Liabilities of the District are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. There were no claims payable as of June 30, 2022.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET)
AND RELATED RATIOS**

for the measurement periods ended June 30

CALPERS Employer Retirement Plan
Last 10 Fiscal Years*

<i>Measurement period</i>	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	(0.03087%)	(0.00037%)	(0.00101%)	(0.00274%)	0.0059%	0.0078%	0.0260%	0.0440%
District's proportionate share of the net pension liability (asset)	(1,669,791)	(40,726)	(103,967)	(264,314)	583,347	676,578	1,786,666	2,757,064
District's covered-employee payroll	1,090,836	1,064,427	1,026,229	1,002,415	953,249	856,421	811,997	878,354
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(153.07%)	(3.83%)	(10.13%)	(26.37%)	61.20%	79.00%	220.03%	313.89%
Plan fiduciary net position as a percentage of the total pension liability	115.35%	100.39%	101.09%	102.85%	94.23%	92.75%	80.16%	69.16%

* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
PENSION CONTRIBUTIONS

for the measurement periods ended June 30

CALPERS Employer Retirement Plan

Last 10 Fiscal Years*

<i>Measurement period</i>	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	128,470	116,931	109,596	106,300	98,415	165,113	190,004	217,873
Contributions in relation to actuarially determined contributions	224,838	248,708	109,596	847,033	352,863	1,794,175	1,516,679	217,873
Contribution Deficiency (excess)	(96,368)	(131,777)	-	(740,733)	(254,448)	(1,629,062)	(1,326,675)	-
Covered payroll	1,090,836	1,064,427	1,026,229	1,002,415	953,249	856,421	811,997	878,354
Contributions as a percentage of covered-employee payroll	20.61%	23.37%	10.68%	84.50%	37.02%	209.50%	186.78%	24.80%

Notes to Schedule:

Valuation Date:	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	Level percentage of payroll
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.00% until Purchase Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF CHANGES IN THE
NET OPEB LIABILITY AND RELATED RATIOS**

for the measurement periods ended June 30

Last 10 Fiscal Years*

<i>Measurement Period</i>	2021	2020	2019	2018	2017
Total OPEB liability					
Service cost	\$ 35,701	\$ 37,241	\$ 37,269	\$ 35,301	\$ 39,129
Interest	112,439	115,941	113,333	116,967	87,909
Actual and expected experience difference	2,258	(103,657)	(226)	-	-
Change in assumptions	-	(24,122)	(2,175)	(36,351)	-
Changes in benefit terms	-	-	-	-	-
Benefits payments	(75,438)	(80,818)	(55,423)	(55,136)	(56,379)
Implicit Rate Subsidy Fulfilled	(24,086)	(34,014)	(29,093)	(27,041)	-
Net change in total OPEB liability	50,874	(89,429)	63,685	33,740	70,659
Total OPEB Liability - beginning	1,459,290	1,548,719	1,485,034	1,451,294	1,380,635
Total OPEB Liability - ending (a)	<u>\$ 1,510,164</u>	<u>\$ 1,459,290</u>	<u>\$ 1,548,719</u>	<u>\$ 1,485,034</u>	<u>\$ 1,451,294</u>
Plan Fiduciary Net Position					
Contributions - employer	\$ 75,438	\$ 151,018	\$ 123,423	\$ 120,836	\$ 93,476
Implicit Subsidy - employer	24,086	34,014	29,093	27,041	-
Implicit Rate Subsidy Fulfilled	(24,086)	(34,014)	(29,093)	(27,041)	-
Net investment income	218,591	25,195	36,822	38,672	43,423
Benefits payments	(75,438)	(80,818)	(55,423)	(55,136)	(56,379)
Administrative expense	(301)	(343)	(436)	(257)	(212)
Net change in plan fiduciary net position	218,290	95,052	104,386	104,115	80,308
Plan fiduciary net position - beginning	795,183	700,131	595,745	491,630	411,322
Plan fiduciary net position - ending (b)	<u>\$ 1,013,473</u>	<u>\$ 795,183</u>	<u>\$ 700,131</u>	<u>\$ 595,745</u>	<u>\$ 491,630</u>
Net OPEB Liability - ending (a) - (b)	<u>\$ 496,691</u>	<u>\$ 664,107</u>	<u>\$ 848,588</u>	<u>\$ 889,289</u>	<u>\$ 959,664</u>
Plan fiduciary net position as a percentage of the total OPEB liability	67.11%	54.49%	45.21%	40.12%	33.88%
Covered-employee payroll	962,819	916,620	888,075	849,372	909,928
Net OPEB liability as a percentage of covered-employee payroll	51.59%	72.45%	95.55%	104.70%	105.47%

* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

**REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
OPEB CONTRIBUTIONS**

for the measurement periods ended June 30

Last 10 Fiscal Years*

<i>Measurement Period</i>	2021	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 102,433	\$ 112,895	\$ 106,991	\$ 108,953	\$ 93,476
Contributions in relation to actuarially determined contributions	99,524	185,032	152,516	147,877	93,476
Contribution Deficiency (excess)	<u>\$ 2,909</u>	<u>\$ (72,137)</u>	<u>\$ (45,525)</u>	<u>\$ (38,924)</u>	<u>\$ -</u>
Covered payroll	962,819	916,620	888,075	849,372	909,928
Contributions as a percentage of covered-employee payroll	10.34%	20.19%	17.17%	17.41%	10.27%

Notes to Schedule:

Actuarial methods and assumption used to set the actuarially determined contributions for the year ended June 30, 2021 were from the June 30, 2020 actuarial valuation.

Actuarial Cost Method	Entry age normal, level percent of pay
Amortization Method/Period	Closed period, level percent of payroll, 20 years
Asset Valuation Method	Market value
Inflation	2.50%
Salary Increases	2.75% per year
Investment rate of return	5.85%
Healthcare Trend Rate	6.50% trending down to 4.04%

Retirement Age	Derived from CalPERS OPEB Assumptions model
Mortality Rate	Derived from CalPERS OPEB Assumptions model

**REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
OPEB INVESTMENT RETURNS**

for the measurement periods ended June 30

Last 10 Fiscal Years*

<i>Measurement Period</i>	2021	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, net of investment expense	27.49%	3.43%	5.85%	7.38%	9.57%

The annual money-weighted rate of return, net of investment expenses, is the net investment income for the year divided by the average net position for the year (less investment expenses).

* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
SUPPLEMENTARY INFORMATION
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BY ZONE
FOR THE YEAR ENDED JUNE 30, 2022

