

SANITARY DISTRICT NO. 5 OF MARIN COUNTY
2001 Paradise Drive
Tiburon, California 94920

AGENDA
Special Finance & Fiscal Oversight Committee Special Meeting
Wednesday, December 8th 2021, 4:30 p.m.

CORONA VIRUS (COVID-19) ADVISORY NOTICE

Consistent with Executive Orders No. N-25-20 and No. N-29-20 from the Executive Department of the State of California, 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 Committee and included in the public record for the meeting.

Public Comments are to be submitted via email to rdohrmann@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

I. Roll Call

II. Public Comments

III. New Business

- 1. Warrants for November 11th through December 8th 2021**
- 2. Financial reports for November 2021**
- 3. Review and Discuss Main Plant Generator and Switch Gear expenditures for the month of November**
- 4. Review SD5 GASB 68 Report, valuation date as of 6.30.2021 (GovInvest)**
- 5. Upcoming District obligations for December 2021 through January 2022**

IV. Adjournment

This Committee may be attended by Board Members who do not serve on this committee. In the event that a quorum of the entire Board is present, this Committee shall act as a Committee of the Whole. In either case, any item acted upon by the Committee or the Committee of the Whole will require consideration and action by the full Board of Directors as a prerequisite to its legal enactment. **Accessible public meetings:** Any member of the public who needs accommodations should email the Office Manager, at rdohrmann@sani5.org, who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.

Sanitary Distr. No.5 of Marin Co.
Warrant List Summary
November 11 through December 8, 2021

12/07/21

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
11/11/21	8594	Sterling Pump Systems	Digester Equipment, November 2021	-8,582.00
11/18/21	8595	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Nove...	-564.94
11/18/21	8596	Pacific Gas & Electric	Acct #2908031411-4, Utilities, October, 2021	-22,467.26
11/18/21	8597	Special District Risk Management...	Member #7665, Life, Vision, DDS & LTD Ins., December 2021	-1,580.19
11/18/21	8598	Staples, Inc.	Acct #60111000714, Office Supplies, September 2021	-178.28
11/18/21	8599	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm, November 2021	-804.40
11/18/21	8600	Shape Incorporated	Acct #400M14, M.P. Pump Replacement - October 2021	-40,927.16
12/08/21	8601	Access Answering Service	Acct #4080C, Answering Service, December 2021	-60.00
12/08/21	8602	Alameda Electrical Distributors, Inc.	BPS#1 Supplies, November 2021	-369.97
12/08/21	8603	Alhambra	Acct #547945611762129, Water, September - November 2021	-179.79
12/08/21	8604	AT&T	Acct #960732-76375559 - November 2021	-815.07
12/08/21	8605	ATP Group, Inc.	M.P. & P.C. Plant Chemicals, November 2021	-3,429.39
12/08/21	8606	Banshee Networks, Inc.	Computer/IT Support, E-Media Installations - Nov - Dec, 2021	-3,997.18
12/08/21	8607	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, Sept - Oct 2021	-3,315.00
12/08/21	8608	Brentwood Industries, Inc.	M.P. DW Clarifier (#2) Replacement - December 2021	-26,558.00
12/08/21	8609	Burke, Williams & Sorensen, LLP	Legal Advice, October 2021	-4,941.00
12/08/21	8610	California Association of Sanitatio...	CASA Membership Dues (FY22-23 AJE)	-7,000.00
12/08/21	8611	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, October 2021	-2,809.15
12/08/21	8612	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, November 2021	-167.17
12/08/21	8613	Center For Hearing Health, Inc.	Annual on-site hearing tests, November 2021	-600.00
12/08/21	8614	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, November, 2021	-142.27
12/08/21	8615	Code Publishing, Inc.	Project#:329170, Annual Web Hosting - October 2021	-400.00
12/08/21	8616	Cornely Company	Cust ID: SANDIST, Digester Srvc & Boiler Replcmnt Parts, Octob...	-29,211.00
12/08/21	8617	County of Marin - Central Collecti...	2022 Hazardous Materials Permit No. 60-0310 - CUPA Fee, Dec '...	-1,381.00
12/08/21	8618	CWEA	Membership & Certification Renewal, D LaTorre, December 2021...	-192.00
12/08/21	8619	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, December 2021	-350.00
12/08/21	8620	DKF Solutions Group, LLC	Safety Training, December 2021	-24,300.00
12/08/21	8621	Fastenal Company	CASA10962, Safety & M.P. Parts & Service, November 2021	-4,879.12
12/08/21	8622	Hexagon, Inc.	Cust #607934, CMMS Maint Program December 2021 (AJE FY2...	-1,056.70
12/08/21	8623	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. & P.C. Parts & Service- Nove...	-616.65
12/08/21	8624	JM Integration, LLC	M.P. Parts & Service, November 2021	-8,646.60
12/08/21	8625	Larry Walker Associates, Inc.	Tech Support for M.P. NPDES Reg. Assistance Renewal - Octob...	-209.25
12/08/21	8626	Linscott Engineering Contractors I...	BPS#12 + P.C. Manhole Lid Replcmnt, November 2021	-18,721.82
12/08/21	8627	Lystek Int'l, LTD	Biosolids Transport, November 2021	-737.80
12/08/21	8628	MidAmerica Administrative & Retir...	HRA Retiree Health Reimb. Admin Fees, 3Q21 - November 2021	-225.00
12/08/21	8629	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, January 2022	-271.09
12/08/21	8630	MISCOwater	M.P. & P.C. CIP + SASM Parts & Srvc. - November 2021	-39,962.88
12/08/21	8631	Roy's Sewer Service, Inc.	P&L + Sm. Machine Cleaning @ Tib + Belv - November 2021	-21,618.00
12/08/21	8632	Royal Wholesale	BPS#1 P&L - November 2021	-510.30
12/08/21	8633	Shape Incorporated	Acct #400M14, BPS & TPS Pump Replacements - November 2021	-57,179.81
12/08/21	8634	SWRCB - ELAP Fees	Cert# 2164, Annual ELAP Fees, November 2021	-3,550.00
12/08/21	8635	Telstar Instrument, Inc.	Cust #SANDI, M.P., PC + Tib, Parts & Srvc. - November 2021	-1,710.22
12/08/21	8636	U.S. Bank	Acct#:4246-0441-0158-3635, October - November 2021	-10,384.75
12/08/21	8637	Univar	Cust ID #STDT001, Chemicals, November 2021	-7,498.11
12/08/21	8638	Vaider, Inc.	Cust #933682, M.P. Equipment Repair - September 2021	-5,000.00
12/08/21	8639	Waste Management of Redwood ...	Acct #507-0000190-1507-2, Sludge Disposal - November 2021	-1,380.73
12/08/21	8640	Water Components & Building Su...	Acct #454, PC Maint. Supplies, November 2021	-94.62
12/08/21	8641	Alvarez, Joel	Mileage Reimb. re Stormwatch, November 2021	-35.84
12/08/21	8642	Cottrell, Rulon	Reimb. for S/B Mileage, January - November, 2021	-818.50
12/08/21	8643	Rosser, John	S/B Mileage Reimb., thru 11.13.2021	-147.13
12/08/21	8645	Maggiora & Ghilotti, Inc.	M&G Project #6159, SD5 Flange Replacement - October 2021	-6,757.22
Total JP Morgan Chase - Primary 7399				-377,334.36
TOTAL				-377,334.36

12/07/21

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

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
11/11/21	8594	Sterling Pump Systems	Digester Equipment, November 2021	JP Morgan Chase - Primary 73...		
			Inv #4830, PO #:106859, Digester Mix Pump, November 2021	9510 · Undesignated Cap - M.P.	Belvedere	-3,179.63
			Inv #4830, PO #:106859, Digester Mix Pump, November 2021	9510 · Undesignated Cap - M.P.	Tiburon:Paradise ...	-5,402.37
TOTAL						-8,582.00
11/18/21	8595	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Novemb...	JP Morgan Chase - Primary 73...		
			Bundle: Cable (\$218.25), November 2021	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-78.48
			Bundle: Cable (\$218.25), November 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-6.37
			Bundle: Cable (\$218.25), November 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-133.40
			Bundle: Internet (\$134.85), November 2021	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-7.17
			Bundle: Internet (\$134.85), November 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-0.58
			Bundle: Internet (\$134.85), November 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-12.19
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees), November 2...	8531 · Main Plant Telephones	Belvedere	-113.74
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees), November 2...	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-9.24
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees), November 2...	8531 · Main Plant Telephones	Tiburon	-193.33
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), November 2021	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-1.88
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), November 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-0.15
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), November 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-3.19
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), November 2021	8531 · Main Plant Telephones	Belvedere	-1.88
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), November 2021	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-0.15
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), November 2021	8531 · Main Plant Telephones	Tiburon	-3.19
TOTAL						-564.94
11/18/21	8596	Pacific Gas & Electric	Acct #2908031411-4, Utilities, October, 2021	JP Morgan Chase - Primary 73...		
			Acct #2908031411-4, Main Plant Utilities, October, 2021	8542 · Main Plant Utilities	Belvedere	-6,610.09
			Acct #2908031411-4, P.C. Plant Utilities, October, 2021	8543 · Paradise Cove Utilities	Tiburon:Paradise ...	-1,580.91
			Acct #2908031411-4, Main Plant Utilities, October, 2021	8542 · Main Plant Utilities	Tiburon	-11,230.91
			Acct #2908031411-4, Belv Pump St Utilities, October, 2021	8544 · Pump Station Utilities	Belvedere	-1,127.80
			Acct #2908031411-4, P.C. Pump St Utilities, October, 2021	8544 · Pump Station Utilities	Tiburon:Paradise ...	-232.33
			Acct #2908031411-4, Tib Pump St Utilities, October, 2021	8544 · Pump Station Utilities	Tiburon	-1,685.22
TOTAL						-22,467.26
11/18/21	8597	Special District Risk Ma...	Member #7665, Life, Vision, DDS & LTD Ins., December 2021	JP Morgan Chase - Primary 73...		
			Employee Life & ADD Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Belvedere	-48.91
			Employee Life & ADD Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon:Paradise ...	-3.97
			Employee Life & ADD Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon	-83.12
			Employee LTD Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Belvedere	-127.69
			Employee LTD Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon:Paradise ...	-10.37
			Employee LTD Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon	-217.03
			Employee DDS Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Belvedere	-333.56
			Employee DDS Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon:Paradise ...	-27.09
			Employee DDS Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon	-566.95
			Employee Vision Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Belvedere	-58.08

12/07/21

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

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
			Employee Vision Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon:Paradise ...	-4.72
			Employee Vision Insurance - Inv #36948 - December 2021	8020.05 · Employee Health	Tiburon	-98.70
TOTAL						-1,580.19
11/18/21	8598	Staples, Inc.	Acct #60111000714, Office Supplies, September 2021	JP Morgan Chase - Primary 73...		
			Inv #2956107271, #2956117391, #2953936911, Office supplies, Nove...	6047 · Office Supplies	Belvedere	-35.69
			Inv #2956107271, #2956117391, #2953936911, Office supplies, Nove...	6047 · Office Supplies	Tiburon:Paradise ...	-2.90
			Inv #2956107271, #2956117391, #2953936911, Office supplies, Nove...	6047 · Office Supplies	Tiburon	-60.67
			Inv #2953936911, Janitorial supplies, November 2021	7023 · Janitorial Supplies & Serv...	Belvedere	-9.63
			Inv #2953936911, Janitorial supplies, November 2021	7023 · Janitorial Supplies & Serv...	Tiburon	-16.35
			Inv #2951248681, Membership Dues, November 2021	6025 · Dues & Subscriptions	Belvedere	-19.07
			Inv #2951248681, Membership Dues, November 2021	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-1.55
			Inv #2951248681, Membership Dues, November 2021	6025 · Dues & Subscriptions	Tiburon	-32.42
TOTAL						-178.28
11/18/21	8599	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm, November 2021	JP Morgan Chase - Primary 73...		
			Inv #9892186308: Monthly Charges New NASPO MA 152 Agmnt, Nov...	8531 · Main Plant Telephones	Belvedere	-97.67
			Inv #9892186308: Monthly Charges New NASPO MA 152 Agmnt, Nov...	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-7.93
			Inv #9892186308: Monthly Charges New NASPO MA 152 Agmnt, Nov...	8531 · Main Plant Telephones	Tiburon	-166.00
			Inv #9892186308: NEW Monthly Charges for BPS Telephone lines, N...	8533 · Pumps & Lines Telephones	Belvedere	-279.93
			Inv #9892186308: Taxes, Gov't Surcharges & Fees, November 2021	8531 · Main Plant Telephones	Belvedere	-15.42
			Inv #9892186308: Taxes, Gov't Surcharges & Fees, November 2021	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-1.25
			Inv #9892186308: Taxes, Gov't Surcharges & Fees, November 2021	8531 · Main Plant Telephones	Tiburon	-26.20
			Inv #9892186308: Overages, November 2021	8531 · Main Plant Telephones	Belvedere	-75.52
			Inv #9892186308: Overages, November 2021	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-6.13
			Inv #9892186308: Overages, November 2021	8531 · Main Plant Telephones	Tiburon	-128.35
TOTAL						-804.40
11/18/21	8600	Shape Incorporated	Acct #400M14, M.P. Pump Replacement - October 2021	JP Morgan Chase - Primary 73...		
			Inv #128915, PO #186800, 35HP Pump @ Dry Weather Pump, Octob...	9206 · Infl Dry Weather Pump R...	Belvedere	-15,163.51
			Inv #128915, PO #186800, 35HP Pump @ Dry Weather Pump, Octob...	9206 · Infl Dry Weather Pump R...	Tiburon	-25,763.65
TOTAL						-40,927.16
12/08/21	8601	Access Answering Serv...	Acct #4080C, Answering Service, December 2021	JP Morgan Chase - Primary 73...		
			Inv #26627, Answering Service, December 2021- SSO & Alarm Notifi...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-21.58
			Inv #26627, Answering Service, December 2021- SSO & Alarm Notifi...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-1.75
			Inv #26627, Answering Service, December 2021- SSO & Alarm Notifi...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-36.67
TOTAL						-60.00

12/07/21

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

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8602	Alameda Electrical Distr...	BPS#1 Supplies, November 2021	JP Morgan Chase - Primary 73...		
			Inv #S5201999.01 & #S5201999.02, PO #160577: BPS#1, Cove Rd. ...	7011 · Pumps & Lines Maintena...	Belvedere	-369.97
TOTAL						-369.97
12/08/21	8603	Alhambra	Acct #547945611762129, Water, September - November 2021	JP Morgan Chase - Primary 73...		
			Inv #12012314 111221 Water, 10.14.2021 - 11.10.2021	7023 · Janitorial Supplies & Serv...	Belvedere	-64.65
			Inv #12012314 111221 Water, 10.14.2021 - 11.10.2021	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-5.25
			Inv #12012314 111221 Water, 10.14.2021 - 11.10.2021	7023 · Janitorial Supplies & Serv...	Tiburon	-109.89
TOTAL						-179.79
12/08/21	8604	AT&T	Acct #960732-76375559 - November 2021	JP Morgan Chase - Primary 73...		
			PC Plant Telephones - November 2021	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-331.52
			PC Pumps & Lines Telephones - November 2021	8533 · Pumps & Lines Telephones	Tiburon:Paradise ...	-175.08
			Tib Pumps & Lines Telephones - November 2021	8533 · Pumps & Lines Telephones	Tiburon	-308.47
TOTAL						-815.07
12/08/21	8605	ATP Group, Inc.	M.P. & P.C. Plant Chemicals, November 2021	JP Morgan Chase - Primary 73...		
			Inv #1239077, P.O. #387862, M.P., Caustic soda beads (Sodium Hydr...	7024 · Main Plant Chemicals	Belvedere	-1,233.21
			Inv #1239077, P.O. #387862, P.C., Caustic soda beads (Sodium Hydr...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-100.14
			Inv #1239077, P.O. #387862, M.P., Caustic soda beads (Sodium Hydr...	7024 · Main Plant Chemicals	Tiburon	-2,096.04
TOTAL						-3,429.39
12/08/21	8606	Banshee Networks, Inc.	Computer/IT Support, E-Media Installations - Nov - Dec, 2021	JP Morgan Chase - Primary 73...		
			Inv #15131, Inv #15169, & Inv #15170 - Monthly Subscriptions + mont...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-1,437.39
			Inv #15131, Inv #15169, & Inv #15170 - Monthly Subscriptions + mont...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-116.72
			Inv #15131, Inv #15169, & Inv #15170 - Monthly Subscriptions + mont...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-2,443.07
TOTAL						-3,997.18
12/08/21	8607	Brelje and Race Laborat...	M.P./P.C. Plant Samples, Sept - Oct 2021	JP Morgan Chase - Primary 73...		
			Inv #138539, #138540, M.P. Samples for September - October 2021	7051 · Main Plant Lab Monitoring	Belvedere	-1,085.57
			Inv #138539, #138540, P.C. Samples for September - October 2021	7052 · Paradise Cove Monitoring	Tiburon:Paradise ...	-385.00
			Inv #138539, #138540, M.P. Samples for September - October 2021	7051 · Main Plant Lab Monitoring	Tiburon	-1,844.43
TOTAL						-3,315.00