	Tiburon/Paradise Cove				
	<u>Paradise Cove</u>	<u>Tiburon</u>	<u>Zones Combined</u>	<u>Belvedere</u>	<u>District Total</u>
Operating Revenues:					
Sewer service charges	\$ 112,412	\$ 2,477,763	\$ 2,590,175	\$ 2,347,630	\$ 4,937,805
Connection and inspection fees	44,674	246,717	291,391	201,869	493,260
Maintenance agreements	-	72,954	72,954	5,079	78,033
Other	400	6,800	7,200	4,650	11,850
	<u>157,486</u>	<u>2,804,234</u>	<u>2,961,720</u>	<u>2,559,228</u>	<u>5,520,948</u>
Operating Expenses:					
Salaries and benefits	(16,740)	(469,831)	(486,571)	(184,543)	(671,114)
Maintenance and repairs	21,801	351,843	373,644	195,702	569,346
Line cleaning and inspection	7,444	161,252	168,696	73,416	242,112
Utilities	26,403	149,593	175,996	91,769	267,765
Contracted and professional services	3,080	91,328	94,408	56,920	151,328
Supplies (chemicals)	10,279	146,539	156,818	86,020	242,838
Telephone and internet	10,427	54,986	65,413	41,086	106,499
Other operating costs	11,725	73,735	85,460	39,698	125,158
Monitoring	18,244	35,162	53,406	21,077	74,483
Other administrative costs	2,199	46,451	48,650	25,708	74,358
Liability and property insurance	2,651	57,295	59,946	33,657	93,603
Depreciation	80,300	1,087,852	1,168,152	482,954	1,651,106
	<u>177,813</u>	<u>1,786,205</u>	<u>1,964,018</u>	<u>963,464</u>	<u>2,927,482</u>
Operating Income (Loss)	<u>(20,327)</u>	<u>1,018,029</u>	<u>997,702</u>	<u>1,595,764</u>	<u>2,593,466</u>
Non-Operating Revenues (Expenses):					
Property taxes	67,741	1,421,184	1,488,925	-	1,488,925
Investment income	5	27,410	27,415	28,703	56,118
Interest expense	-	(100,939)	(100,939)	(54,399)	(155,338)
	<u>67,746</u>	<u>1,347,655</u>	<u>1,415,401</u>	<u>(25,696)</u>	<u>1,389,705</u>
Increase in Net Position					
Before Capital Contributions	47,419	2,365,684	2,413,103	1,570,068	3,983,171
Contributed Capital	-	-	-	-	-
Change in Net Position	<u>\$ 47,419</u>	<u>\$ 2,365,684</u>	<u>\$ 2,413,103</u>	<u>\$ 1,570,068</u>	<u>\$ 3,983,171</u>

Sanitary District No. 5 of Marin County



District Management Report December 2022

Contents:

- Transmittal Memo
- Financial/Budgetary
- HR & Personnel
- Business Administration
- Collection System Performance
- Treatment Plant Performance – Paradise Cove
- Treatment Plant Performance – Main Plant
- Pollution Prevention Activities
- Continuing Education & Safety Training
- Capital Improvement Projects

Transmittal Memo

Date: January 19, 2023
To: Board of Directors
From: Tony Rubio, District Manager
Subject: Management Report for December 2022

Fiscal Status

Period Covered: July 1, 2022 –December 31, 2022
Percent of Fiscal Year: 50%
Percent of Budgeted Income to Date: 57.4%
Percent of Budgeted Expenditures to Date: 46.1% (operating only)

Personnel

Separations: None
New Hires: 1
Promotions: None
Recruitment Activities: None

Regulatory Compliance

MP Collection System WDR Compliance: Full Compliance with all regulations
PC Collection System WDR Compliance: Full Compliance with all regulations
MP NPDES Permit Compliance: Full Compliance with all regulations
PC NPDES Permit Compliance: Full Compliance with all regulations
BAAQMD Compliance: Full Compliance with all regulations
Significant Comments: None

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of December 2022 Include:

Financial/Budgetary/Business Administration

- Board and committee meetings will continue to be held virtually in compliance with AB361 Emergency Declaration expires February 28, 2023 and all meetings will go back to in person beginning March 2023
- FY2022-23 Budget preparations underway
- FY 21-22 Final Audit completed - Consent Calendar

HR and Personnel

- Offer of Employment made to Maintenance/Collection System technician.

Continuing Education and Safety Training

- Work with DKF solutions on District safety program updates on-going – working on Emergency Action Plan policy review.
- Annual hearing tests performed as well as respiratory fit testing
- Weld-On PVC welding training conducted- hands on testing to be completed in early February for certification

Collection System Performance

Main Plant Tiburon/Belvedere:

- Submitted No Spill Report for the month of November to RWQCB on CIWQS.
- 0 Odor complaints for reporting period

Paradise Cove:

- Submitted No Spill report for month of November to RWQCB on CIWQS.

Treatment Plant Performance

Paradise Cove:

- ATT Legacy analog leased line circuits discontinued. ATT to provide credit for circuits not in use for extended period of time.
- Some minor mud/rock slides encountered at P.Cove gravel access road to the plant- Town of Tiburon PW staff helped clear driveway

Main Plant:

- Submitted November 2022 Monthly SMR and DMR to the RWQCB on CIWQS.

- 2 Blending Events for the month of December - 10.25 Inches of rain recorded at the plant in December. 5.85 inches of rain recorded between December 26 and December 31. (12/27=9hrs 8min of blending .18 MG and 12/31-1/1 20hrs 39min 1.7MG)

Pollution Prevention Activities

- Remote meetings with P2 Group.

Capital Improvement Projects

- 2022 Sewer Rehab underway- Alcatraz line completed- Centro East line Completed- Eastview completed, Racoon Ln Line, Spanish Trail Line as well as Centro west and St. Bernard easement line.
- CIP program review underway- HDR to perform second visit in early February
- Cove Road MCC and Generator replacement project design underway-scheduled meeting with electrical engineer and nute engineer for possible guidance on pre-purchase of VFDs and Generators prior to design and bid – meeting scheduled for January 23, 2023
- Digester Rehab design work continues along with staff preparation for beginning project-meeting scheduled with HDR early February to confirm sequencing schedule.
- CCTV and I&I work anticipated for fiscal year 2023-2024 Budget

Glossary of Terms

- **B.O.D. (Biochemical Oxygen Demand):** Measurement of the effluent's capacity to consume dissolved oxygen to stabilize all remaining organic matter. The permit limits for our effluent for discharge into San Francisco bay require that we remove 85% influent B.O.D. and meet a weekly average of less than 45mg/l and a monthly average of less than 30 mg/l B.O.D.
- **TSS (Total Suspended Solids):** Measurement of suspended solids in the effluent. Our permit requires that we remove at least 85% of the influent TSS and that the effluent limit is less than 45 mg/l as a weekly average and less than 30 mg/l as a monthly average.
- **Chlorine Residual:** The plant effluent is disinfected with hypochlorite (chlorine "bleach") and then the residual chlorine is neutralized with sodium bisulfite to protect the bay. The effluent chlorine residual limit is 0.0 mg/l which we monitor continuously.
- **pH:** pH is a measurement of acidity with pH 7.0 being neutral and higher pH values being basic and lower pH values being acidic. Our permit effluent pH must stay within the range of 6.0-9.0, which we monitor continuously.
- **Coliform:** Coliform bacteria are the indicator organism for determination of the efficiency of the disinfection process. The lab culture samples of our effluent and the presence of coliform is an indication that pathogenic organisms may be present. This is reported as MPN/100 (number of coliform bacteria in 100 milliliters sample).
- **Flow Through Bioassay:** A 96 hour test in which we test the toxicity of our effluent to tiny fish (sticklebacks) in a flow through tank to determine the survivability under continuous exposure to our effluent. Our permit requires that we maintain a 90th percentile survival of at least 70% and an 11 sample median survival of at least 90%. In layman's terms, this means that out of the last 11 samples only one bioassay may fall below 70% survival and the middle value when all 11 samples are placed in numerical order must be at least 90%.
- **Metals Analysis:** Our permit requires that we analyze our effluent for many different metals on a monthly basis. We have permit limits for some metals. The metals are stated as a daily max and a monthly average limit. The daily max limit is the number we cannot exceed on any sample and the monthly average applies to all samples collected in any month (although usually we are only required to take one).
- **F.O.G. (Fats, oils and grease):** Quarterly we are required to monitor our effluent for Fats, Oils and Grease.

Glossary of terms continued...