12/07/21

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

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8608	Brentwood Industries, I...	M.P. DW Clarifier (#2) Replacement - December 2021	JP Morgan Chase - Primary 73...		
			Inv #WGI000010804, Inv #WGI000011042 (P.O. #387906), Repair & r...	9206 · Infl Dry Weather Pump R...	Belvedere	-9,839.74
			Inv #WGI000010804, Inv #WGI000011042 (P.O. #387906), Repair & r...	9206 · Infl Dry Weather Pump R...	Tiburon	-16,718.26
TOTAL						-26,558.00
12/08/21	8609	Burke, Williams & Sore...	Legal Advice, October 2021	JP Morgan Chase - Primary 73...		
			Inv #277124, HR, October 2021	6039 · Legal	Belvedere	-600.35
			Inv #277124, HR, October 2021	6039 · Legal	Tiburon:Paradise ...	-48.75
			Inv #277124, HR, October 2021	6039 · Legal	Tiburon	-1,020.40
			Inv #277124, DCS, October 2021	6039 · Legal	Belvedere	-373.80
			Inv #277124, DCS, October 2021	6039 · Legal	Tiburon:Paradise ...	-30.35
			Inv #277124, DCS, October 2021	6039 · Legal	Tiburon	-635.35
			Inv #277124, Contracts, October 2021	6039 · Legal	Belvedere	-543.72
			Inv #277124, Contracts, October 2021	6039 · Legal	Tiburon:Paradise ...	-44.15
			Inv #277124, Contracts, October 2021	6039 · Legal	Tiburon	-924.13
			Inv #277124, CVD, October 2021	6039 · Legal	Belvedere	-156.97
			Inv #277124, CVD, October 2021	6039 · Legal	Tiburon:Paradise ...	-12.75
			Inv #277124, CVD, October 2021	6039 · Legal	Tiburon	-266.78
			Inv #277124, FY 20-21 Audit , October 2021	6039 · Legal	Belvedere	-101.95
			Inv #277124, FY 20-21 Audit , October 2021	6039 · Legal	Tiburon:Paradise ...	-8.28
			Inv #277124, FY 20-21 Audit , October 2021	6039 · Legal	Tiburon	-173.27
TOTAL						-4,941.00
12/08/21	8610	California Association o...	CASA Membership Dues (FY22-23 AJE)	JP Morgan Chase - Primary 73...		
			Inv #5803, SD5 CASA 2020 Membership Dues, 1.1.2022 - 6.30.2022	6025 · Dues & Subscriptions	Belvedere	-1,258.60
			Inv #5803, SD5 CASA 2020 Membership Dues, 1.1.2022 - 6.30.2022	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-102.20
			Inv #5803, SD5 CASA 2020 Membership Dues, 1.1.2022 - 6.30.2022	6025 · Dues & Subscriptions	Tiburon	-2,139.20
			Inv #5803, SD5 CASA 2020 Membership Dues, 7.1.2022 - 12.31.202...	6025 · Dues & Subscriptions	Belvedere	-1,258.60
			Inv #5803, SD5 CASA 2020 Membership Dues, 7.1.2022 - 12.31.202...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-102.20
			Inv #5803, SD5 CASA 2020 Membership Dues, 7.1.2022 - 12.31.202...	6025 · Dues & Subscriptions	Tiburon	-2,139.20
TOTAL						-7,000.00
12/08/21	8611	Caltest Analytical Labor...	M.P./P.C. Lab Sampling, October 2021	JP Morgan Chase - Primary 73...		
			M.P. - B: #625942, #626658, #626658, #626657, #626714, #627243, ...	7051 · Main Plant Lab Monitoring	Belvedere	-919.01
			P.C.: Inv #627282 - November 2021	7052 · Paradise Cove Monitoring	Tiburon:Paradise ...	-328.70
			M.P. - B: #625942, #626658, #626658, #626657, #626714, #627243, ...	7051 · Main Plant Lab Monitoring	Tiburon	-1,561.44
TOTAL						-2,809.15

12/07/21

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

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8612	Caltronics Business Sy...	Acct #SD15, Multi-purpose Copier Contract, November 2021	JP Morgan Chase - Primary 73...		
			Inv #3387101, Konica Multi-purpose copier (C308) contract, Novembe...	6047 · Office Supplies	Belvedere	-60.11
			Inv #3387101, Konica Multi-purpose copier (C308) contract, Novembe...	6047 · Office Supplies	Tiburon:Paradise ...	-4.88
			Inv #3387101, Konica Multi-purpose copier (C308) contract, Novembe...	6047 · Office Supplies	Tiburon	-102.18
TOTAL						-167.17
12/08/21	8613	Center For Hearing Heal...	Annual on-site hearing tests, November 2021	JP Morgan Chase - Primary 73...		
			Inv #18983, Retest for hearing,11.10.2021	8515 · Safety	Belvedere	-215.76
			Inv #18983, Retest for hearing,11.10.2021	8515 · Safety	Tiburon:Paradise ...	-17.52
			Inv #18983, Retest for hearing,11.10.2021	8515 · Safety	Tiburon	-366.72
TOTAL						-600.00
12/08/21	8614	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, November, 2021	JP Morgan Chase - Primary 73...		
			PPE/Safetwear + Service: Inv ending in #43538, #52320, #98689, #57...	8520 · Personal Protection/Safet...	Belvedere	-51.16
			PPE/Safetwear + Service: Inv ending in #43538, #52320, #98689, #57...	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-4.15
			PPE/Safetwear + Service: Inv ending in #43538, #52320, #98689, #57...	8520 · Personal Protection/Safet...	Tiburon	-86.96
TOTAL						-142.27
12/08/21	8615	Code Publishing, Inc.	Project#:329170, Annual Web Hosting - October 2021	JP Morgan Chase - Primary 73...		
			Inv #71324, SD5 Web Hosting + Resolution List & Ordinance Table - ...	6017 · Consulting Fees	Belvedere	-143.84
			Inv #71324, SD5 Web Hosting + Resolution List & Ordinance Table - ...	6017 · Consulting Fees	Tiburon:Paradise ...	-11.68
			Inv #71324, SD5 Web Hosting + Resolution List & Ordinance Table - ...	6017 · Consulting Fees	Tiburon	-244.48
TOTAL						-400.00
12/08/21	8616	Cornely Company	Cust ID: SANDIST, Digester Srvc & Boiler Replcmnt Parts, Octob...	JP Morgan Chase - Primary 73...		
			Inv #INV-23876 (PO# 160510), Field Srvc @ Primary Digester - Octob...	7022 · Plant Maint. Parts & Servi...	Belvedere	-246.38
			Inv #INV-23876 (PO# 160510), Field Srvc @ Primary Digester - Octob...	7022 · Plant Maint. Parts & Servi...	Tiburon	-418.62
			Inv #INV-23874 (PO #364591), M.P. Boiler Replacement @ flue & chi...	9204 · M.P. Boiler Replacement	Belvedere	-10,576.29
			Inv #INV-23874 (PO #364591), M.P. Boiler Replacement @ flue & chi...	9204 · M.P. Boiler Replacement	Tiburon	-17,969.71
TOTAL						-29,211.00

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

12/07/21

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8617	County of Marin - Centr...	2022 Hazardous Materials Permit No. 60-0310 - CUPA Fee, Dec '2...	JP Morgan Chase - Primary 73...		
			Inv #IN0277779, Facility #21-000-600310, CERS ID#:10593949 - 202...	7062 · Permits/Fees - General	Belvedere	-248.31
			Inv #IN0277779, Facility #21-000-600310, CERS ID#:10593949 - 202...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-20.17
			Inv #IN0277779, Facility #21-000-600310, CERS ID#:10593949 - 202...	7062 · Permits/Fees - General	Tiburon	-422.02
			Inv #IN0277779, Facility #21-000-600310, CERS ID#:10593949 - 202...	7062 · Permits/Fees - General	Belvedere	-248.31
			Inv #IN0277779, Facility #21-000-600310, CERS ID#:10593949 - 202...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-20.17
			Inv #IN0277779, Facility #21-000-600310, CERS ID#:10593949 - 202...	7062 · Permits/Fees - General	Tiburon	-422.02
TOTAL						-1,381.00
12/08/21	8618	CWEA	Membership & Certification Renewal, D LaTorre, December 2021 ...	JP Morgan Chase - Primary 73...		
			D LaTorre (#47792), CWEA Association Membership, Redwood Empi...	6025 · Dues & Subscriptions	Belvedere	-17.26
			D LaTorre (#47792), CWEA Association Membership, Redwood Empi...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-1.40
			D LaTorre (#47792), CWEA Association Membership, Redwood Empi...	6025 · Dues & Subscriptions	Tiburon	-29.34
			D LaTorre (#47792), CWEA Association Membership, Redwood Empi...	6025 · Dues & Subscriptions	Belvedere	-51.78
			D LaTorre (#47792), CWEA Association Membership, Redwood Empi...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-4.20
			D LaTorre (#47792), CWEA Association Membership, Redwood Empi...	6025 · Dues & Subscriptions	Tiburon	-88.02
TOTAL						-192.00
12/08/21	8619	DKF Solutions Group, L...	My Safety Officer Monthly Subscription, December 2021	JP Morgan Chase - Primary 73...		
			Inv #20168, My Safety Officer Monthly Subscription Fee, December 2...	8515 · Safety	Belvedere	-125.86
			Inv #20168, My Safety Officer Monthly Subscription Fee, December 2...	8515 · Safety	Tiburon:Paradise ...	-10.22
			Inv #20168, My Safety Officer Monthly Subscription Fee, December 2...	8515 · Safety	Tiburon	-213.92
TOTAL						-350.00
12/08/21	8620	DKF Solutions Group, L...	Safety Training, December 2021	JP Morgan Chase - Primary 73...		
			Proposal #211170-1 (PO #160861): Safety training, December 2021	8515 · Safety	Belvedere	-8,738.28
			Proposal #211170-1 (PO #160861): Safety training, December 2021	8515 · Safety	Tiburon:Paradise ...	-709.56
			Proposal #211170-1 (PO #160861): Safety training, December 2021	8515 · Safety	Tiburon	-14,852.16
TOTAL						-24,300.00
12/08/21	8621	Fastenal Company	CASA10962, Safety & M.P. Parts & Service, November 2021	JP Morgan Chase - Primary 73...		
			Inv #CAPET58768 (PO# 387869), Safety Work Lights - November 2021	8515 · Safety	Belvedere	-942.15
			Inv #CAPET58768 (PO# 387869), Safety Work Lights - November 2021	8515 · Safety	Tiburon:Paradise ...	-76.50
			Inv #CAPET58768 (PO# 387869), Safety Work Lights - November 2021	8515 · Safety	Tiburon	-1,601.35
			Inv #CAPET58768 (PO# 387869), M.P. Parts - November 2021	7022 · Plant Maint. Parts & Servi...	Belvedere	-837.00
			Inv #CAPET58768 (PO# 387869), M.P. Parts - November 2021	7022 · Plant Maint. Parts & Servi...	Tiburon	-1,422.12
TOTAL						-4,879.12

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

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8622	Hexagon, Inc.	Cust #607934, CMMS Maint Program December 2021 (AJE FY22-23)	JP Morgan Chase - Primary 73...		
			Inv #P-430909-US0HX, MP2 Pro + Server Support Renewal Fee 4.1....	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-95.00
			Inv #P-430909-US0HX, MP2 Pro + Server Support Renewal Fee 4.1....	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-7.71
			Inv #P-430909-US0HX, MP2 Pro + Server Support Renewal Fee 4.1....	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-161.46
			Inv #P-430909-US0HX, MP2 Pro + Server Support Renewal Fee 7.1....	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-284.99
			Inv #P-430909-US0HX, MP2 Pro + Server Support Renewal Fee 7.1....	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-23.14
			Inv #P-430909-US0HX, MP2 Pro + Server Support Renewal Fee 7.1....	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-484.40
TOTAL						-1,056.70
12/08/21	8623	Home Depot Credit Serv...	Acct #6035 3220 0516 4334, M.P. & P.C. Parts & Service- Novemb...	JP Morgan Chase - Primary 73...		
			PO #286871 - M.P. Parts & Service: Hot H2o Heater - December 2021	7022 · Plant Maint. Parts & Servi...	Belvedere	-223.74
			PO #160575 - P.C. Supplies, Pipe insulation - Novembe 2021	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-12.76
			PO #286871 - M.P. Parts & Service: Hot H2o Heater - December 2021	7022 · Plant Maint. Parts & Servi...	Tiburon	-380.15
TOTAL						-616.65
12/08/21	8624	JM Integration, LLC	M.P. Parts & Service, November 2021	JP Morgan Chase - Primary 73...		
			Inv #21122, P.O. #160508: M.P. Parts & Service (2 Site visits: Screwp...	7022 · Plant Maint. Parts & Servi...	Belvedere	-794.81
			Inv #21122, P.O. #160508: M.P. Parts & Service (2 Site visits: Screwp...	7022 · Plant Maint. Parts & Servi...	Tiburon	-1,350.43
			Inv #21123, P.O. #160509: M.P. Parts & Service (4 Site visits: RAS, ...	7022 · Plant Maint. Parts & Servi...	Belvedere	-2,408.75
			Inv #21123, P.O. #160509: M.P. Parts & Service (4 Site visits: RAS, ...	7022 · Plant Maint. Parts & Servi...	Tiburon	-4,092.61
TOTAL						-8,646.60
12/08/21	8625	Larry Walker Associate...	Tech Support for M.P. NPDES Reg. Assistance Renewal - Octobe...	JP Morgan Chase - Primary 73...		
			Inv #00113.10 - 23, M.P. Regulatory Assistance Renewal - October 2...	7061 · Main Plant NPDES Rene...	Belvedere	-77.53
			Inv #00113.10 - 23, M.P. Regulatory Assistance Renewal - October 2...	7061 · Main Plant NPDES Rene...	Tiburon	-131.72
TOTAL						-209.25
12/08/21	8626	Linscott Engineering C...	BPS#12 + P.C. Manhole Lid Replcmnt, November 2021	JP Morgan Chase - Primary 73...		
			Inv #3782, PO #161165: BPS#3 Submersible Pump Replacement - N...	9305 · Valve/Wet Well Replace...	Belvedere	-3,441.91
			Inv #3791, PO #161168: BPS#7 Valve Replacment - November 2021	9305 · Valve/Wet Well Replace...	Belvedere	-3,879.95
			Inv #3794, PO# 161169: Manhole Cover Replacement @ Main & Tibu...	9313 · Manholes/Rodholes	Tiburon	-4,961.43
			Inv #3789, PO #161167: Manhole Lid Repair @ Round Hill Rd. - Nove...	9313 · Manholes/Rodholes	Tiburon	-6,438.53
TOTAL						-18,721.82

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

12/07/21

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8627	Lystek Int'l, LTD	Biosolids Transport, November 2021	JP Morgan Chase - Primary 73...		
			Inv #153-467, Biosolids Transport to Lystek Facility - November 2021	7029 · Main Plant Sludge Disposal	Belvedere	-273.35
			Inv #153-467, Biosolids Transport to Lystek Facility - November 2021	7029 · Main Plant Sludge Disposal	Tiburon	-464.45
TOTAL						-737.80
12/08/21	8628	MidAmerica Administrat...	HRA Retiree Health Reimb. Admin Fees, 3Q21 - November 2021	JP Morgan Chase - Primary 73...		
			inv #MAR18210, HRA Retiree Health Reimburs. Administration Fees, ...	8022.05 · Reitree Health	Belvedere	-80.91
			inv #MAR18210, HRA Retiree Health Reimburs. Administration Fees, ...	8022.05 · Reitree Health	Tiburon:Paradise ...	-6.57
			inv #MAR18210, HRA Retiree Health Reimburs. Administration Fees, ...	8022.05 · Reitree Health	Tiburon	-137.52
TOTAL						-225.00
12/08/21	8629	Mill Valley Refuse Servi...	Acct #032945, Garbage Service + 1 yd rental, January 2022	JP Morgan Chase - Primary 73...		
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - Janua...	7023 · Janitorial Supplies & Serv...	Belvedere	-97.49
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - Janua...	7023 · Janitorial Supplies & Serv...	Tiburon	-165.63
			Difference re 2021 rate increase - from October/November 2021	7023 · Janitorial Supplies & Serv...	Belvedere	-2.95
			Difference re 2021 rate increase - from October/November 2021	7023 · Janitorial Supplies & Serv...	Tiburon	-5.02
TOTAL						-271.09
12/08/21	8630	MISCOwater	M.P. & P.C. CIP + SASM Parts & Srvc. - November 2021	JP Morgan Chase - Primary 73...		
			Inv #16662PABR (PO #989642) + Inv #1667PABR (PO #387872), M....	9208 · M.P. Chemical Feed Pum...	Belvedere	-9,710.18
			Inv #16662PABR (PO #989642) + Inv #1667PABR (PO #387872), M....	9208 · M.P. Chemical Feed Pum...	Tiburon	-16,498.14
			Inv #16682PABR (PO #989641), P.C. Replacement Pumps - Novemb...	9306 · PS Pump & Valve Replac...	Tiburon:Paradise ...	-4,384.13
			Inv #16683PABR (PO#989640), SASM, Chemical Feed Replacement ...	7022.1 · SASM Plant Maint. Part...	Belvedere	-3,471.74
			Inv #16683PABR (PO#989640), SASM, Chemical Feed Replacement ...	7022.1 · SASM Plant Maint. Part...	Tiburon	-5,898.69
TOTAL						-39,962.88
12/08/21	8631	Roy's Sewer Service, Inc.	P&L + Sm. Machine Cleaning @ Tib + Belv - November 2021	JP Morgan Chase - Primary 73...		
			Inv #214715, Removed Sludge from P.C. Plant, as directed, 10.27.2021	7011 · Pumps & Lines Maintena...	Tiburon:Paradise ...	-1,000.00
			Inv #215023, Vactor Truck + Crew to clear sewer main at 100 Ned's ...	7011 · Pumps & Lines Maintena...	Tiburon	-3,300.00
			Inv #214841, Cleared 4" line at M.P., as directed, 11.17.2021	7011 · Pumps & Lines Maintena...	Belvedere	-155.61
			Inv #214841, Cleared 4" line at M.P., as directed, 11.17.2021	7011 · Pumps & Lines Maintena...	Tiburon	-264.39
			Inv #214139, Cleared 2" line at M.P. by tank., as directed, 10.25.2021	7011 · Pumps & Lines Maintena...	Belvedere	-147.46
			Inv #214139, Cleared 2" line at M.P. by tank., as directed, 10.25.2021	7011 · Pumps & Lines Maintena...	Tiburon	-250.54
			Inv #214910, M.P. Grit Chamber & Headworks Cleaning, 11.4.2021 - ...	7011 · Pumps & Lines Maintena...	Belvedere	-6,113.25
			Inv #214910, M.P. Grit Chamber & Headworks Cleaning, 11.4.2021 - ...	7011 · Pumps & Lines Maintena...	Tiburon	-10,386.75
TOTAL						-21,618.00