- **Headworks:** The point where all raw wastewater enters the treatment plant. In this building wastewater goes through 3 grinders to grind up all large objects that could possibly damage our influent and sludge pumps further down the treatment process.
- **Primary Sedimentation:** The next treatment process is a physical treatment process where solids that settle or float are removed and sent to the digesters for further processing.
- **Activated Sludge:** Next is the activate sludge process. This process is a biological wastewater treatment process that uses microorganisms to speed up the decomposition of wastes. When activated sludge is added to wastewater, the microorganisms feed and grow on waste particles in the wastewater. As the organisms grow and reproduce, more and more waste is removed, leaving the wastewater partially cleaned. To function efficiently, the mass of organisms needs a steady balance of food and oxygen. These tasks are closely monitored by the operations staff.
- **Secondary Clarification:** Next is secondary clarification, like primary sedimentation/clarification, this also is a physical treatment process where solids that settle or float are removed and sent to the next treatment process. The difference between Secondary Clarification and primary sedimentation is that the solids removed from the secondary clarifiers goes to 2 places. Some goes to waste to the DAFT and some goes back to the activated sludge process for further treatment. (*Microorganisms must be returned to the activated sludge process to keep an equal balance of food and microorganisms*).
- **DAFT (dissolved air floatation thickener):** Next is the DAFT. The dissolved air floatation thickening process uses air bubbles to thicken WAS(waste active sludge) solids removed from the secondary clarifier, by floating solids to the tank surface, where they are removed and sent to the digesters for final processing.
- **Sludge Digestion:** In the anaerobic digestion process, all the organic material removed from the primary sedimentation tanks and DAFT's are digested by anaerobic bacteria. The end products are methane, carbon dioxide, water and neutralized organic matter.
- **Solids Handling:** This is the process where all the neutralized sludge from the digester is finally treated. Sludge from the digester is pumped to the screw press where it is conditioned with a polymer (chemical that reacts with the sludge to remove the water from the sludge and bind the sludge particles together) in order to dewater the sludge and produce a dry cake for final disposal to the Redwood landfill.

Glossary of terms continued...

- **Disinfection:** This is the end point for the wastewater- at this point wastewater flows through the chlorine contact tank. This contact tank allows for enough contact time for chlorine solution to disinfect the wastewater. Sodium bisulfite is introduced at the end of the tank to neutralize any residual chlorine to protect the bay.
- **MLSS (mixed liquor suspended solids):** Suspended solids in the mixed liquor of an aeration tank measured in mg/l
- **MCRT (mean cell resident time):** An expression of the average time that a microorganism will spend in the activated sludge process.
- **SVI (sludge volume index):** This is a calculation used to indicate the settling ability of activated sludge in the secondary clarifier.
- **RAS (return activated sludge):** The purpose of returning activated sludge, is to maintain a sufficient concentration of activated sludge in the aeration tank.
- **WAS (waste activated sludge):** To maintain a stable process, the amount of solids added each day to the activated sludge process are removed as WAS. We track this by our MCRT which averages 3 days
- **TWAS (thickened waste activated sludge):** The WAS is thickened in the DAFT and the thickened sludge is then pumped to the digester.
- **MPN (most probable number):** Concentrations of total coliform bacteria are reported as the most probable number. The MPN is not the absolute count of the bacteria but a statistical estimate of their concentration.
- **Bio-solids:** Anaerobic digested sludge is pumped to a screw press where excess water is removed to reduce the volume (and weight) thus producing an end result called bio-solids.
- **Polymer:** Organic polymers are added to digested sludge to bring out the formation of larger particles by bridging to improve processing.

Wastewater Acronyms

ACWA	Assoc of California Water Agencies	APWA	American Public Works Association
AWWA	American Water Works Association	BAAQMD	Bay Area Air Quality Management District
BACWA	Bay Area Clean Water Agencies	BAPPG:	Bay Area Pollution Prevention Group
CASA	California Association of Sanitation Agencies	CSDA	California Special Districts Association
CSRMA:	California Sanitation Risk Management Authority	CAAQS	California Ambient Air Quality Standard
CaIARP	California Accidental Release Prevention Program	CARB	California Air Resources Board
CDO	Cease and Desist Order	CECs	Constituents of Emerging Concern
CEQA	California Environmental Quality Act	CIWQS	California Integrated Water Quality System
CFR	Code of Federal Regulations	CMOM	Capacity, Management, Operation and Maintenance
CIWMB	California Integrated Waste Management Board	CPUC	California Public Utilities Commission
CSO	Combined Sewer Overflow	CTR	California Toxics Rule
CWA	Clean Water Act	CWAP	Clean Water Action Plan
CWARA	Clean Water Authority Restoration Act	CWEA	California Water Environment Association
DHS	Dept. of Health Services	DTSC	Dept. of Toxic Substances Control
EBEP	Enclosed Bays and Estuaries Plan	EDW	Effluent Dominated Water body
EIS/EIR	Environmental Impact Statement/Report	EPA	Environmental Protection Agency
ERAF	Educational Reserve Augmentation Fund	ESMP	Electronic Self-Monitoring Report
FOG	Fats, Oils and Grease	GASB	Government Accounting Standards Board
ISWP	Inland Surface Waters Plan	JPA	Joint Powers Authority
LAFCO	Local Agency Formation Commission	LOCC	League of California Cities
MACT	Maximum Achievable Control Technology (air controls)	MCL	Maximum Contaminant Level
MMP	Mandatory Minimum Penalty	MOU	Memorandum of Understanding
MUN	Municipal Drinking Water Use	NACWA	National Association of Clean Water Agencies
NGOs	Non-Governmental Organizations	NOX	Nitrogen Oxides
NPDES	Nat'l Pollutant Discharge Elimination System	NRDC	Natural Resources Defense Council
NTR	National Toxics Rule	OWP:	Office of Water Programs
OSHA:	Occupational Safety and Health Administration	PCBs	Poly Chlorinated Biphenyls
POTWs	Publicly Owned Treatment Works	PPCPs	Pharmaceutical and personal Care Products
QA/QC	Quality Assurance / Quality Control	Region	IX Western Region of EPA (CA, AZ, NV & HI)
RFP	Request For Proposals	RMP	Risk Management Program
RFQ	Request For Qualifications	RWQCB	Regional Water Quality Control Board
SEP	Supplementary Environmental Projects	SIP	State Implementation Policy (CTR/NTR criteria)
SFEI:	San Francisco Estuary Institute	SRF	State Revolving Fund
SSO	Sanitary Sewer Overflow	SSMP	Sewer System Management Plan
SWRCB	State Water Resources Control Board	TMDL	Total Maximum Daily Load
WDR	Waste Discharge Requirements	WEF	Water Environment Federation
WERF	Water Environment Research Foundation	WET	Whole Effluent Toxicity or Waste Extraction Test
WMI	Watershed Management Initiative	WRFP	Water Recycling Funding Program
WRDA	Water Resource Development Act	WWTP	Wastewater Treatment Plant
WQBEL	Water Quality Based Effluent Limitation	WWWIFA	Water & Wastewater Infrastructure Financing Agency



SANITARY DISTRICT NO. 5 OF MARIN COUNTY FY 2023-24 Sewer Rate Study

January 10, 2023

Finance Committee Meeting



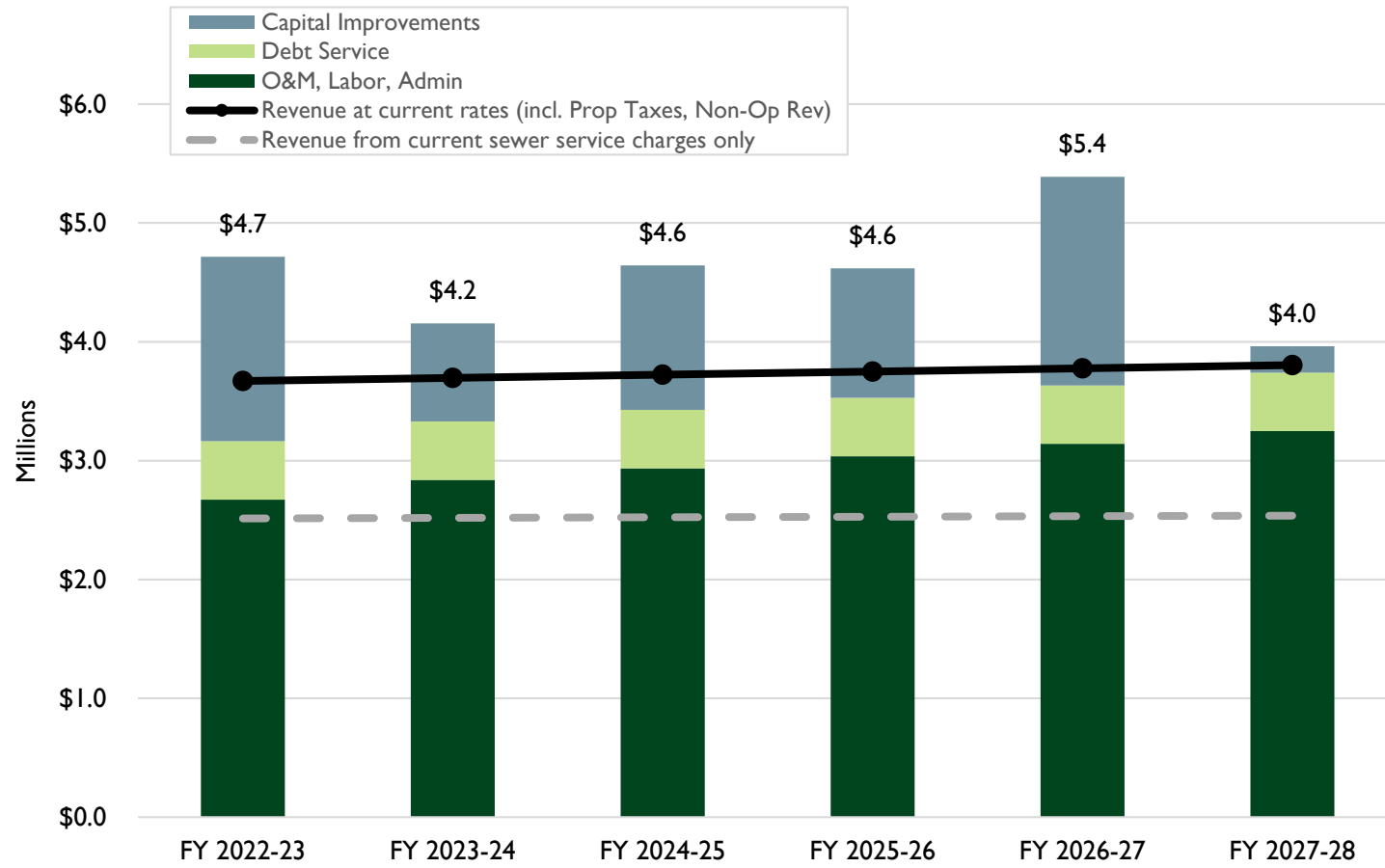
AGENDA

- Overview of current rates
- Tiburon and Belvedere Zones
 - Revenue Requirement
 - Capital Expenditures
 - Revenue Increases and Reserve Fund Balance
 - Projected Rates
- Alternatives to 2 Service Zones
- Next Steps
- Discussion with Committee

OVERVIEW OF CURRENT RATES

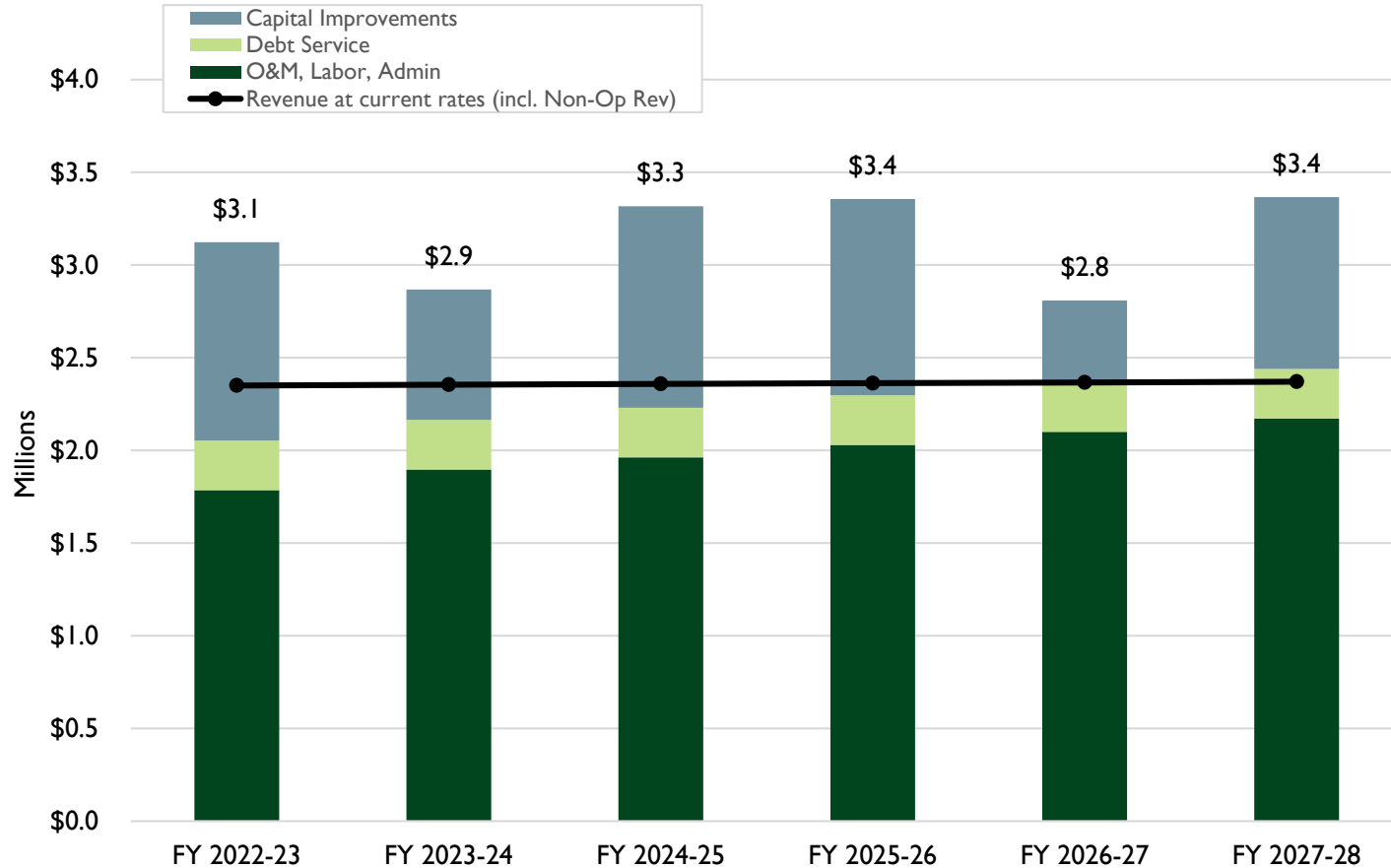
- The District provides service to two zones: Tiburon/Paradise Cove & Belvedere
- Rates were last increased in FY 2014-15
 - Tiburon/Paradise Cove: \$1,034 per EDU
 - Belvedere: \$1,985 per EDU
 - Lower Tiburon/Paradise Cove rate accounts for the District receiving Ad Valorem property tax revenue from Tiburon/Paradise Cove properties; no additional general property tax revenue is received from Belvedere properties
- Residential customers are billed 1 EDU per dwelling unit
- Commercial customers are billed based on flow and strength concentration