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

November 11 through December 8, 2021

12/07/21

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8632	Royal Wholesale	BPS#1 P&L - November 2021	JP Morgan Chase - Primary 73...		
			Inv #7914-1019077 (PO #160572), BPS #1 P&L - November 2021	7011 · Pumps & Lines Maintena...	Belvedere	-510.30
TOTAL						-510.30
12/08/21	8633	Shape Incorporated	Acct #400M14, BPS & TPS Pump Replacements - November 2021	JP Morgan Chase - Primary 73...		
			Inv #128923 (PO #161154), 20HP Pump @ BPS#1 - November 2021	9306 · PS Pump & Valve Replac...	Belvedere	-22,569.04
			Inv #128998 (PO #128998), (3) 3HP Flygt Pumps, (1) 5HP Flygt Pum...	9306 · PS Pump & Valve Replac...	Tiburon	-34,610.77
TOTAL						-57,179.81
12/08/21	8634	SWRCB - ELAP Fees	Cert# 2164, Annual ELAP Fees, November 2021	JP Morgan Chase - Primary 73...		
			Inv #EA AN 0222-2164, Cert #2164, Payment due 11.23.2021	7060 · Permits/Fees	Belvedere	-1,276.58
			Inv #EA AN 0222-2164, Cert #2164, Payment due 11.23.2021	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-103.66
			Inv #EA AN 0222-2164, Cert #2164, Payment due 11.23.2021	7060 · Permits/Fees	Tiburon	-2,169.76
TOTAL						-3,550.00
12/08/21	8635	Telstar Instrument, Inc.	Cust #SANDI, M.P., PC + Tib, Parts & Srvc. - November 2021	JP Morgan Chase - Primary 73...		
			Inv #109904 (PO #161166), BPS #13 & #14 Communication Project - ...	9310 · BPS Communication Proj...	Belvedere	-1,370.22
			Inv #110066 (PO #160580), TPS #1 & #2 Communication Project, Jul...	9403.1 · Cellular	Tiburon:Paradise ...	-340.00
TOTAL						-1,710.22
12/08/21	8636	U.S. Bank	Acct#:4246-0441-0158-3635, October - November 2021	JP Morgan Chase - Primary 73...		
			#0822:/9545: Zoom Platform re SD5 Meetings + TR Travel (Winter sto...	6018.1 · Meetings & Travel	Belvedere	-56.73
			#0822:/9545: Zoom Platform re SD5 Meetings + TR Travel (Winter sto...	6018.1 · Meetings & Travel	Tiburon:Paradise ...	-4.61
			#0822:/9545: Zoom Platform re SD5 Meetings + TR Travel (Winter sto...	6018.1 · Meetings & Travel	Tiburon	-96.45
			#0822:/9545: Fastrack November, 2021	6025 · Dues & Subscriptions	Belvedere	-8.99
			#0822:/9545: Fastrack November, 2021	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.73
			#0822:/9545: Fastrack November, 2021	6025 · Dues & Subscriptions	Tiburon	-15.28
			#0822:/9545: Amazon Y/E Office Suplies - October - November, 2021	6047 · Office Supplies	Belvedere	-197.82
			#0822:/9545: Amazon Y/E Office Suplies - October - November, 2021	6047 · Office Supplies	Tiburon:Paradise ...	-16.06
			#0822:/9545: Amazon Y/E Office Suplies - October - November, 2021	6047 · Office Supplies	Tiburon	-336.24
			#0822:/9545: USPO Stamps + Certified Mail Correspondence re: Vist...	6056 · Postage	Tiburon:Paradise ...	-26.88
			#0822:/9545: P&L - Belvedere	7011 · Pumps & Lines Maintena...	Belvedere	-2,586.24
			#0822:/9545: P&L - Tiburon	7011 · Pumps & Lines Maintena...	Tiburon	-3,626.43
			#0822:/9545: M.P. Supplies: Amazon E-Rigging, Electronics+, The Re...	7021 · Plant Maintenance Suppli...	Belvedere	-315.41
			#0822:/9545: M.P. Supplies: Amazon E-Rigging, Electronics+, The Re...	7021 · Plant Maintenance Suppli...	Tiburon	-535.91
			#0822:/9545: Amazon - November 2021	7023 · Janitorial Supplies & Serv...	Belvedere	-19.25
			#0822:/9545: Amazon - November 2021	7023 · Janitorial Supplies & Serv...	Tiburon	-32.70
			#0822:/9545: M.P. Supplies - November 2021	7027 · Electrical & Instrument	Belvedere	-151.87
			#0822:/9545: M.P. Supplies - November 2021	7027 · Electrical & Instrument	Tiburon	-258.03
			#0822:/9545: UPS UPC Battery back-ups, Amazon - November 2021	8515 · Safety	Belvedere	-61.69
			#0822:/9545: UPS UPC Battery back-ups, Amazon - November 2021	8515 · Safety	Tiburon:Paradise ...	-5.01

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

November 11 through December 8, 2021

12/07/21

Date	Num	Name	Memo	Account	Class	Paid Amount
			#0822:/9545: UPS UPC Battery back-ups, Amazon - November 2021	8515 · Safety	Tiburon	-104.86
			#0822:/9545: Generator Control Panel Repair/Replacement - EBay, R...	9218 · Generator Control Panel	Belvedere	-531.83
			#0822:/9545: Generator Control Panel Repair/Replacement - EBay, R...	9218 · Generator Control Panel	Tiburon:Paradise ...	-903.61
			#0822:/9545: Greencheck Fan Corp. - November 2021	9204 · M.P. Boiler Replacement	Tiburon	-182.33
			#0822:/9545: Greencheck Fan Corp. - November 2021	9204 · M.P. Boiler Replacement	Belvedere	-309.79
TOTAL						-10,384.75
12/08/21	8637	Univar	Cust ID #STDT001, Chemicals, November 2021	JP Morgan Chase - Primary 73...		
			Inv #49542474 (PO #387914), Sodium Bicarbonate, Novembe 2021	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-893.06
			Inv #49601631 (PO #387871), Sodium Bisulfite 25% (\$1.300/Gal), No...	7024 · Main Plant Chemicals	Belvedere	-2,358.85
			Inv #49601631 (PO #387871), Sodium Bisulfite 25% (\$1.300/Gal), No...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-191.54
			Inv #49601631 (PO #387871), Sodium Bisulfite 25% (\$1.300/Gal), No...	7024 · Main Plant Chemicals	Tiburon	-4,009.26
			Inv #49637022 (PO #387880), Sodium Bisulfite 25% (\$1.300/Gal), No...	7024 · Main Plant Chemicals	Belvedere	-2,363.95
			Inv #49637022 (PO #387880), Sodium Bisulfite 25% (\$1.300/Gal), No...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-191.96
			Inv #49637022 (PO #387880), Sodium Bisulfite 25% (\$1.300/Gal), No...	7024 · Main Plant Chemicals	Tiburon	-4,017.93
			Credit: Inv #49402062 (PO#989643), Inv #49637022 (PO #387880), S...	7024 · Main Plant Chemicals	Belvedere	2,347.63
			Credit: Inv #49402062 (PO#989643), Inv #49637022 (PO #387880), S...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	190.63
			Credit: Inv #49402062 (PO#989643), Inv #49637022 (PO #387880), S...	7024 · Main Plant Chemicals	Tiburon	3,990.18
TOTAL						-7,498.11
12/08/21	8638	Vaider, Inc.	Cust #933682, M.P. Equipment Repair - September 2021	JP Morgan Chase - Primary 73...		
			Inv #50572 (PO #387929), M.P. Powdercoating at Clarifier #2 Helical ...	7022 · Plant Maint. Parts & Servi...	Belvedere	-1,852.50
			Inv #50572 (PO #387929), M.P. Powdercoating at Clarifier #2 Helical ...	7022 · Plant Maint. Parts & Servi...	Tiburon	-3,147.50
TOTAL						-5,000.00
12/08/21	8639	Waste Management of ...	Acct #507-0000190-1507-2, Sludge Disposal - November 2021	JP Morgan Chase - Primary 73...		
			Inv #0104025-1507-5, Sludge Disposal - 5 Drop-offs, 29.73 tons - Nov...	7029 · Main Plant Sludge Disposal	Belvedere	-511.56
			Inv #0104025-1507-5, Sludge Disposal - 5 Drop-offs, 29.73 tons - Nov...	7029 · Main Plant Sludge Disposal	Tiburon	-869.17
TOTAL						-1,380.73
12/08/21	8640	Water Components & B...	Acct #454, PC Maint. Supplies, November 2021	JP Morgan Chase - Primary 73...		
			Inv #30568421 (PO #160573), P.C. Line Insulation supplies - Novemb...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-94.62
TOTAL						-94.62
12/08/21	8641	Alvarez, Joel	Mileage Reimb. re Stormwatch, November 2021	JP Morgan Chase - Primary 73...		
			Mileage Reimb. for (Stromwatch) October 2021 - Belvedere	6018.2 · Standby Mileage Expen...	Belvedere	-13.28
			Mileage Reimb. for (Stromwatch) October 2021 - Tiburon	6018.2 · Standby Mileage Expen...	Tiburon	-22.56
TOTAL						-35.84

12/07/21

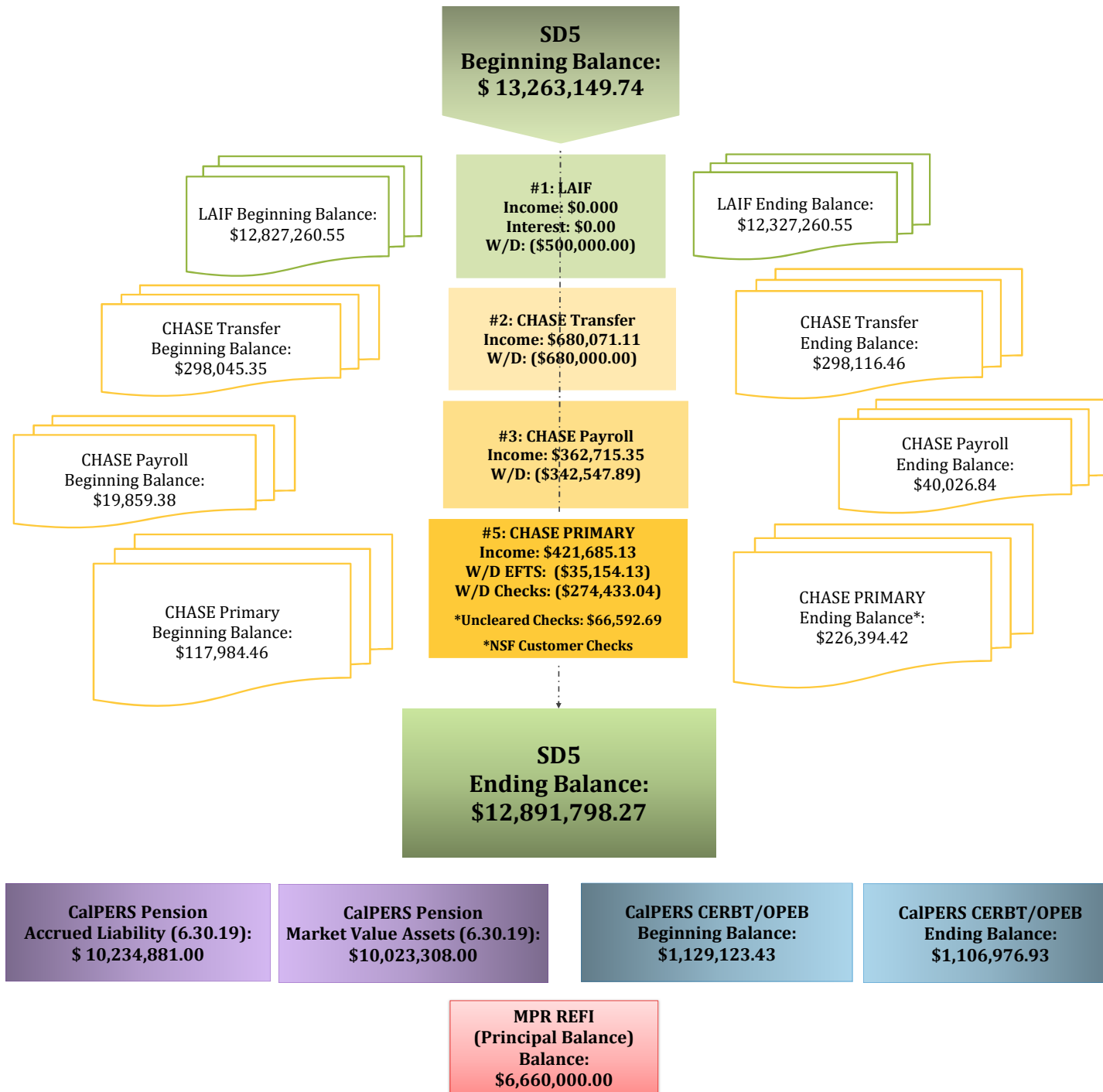
**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

November 11 through December 8, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
12/08/21	8642	Cottrell, Rulon	Reimb. for S/B Mileage, January - November, 2021	JP Morgan Chase - Primary 73...		
			Reimb. for M.P. S/B Mileage, Jan - Jun 2021 (FY20-21) Belvedere	6018.2 · Standby Mileage Expen...	Belvedere	-134.27
			Reimb. for M.P. S/B Mileage, Jan - Jun 2021 (FY20-21) Tiburon	6018.2 · Standby Mileage Expen...	Tiburon	-229.51
			Reimb. for M.P. S/B Mileage, Jul - Nov 2021 (FY21-22) Belvedere	6018.2 · Standby Mileage Expen...	Belvedere	-168.47
			Reimb. for M.P. S/B Mileage, Jul - Nov 2021 (FY21-22) Tiburon	6018.2 · Standby Mileage Expen...	Tiburon	-286.25
TOTAL						-818.50
12/08/21	8643	Rosser, John	S/B Mileage Reimb., thru 11.13.2021	JP Morgan Chase - Primary 73...		
			Standby Mileage Reimb. thru 11.13.2021 - Belvedere	6018.2 · Standby Mileage Expen...	Belvedere	-49.04
			Standby Mileage Reimb. thru 11.13.2021 - Tiburon	6018.2 · Standby Mileage Expen...	Tiburon	-98.09
TOTAL						-147.13
12/08/21	8645	Maggiora & Ghilotti, Inc.	M&G Project #6159, SD5 Flange Replacement - October 2021	JP Morgan Chase - Primary 73...		
			Inv #11747 (PO #160863), DW influent pump 10" elbow flange replac...	7022 · Plant Maint. Parts & Servi...	Belvedere	-2,503.55
			Inv #11747 (PO #160863), DW influent pump 10" elbow flange replac...	7022 · Plant Maint. Parts & Servi...	Tiburon	-4,253.67
TOTAL						-6,757.22

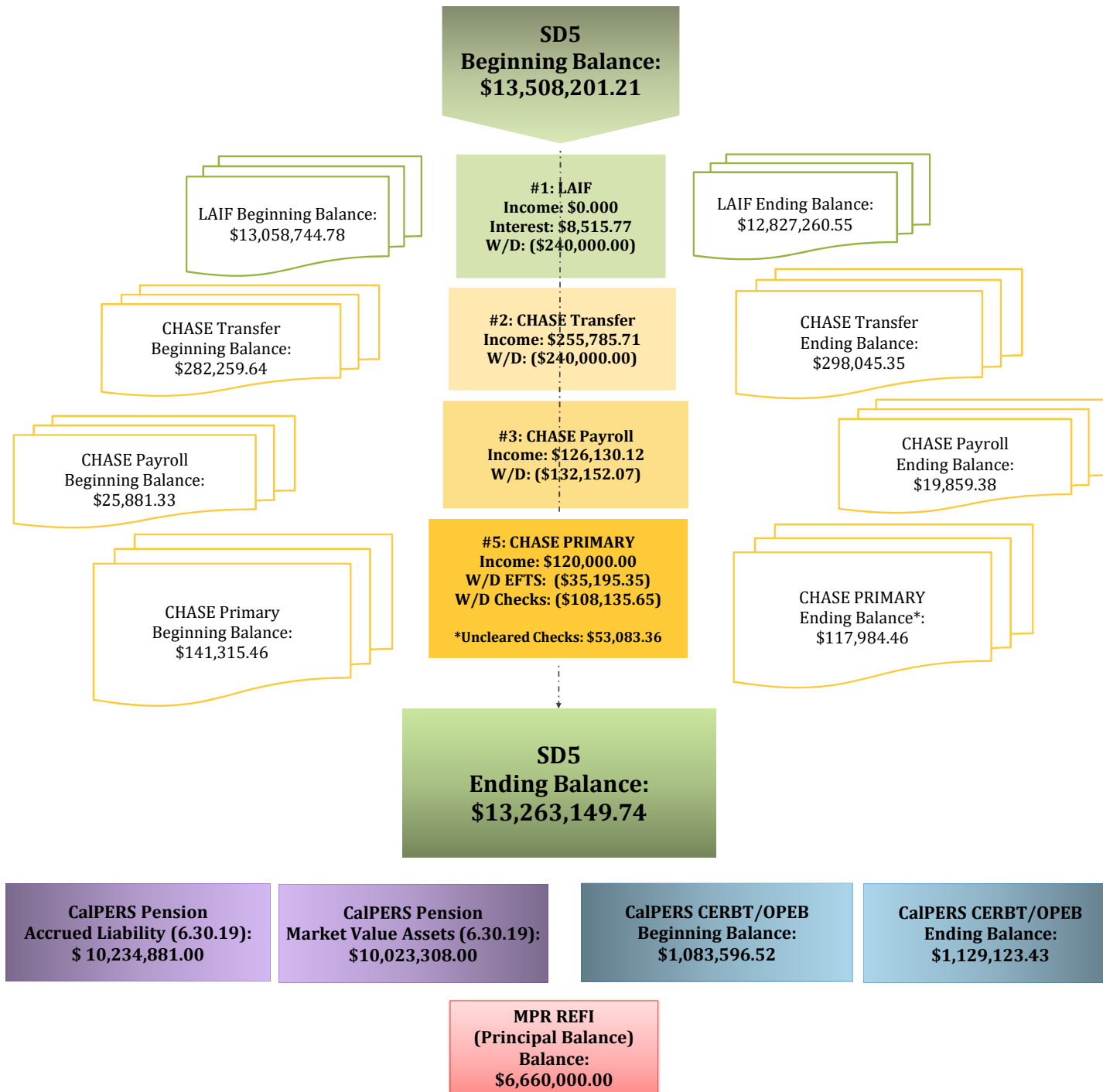
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: November 2021



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: October 2021



OCT 13, 2021

SANITARY DISTRICT NO 5 - 0400-2116
PO BOX 227
BELVEDERE TIBURON, CA 94920

CHECK DATE : 10/15/2021 WEEK 42
PERIOD BEGIN : 10/01/2021
PERIOD END : 10/15/2021

Dear Paychex Preview Client,

Enclosed are your payroll reports and checks. Please verify that all information is accurate and correct. If there are any questions or concerns, please contact us immediately.

If you have tax deposits due, ensure the deposits are initiated at least one banking day prior to the due date to avoid penalties. We will assume that these deposits were made on the due dates and they will be reflected on your returns accordingly.

This is a summary of your payroll transactions of the check date of 10/15/2021. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	38952.15		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	15
TOTAL NET PAYROLL	38952.15		

BILLING PAYMENT	258.15 ✓	Withdrawal made by PAYCHEX INC. on above check date.	
-----------------	----------	--	--

AMOUNT DEBITED FROM TAX ACCOUNT	20812.09		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	20812.09 ✓	NUMBER OF CHECKS PRINTED	15

ADJUSTMENTS TO TAX LIABILITY

TOTAL ADJUSTMENTS	-0.00		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	59764.24		
TOTAL COST OF PAYROLL	60022.39 (V)	NUMBER OF MANUAL/VOID TRANSACTIONS	0

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE	
FEDERAL	17164.51		10/20/2021	Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	3647.58		10/20/2021	Deposit made by PAYCHEX INC. on your behalf.

de
re

OCT 27, 2021

SANITARY DISTRICT NO 5 - 0400-2116
PO BOX 227
BELVEDERE TIBURON, CA 94920

CHECK DATE : 10/29/2021 WEEK 44
PERIOD BEGIN : 10/16/2021
PERIOD END : 10/31/2021

Dear Paychex Preview Client,

Enclosed are your payroll reports and checks. Please verify that all information is accurate and correct. If there are any questions or concerns, please contact us immediately.

If you have tax deposits due, ensure the deposits are initiated at least one banking day prior to the due date to avoid penalties. We will assume that these deposits were made on the due dates and they will be reflected on your returns accordingly.

This is a summary of your payroll transactions of the check date of 10/29/2021. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	38710.65		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	16
TOTAL NET PAYROLL	38710.65		
 BILLING PAYMENT	 259.15 ✓	 Withdrawal made by PAYCHEX INC. on above check date.	
 AMOUNT DEBITED FROM TAX ACCOUNT	 21877.56		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00	NUMBER OF CHECKS PRINTED	16
TOTAL TAX LIABILITY	21877.56 ✓		
 ADJUSTMENTS TO TAX LIABILITY			
TOTAL ADJUSTMENTS	-0.00		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	60588.21		
TOTAL COST OF PAYROLL	60847.36 Ⓟ	NUMBER OF MANUAL/VOID TRANSACTIONS	0

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE	
FEDERAL	18100.49		11/03/2021	Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	3777.07		11/03/2021	Deposit made by PAYCHEX INC. on your behalf.

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of November 30, 2021

	<u>Nov 30, 21</u>	<u>Oct 31, 21</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Local Agency Investment Fund			
Belvedere			
Belvedere Operating	2,871,873.01	3,029,874.12	-158,001.11
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere Capital & CIP Reserve	1,919,385.63	1,937,842.08	-18,456.45
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
Total Belvedere	<u>6,020,681.69</u>	<u>6,197,139.25</u>	<u>-176,457.56</u>
Tiburon			
Tiburon Operating	1,044,308.14	1,390,477.41	-346,169.27
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon Capital & CIP Reserve	3,290,840.72	3,268,213.89	22,626.83
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Total Tiburon	<u>6,306,578.86</u>	<u>6,630,121.30</u>	<u>-323,542.44</u>
Total Local Agency Investment Fund	<u>12,327,260.55</u>	<u>12,827,260.55</u>	<u>-500,000.00</u>
JP Morgan Chase - Primary 7399	159,801.73	64,901.10	94,900.63
JP Morgan Chase - Payroll 7506	38,497.20	18,379.74	20,117.46
JP Morgan Chase - Transfer 7522	298,116.46	298,045.35	71.11
Total Checking/Savings	<u>12,823,675.94</u>	<u>13,208,586.74</u>	<u>-384,910.80</u>
Accounts Receivable			
Accounts Receivable	15,062.00	31,287.11	-16,225.11
Total Accounts Receivable	<u>15,062.00</u>	<u>31,287.11</u>	<u>-16,225.11</u>
Other Current Assets			
Petty Cash	881.92	881.92	0.00
Total Other Current Assets	<u>881.92</u>	<u>881.92</u>	<u>0.00</u>
Total Current Assets	<u>12,839,619.86</u>	<u>13,240,755.77</u>	<u>-401,135.91</u>
Fixed Assets	<u>20,408,185.19</u>	<u>20,408,185.19</u>	<u>0.00</u>
TOTAL ASSETS	<u>33,247,805.05</u>	<u>33,648,940.96</u>	<u>-401,135.91</u>
LIABILITIES & EQUITY			
Liabilities	7,995,217.87	7,995,217.87	0.00
Equity			
3900 · Net Assets	27,341,540.03	27,341,540.03	0.00
Net Income	-2,088,952.85	-1,687,816.94	-401,135.91
Total Equity	<u>25,252,587.18</u>	<u>25,653,723.09</u>	<u>-401,135.91</u>
TOTAL LIABILITIES & EQUITY	<u>33,247,805.05</u>	<u>33,648,940.96</u>	<u>-401,135.91</u>

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Bud...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · TEETER	0.00	825,000.00	-825,000.00	0.0%
5002 · UNSEC	14,562.76	15,000.00	-437.24	97.1%
5003 · PUNS / PRIOR UNSECURED	771.34	500.00	271.34	154.3%
5004 · REDEMPTION / RDMPT	306.06			
5006 · SPLU	291.47	300.00	-8.53	97.2%
5041 · SUPSEC	0.00	12,000.00	-12,000.00	0.0%
5043 · SECU	111.57	0.00	111.57	100.0%
5046 · Excess ERAF	56,961.82	300,000.00	-243,038.18	19.0%
5280 · HOPTR	0.00	3,333.00	-3,333.00	0.0%
5483 · Other tax	71.11			
Total 5000 · Property Taxes	73,076.13	1,156,133.00	-1,083,056.87	6.3%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	41,670.20	2,283,000.00	-2,241,329.80	1.8%
5007.5 · Sewer Service - Tiburon Cap	0.00	12,000.00	-12,000.00	0.0%
5007.2 · Sewer Service-Belv Ops	0.00	1,300,000.00	-1,300,000.00	0.0%
5007.3 · Sewer Service-Belv Cap	0.00	866,300.00	-866,300.00	0.0%
5007.4 · Other User Fees	0.00	38,700.00	-38,700.00	0.0%
Total 5007 · Sewer Service Charge	41,670.20	4,500,000.00	-4,458,329.80	0.9%
5201 · Interest				
5201.1 · Interest County of Marin	119.96			
5201.2 · Interest LAIF	0.00	100,000.00	-100,000.00	0.0%
Total 5201 · Interest	119.96	100,000.00	-99,880.04	0.1%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	3,800.00	10,000.00	-6,200.00	38.0%
5900.31 · Collection	78,338.78	100,000.00	-21,661.22	78.3%
5900.34 · Treatment	80,418.12	100,000.00	-19,581.88	80.4%
Total 5900.3 · Connection Fees	162,556.90	210,000.00	-47,443.10	77.4%
5900.4 · Inspection Permit Fees	3,550.00	17,000.00	-13,450.00	20.9%
5900.5 · SASM Expense Reimb.	19,913.11	100,000.00	-80,086.89	19.9%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	14,040.00	-14,040.00	0.0%
Total Income	300,886.30	6,097,273.00	-5,796,386.70	4.9%
Gross Profit	300,886.30	6,097,273.00	-5,796,386.70	4.9%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	678.00	1,000.00	-322.00	67.8%
6008 · Audit & Accounting	20,000.00	40,000.00	-20,000.00	50.0%
6017 · Consulting Fees	68.85	150,000.00	-149,931.15	0.0%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	6,419.70	6,000.00	419.70	107.0%
6018.2 · Standby Mileage Expense Reimb	2,862.32	9,000.00	-6,137.68	31.8%
Total 6018 · Travel & Meetings	9,282.02	15,000.00	-5,717.98	61.9%
6020 · Continuing Education	381.03	10,000.00	-9,618.97	3.8%
6021 · County Fees	4,165.60	16,590.00	-12,424.40	25.1%
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions	13,933.73	31,000.00	-17,066.27	44.9%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	0.00	25,000.00	-25,000.00	0.0%
6033.2 · General Liability	61,710.21	45,000.00	16,710.21	137.1%
6033.3 · Physical Property Damage - Auto	4,174.00	4,000.00	174.00	104.4%
Total 6033 · Insurance Property & Liability	65,884.21	74,000.00	-8,115.79	89.0%
6039 · Legal	6,688.50	50,000.00	-43,311.50	13.4%
6047 · Office Supplies	1,601.43	10,000.00	-8,398.57	16.0%
6056 · Postage	289.95	1,000.00	-710.05	29.0%
6059 · Pollution Prevention/Public Edu	2,394.91	5,000.00	-2,605.09	47.9%
Total 6000 · Administrative Expenses	125,368.23	412,590.00	-287,221.77	30.4%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Bud...
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	139,651.57	75,000.00	64,651.57	186.2%
7013 · Emergency Line Repair	7,763.16	50,000.00	-42,236.84	15.5%
Total 7010 · Pumps & Lines Maintenance	147,414.73	125,000.00	22,414.73	117.9%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	15,106.50	25,000.00	-9,893.50	60.4%
7022 · Plant Maint. Parts & Service	67,433.94	130,000.00	-62,566.06	51.9%
7023 · Janitorial Supplies & Service	2,738.40	9,000.00	-6,261.60	30.4%
7024 · Main Plant Chemicals	53,023.95	111,000.00	-57,976.05	47.8%
7025 · Lab Supplies & Chemicals	1,686.35	20,000.00	-18,313.65	8.4%
7027 · Electrical & Instrument	-293.06	15,000.00	-15,293.06	-2.0%
7028 · Grounds Maintenance	357.73	6,000.00	-5,642.27	6.0%
7029 · Main Plant Sludge Disposal	9,139.70	41,000.00	-31,860.30	22.3%
7030 · Main Plant Outfall	5,925.00	6,500.00	-575.00	91.2%
Total 7020 · Main Plant Maintenance	155,118.51	363,500.00	-208,381.49	42.7%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	9,586.75	10,000.00	-413.25	95.9%
7042 · Paradise Supplies & Chemicals	2,871.55	5,000.00	-2,128.45	57.4%
Total 7040 · Paradise Cove Plant Maint	12,458.30	15,000.00	-2,541.70	83.1%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	15,107.00	45,000.00	-29,893.00	33.6%
7052 · Paradise Cove Monitoring	3,597.95	15,000.00	-11,402.05	24.0%
7053 · Chronic Toxicity	1,974.50			
Total 7050 · Monitoring	20,679.45	60,000.00	-39,320.55	34.5%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	488.25			
7062 · Permits/Fees - General	11,353.80	50,000.00	-38,646.20	22.7%
7063 · Paradise Cove Permits/Fees	645.44	9,000.00	-8,354.56	7.2%
Total 7060 · Permits/Fees	12,487.49	59,000.00	-46,512.51	21.2%
7070 · Truck Maintenance				
7071 · Fuel	3,012.05	15,000.00	-11,987.95	20.1%
7072 · Maintenance	13,317.79	10,000.00	3,317.79	133.2%
Total 7070 · Truck Maintenance	16,329.84	25,000.00	-8,670.16	65.3%
Total 7000 · Ops & Maintenance Expenses	364,488.32	647,500.00	-283,011.68	56.3%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	506,574.28	1,353,783.00	-847,208.72	37.4%
8003 · Overtime	93,995.09	100,000.00	-6,004.91	94.0%
8004 · Standby Pay	33,913.65	76,043.00	-42,129.35	44.6%
8005 · Employee Incentives	7,000.00	70,000.00	-63,000.00	10.0%
8006 · Vacation Buyout	19,205.75	30,000.00	-10,794.25	64.0%
8013 · Payroll Taxes	45,247.20	101,047.00	-55,799.80	44.8%
8015 · Payroll/Bank Fees	2,956.23	6,250.00	-3,293.77	47.3%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	34,080.69	304,705.00	-270,624.31	11.2%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	0.00	20,000.00	-20,000.00	0.0%
8019 · PERS Retirement - Other	-1,400.00			
Total 8019 · PERS Retirement	32,680.69	325,055.00	-292,374.31	10.1%
8020 · Employee Health				
8020.05 · Employee Health	81,310.21	223,418.00	-142,107.79	36.4%
8021 · Employee Health Deductions	-979.30			
Total 8020 · Employee Health	80,330.91	223,418.00	-143,087.09	36.0%
8022 · Retiree Health				
8022.05 · Retiree Health	64,105.63	77,127.00	-13,021.37	83.1%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	118,400.00	-118,400.00	0.0%
Total 8022 · Retiree Health	64,105.63	195,527.00	-131,421.37	32.8%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Bud...
8023 · Workers Comp Insurance	41,289.30	55,000.00	-13,710.70	75.1%
Total 8000 · Salaries and Benefits Expenses	933,298.73	2,542,123.00	-1,608,824.27	36.7%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	47,129.45	100,000.00	-52,870.55	47.1%
8515 · Safety	19,551.47	40,000.00	-20,448.53	48.9%
8520 · Personal Protection/Safety Wear	4,784.45	15,000.00	-10,215.55	31.9%
8530 · Telephone				
8531 · Main Plant Telephones	2,953.23	11,000.00	-8,046.77	26.8%
8532 · Paradise Cove Telephones	1,460.41	4,000.00	-2,539.59	36.5%
8533 · Pumps & Lines Telephones	3,043.73	7,000.00	-3,956.27	43.5%
Total 8530 · Telephone	7,457.37	22,000.00	-14,542.63	33.9%
8540 · Utilities				
8541 · Water	3,101.89	8,000.00	-4,898.11	38.8%
8542 · Main Plant Utilities	74,010.74	200,000.00	-125,989.26	37.0%
8543 · Paradise Cove Utilities	7,276.33	18,000.00	-10,723.67	40.4%
8544 · Pump Station Utilities	13,564.09	45,000.00	-31,435.91	30.1%
Total 8540 · Utilities	97,953.05	271,000.00	-173,046.95	36.1%
Total 8500 · Other Operating Expenses	176,875.79	448,000.00	-271,124.21	39.5%
Total Expense	1,600,031.07	4,050,213.00	-2,450,181.93	39.5%
Net Ordinary Income	-1,299,144.77	2,047,060.00	-3,346,204.77	-63.5%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9203 · M.P. Flare Rehabilitation	0.00	30,000.00	-30,000.00	0.0%
9204 · M.P. Boiler Replacement	1,900.00			
9209 · ScrewPress PolyBlend Redundancy	0.00	35,000.00	-35,000.00	0.0%
9212 · M.P. Headworks Grinder Rplcmnt				
9212.1 · Explosion Proof Electric Hoist	0.00	10,000.00	-10,000.00	0.0%
9212 · M.P. Headworks Grinder Rplcmnt - O...	0.00	25,000.00	-25,000.00	0.0%
Total 9212 · M.P. Headworks Grinder Rplcmnt	0.00	35,000.00	-35,000.00	0.0%
9217 · SD5 Shop Rplcmnt /Ops Control	764.47			
9219 · C12 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	2,664.47	115,000.00	-112,335.53	2.3%
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%
9306 · PS Pump & Valve Replacements	33,080.35	50,000.00	-16,919.65	66.2%
9307 · PS Generator Replacement	0.00	100,000.00	-100,000.00	0.0%
9310 · BPS Communication Project	1,552.85			
9313 · Manholes/Rodholes	3,442.28	75,000.00	-71,557.72	4.6%
Total 9300 · Pumps & Lines Capital	38,075.48	1,325,000.00	-1,286,924.52	2.9%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	8,582.00	25,000.00	-16,418.00	34.3%
9520 · Undesignated Cap - P.C. Plant	0.00	10,000.00	-10,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	8,582.00	85,000.00	-76,418.00	10.1%
Total 9100 · Capital Expenditures	49,321.95	1,525,000.00	-1,475,678.05	3.2%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Bud...
9700 · Debt Service				
9701 · MPR Bond REFI - Principal	580,000.00	580,000.00	0.00	100.0%
9702 · MPR Bond REFI - Interest	89,775.99	172,360.00	-82,584.01	52.1%
9703 · MPR Bond Refi - Admin Fees	0.00	950.00	-950.00	0.0%
Total 9700 · Debt Service	669,775.99	753,310.00	-83,534.01	88.9%
Total Other Expense	719,097.94	2,278,310.00	-1,559,212.06	31.6%
Net Other Income	-719,097.94	-2,278,310.00	1,559,212.06	31.6%
Net Income	-2,018,242.71	-231,250.00	-1,786,992.71	872.8%