REVENUE REQUIREMENT – TIBURON/PARADISE COVE



- Growth of 5 EDUs annually

REVENUE REQUIREMENT - BELVEDERE



- Growth of 2 EDUs annually

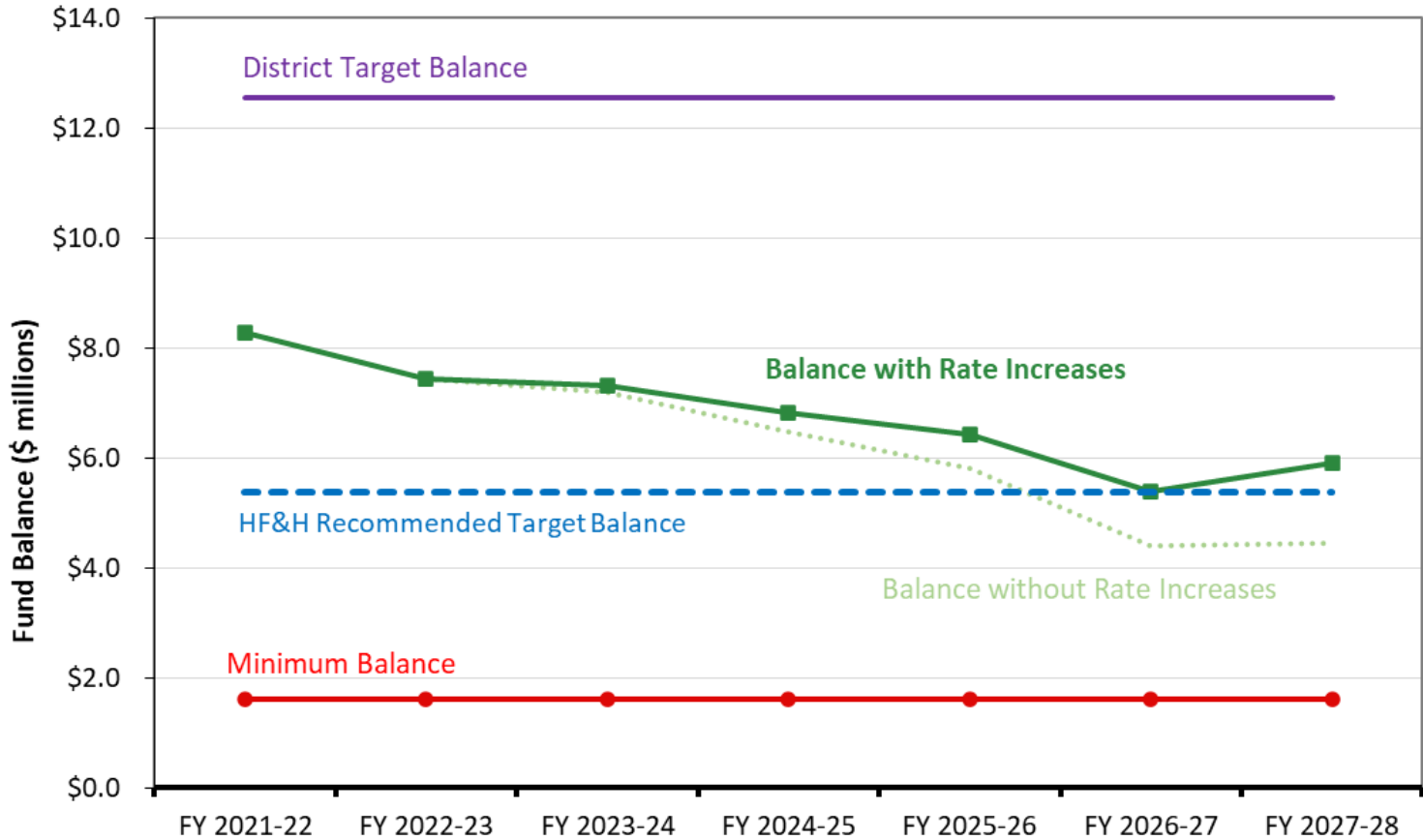
CAPITAL EXPENDITURES

Tiburon/Paradise Cove Capital Expenditures		Budgeted		Projected			
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1	Main Treatment Plant Allocation	\$541,125	\$236,925	\$342,225	\$321,750	\$234,000	\$67,275
2	Paradise Cove Plant	\$75,000	\$110,000	\$30,000	\$570,000	\$10,000	\$35,000
3	Pumps & Lines	\$1,095,000	\$550,000	\$850,000	\$175,000	\$1,350,000	\$175,000
4	Subtotal	\$1,711,125	\$896,925	\$1,222,225	\$1,066,750	\$1,594,000	\$277,275
5	Construction Cost Index	1.00	1.05	1.09	1.13	1.17	1.22
6	Escalated Subtotal	\$1,711,125	\$941,437	\$1,331,922	\$1,206,932	\$1,872,410	\$338,155
7	Connection Fees	(\$158,690)	(\$117,188)	(\$117,188)	(\$117,188)	(\$117,188)	(\$117,188)
8	Net Capital Expenditures	\$1,552,435	\$824,249	\$1,214,734	\$1,089,744	\$1,755,222	\$220,967
9						Annual Average:	\$1,109,558

Belvedere Capital Expenditures		Budgeted		Projected			
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1	Main Treatment Plant Allocation	\$383,875	\$168,075	\$242,775	\$228,250	\$166,000	\$47,725
2	Pumps & Lines	\$774,500	\$575,000	\$825,000	\$775,000	\$275,000	\$775,000
3	Subtotal	\$1,158,375	\$743,075	\$1,067,775	\$1,003,250	\$441,000	\$822,725
4	Construction Cost Index	1.00	1.05	1.09	1.13	1.17	1.22
5	Escalated Subtotal	\$1,158,375	\$779,952	\$1,163,610	\$1,135,087	\$518,025	\$1,003,367
6	Connection Fees	(\$88,196)	(\$76,692)	(\$76,692)	(\$76,692)	(\$76,692)	(\$76,692)
7	Net Capital Expenditures	\$1,070,179	\$703,260	\$1,086,918	\$1,058,395	\$441,333	\$926,675
8						Annual Average:	\$881,127

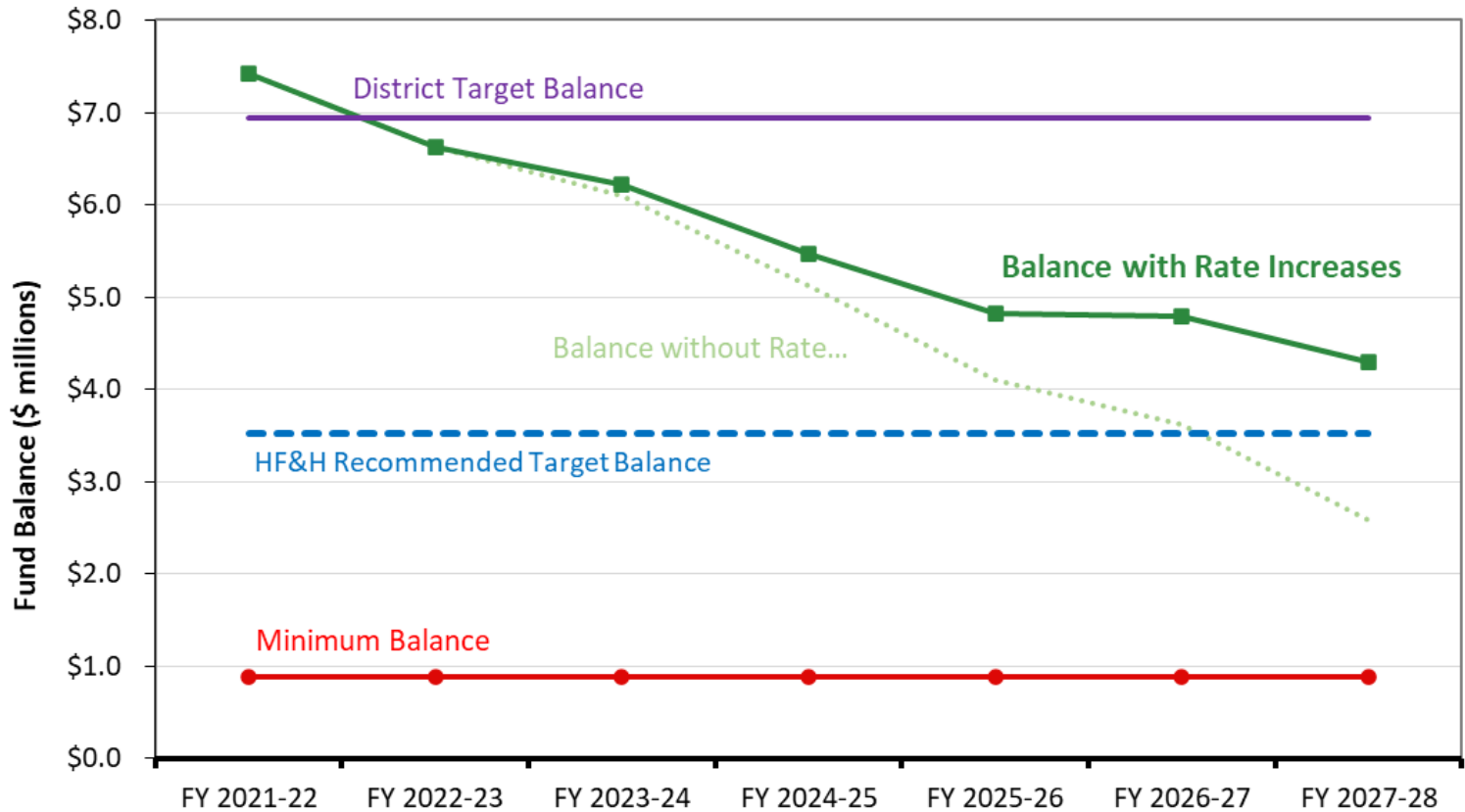
PROPOSED REVENUE INCREASES - TIBURON

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Revenue Increases	0.0%	5.0%	3.0%	3.0%	3.0%	3.0%



PROPOSED REVENUE INCREASES - BELVEDERE

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Revenue Increases	0.0%	5.0%	5.0%	5.0%	3.0%	3.0%



REVENUE INCREASES & PROPOSED RATES

Sewer Service Charges by District Zone	Adopted	Adopted	Projected				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Tiburon/Paradise Cove		0.0%	5.0%	3.0%	3.0%	3.0%	3.0%
2 <i>Cumulative increase</i>		<i>0.0%</i>	<i>5.0%</i>	<i>8.2%</i>	<i>11.4%</i>	<i>14.7%</i>	<i>18.2%</i>
3 Annual increase	\$0	\$0	\$60	\$41	\$42	\$43	\$44
4 Annual sewer service charge per EDU	\$1,034	\$1,034	\$1,086	\$1,118	\$1,152	\$1,186	\$1,222
5 Property tax payment per EDU	\$487	\$487	\$496	\$504	\$512	\$521	\$529
6 Combined payment per EDU	\$1,521	\$1,521	\$1,581	\$1,622	\$1,664	\$1,707	\$1,751
7 Belvedere		0.0%	5.0%	5.0%	5.0%	3.0%	3.0%
8 <i>Cumulative increase</i>		<i>0.0%</i>	<i>5.0%</i>	<i>10.3%</i>	<i>15.8%</i>	<i>19.2%</i>	<i>22.8%</i>
9 Annual increase	\$0	\$0	\$99	\$104	\$109	\$69	\$71
10 Annual sewer service charge per EDU	\$1,985	\$1,985	\$2,084	\$2,188	\$2,298	\$2,367	\$2,438
11 Property tax payment per EDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Combined payment per EDU	\$1,985	\$1,985	\$2,084	\$2,188	\$2,298	\$2,367	\$2,438

ALTERNATIVES TO 2 SERVICE ZONES

2 Current Zones – Belvedere, Tiburon/Paradise Cove

Alternative #1: 3 Zones, 3 Rates

- Tiburon, Belvedere, and Paradise Cove
customers pay separate rates

Alternative #2: 1 Zone, 1 Rate

- All customers pay the same rate

SEPARATING TIBURON & PARADISE COVE

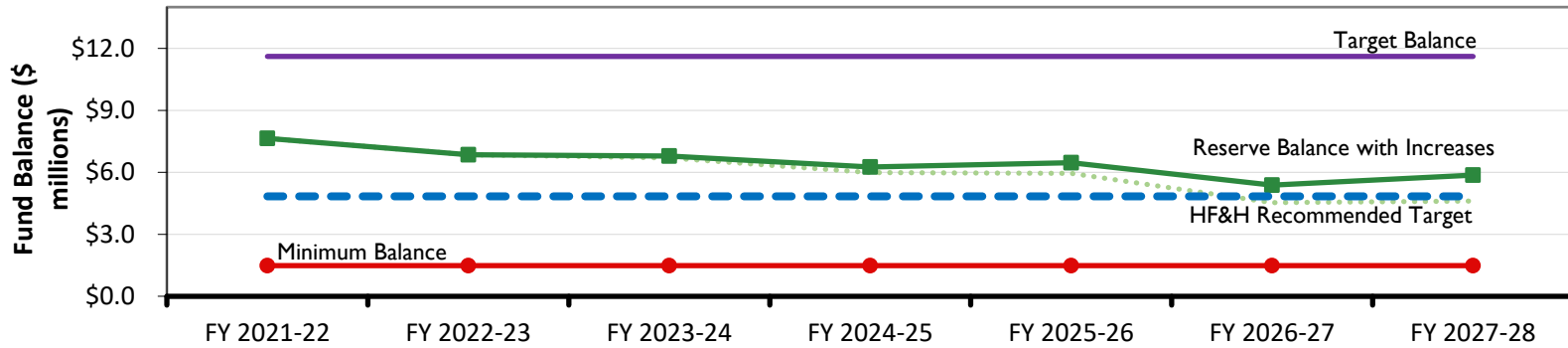
Rationale for separating Tiburon & Paradise Cove:

- The District tracks how costs are split between Belvedere, Tiburon, and Paradise Cove.
- Paradise Cove customers use a separate treatment plant.
- Belvedere and Tiburon customers use the Main Treatment Plant.
- Pumps and mainlines are shared among all customers.
 - Costs are allocated according to flow share.
- Labor is shared among all customers.
 - Costs are allocated according to flow share.