Sanitary Distr. No.5 of Marin Co.
Zone Report
November 2021

12/07/21

	Paradise ... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5483 · Other tax	0.00	71.11	71.11	0.00	71.11
Total 5000 · Property Taxes	0.00	71.11	71.11	0.00	71.11
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	450.00	450.00	500.00	950.00
5900.31 · Collection	0.00	25,542.00	25,542.00	11,145.00	36,687.00
5900.34 · Treatment	0.00	35,310.00	35,310.00	8,025.00	43,335.00
5900.3 · Connection Fees - Other	0.00	0.00	0.00	0.00	0.00
Total 5900.3 · Connection Fees	0.00	61,302.00	61,302.00	19,670.00	80,972.00
5900.4 · Inspection Permit Fees	0.00	600.00	600.00	200.00	800.00
Total Income	0.00	61,973.11	61,973.11	19,870.00	81,843.11
Gross Profit	0.00	61,973.11	61,973.11	19,870.00	81,843.11
Expense					
6000 · Administrative Expenses					
6001 · Advertising	4.06	84.96	89.02	49.98	139.00
6008 · Audit & Accounting	438.00	9,168.00	9,606.00	5,394.00	15,000.00
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	79.84	1,671.11	1,750.95	983.18	2,734.13
6018.2 · Standby Mileage Expense Re...	0.00	706.58	706.58	473.42	1,180.00
Total 6018 · Travel & Meetings	79.84	2,377.69	2,457.53	1,456.60	3,914.13
6020 · Continuing Education	6.09	127.45	133.54	74.99	208.53
6025 · Dues & Subscriptions	243.51	5,096.82	5,340.33	2,998.71	8,339.04
6039 · Legal	90.14	2,102.78	2,192.92	1,110.08	3,303.00
6047 · Office Supplies	13.02	272.47	285.49	160.30	445.79
6056 · Postage	7.70	161.11	168.81	94.79	263.60
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total 6000 · Administrative Expenses	882.36	19,391.28	20,273.64	11,339.45	31,613.09
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	8.16	20,171.14	20,179.30	27,909.76	48,089.06
Total 7010 · Pumps & Lines Maintenance	8.16	20,171.14	20,179.30	27,909.76	48,089.06
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	2,168.69	2,168.69	1,276.40	3,445.09
7022 · Plant Maint. Parts & Service	1,573.34	17,587.57	19,160.91	11,277.41	30,438.32
7023 · Janitorial Supplies & Service	0.00	320.03	320.03	188.36	508.39
7024 · Main Plant Chemicals	0.00	6,780.17	6,780.17	3,989.45	10,769.62
7025 · Lab Supplies & Chemicals	0.00	157.52	157.52	92.71	250.23
7027 · Electrical & Instrument	0.00	0.00	0.00	0.00	0.00
7028 · Grounds Maintenance	0.00	94.02	94.02	55.34	149.36
7029 · Main Plant Sludge Disposal	0.00	745.36	745.36	438.69	1,184.05
Total 7020 · Main Plant Maintenance	1,573.34	27,853.36	29,426.70	17,318.36	46,745.06
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	2,120.04	0.00	2,120.04	0.00	2,120.04
7042 · Paradise Supplies & Chemicals	1,182.19	0.00	1,182.19	0.00	1,182.19
Total 7040 · Paradise Cove Plant Maint	3,302.23	0.00	3,302.23	0.00	3,302.23
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	929.93	929.93	547.32	1,477.25
7052 · Paradise Cove Monitoring	328.70	0.00	328.70	0.00	328.70
Total 7050 · Monitoring	328.70	929.93	1,258.63	547.32	1,805.95
7060 · Permits/Fees					
7062 · Permits/Fees - General	0.00	378.00	378.00	0.00	378.00
7063 · Paradise Cove Permits/Fees	378.00	0.00	378.00	0.00	378.00
Total 7060 · Permits/Fees	378.00	378.00	756.00	0.00	756.00

Sanitary Distr. No.5 of Marin Co.

Zone Report

November 2021

12/07/21

	Paradise ... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
7070 · Truck Maintenance					
7071 · Fuel	0.00	0.00	0.00	0.00	0.00
7072 · Maintenance	145.04	3,070.49	3,215.53	1,806.54	5,022.07
Total 7070 · Truck Maintenance	145.04	3,070.49	3,215.53	1,806.54	5,022.07
Total 7000 · Ops & Maintenance Expenses	5,735.47	52,402.92	58,138.39	47,581.98	105,720.37
8000 · Salaries and Benefits Expenses					
8001 · Salaries	3,151.53	65,966.24	69,117.77	38,811.29	107,929.06
8003 · Overtime	1,271.00	26,603.83	27,874.83	15,652.40	43,527.23
8004 · Standby Pay	236.32	4,946.58	5,182.90	2,910.32	8,093.22
8005 · Employee Incentives	58.40	1,222.40	1,280.80	719.20	2,000.00
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	-1,120.20	-1,120.20	0.00	-1,120.20
8013 · Payroll Taxes	266.55	2,864.62	3,131.17	3,282.57	6,413.74
8015 · Payroll/Bank Fees	15.77	375.36	391.13	194.25	585.38
8019 · PERS Retirement					
8019.05 · PERS Retirement	418.20	8,753.66	9,171.86	5,150.23	14,322.09
8019 · PERS Retirement - Other	0.00	-400.00	-400.00	0.00	-400.00
Total 8019 · PERS Retirement	418.20	8,353.66	8,771.86	5,150.23	13,922.09
8020 · Employee Health					
8020.05 · Employee Health	484.39	10,138.93	10,623.32	5,965.26	16,588.58
8021 · Employee Health Deductions	-5.72	-119.70	-125.42	-70.44	-195.86
Total 8020 · Employee Health	478.67	10,019.23	10,497.90	5,894.82	16,392.72
8022 · Retiree Health					
8022.05 · Retiree Health	891.08	18,651.60	19,542.68	10,973.70	30,516.38
Total 8022 · Retiree Health	891.08	18,651.60	19,542.68	10,973.70	30,516.38
Total 8000 · Salaries and Benefits Expens...	6,787.52	137,883.32	144,670.84	83,588.78	228,259.62
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	365.53	7,651.26	8,016.79	4,501.62	12,518.41
8515 · Safety	168.50	3,526.83	3,695.33	2,075.02	5,770.35
8520 · Personal Protection/Safety Wear	4.21	92.16	96.37	189.65	286.02
8530 · Telephone					
8531 · Main Plant Telephones	0.00	689.18	689.18	405.49	1,094.67
8532 · Paradise Cove Telephones	365.61	28.10	393.71	16.53	410.24
8533 · Pumps & Lines Telephones	175.07	308.18	483.25	559.86	1,043.11
Total 8530 · Telephone	540.68	1,025.46	1,566.14	981.88	2,548.02
8540 · Utilities					
8541 · Water	0.00	856.31	856.31	704.84	1,561.15
8542 · Main Plant Utilities	0.00	11,230.91	11,230.91	6,610.09	17,841.00
8543 · Paradise Cove Utilities	1,580.91	0.00	1,580.91	0.00	1,580.91
8544 · Pump Station Utilities	232.33	1,685.22	1,917.55	1,127.80	3,045.35
Total 8540 · Utilities	1,813.24	13,772.44	15,585.68	8,442.73	24,028.41
Total 8500 · Other Operating Expenses	2,892.16	26,068.15	28,960.31	16,190.90	45,151.21
Total Expense	16,297.51	235,745.67	252,043.18	158,701.11	410,744.29
Net Ordinary Income	-16,297.51	-173,772.56	-190,070.07	-138,831.11	-328,901.18
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9206 · Infl Dry Weather Pump Rplcmnt	0.00	25,763.65	25,763.65	15,163.51	40,927.16
Total 9200 · Main Plant Equipment Capital	0.00	25,763.65	25,763.65	15,163.51	40,927.16
9300 · Pumps & Lines Capital					
9306 · PS Pump & Valve Replacements	0.00	0.00	0.00	19,283.31	19,283.31
9313 · Manholes/Rodholes	3,442.28	0.00	3,442.28	0.00	3,442.28
9314 · Portable Emergency Generators	0.00	0.00	0.00	0.00	0.00
Total 9300 · Pumps & Lines Capital	3,442.28	0.00	3,442.28	19,283.31	22,725.59

Sanitary Distr. No.5 of Marin Co.
Zone Report
November 2021

	Paradise ... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
9500 · Undesignated Capital					
9510 · Undesignated Cap - M.P.	5,402.37	0.00	5,402.37	3,179.63	8,582.00
Total 9500 · Undesignated Capital	5,402.37	0.00	5,402.37	3,179.63	8,582.00
Total 9100 · Capital Expenditures	8,844.65	25,763.65	34,608.30	37,626.45	72,234.75
9700 · Debt Service					
9702 · MPR Bond REFI - Interest	0.00	-0.02	-0.02	0.00	-0.02
Total 9700 · Debt Service	0.00	-0.02	-0.02	0.00	-0.02
Total Other Expense	8,844.65	25,763.63	34,608.28	37,626.45	72,234.73
Net Other Income	-8,844.65	-25,763.63	-34,608.28	-37,626.45	-72,234.73
Net Income	-25,142.16	-199,536.19	-224,678.35	-176,457.56	-401,135.91

Sanitary Distr. No.5 of Marin Co.
Monthly O.T. Report
November 2021

12/07/21

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
Alvarez, Joel						
Check	11/12/21	3191-4176	Alvarez, Joel	12.5 Hrs. O.T. @ 1.5x	718.55	718.55
Check	11/12/21	3191-4175	Alvarez, Joel	10.0 Hrs. O.T. @ 1.5x	574.84	1,293.39
Check	11/12/21	3191-4175	Alvarez, Joel	0.5 Hrs. O.T. @ 2.0x	38.32	1,331.71
Check	11/30/21		Alvarez, Joel	2.0 Hrs. O.T. @ 1.5x	114.96	1,446.67
Check	11/30/21		Alvarez, Joel	1.0 Hrs. O.T. @ 2.0x	76.64	1,523.31
Total Alvarez, Joel					1,523.31	1,523.31
Bilsborough, Chad						
Check	11/12/21	3191-4178	Bilsborough, Chad	15.0 Hrs. O.T. @ 1.5x	950.64	950.64
Check	11/12/21	3191-4178	Bilsborough, Chad	3.0 Hrs. O.T. @ 2.0x	253.50	1,204.14
Check	11/12/21	3191-4179	Bilsborough, Chad	19.50 Hrs. O.T. @ 1.5x	1,235.83	2,439.97
Check	11/30/21		Bilsborough, Chad	67.0 Hrs O.T. @ 1.5x	4,246.13	6,686.10
Check	11/30/21		Bilsborough, Chad	14.0 Hrs. O.T. @ 2.0x	1,183.00	7,869.10
Total Bilsborough, Chad					7,869.10	7,869.10
Collodi, Peter						
Check	11/30/21		Collodi, Peter	2.0 Hrs. O.T. @ 1.5x	104.28	104.28
Check	11/30/21		Collodi, Peter	1.0 Hrs. O.T. @ 2.0x	69.52	173.80
Total Collodi, Peter					173.80	173.80
Cottrell, Rulon						
Check	11/12/21	3191-4182	Cottrell, Rulon	10.0 Hrs. O.T. @ 1.5x	891.76	891.76
Check	11/12/21	3191-4182	Cottrell, Rulon	10.0 Hrs. O.T. @ 2.0x	1,189.02	2,080.78
Check	11/12/21	3191-4183	Cottrell, Rulon	15.5 Hrs. O.T. @ 1.5x	1,382.23	3,463.01
Check	11/12/21	3191-4183	Cottrell, Rulon	11.0 Hrs. O.T. @ 2.0x	1,307.92	4,770.93
Check	11/30/21		Cottrell, Rulon	31.0 Hrs. O.T. @ 1.5x	2,764.43	7,535.36
Check	11/30/21		Cottrell, Rulon	5.0 Hrs. O.T. @ 2.0x	594.51	8,129.87
Total Cottrell, Rulon					8,129.87	8,129.87
Dohrmann, Robin						
Check	11/12/21	3191-4184	Dohrmann, Robin	4.0 Hrs. O.T. @ 1.5x	356.71	356.71
Check	11/30/21		Dohrmann, Robin	22.0 Hrs. O.T. @ 1.5x	1,961.85	2,318.56
Total Dohrmann, Robin					2,318.56	2,318.56
Driscoll, Stephen						
Check	11/12/21	3191-4186	Driscoll, Stephen	10.0 Hrs. O.T @ 1.5x	891.76	891.76
Check	11/12/21	3191-4186	Driscoll, Stephen	10.0 Hrs. @ 2.0x	1,189.02	2,080.78
Check	11/12/21	3191-4188	Driscoll, Stephen	15.5 Hrs. Comp Buy-out	921.49	3,002.27
Check	11/30/21		Driscoll, Stephen	53.0 Hrs O.T. @ 1.5x	4,726.28	7,728.55
Check	11/30/21		Driscoll, Stephen	20.0 Hrs O.T. @ 2.0x	2,378.04	10,106.59
Total Driscoll, Stephen					10,106.59	10,106.59
La Torre, Daniel P.						
Check	11/12/21	3191-4190	La Torre, Daniel P.	6.5 Hrs. O.T. @ 1.5x	552.04	552.04
Check	11/12/21	3191-4190	La Torre, Daniel P.	4.0 Hrs. O.T. @ 2.0x	452.96	1,005.00
Check	11/12/21	3191-4191	La Torre, Daniel P.	12.5 Hrs. O.T. @ 1.5x	1,061.62	2,066.62
Check	11/12/21	3191-4191	La Torre, Daniel P.	12.5 Hrs. O.T. @ 2.0x	1,415.50	3,482.12
Check	11/30/21		La Torre, Daniel P.	16.5 Hrs. O.T. @ 1.5x	1,401.35	4,883.47
Check	11/30/21		La Torre, Daniel P.	3.0 Hrs. O.T. @ 2.0x	339.72	5,223.19
Total La Torre, Daniel P.					5,223.19	5,223.19
Rosser, John						
Check	11/12/21	3191-4195	Rosser, John	10.0 Hrs. O.T. @ 1.5x	808.86	808.86
Check	11/12/21	3191-4195	Rosser, John	5.0 Hrs. O.T. @ 2.0x	539.24	1,348.10
Check	11/12/21	3191-4194	Rosser, John	6.0 Hrs. @ 1.5x	485.31	1,833.41
Check	11/12/21	3191-4194	Rosser, John	4.0 Hrs. @ 2.0x	431.39	2,264.80
Check	11/30/21		Rosser, John	16.5 Hrs. @ 1.5x	1,334.52	3,599.32
Check	11/30/21		Rosser, John	6.0 Hrs. O.T. @ 2.0x	647.09	4,246.41
Total Rosser, John					4,246.41	4,246.41
Triola, Joseph						
Check	11/12/21	3191-4198	Triola, Joseph	2.0 Hrs. O.T. @ 1.5x	161.77	161.77
Check	11/12/21	3191-4198	Triola, Joseph	6.5 Hrs. O.T. @ 2.0x	701.01	862.78
Check	11/12/21	3191-4199	Triola, Joseph	20.0 Hrs. O.T. @ 1.5x	1,617.71	2,480.49
Check	11/12/21	3191-4199	Triola, Joseph	10.0 Hrs. O.T. @ 2.0x	1,078.47	3,558.96
Check	11/30/21		Triola, Joseph	4.0 Hrs. O.T. @ 1.5x	323.52	3,882.48
Check	11/30/21		Triola, Joseph	0.5 Hrs. O.T. @ 2.0x	53.92	3,936.40
Total Triola, Joseph					3,936.40	3,936.40
TOTAL					43,527.23	43,527.23

Agenda – Notes of Explanation

Sanitary District No. 5 Finance Committee Meeting

December 9, 2021

Discussion regarding Main Plant Generator Control Panel and Switchgear expenditures during the month of November.

STAFF REPORT:

Below is an estimated breakdown of costs for the replacement of the Main Plant Generator Control Panel and Auto Transfer Switch Gear Repairs. Also included below is the cost to upgrade the Battery Back-ups for the Main Plant Business and Scada Servers.

- Eaton Tech Services and Parts for Auto Transfer Switch: \$5,138
- JM Integration Service on Auto Transfer Switch: \$5-8K
- AAAA Battery Back Up Upgrade 5kVa UPS: \$7,305
- AAAA MP Generator Control Panel Replacement: \$8,859
- Herc 500KW Generator Rental (1 month) \$25-\$30K

We have not received final invoices from the multiple vendors above as the work was recently completed.

There was a total of 36 days of overtime totaling 504hrs during this time period in which we waited for part procurement and scheduling the actual work (most of the delay was due to part availability)

FISCAL IMPACT:

Currently estimated at \$60,000 not including staff overtime. The District had \$30K budgeted for the control panel replacement on the generator. The unforeseen and unbudgeted expenditures estimated at \$30k were a result of the rental generator and parts availability on the switch gear repairs.

CEQA (California Environmental Quality Act)

Exempt

Recommendation:

Review and Approve final invoices when received at January 2022 Board Meeting.