3 ZONES, 3 RATES

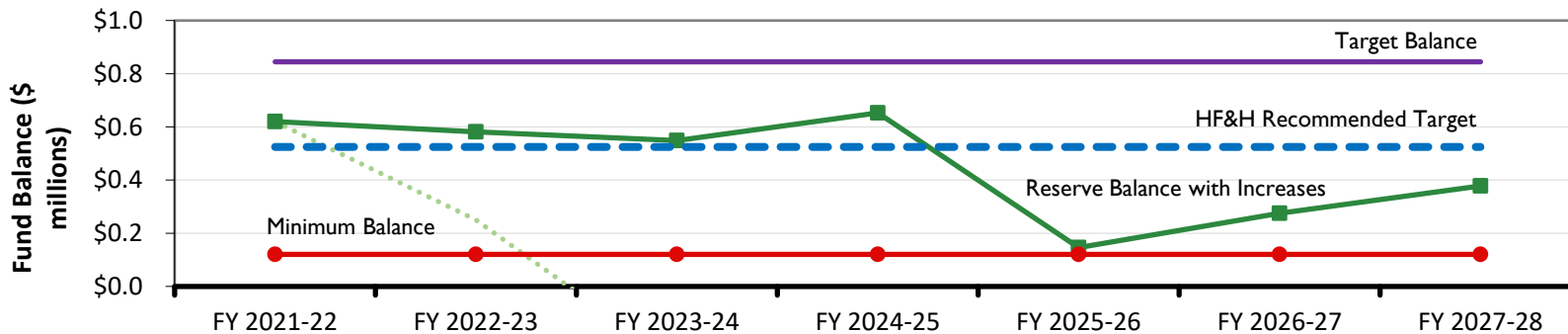
Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Revenue Increases	0.0%	4.0%	3.0%	3.0%	3.0%	3.0%
Proposed Sewer Rates	\$1,034	\$1,075	\$1,108	\$1,141	\$1,175	\$1,210

Tiburon



Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Revenue Increases	0.0%	40.0%	30.0%	3.0%	3.0%	3.0%
Proposed Sewer Rates	\$1,034	\$1,448	\$1,882	\$1,938	\$1,996	\$2,056

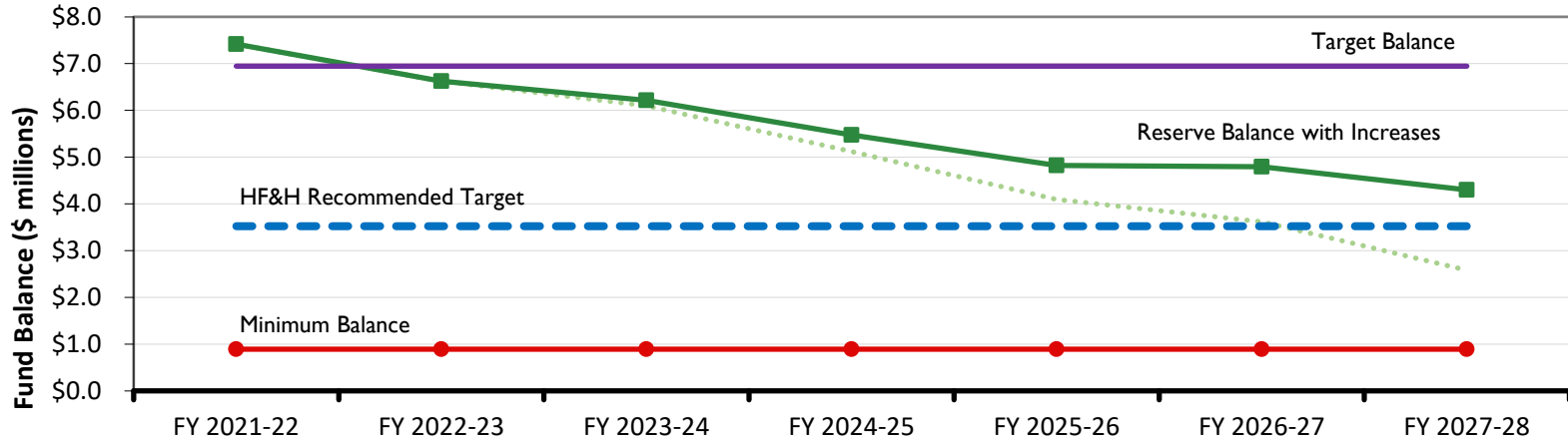
Paradise Cove



3 ZONES, 3 RATES

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Revenue Increases	0.0%	5.0%	5.0%	5.0%	3.0%	3.0%
Proposed Sewer Rates	\$1,985	\$2,084	\$2,188	\$2,298	\$2,367	\$2,438