Tony Rubio, District Manager

ATTACHMENT:

Vendor Estimates

RENTAL CONTRACT

** COPY **



R.A. No. 32462905

Page 1 of 3

HERC LOCATION: 705	BILL TO CUSTOMER: 1580740	SHIPPING ADDRESS
HERC OAKLAND PROSOLUTIONS 7727 OAKPORT STREET OAKLAND, CA 94621 510-633-2040	SANITARY DISTRICT #5 PO BOX 227 TIBURON, CA 94920-0227	SANITATION YARD 2001 PARADISE DR BELVEDERE, CA 94920 415-435-1501

DESCRIPTION/CHARGES								
EST START: 10/24/21 16:00	EST RETURN: 11/08/21 16:00	DROP DATE: _____						
SHIPPED BY:	ORDERED BY: NEED	DROP TIME: _____						
ORDER DATE: 10/25/21	SALESPERSON: 725	SALES COORDINATOR:						
PO# / JOB#: 160561	/ SANITATION YARD							
Qty	Equipment #	Hrs/	Min	Hour	Day	Week	4 Week	Amount
1	320KW GENERATOR DSL	8/	1000.00	166.67	1000.00	2700.00	7500.00	
800160792 Make: MULTIQUIP Model: DCA400SSI4F Ser #: 3916888								
LICENSE: CA SE689331								
HR OUT: 9565.50 HR CHG:								
PREVENTATIVE MAINTENANCE CHARGE - for certain high usage equipment, Herc charges a Preventative Maintenance (PM) charge based on the hours of use for the equipment based on a standard minimum usage of 160 hours per month at a rate of \$1 - \$4 / service hour used and such charge will be reflected in each monthly invoice. The final invoice will be adjusted to reflect the actual hours used above or below the standard minimum usage. The usage may be calculated and invoiced monthly based on information received from telematics or other information received prior to the return of the equipment.								
This vehicle is registered with ProToll. If used, customer will be invoiced separately for toll amount plus an administrative fee.								
Customer has the option to decline this service by paying toll(s) with cash or transponder. Customer is responsible for all toll charges, parking fees, traffic citations, associated fees, and penalties.								
Set to 480v/ 3 Phase								
CA PROPERTY TAX RECOVERY FEE 2217999001								96.00
EMISSIONS & ENV SURCHARGE EMISSIONS								253.44
Customer has declined the purchase of RPP.								

CONTINUED

CAREFULLY READ THE TERMS AND CONDITIONS THAT APPEAR BELOW AND ON REVERSE SIDE OF THIS PAGE ("TERMS")

RENTAL PROTECTION PLAN. Herc Rentals Inc. or its affiliate ("Herc") may offer the Rental Protection Plan ("RPP") for a fee to Customer on certain Equipment and for certain types of loss or damage to limit Customer's liability for property loss or damage. Customer must either show proof of property insurance as required in Section 8 on reverse side hereof or purchase RPP. In return for the RPP fee, if RPP covers such repair or replacement at time of claim, Herc agrees to waive certain claims for accidental damages to or theft of such covered Equipment occurring during normal and careful use. Customer remains liable for all other damages as set forth in the Terms. RPP IS NOT INSURANCE. If Customer accepts RPP and pays Herc the RPP fee, Herc will limit Customer's responsibility for the Equipment repair or replacement cost to \$500 or 10% of the repair or replacement cost per item, including tax, whichever is less. Upon accepting RPP, Customer agrees to pay an RPP fee equal to 15%. Customer must review the RPP Terms and Conditions posted on Herc's website at <https://www.herc.com/us/programs/rental-protection-plan/terms-and-conditions.html> before deciding whether to accept RPP. TO THE EXTENT HERC DOES NOT OFFER RPP TO CUSTOMER, OR CUSTOMER DOES NOT ACCEPT RPP, CUSTOMER MUST MAINTAIN THE INSURANCE COVERAGE REQUIRED BY PARAGRAPH 6. PLEASE BE AWARE THAT IF CUSTOMER DOES NOT ELECT TO TAKE RPP AND IT ELECTS TO MAINTAIN INSURANCE COVERAGE, AND IF THE CERTIFICATE OF INSURANCE PROVIDED TO HERC TO EVIDENCE SUCH INSURANCE COVERAGE IS UNACCEPTABLE TO HERC OR THE APPLICABLE POLICIES EXPIRE, CUSTOMER AGREES THAT HERC MAY CHARGE RPP FOR ALL APPLICABLE RENTALS UNTIL SUCH TIME AS AN ACCEPTABLE AND VALID CERTIFICATE OF INSURANCE IS PROVIDED AND SUCH MATTERS ARE CORRECTED TO HERC'S REASONABLE SATISFACTION. NOTWITHSTANDING ANY NOTATION ON THE RENTAL RECORD, RPP IS NOT OFFERED OR AVAILABLE FOR THE RENTAL OF A PASSENGER MOTOR VEHICLE. NOTWITHSTANDING PAYMENT OF THE RPP FEE, RPP DOES NOT APPLY, AND CUSTOMER IS LIABLE FOR, ALL DAMAGES TO OR REPLACEMENT COST OF, THE EQUIPMENT, AS APPLICABLE, AND ANY ADMINISTRATIVE FEES AND EXPENSES OF HERC: (1) CAUSED BY THE EQUIPMENT BEING USED OR OPERATED IN VIOLATION OF ANY OF THE TERMS; (2) IN CASE OF NEGLIGENCE, AS DETERMINED IN HERC'S SOLE DISCRETION; AND/OR (3) IF COVERAGE IS EXCLUDED UNDER THE RPP TERMS AND CONDITIONS POSTED ON HERC'S WEBSITE.

A detailed description of fees and surcharges that may be applicable to Customer's rental can be found on Herc's website at <https://www.herc.com/us/programs/services-and-associated-charges.html>. Customer agrees to pay, in addition to all rental charges, all fees and charges set forth (above) and, the following charges as applicable: (i) based on Customer's possession and/or use of the Equipment, all consumables, fees, licenses, present and future taxes and any other governmental charges, (ii) additional charges for more than one shift use; (iii) freight, delivery, pick up, transportation charges, (iv) transportation service surcharges (v) repairs and replacement per this contract, (vi) cleaning charge for Equipment returned with excessive dirt, concrete and/or paint; (vii) fees for lost keys (viii) refueling service charges, (viii) fines for use of dyed diesel fuel in on road Equipment; (ix) preventative maintenance charges and (x) emissions and environmental surcharges and fees, (xi) vehicle license fees. HERC COLLECTS THESE FEES AND CHARGES AS REVENUE AND USES THEM AT ITS DISCRETION.

THE EQUIPMENT IS RENTED BY HERC TO THE CUSTOMER PURSUANT TO THE TERMS. CUSTOMER REPRESENTS HAVING READ AND AGREED TO SAME. PARAGRAPH 11 ON THE BACK OF THIS PAGE IS IN LIEU OF (I) ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; AND (II) ALL OBLIGATIONS ON THE PART OF HERC TO CUSTOMER FOR DAMAGES. CUSTOMER WAIVES ALL INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, THE RENTAL, MAINTENANCE, USE, OPERATION, STORAGE, ERECTION, DISMANTLING OR TRANSPORTATION OF THE EQUIPMENT.

Customer is obligated to return the Equipment in a good, clean, and uncontaminated condition, free of any and all hazardous substances.

Customer Name _____

Title _____

Terms are due upon receipt Not valid without Barcode

Customer Signature _____

Date _____



For GREAT DEALS on USED EQUIPMENT - visit us on-line at HercRentals.com

RENTAL CONTRACT



R.A. No. 32462905

HERC LOCATION: 705	BILL TO CUSTOMER: 1580740	SHIPPING ADDRESS
HERC OAKLAND PROSOLUTIONS 7727 OAKPORT STREET OAKLAND, CA 94621 510-633-2040	SANITARY DISTRICT #5 PO BOX 227 TIBURON, CA 94920-0227	SANITATION YARD 2001 PARADISE DR BELVEDERE, CA 94920 415-435-1501

DESCRIPTION/CHARGES

EST START: 10/24/21 16:00 EST RETURN: 11/08/21 16:00 DROP DATE: _____
 SHIPPED BY: _____ ORDERED BY: NEED DROP TIME: _____
 ORDER DATE: 10/25/21 SALESPERSON: 725 SALES COORDINATOR: _____

PO# /JOB#: 160561 / SANITATION YARD

Qty	Equipment #	Hrs/ Min	Hour	Day	Week	4 Week	Amount
20	CABLE 4/0 50FT CAMLOCK 9400815	8/ 25.00	4.17	25.00	30.00	90.00	
	CA PROPERTY TAX RECOVERY FEE 2217999001						1.28
	Customer has declined the purchase of RPP.						
20	MALE PIGTAIL 4/0 UNDER 10FT 9400880	8/ 2.00	.33	2.00	8.00	16.00	
	CA PROPERTY TAX RECOVERY FEE 2217999001						.24
	Customer has declined the purchase of RPP.						

* * * Items are priced per piece * * *

SALES ITEMS:

Qty	Item number	Unit	Price	
336	PREVENT MAINT \$2.25	EA	2.250	756.00
	3770000001 - PREVENTATIVE MAINTENANCE			
1	TRANS SRVC SURCHARGE		107.250	107.25
	3710000001 - TRANS SERVICE SURCHARGE			
	DELIVERY CHARGE			650.00

TRANSPORTATION-DRIVER WAIT TIME is charged if a driver spends more than 20 minutes waiting to
CONTINUED

CAREFULLY READ THE TERMS AND CONDITIONS THAT APPEAR BELOW AND ON REVERSE SIDE OF THIS PAGE ("TERMS")

RENTAL PROTECTION PLAN. Herc Rentals Inc. or its affiliate ("Herc") may offer the Rental Protection Plan ("RPP") for a fee to Customer on certain Equipment and for certain types of loss or damage to limit Customer's liability for property loss or damage. Customer must either show proof of property insurance as required in Section 8 on reverse side hereof or purchase RPP. In return for the RPP fee, if RPP covers such repair or replacement at time of claim, Herc agrees to waive certain claims for accidental damages to or theft of such covered Equipment occurring during normal and careful use. Customer remains liable for all other damages as set forth in the Terms. RPP IS NOT INSURANCE. If Customer accepts RPP and pays Herc the RPP fee, Herc will limit Customer's responsibility for the Equipment repair or replacement cost to \$500 or 10% of the repair or replacement cost per item, including tax, whichever is less. Upon accepting RPP, Customer agrees to pay an RPP fee equal to 15%. Customer must review the RPP Terms and Conditions posted on Herc's website at <https://www.hercRentals.com/us/programs/rental-protection-plan/terms-and-conditions.html> before deciding whether to accept RPP. TO THE EXTENT HERC DOES NOT OFFER RPP TO CUSTOMER, OR CUSTOMER DOES NOT ACCEPT RPP, CUSTOMER MUST MAINTAIN THE INSURANCE COVERAGE REQUIRED BY PARAGRAPH 8. PLEASE BE AWARE THAT IF CUSTOMER DOES NOT ELECT TO TAKE RPP AND IT ELECTS TO MAINTAIN INSURANCE COVERAGE, AND IF THE CERTIFICATE OF INSURANCE PROVIDED TO HERC TO EVIDENCE SUCH INSURANCE COVERAGE IS UNACCEPTABLE TO HERC OR THE APPLICABLE POLICIES EXPIRE, CUSTOMER AGREES THAT HERC MAY CHARGE RPP FOR ALL APPLICABLE RENTALS UNTIL SUCH TIME AS AN ACCEPTABLE AND VALID CERTIFICATE OF INSURANCE IS PROVIDED AND SUCH MATTERS ARE CORRECTED TO HERC'S REASONABLE SATISFACTION. NOTWITHSTANDING ANY NOTATION ON THE RENTAL RECORD, RPP IS NOT OFFERED OR AVAILABLE FOR THE RENTAL OF A PASSENGER MOTOR VEHICLE. NOTWITHSTANDING PAYMENT OF THE RPP FEE, RPP DOES NOT APPLY, AND CUSTOMER IS LIABLE FOR, ALL DAMAGES TO OR REPLACEMENT COST OF, THE EQUIPMENT, AS APPLICABLE, AND ANY ADMINISTRATIVE FEES AND EXPENSES OF HERC: (1) CAUSED BY THE EQUIPMENT BEING USED OR OPERATED IN VIOLATION OF ANY OF THE TERMS; (2) IN CASE OF NEGLIGENCE, AS DETERMINED IN HERC'S SOLE DISCRETION; AND/OR (3) IF COVERAGE IS EXCLUDED UNDER THE RPP TERMS AND CONDITIONS POSTED ON HERC'S WEBSITE.

A detailed description of fees and surcharges that may be applicable to Customer's rental can be found on Herc's website at <https://www.hercRentals.com/us/programs/services-and-associated-charges.html>. Customer agrees to pay, in addition to all rental charges, all fees and charges set forth [above] and, the following charges as applicable: (i) based on Customer's possession and/or use of the Equipment, all consumables, fees, licenses, present and future taxes and any other governmental charges; (ii) additional charges for more than one shift use; (iii) freight, delivery, pick up, transportation charges; (iv) transportation service surcharges (v) repairs and replacement per this contract; (vi) cleaning charge for Equipment returned with excessive dirt, concrete and/or paint; (vii) fees for lost keys (viii) refueling service charges; (viii) fines for use of dyed diesel fuel in on road Equipment; (ix) preventative maintenance charges and (x) emissions and environmental surcharges and fees; (xi) vehicle license fees. HERC COLLECTS THESE FEES AND CHARGES AS REVENUE AND USES THEM AT ITS DISCRETION.

THE EQUIPMENT IS RENTED BY HERC TO THE CUSTOMER PURSUANT TO THE TERMS. CUSTOMER REPRESENTS HAVING READ AND AGREED TO SAME.
 PARAGRAPH 11 ON THE BACK OF THIS PAGE IS IN LIEU OF (I) ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; AND (II) ALL OBLIGATIONS ON THE PART OF HERC TO CUSTOMER FOR DAMAGES.
 CUSTOMER WAIVES ALL INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, THE RENTAL, MAINTENANCE, USE, OPERATION, STORAGE, ERECTION, DISMANTLING OR TRANSPORTATION OF THE EQUIPMENT.

Customer is obligated to return the Equipment in a good, clean, and uncontaminated condition, free of any and all hazardous substances.

Customer Name _____ Title _____
 Customer Signature _____ Date _____

Terms are due upon receipt Not valid without Barcode



RENTAL CONTRACT

** COPY **



R.A. No. 32462905

Page 3 of 3

HERC LOCATION: 705	BILL TO CUSTOMER: 1580740	SHIPPING ADDRESS
HERC OAKLAND PROSOLUTIONS 7727 OAKPORT STREET OAKLAND, CA 94621 510-633-2040	SANITARY DISTRICT #5 PO BOX 227 TIBURON, CA 94920-0227	SANITATION YARD 2001 PARADISE DR BELVEDERE, CA 94920 415-435-1501

DESCRIPTION/CHARGES

EST START: 10/24/21 16:00 EST RETURN: 11/08/21 16:00 DROP DATE: _____
 SHIPPED BY: _____ ORDERED BY: NEED DROP TIME: _____
 ORDER DATE: 10/25/21 SALESPERSON: 725 SALES COORDINATOR: SIDNEY JOHNSON
 PO# / JOB#: 160561 / SANITATION YARD

Qty Equipment # Hrs/ Min Hour Day Week 4 Week Amount

unload/load Equipment after scheduled delivery/pickup time. Wait time is \$20 for each 20-minute period thereafter. Customer is responsible for daily maintenance, fuel, damages, and cleaning fees if Equipment is not cleaned before return. REFUELING-For Equipment valued less than \$5,000 and holds less than 3 GAL when full, we assume that 0.6 GAL are needed to refuel. TO END RENTAL CHARGES, Customer must call the branch to get a release #.

CAREFULLY READ THE TERMS AND CONDITIONS THAT APPEAR BELOW AND ON REVERSE SIDE OF THIS PAGE ("TERMS")

RENTAL PROTECTION PLAN. Herc Rentals Inc. or its affiliate ("Herc") may offer the Rental Protection Plan ("RPP") for a fee to Customer on certain Equipment and for certain types of loss or damage to limit Customer's liability for property loss or damage. Customer must either show proof of property insurance as required in Section 8 on reverse side hereof or purchase RPP. In return for the RPP fee, if RPP covers such repair or replacement at time of claim, Herc agrees to waive certain claims for accidental damages to or theft of such covered Equipment occurring during normal and careful use. Customer remains liable for all other damages as set forth in the Terms. RPP IS NOT INSURANCE. If Customer accepts RPP and pays Herc the RPP fee, Herc will limit Customer's responsibility for the Equipment repair or replacement cost to \$500 or 10% of the repair or replacement cost per item, including tax, whichever is less. Upon accepting RPP, Customer agrees to pay an RPP fee equal to 15%. Customer must review the RPP Terms and Conditions posted on Herc's website at <https://www.hercrentals.com/us/programs/rental-protection-plan/terms-and-conditions.html> before deciding whether to accept RPP. TO THE EXTENT HERC DOES NOT OFFER RPP TO CUSTOMER, OR CUSTOMER DOES NOT ACCEPT RPP, CUSTOMER MUST MAINTAIN THE INSURANCE COVERAGE REQUIRED BY PARAGRAPH 6. PLEASE BE AWARE THAT IF CUSTOMER DOES NOT ELECT TO TAKE RPP AND IT ELECTS TO MAINTAIN INSURANCE COVERAGE, AND IF THE CERTIFICATE OF INSURANCE PROVIDED TO HERC TO EVIDENCE SUCH INSURANCE COVERAGE IS UNACCEPTABLE TO HERC OR THE APPLICABLE POLICIES EXPIRE, CUSTOMER AGREES THAT HERC MAY CHARGE RPP FOR ALL APPLICABLE RENTALS UNTIL SUCH TIME AS AN ACCEPTABLE AND VALID CERTIFICATE OF INSURANCE IS PROVIDED AND SUCH MATTERS ARE CORRECTED TO HERC'S REASONABLE SATISFACTION. NOTWITHSTANDING ANY NOTATION ON THE RENTAL RECORD, RPP IS NOT OFFERED ON OR AVAILABLE FOR THE RENTAL OF A PASSENGER MOTOR VEHICLE. NOTWITHSTANDING PAYMENT OF THE RPP FEE, RPP DOES NOT APPLY, AND CUSTOMER IS LIABLE FOR, ALL DAMAGES TO OR REPLACEMENT COST OF, THE EQUIPMENT, AS APPLICABLE, AND ANY ADMINISTRATIVE FEES AND EXPENSES OF HERC: (1) CAUSED BY THE EQUIPMENT BEING USED OR OPERATED IN VIOLATION OF ANY OF THE TERMS; (2) IN CASE OF NEGLIGENCE, AS DETERMINED IN HERC'S SOLE DISCRETION; AND/OR (3) IF COVERAGE IS EXCLUDED UNDER THE RPP TERMS AND CONDITIONS POSTED ON HERC'S WEBSITE.