Belvedere

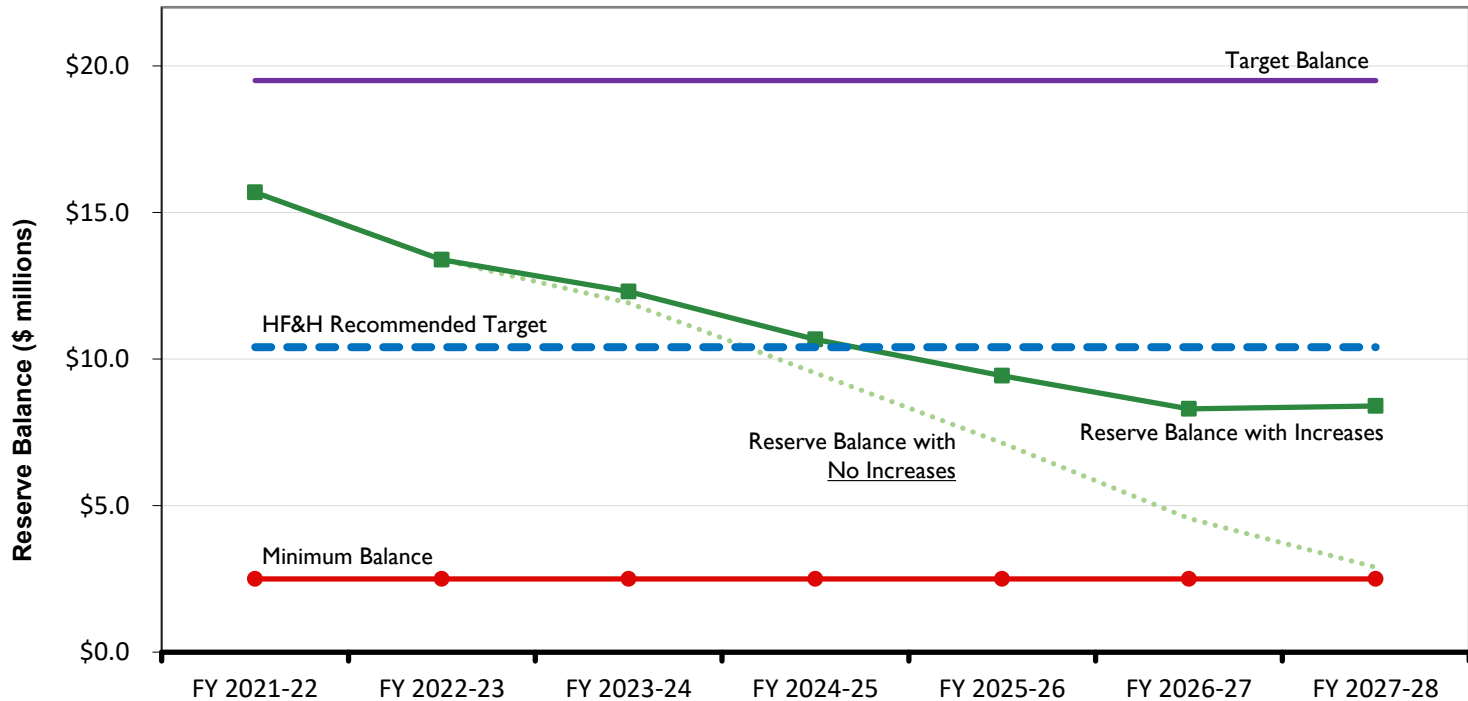


REVENUE INCREASES & PROPOSED RATES

Sewer Service Charges by District Zone	Adopted	Adopted	Projected				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Tiburon		0.0%	4.0%	3.0%	3.0%	3.0%	3.0%
2 <i>Cumulative increase</i>		<i>0.0%</i>	<i>4.0%</i>	<i>7.1%</i>	<i>10.3%</i>	<i>13.6%</i>	<i>17.1%</i>
3 Annual increase	\$0	\$0	\$49	\$40	\$41	\$43	\$44
4 Annual sewer service charge per EDU	\$1,034	\$1,034	\$1,075	\$1,108	\$1,141	\$1,175	\$1,210
5 Property tax payment per EDU	\$487	\$487	\$495	\$504	\$512	\$520	\$529
6 Combined payment per EDU	\$1,521	\$1,521	\$1,571	\$1,611	\$1,653	\$1,695	\$1,739
7 Paradise Cove		0.0%	40.0%	30.0%	3.0%	3.0%	3.0%
8 <i>Cumulative increase</i>		<i>0.0%</i>	<i>40.0%</i>	<i>82.0%</i>	<i>87.5%</i>	<i>93.1%</i>	<i>98.9%</i>
9 Annual increase	\$0	\$0	\$422	\$442	\$65	\$67	\$68
10 Annual sewer service charge per EDU	\$1,034	\$1,034	\$1,448	\$1,882	\$1,938	\$1,996	\$2,056
11 Property tax payment per EDU	\$487	\$487	\$495	\$504	\$512	\$520	\$529
12 Combined payment per EDU	\$1,521	\$1,521	\$1,943	\$2,385	\$2,450	\$2,517	\$2,585
13 Belvedere		0.0%	5.0%	5.0%	5.0%	3.0%	3.0%
14 <i>Cumulative increase</i>		<i>0.0%</i>	<i>5.0%</i>	<i>10.3%</i>	<i>15.8%</i>	<i>19.2%</i>	<i>22.8%</i>
15 Annual increase	\$0	\$0	\$99	\$104	\$109	\$69	\$71
16 Annual sewer service charge per EDU	\$1,985	\$1,985	\$2,084	\$2,188	\$2,298	\$2,367	\$2,438
17 Property tax payment per EDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Combined payment per EDU	\$1,985	\$1,985	\$2,084	\$2,188	\$2,298	\$2,367	\$2,438

I ZONE, I RATE

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Revenue Increases	0.0%	8.0%	7.0%	7.0%	5.0%	5.0%
Proposed Sewer Rates	varies	\$1,448	\$1,550	\$1,658	\$1,741	\$1,828



REVENUE INCREASES & PROPOSED RATES

Sewer Service Charges by District Zone	Adopted	Adopted	Projected				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 All Customers		0.0%	8.0%	7.0%	7.0%	5.0%	5.0%
2 <i>Cumulative increase</i>		<i>0.0%</i>	<i>8.0%</i>	<i>15.6%</i>	<i>23.6%</i>	<i>29.8%</i>	<i>36.3%</i>
3 Annual increase	\$0	\$0	varies	\$101	\$108	\$83	\$87
4 Annual sewer service charge per EDU	varies	varies	\$1,448	\$1,550	\$1,658	\$1,741	\$1,828

COMPARISON

1 Zone

Pros:

- Simplifies District accounting
- Fewer rates to report to County

Cons:

- Does not account for Ad Valorem taxes paid by Tiburon customers, which are not paid by Belvedere customers
- Large change to rates
- More education required to inform public

2 Zones

Pros:

- Current structure
- Less education required to inform public

Cons:

- Complicated accounting procedures remain
- Ad valorem tax revenue spread across all Tiburon parcels

3 Zones

Pros:

- Each zone is independent (individual reserves, rates)
- Paradise Cove and Tiburon customer rates are separate

Cons:

- Large change to rates
- Accounting becomes more complex
- More education required to inform public

NEXT STEPS

- Revise analysis based on input from Committee. Perform cost-of-service analysis.
- **February 16** Present analysis during Board meeting.
- **May 18** Public Hearing to adopt proposed rates.
- **July 1** Implement adopted rates



DISCUSSION WITH COMMITTEE

Agenda – Notes of Explanation
Sanitary District No. 5 Regular Board Meeting
January 19, 2023

Review and discuss inflationary effects on the budget and the effects of recent retirements in regards to overtime. Consideration to approve a budget amendment to the below list of line items:

- *Travel and Meetings (Acct#6018)*
- *Emergency Line Repair (Acct #7013)*
- *Main Plant Maintenance Supplies (Acct #7021)*
- *Main Plant Maintenance Parts & Service (Acct #7022)*
- *Paradise Cove Parts & Service & Sludge Disposal (Acct #7041 and #7063)*
- *SD5 Truck Maintenance (Acct #7072)*
- *Overtime (Acct #8003)*
- *Data/Alarms/IT Support and Licensing (Acct #8510)*

STAFF REPORT:

As a result of our current environment which includes many factors, staff has noticed large price increases in the cost of goods along with long lead times for pumps, parts, electrical equipment, and general plumbing supplies. The cost for specialized assistance has also gone up tremendously, items like instrumentation contracting and sewer line cleaning have almost doubled in cost compared to 2015 costs. The line items above are close to or above the 50% mark through the fiscal year.

Overtime costs for this fiscal year have also gone up but as a result of recent retirements and the passing of a retired annuitant that was working for the District and helping reduce the overtime load. The District is fully staffed in the operations department but the current OPS staff is in training (3 ops staff members with less than 1 year of experience with SD5) and will not be ready to go on call until after they have been fully trained for on call responsibilities. There also is a digester rehab project that has led to some unforeseen overtime costs that are not typical of a year to year overtime budget.

FISCAL IMPACT:

The line items mentioned above will need a budget amendment to better reflect the current costs of goods and services. The table below shows current budget estimates with current expenditures through December and new estimated budget amendment through the end of the fiscal year 2023

Account #	Approved Budget	Current Expenses	Amended Budget
6018 Travel and Meetings	\$17,000	\$8,788	\$25,000
7013 Emergency line repair	\$50,000	\$49,000	\$100,000
7021 MP Maintenance supplies	\$27,000	\$41,057	\$80,000
7022 MP Parts & Service	\$150,000	\$205,155	\$300,000
7041 PC Parts & Service	\$15,000	\$11,651	\$20,000
7063 PC Sludge Disposal	\$3,000	\$4,251	\$6,000
7072 Truck Maintenance	\$20,000	\$17,959	\$30,000
7072 Overtime	\$125,000	\$99,043	\$200,000
8510 Data/Alarms/IT	\$80,000	\$58,850	\$100,000

An additional \$375,000 from operating reserve should be moved to the operating account to cover the proposed amended budget numbers.

CEQA (California Environmental Quality Act)

Exempt

Recommendation:

Approve amended budget numbers for the accounts listed above for the Board of Directors consideration at the January Board meeting (budget amendment)



Tony Rubio, District Manager