A detailed description of fees and surcharges that may be applicable to Customer's rental can be found on Herc's website at <https://www.hercrentals.com/us/programs/services-and-associated-charges.html>. Customer agrees to pay, in addition to all rental charges, all fees and charges set forth (above) and, the following charges as applicable: (i) based on Customer's possession and/or use of the Equipment, all consumables, fees, licenses, present and future taxes and any other governmental charges, (ii) additional charges for more than one shift use; (iii) freight, delivery, pick up, transportation charges, (iv) transportation service surcharges (v) repairs and replacement per this contract, (vi) cleaning charge for Equipment returned with excessive dirt, concrete and/or paint; (vii) fees for lost keys (viii) refueling service charges, (viii) fines for use of dyed diesel fuel in on road Equipment; (ix) preventative maintenance charges and (x) emissions and environmental surcharges and fees, (xi) vehicle license fees. HERC COLLECTS THESE FEES AND CHARGES AS REVENUE AND USES THEM AT ITS DISCRETION.

THE EQUIPMENT IS RENTED BY HERC TO THE CUSTOMER PURSUANT TO THE TERMS. CUSTOMER REPRESENTS HAVING READ AND AGREED TO SAME.
 PARAGRAPH 11 ON THE BACK OF THIS PAGE IS IN LIEU OF (I) ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; AND (II) ALL OBLIGATIONS ON THE PART OF HERC TO CUSTOMER FOR DAMAGES.
 CUSTOMER WAIVES ALL INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, THE RENTAL, MAINTENANCE, USE, OPERATION, STORAGE, ERECTION, DISMANTLING OR TRANSPORTATION OF THE EQUIPMENT.

Customer is obligated to return the Equipment in a good, clean, and uncontaminated condition, free of any and all hazardous substances.

Customer Name _____

Title _____

Terms are due upon receipt Not valid without Barcode

Customer Signature _____

Date _____

For **GREAT DEALS** on **USED EQUIPMENT** - visit us on-line at HercRentals.com



Estimate #51342

Proposed by: AAAA Generator Services Inc
1174 Russell Way, Hayward, CA 94541
888.664.2436 (phone and fax)



AAAA
Generator Services Inc
 1174 Russell Way, Hayward, CA 94541
 888.66.4A-Gen (888.664.2436)
 info@AAAAGen.com
 California Contractor License # 914864

Please confirm current Billing Information:

2001 Paradise Drive
 Tiburon, CA 94920

Billing email (unless other is listed above):

cbilsborough@sani5.org

Service Address - Please check for accuracy

*Sanitary District No. 5 of Marin County

2001 Paradise Drive
 Tiburon, CA 94920

Primary Contact:

Chad Bilsborough
 cbilsborough@sani5.org
 +1-415-314-3422

Job #	51342
Date	
Total	\$43,793.00
Payments	\$0.00
Balance Remaining	\$43,793.00

Charges

Item	Description	Price	Quantity	Total
CNNAM	Standby Power System Non-Annual Preventive Maintenance Service - includes all travel, labor and everything listed on our website at http://aaaagen.com/Include/include.htm minus the filters, oil and waste disposal fees. Price per generator. Recommend doing all generators.	\$575.00	1.0	\$575.00
CN3	Bid price to guarantee a minimum of a level 3 tech for the above non-annual maintenance	\$50.00	0.0	\$0.00
CN3	Level 3 technician normal hourly rate for travel and time on site during normal business hours M_F Additional time, if needed (and only if approved)	\$289.00	0.0	\$0.00
RNIT	Optional bid price items: <ul style="list-style-type: none"> • \$7,305 - Upgrade to 5kVA UPS, with additional runtime • \$8,589 - Upgrade main plant generator controls to digital • \$27,324 - Upgrade main plant to 1200A ASCO 300G ATS • \$24,473 - Upgrade single NatGas gensets to air-cooled. Requires compatible VFDs be installed on pump motors first. Turn-key prices include: -Surface-mounted plumbing and electrical within 5 feet of equipment, as needed. -startup with battery, testing and up to 15min training during our installation visit. Specifically not included: -Upgrading the gas/electric meter -Handling permit paperwork and submitting to inspections -Any and all actual permit, engineering and/or architectural costs. -Any wall penetrations, digging, trenching, tunneling, painting, patching, fire rating upgrades, ducting, exhaust modifications, etc. that are not specifically included would be additional. -If trenching is included: Excavation of rock harder than "highly weathered"	\$7,305.00	1.0	\$7,305.00
CN	Optional bid price items: <ul style="list-style-type: none"> • \$7,305 - Upgrade to 5kVA UPS, with additional runtime • \$8,589 - Upgrade main plant generator controls to digital • \$27,324 - Upgrade main plant to 1200A ASCO 300G ATS • \$24,473 - Upgrade single NatGas gensets to air-cooled. Requires compatible VFDs be installed on pump motors first. Turn-key prices include: -Surface-mounted plumbing and electrical within 5 feet of equipment, as needed. -startup with battery, testing and up to 15min training during our installation visit. Specifically not included: -Upgrading the gas/electric meter -Handling permit paperwork and submitting to inspections -Any and all actual permit, engineering and/or architectural costs.	\$8,589.00	1.0	\$8,589.00

	-Any wall penetrations, digging, trenching, tunneling, painting, patching, fire rating upgrades, ducting, exhaust modifications, etc. that are not specifically included would be additional. -If trenching is included: Excavation of rock harder than "highly weathered"			
CN	Optional bid price items: <ul style="list-style-type: none"> • \$7,305 - Upgrade to 5kVA UPS, with additional runtime • \$8,589 - Upgrade main plant generator controls to digital • \$27,324 - Upgrade main plant to 1200A ASCO 300G ATS • \$24,473 - Upgrade single NatGas gensets to air-cooled. Requires compatible VFDs be installed on pump motors first. Turn-key prices include: -Surface-mounted plumbing and electrical within 5 feet of equipment, as needed. -startup with battery, testing and up to 15min training during our installation visit. Specifically not included: -Upgrading the gas/electric meter -Handling permit paperwork and submitting to inspections -Any and all actual permit, engineering and/or architectural costs. -Any wall penetrations, digging, trenching, tunneling, painting, patching, fire rating upgrades, ducting, exhaust modifications, etc. that are not specifically included would be additional. -If trenching is included: Excavation of rock harder than "highly weathered"	\$27,324.00	1.0	\$27,324.00
			Total	\$43,793.00

Notes

Same-as-cash Zelle payments can be made to Zelle@AAAAGen.com. We accept all forms of USD payment, provided that the amount we receive after all processing fees are paid covers the actual invoice amount. If you wish to pay by credit card, please notify us. We will then send you a credit card approval form, calculate your 3% credit card convenience fee and then add that fee to your invoice. Please note that credit card refunds will not include this convenience fee as this 3% fee, as of 2020, is no longer refunded by Stripe, our card processor (they intercept it and keep it for themselves).

Terms

This agreement ["Contract"], including incorporated documents, is the entire agreement of the parties. No other oral or written agreements between 4A (AAAA Generator Services Inc) and you (the property owner or responsible party) ["Owner"] exist. This Contract shall be construed in accordance with, and governed by, the laws of the State of California. Contract may be cancelled by either party for any reason. FEES: 4A has a \$500 minimum charge as well as a 3hr minimum. All quoted pricing, unless otherwise specified, is for performance on normal time; Urgency, after-hours work and/or exact arrival times are additional and can be quoted upon request. POST-PERFORMANCE NEGOTIATING: Any requirements for certificates of insurance, VCMS (vendor compliance management services) and similar services that may affect pricing but which are disclosed to 4A after the first price quote may incur additional fees sufficient to cover the cost and reasonable overhead to pay for those additional requirements. Additionally, once work has already been approved and performed, the right to any such requirements that were not already disclosed, mutually agreed and settled beforehand is forfeit. For example, post-performance demands for free adders of \$1,000,000,000^100 in additional insurance, VCMS and other surprises will be ignored and the invoice will proceed unimpeded. LATE PAYMENT: Discounts are void and a service fee of 10% or \$250, whichever is more, will become billable. After that, late charges of 2.5% per calendar month (compounded daily) will be charged on any unpaid balance so please pay as agreed. It is critical that you tell us if you think your payment may be late as we may be able to help. PROGRESS PAYMENTS: 10% deposit due at signing and, for projects over \$1,000, progress payments are required at 25%, 50% and 75% completion unless otherwise specified. EXTRA WORK: Failure to have written authorization shall not be deemed fatal to the collection for extra work provided authorization was otherwise received (i.e. verbal). For any extra work approved and performed without a bid price, at minimum, 4A shall be compensated at 4A's normal hourly prices. 4A's RIGHTS, RESPONSIBILITIES AND LIMITED WARRANTY: 4A shall have the right to stop work if payments are not made by Owner as agreed. Payments over five days late may be considered a breach of Contract. Subject to the Owner's right to cancel, if the work is stopped by Owner for any reason, 4A may invoice for all work executed and materials ordered or supplied up to the time work was stopped and for any other loss sustained, including 4A's usual fee for overhead and profit based upon Contract price. Thereafter, 4A and Owner are relieved from any further liability. In the event of work stoppage for any reason, Owner shall provide for protection of, and be responsible for, any damage or loss of material on the premises. 4A, at 4A's option, may alter specifications so as to comply with requirements of governmental agencies having jurisdiction over same. Any alterations or work undertaken to further this end shall be treated as Extra Work. 4A may subcontract all or any portion of the work to a licensed subcontractor. 4A agrees to furnish the materials for the project(s) and complete the work in a professional manner. All materials furnished under Contract shall meet industry standards. Where brand names have been specified, 4A may select substitutes (consistent in quality and character) due to unavailability of what was specified or other circumstances beyond 4A's control. 4A's liability for defective materials or installation is limited to the replacement or correction of said defective material and/or installation, and no other claims or demands whatsoever shall be made upon or allowed against 4A. There are no warranties either expressed or implied which extend beyond the description within this paragraph. Each project's warranty shall terminate after one year. 4A shall, to the best of 4A's ability, keep Owner's property free of valid labor or material supplier liens. ATTORNEY FEES: In the event that legal action or arbitration is instituted for the enforcement of any term or condition of this Contract, the prevailing party shall be entitled to an award of reasonable attorney fees in said action or arbitration, in addition to costs and

reasonable expenses incurred in the prosecution or defense of said action or arbitration. OWNER'S RESPONSIBILITIES: Inform 4A prior to project start of any worksite hazards or special requirements (i.e. hard hats, excessive mud, access restrictions, internet restrictions, security, dogs, etc). Disable sprinklers where 4A is expected to be. Handle utility connections for water, gas, sewer and electric (from the appropriate agency to the metering device), unless otherwise agreed to in writing. Have sufficient funds to comply with this Contract. Provide site access to any worker or material supplier during the scheduled term of any project (failure to do so is a breach of the Contract and Owner will be held liable for such breach). 4A is not responsible for any existing illegal conditions and reserves the right to refuse service for any improperly installed equipment. DAMAGE OR DESTRUCTION: If the project(s) or any portion of any project is destroyed or damaged by fire, storm, flood, landslide, earthquake, theft, or other disaster or accidents, any work done by 4A to rebuild, etc., shall be paid by Owner and dealt with as provided under "Extra Work". OWNER'S PROPERTY: It is the Owner's responsibility to remove or protect any personal property - 4A will not be held responsible for damages. BOUNDARIES: Owner represents ownership of the property where each project is to occur. Owner to provide accurate and detailed driving directions (or be billed for additional time and mileage). Owner is responsible to indicate boundary lines accurately. EASEMENTS, ETC: Prior to construction, Owner is to give 4A a copy of any easements, restrictions or rights of way relating to the property. If Owner does not, 4A will assume that none exist. If access restrictions to the property do exist and 4A is not advised by Owner, Owner authorizes 4A to take reasonable steps to gain entry to the property in order to complete the terms of each project and this Contract. If access is not obtainable and a return visit is required, a travel charge will apply. ENGINEERING: Unless specifically agreed upon in writing between Owner and 4A, and made a part of this Contract under "Description of Materials", "Specifications" or "Plans", this Contract does not include any engineering, geology surveys, drawings, studies, reports or calculations as may be required by a public body or building authority as a condition for issuance of building permit or as a condition to securing final building inspection. The cost of any such required professional services shall be paid by Owner. OTHER - DRAWINGS AND SPECIFICATIONS: The project(s) will be constructed according to drawings and specifications that have been examined by Owner and that have been or may be signed by the parties to this Contract. Unless specifically provided in the Contract, Owner will obtain and pay for all required building permits, business license fees and other fees required by their local municipality for the performance of work at Owner's site. MEASUREMENTS: Measurements, sizes and shapes in plans and specifications are approximate and subject to field verification. In the event of a conflict between the plans, specifications, etc., and Contract, Contract is controlling. MATERIAL REMOVED AND DEBRIS: Unless specifically designated by Owner in writing, after the completion of each project, 4A may dispose of all material removed from structures in the course of alteration. 4A is to remove project debris at the end of each project and leave premises in a neat broom-clean condition. ADDITIONAL REQUIREMENTS FOR COMPLETION: 4A shall promptly notify Owner of any additional requirements necessary to facilitate each project's completion (i.e. -If trenching is included: Excavation of rock harder than "highly weathered"). Any subsequent amendment, modification or agreement, which operates to alter this Contract, and which is signed by 4A and Owner, shall be deemed a part of this Contract and shall be controlling in case of conflict, to the extent that it alters this Contract. CORRECTIVE WORK: 4A will perform minor corrective or repair work that may remain to be finished after each project completion. Owner shall not withhold any payment pending completion of such work. If major corrective or repair work remains to be finished after each project is completed and the cost exceeds one (1) percent of the gross Contract price, the Owner may withhold payment sufficient to pay for completion of the work, pending completion of the work, but may not withhold an amount which is greater. ITEMS NOT RESPONSIBILITY OF 4A: Owner represents that the property being improved does not contain hazardous materials. 4A shall not be held responsible for any existing violations of applicable building regulations or ordinances. Correction of such violations or abnormal conditions by 4A shall be considered additional work and shall be treated as "Extra Work". 4A agrees to start and diligently pursue work through to completion, but shall not be responsible for delays for any of the following reasons; failure of the issuance of all necessary building permits within a reasonable length of time, acts of neglect or omission of Owner, Owner's employees or Owner's agent, acts of God, stormy or inclement weather, labor union activities, extra work ordered by Owner, acts of public enemy, riots or civil commotion, inability to secure material through regular recognized channels, imposition of Government priority or allocation of materials, failure of Owner to make payments when due, delays caused by inspection or changes ordered by the inspectors of authorized governmental bodies, acts of independent contractors, holidays or other causes beyond 4A's reasonable control. Estimates are normally valid for 30 days so, if you need longer to decide, please let us know. For more detailed terms and conditions (i.e. covering special orders, rentals, etc.), please visit our website. All bid prices assume work done by normal appointment during regular business hours on a convenient date. By default, net is due at completion of work with net terms only available on approved credit if agreed in advance. Itemized proposal prices assume acceptance of entire proposal, otherwise travel and other charges may apply. Please remember to keep your records up-to-date, as things often change over the years: 1. On-site as well as billing contacts. 2. Any access impediments (i.e. time-sensitive access, gate codes, keys required and security checkpoints). 3. Parking restrictions. 4. WIFI passwords. 5. Timing restrictions (i.e. scheduling our arrival, scheduling outages and transfer tests, etc.). • GENERATOR SALES TERMS: Sale prices for in-stock generators are good only while supplies last. Manufacturers often change their pricing and terms mid-order. Generac once increased a generator's price by over \$1,000 -well after- we placed the order so special-order generator prices are subject to reconfirmation and, if the manufacturer changes their price, up until the generator ships (you will have the option to cancel in such an event). We even had Cummins once increase a price *after* we picked it up (smh). 50% (or more) non-refundable deposit required at special-ordering (or to place on hold). Remaining due at or before shipping. Customer-requested shipping delays may incur storage fees (starting at \$100/week per item per 4x4x10h pallet). All sales are final.

Signatures

Date signed:

November 11, 2021

Subject: Sanitary District NO. 5, Marin CA – ATS Inspection
Eaton Proposal Number **SFK1210504-1RC R2**

Thank you for considering Eaton's Electrical Engineering Services & Systems (E-ESS) for your electrical solutions requirements. This proposal outlines our proposed scope of work at your facility.

1. SCOPE OF WORK

Eaton Corporation will provide the necessary field service personnel, tools, materials and approved test equipment to perform the scope of work as described herein.

- One (1) Automatic Transfer Switch Inspection – Completed 11/8/21
- One (1) Automatic Transfer Switch Inspection – Completed 11/9/21
- Furnish One (1) Relay Part
- Furnish One (1) Octal Socket

- Price for the above scope of work is **\$5,138 Net Customer** based on performing site work Monday – Friday, 8:00AM – 5:00PM
- A comprehensive engineering report including findings, test data, and recommendations (if applicable) will be furnished after completion of work

2. DELIVERY

The scheduling of work will be mutually agreed upon between the customer and Eaton's Electrical Engineering Services & Systems. Please allow two weeks for scheduling purposes.

3. ORDER ENTRY

Please place all orders for the above service to your authorized Eaton distributor:

1. Reference the Eaton Negotiation Number listed on this proposal
2. Issue a purchase order to **EATON CORPORATION**
3. Email purchase order to: RaymondT.Cooper@eaton.com

4. QUALIFICATIONS / CLARIFICATIONS

- All work to be completed at straight time, Monday through Friday except for scheduled outages as defined in our proposal.

- No time/labor included for site specific training meetings/classes/videos. If required, additional charges will apply and will be billed separately from this proposal.
- Minor repairs and adjustments taking a minimal amount of time will be included in our base price. If additional time or material is required, it will be charged as an extra.
- Any significant delays due to adverse weather will result in additional charges.
- If straight time work is required to be performed on an overtime basis, Customer will be billed the difference between the straight time and overtime rate.
- Stand-by power needs, if deemed necessary, are not included.
- Applicable fees for outage related costs including stand-by and re-connect services are not included.
- Eaton will correct minor deficiencies. Minor deficiencies are those that require no special tools, parts, etc. and take a minimal amount of time to perform. Repair labor beyond this, and all material, will be considered as extra.
- Method of procedure (MOP) development or meeting time not outlined in the scope of work will be treated as an extra.
- Replacement parts and additional labor required to perform any repairs necessary for proper operation of your equipment will be accomplished exclusively at your written direction and authorization.
- Delays beyond the control of Eaton, extras and authorized additional work will be charged in accordance with the Eaton's Electrical Engineering Services & Systems 2017 Price List PL02700001E.
- Delay time: If Eaton arrives onsite to perform scheduled work and the work is cancelled, Eaton will charge for four (4) hours minimum per person, plus travel expenses if no replacement work can be scheduled. If sufficient notice (72 hours) is given to Eaton when canceling scheduled work, no additional charge will apply.
- Third party billing will be subject to an additional 15% fee.

5. TESTING CLARIFICATIONS

- All testing will be performed by Eaton's Electrical Engineering Services & Systems (EESS) per Eaton's standard testing guidelines unless otherwise specified. An additional year of warranty shall be provided upon completion of electrical testing by Eaton to all Eaton provided equipment.
- If NETA testing is specified and will be provided by Eaton. Eaton field personnel are certified to test per NETA standards by the National Institute for Certification in Engineering Technologies (NICET) Electrical Power Certification Program. This program provides an independent verification of the capabilities, knowledge and experience of our field personnel for electrical testing.
- Testing will be completed on the specific electrical equipment, whereas, if not clearly identified, circuit breakers below 200 amperes and transformers below 75kVA are not tested.
- All test results will be evaluated in accordance with manufacturer's published data.
- No "Optional" NETA tests are included.
- Customer to provide trip unit settings and/or relay logic configuration files for protective devices. Note: Eaton can provide an adder for the required power system studies and input/output logic.
- The isolation of cables for testing will be completed by opening the line and load devices only. No unbolting of cables for isolation has been included.
- Unless noted, site acceptance testing services include breakers 200A and larger and transformers 75kVA and larger only.

- Equipment scheduled for service during the plant outages is based on the following outage dates:

6. SAFETY TRAINING OF EATON FIELD PERSONNEL

- All Eaton field personnel received training to comply with OSHA CFR1910 Electrical Safety Standard, which sets minimum safety rules and practices for the design, operation, and maintenance of high-voltage systems (over 600 volts). Safety standards are in place to meet or exceed NFPA 70E requirements, and appropriate Personal Protective Equipment (PPE) have been issued.
- The customer is responsible to ensure that any supporting plant personnel have also be fully trained in electrical safety and provided with the appropriate personnel protective equipment.

7. SAFETY ARC-FLASH PROVISIONAL STATEMENT

The customer supplied Arc-Flash study along with their labeled equipment to meet NFPA requirements will be used to determine the Personal Protective Equipment (PPE) required to perform the work required for this proposal. When a current study and labeling is not available, the time required to determine the proper PPE will be at the current rate per hour, unless included within the Eaton scope of work. Eaton will not perform work activities in situations where the proper level of PPE is not practical. At no time will work be performed when the arc-flash exposure levels are above 40 cal/cm².

8. DIVISION OF RESPONSIBILITY

Eaton Responsibilities:

- Eaton will perform necessary adjustments, which are required to bring equipment to satisfactory operating condition, or review these with you prior to commencement of any additional work.
- Eaton will obtain authorization in advance before performing any additional work. In these cases, Eaton will provide services on a time and material basis. Eaton will provide a listing of all applicable skills classifications that apply to the execution of this contract, and identify the hourly rates (both straight time and overtime) that will apply for the duration of the contract. Eaton will also indicate escalation if applicable and, in addition, provide a definition of when overtime rates apply.
- Eaton will provide you with a minimum notice of 72 hours of intent to service any equipment.
- Eaton shall furnish test engineers, field technicians, support personnel, tools, equipment, materials, supplies and transportation as required.
- Eaton will provide and install safety locks, as required, and in accordance with the facility safety guidelines.
- Eaton will perform voltage test and install necessary circuit / equipment safety grounds to assure safe working conditions
- Upon completion of work:
 - 1) Eaton will remove safety grounds installed by Eaton
 - 2) Eaton will remove safety locks installed by Eaton.

Customer Will Be Responsible For The Following:

- Providing free access to equipment within their facility.

- Ensuring that all equipment is available upon arrival of Eaton personnel, including removal from service to permit continuous progression of work. Delay time in making equipment available will be treated as an extra.
- Identifying site contact for this project.
- Providing electricians to remove equipment covers and re-install the same when required.
- Coordinating all outages and perform all switching to de-energize and isolate equipment to be serviced.
- Ensuring that all circuits to be de-energized have been clearly identified and that all plant personnel and downstream operations are aware of the required outage date, time and duration. This includes maintaining power to vital or necessary plant equipment and processes during the performance of this scope of work.
- Providing a copy of the past maintenance records to Eaton personnel.
- Providing manufacturers maintenance manuals upon arrival of Field Engineer/s.
- Supplying a complete set of electrical plans, including the plant single-line diagram, specifications, and any pertinent change orders to Eaton before commencement of work.
- Supply a suitable and stable source of power for operation of test and motorized equipment at each test site when normal power is removed or authorize Eaton to obtain a source of auxiliary power, Eaton shall specify requirements. Any non-standard generators rentals will result in a price adder to this proposal.
- Providing a place to receive and unload replacement equipment, test equipment or other supplies.
- Providing special tools supplied by equipment manufacturers.

9. PROPRIETARY AND CONFIDENTIAL INFORMATION

This submittal contains Eaton proprietary and confidential information, which may only be used by you to evaluate and respond to this submittal. By accepting this submittal from Eaton, you agree to not use this submittal, or any information contained herein, in any manner adverse to Eaton's interests; to keep in confidence the submittal and all information contained; and to not disclose to any third party or publish this submittal, any portion thereof, or any information contained herein without Eaton's prior written consent.

10. TERMS AND CONDITIONS

Any order arising out of this offer will be governed by the conditions contained in Eaton Selling Policy 25-000 effective November 1, 2017. Taxes, if applicable, not included. This offer is valid for 30 days unless otherwise extended, modified or withdrawn, in writing, by Eaton. Payments are due and payable net within thirty (30) days from the date of each invoice.

Please reference Eaton's Proposal Number on any purchase order issued in response to this proposal.

It is a privilege to have this opportunity to be of service. If there are any further questions or needs, please contact me. Eaton's Electrical Engineering Services & Systems looks forward to working with you on this project.

**SANITARY DISTRICT NO.5
ATS INSPECTION**

NOVEMBER 2021

Sincerely,

Raymond Cooper
Senior Sales Engineer
Mobile: (925) 416-9169
RaymondTCooper@eaton.com
24-Hour Emergency Service: 1-800-498-2678



Selling Policy

Effective: November 1, 2017 Page 1

Supersedes Selling Policy 25-000,
Pages 1-4, dated
November 1, 2008

**DOMESTIC U.S.A.
GENERAL TERMS AND
CONDITIONS OF SALE**

**Distribution and
Control Products
and Services
25-000**

TERMS AND CONDITIONS OF SALE

The Terms and Conditions of Sale set forth herein, and any supplements which may be attached hereto, constitute the full and final expression of the contract for the sale of products or services (hereinafter referred to as Product(s) or Services by Eaton Corporation (hereinafter referred to as Seller) to the Buyer, and supersedes all prior quotations, purchase orders, correspondence or communications whether written or oral between the Seller and the Buyer. Notwithstanding any contrary language in the Buyer's purchase order, correspondence or other form of acknowledgment, Buyer shall be bound by these Terms and Conditions of Sale when it sends a purchase order or otherwise indicates acceptance of this contract, or when it accepts delivery from Seller of the Products or Services. **THE CONTRACT FOR SALE OF THE PRODUCTS OR SERVICES IS EXPRESSLY LIMITED TO THE TERMS AND CONDITIONS OF SALE STATED HEREIN. ANY ADDITIONAL OR DIFFERENT TERMS PROPOSED BY BUYER ARE REJECTED UNLESS EXPRESSLY AGREED TO IN WRITING BY SELLER.** No contract shall exist except as herein provided.

Complete Agreement

No amendment or modification hereto nor any statement, representation or warranty not contained herein shall be binding on the Seller unless made in writing by an authorized representative of the Seller. Prior dealings, usage of the trade or a course of performance shall not be relevant to determine the meaning of this contract even though the accepting or acquiescing party had knowledge of the nature of the performance and opportunity for objection.

Quotations

Written quotations are valid for 30 days from its date unless otherwise stated in the quotation or terminated sooner by notice.

Verbal quotations, unless accepted, expire the same day they are made.

A complete signed order must be received by Seller within 20 calendar days of notification of award, otherwise the price and shipment will be subject to re-negotiation.

Termination and Cancellation

Products

Any order may be terminated by the Buyer only by written notice and upon payment of reasonable termination charges, including all progress billings and all incurred direct manufacturing costs.

Services

Any order may be terminated by the Buyer only by written notice and upon payment of reasonable termination charges including all costs plus profit.

Seller shall have the right to cancel any order at any time by written notice if Buyer breaches any of the terms hereof, becomes the subject of any proceeding under state or federal law for the relief of debtors, or otherwise becomes insolvent or bankrupt, generally does not pay its debts as they become due or makes an assignment for the benefit of creditors.

Prices

All prices are subject to change without notice. In the event of a price change, the effective date of the change will be the date of the new price or discount sheet, letter or telegram. All quotations made or orders accepted after the effective date will be on the new basis. For existing orders, the price of the unshipped portion of an order will be the price in effect at time of shipment.

Price Policy – Products and Services

When prices are quoted as firm for quoted shipment, they are firm provided the following conditions are met:

1. The order is released with complete engineering details.
2. Shipment of Products are made, and Services purchased are provided within the quoted lead time.
3. When drawings for approval are required for any Products, the drawings applicable to those Products must be returned within 30* calendar days from the date of the original mailing of the drawings by Seller. The return drawings must be released for manufacture and shipment and must be marked "APPROVED" or "APPROVED AS NOTED." Drawing re-submittals which are required for any other reason than to correct Seller errors will not extend the 30-day period.

* 60 days for orders through contractors to allow time for their review and approval before and after transmitting them to their customers.

If the Buyer initiates or in any way causes delays in shipment, provision of Services or return of approval drawings beyond the periods stated above, the price of the Products or Services will be increased 1% per month or fraction thereof up to a maximum of 18 months from the date of the Buyer's order. For delays resulting in shipment or provision of Services beyond 18 months from the date of the Buyer's order, the price must be renegotiated.

Price Policy – BLS

Refer to Price Policy 25-050.

Minimum Billing

Orders less than \$1,000 will be assessed a shipping and handling charge of 5% of the price of the order, with a minimum charge of \$25.00 unless noted differently on Product discount sheets.

Taxes

The price does not include any taxes. Buyer shall be responsible for the payment of all taxes applicable to, or arising from, the transaction, the Products, its sale, value or use, or any Services performed in connection therewith regardless of the person or entity actually taxed.

TERMS OF PAYMENT

Products

Acceptance of all orders is subject to the Buyer meeting Seller's credit requirements. Terms of payment are subject to change for failure to meet such requirements. Seller reserves the right at any time to demand full or partial payment before proceeding with a contract of sale as a result of changes in the financial condition of the Buyer. Terms of Payment are either Net 30 days from the date of invoice of each shipment or carry a cash discount based on Product type. Specific payment terms for Products are outlined in the applicable Product discount schedules.

Services

Terms of payment are net within 30 days from date of invoice for orders amounting to less than \$50,000.00.

Selling Policy 25-000
November 1, 2008
Page 2



Terms of payment for orders exceeding \$50,000.00 shall be made according to the following:

1. Twenty percent (20%) of order value with the purchase order payable 30 days from date of invoice.
2. Eighty percent (80%) of order value in equal monthly payments over the performance period payable 30 days from date of invoice.

Except for work performed (i) under a firm fixed price basis or (ii) pursuant to terms of a previously priced existing contract between Seller and Buyer, invoices for work performed by Seller shall have added and noted on each invoice a charge of 3% (over and above the price of the work) which is related to Seller compliance with present and proposed environmental, health and safety regulations associated with prescribed requirements covering hazardous materials management and employee training, communications, personal protective equipment, documentation and record keeping associated therewith.

Adequate Assurances
If, in the judgment of Seller, the financial condition of the Buyer, at any time during the period of the contract, does not justify the terms of payment specified, Seller may require full or partial payment in advance.

Delayed Payment
If payments are not made in accordance with these terms, a service charge will, without prejudice to the right of Seller to immediate payment, be added in an amount equal to the lower of 1.5% per month or fraction thereof or the highest legal rate on the unpaid balance.

Freight
Freight policy will be listed on the Product discount sheets, or at option of Seller one of the following freight terms will be quoted.

F.O.B. – P/S – Frt./Ppd. and Invoiced
Products are sold F.O.B. point of shipment freight prepaid and invoiced to the Buyer.

F.O.B. – P/S – Frt./Ppd. and Allowed
Products sold are delivered F.O.B. point of shipment, freight prepaid and included in the price.

F.O.B. Destination – Frt./Ppd. and Allowed
At Buyer's option, Seller will deliver the Products F.O.B. destination freight prepaid and 2% will be added to the net price. The term "freight prepaid" means that freight charges will be prepaid to the accessible common carrier delivery point nearest the destination for shipments within the United States and Puerto Rico unless noted

differently on the Product discount sheets. For any other destination, contact Seller's representative.

Shipment and Routing
Seller shall select the point of origin of shipment, the method of transportation, the type of carrier equipment and the routing of the shipment.

If the Buyer specifies a special method of transportation, type of carrier equipment, routing or delivery requirement, Buyer shall pay all special freight and handling charges.

When freight is included in the price, no allowance will be made in lieu of transportation if the Buyer accepts shipment at factory, warehouse or freight station or otherwise supplies its own transportation.

Risk of Loss
Risk of loss or damage to the Products shall pass to Buyer at the F.O.B. point.

Concealed Damage
Except in the event of F.O.B. destination shipments, Seller will not participate in any settlement of claims for concealed damage.

When shipment has been made on an F.O.B. destination basis, the Buyer must unpack immediately and, if damage is discovered, must:

1. Not move the Products from the point of examination.
2. Retain shipping container and packing material.
3. Notify the carrier in writing of any apparent damage.
4. Notify Seller representative within 72 hours of delivery.
5. Send Seller a copy of the carrier's inspection report.

Witness Tests/Customer Inspection
Standard factory tests may be witnessed by the Buyer at Seller's factory for an additional charge calculated at the rate of \$2,500 per day (not to exceed eight (8) hours) per Product type. Buyer may final inspect Products at the Seller's factory for \$500 per day per Product type.

Witness tests will add one (1) week to the scheduled shipping date. Seller will notify Buyer fourteen (14) calendar days prior to scheduled witness testing or inspection. In the event Buyer is unable to attend, the Parties shall mutually agree on a rescheduled date. However, Seller reserves the right to deem the witness tests waived with the right to ship and invoice Products.

Held Orders
For any order held, delayed or rescheduled at the request of the Buyer, Seller may, at its sole option, (1) require payment to be based

on any reasonable basis, including but not limited to the contract price, and any additional expenses, or cost resulting from such a delay; (2) store Products at the sole cost and risk of loss of the Buyer; and/or (3) charge to the Buyer those prices under the applicable price policy. Payment for such price, expenses and costs, in any such event, shall be due by Buyer within thirty (30) days from date of Seller's invoice. Any order so held delayed or rescheduled beyond six (6) months will be treated as a Buyer termination.

Drawing Approval
Seller will design the Products in line with, in Seller's judgment, good commercial practice. If at drawing approval Buyer makes changes outside of the design as covered in their specifications, Seller will then be paid reasonable charges and allowed a commensurate delay in shipping date based on the changes made.

Drawing Re-Submittal
When Seller agrees to do so in its quotation, Seller shall provide Buyer with the first set of factory customer approval drawing(s) at Seller's expense. The customer approval drawing(s) will be delivered at the quoted delivery date. If Buyer requests drawing changes or additions after the initial factory customer approval drawing(s) have been submitted by Seller, the Seller, at its option, may assess Buyer drawing charges. Factory customer approval drawing changes required due to misinterpretation by Seller will be at Seller's expense. Approval drawings generated by Bid-Manager are excluded from this provision.

WARRANTY

Warranty For Products
Seller warrants that the Products manufactured by it will conform to Seller's applicable specifications and be free from failure due to defects in workmanship and material for one (1) year from the date of installation of the Product or eighteen (18) months from the date of shipment of the Product, whichever occurs first.

In the event any Product fails to comply with the foregoing warranty Seller will, at its option, either (a) repair or replace the defective Product, or defective part or component thereof, F.O.B. Seller's facility freight prepaid, or (b) credit Buyer for the purchase price of the Product. All warranty claims shall be made in writing.



Seller requires all non-conforming Products be returned at Seller's expense for evaluation unless specifically stated otherwise in writing by Seller.

This warranty does not cover failure or damage due to storage, installation, operation or maintenance not in conformance with Seller's recommendations and industry standard practice or due to accident, misuse, abuse or negligence. This warranty does not cover reimbursement for labor, gaining access, removal, installation, temporary power or any other expenses which may be incurred in connection with repair or replacement.

This warranty does not apply to equipment not manufactured by Seller. Seller limits itself to extending the same warranty it receives from the supplier.

Extended Warranty for Products
If requested by the Buyer and specifically accepted in writing by Seller, the foregoing standard warranty for Products will be extended from the date of shipment for the period and price indicated below:

24 months – 2% of Contract Price
30 months – 3% of Contract Price
36 months – 4% of Contract Price

Special Warranty (In and Out) for Products
If requested by the Buyer and specifically accepted in writing by Seller, Seller will, during the warranty period for Products, at an additional cost of 2% of the contract price, be responsible for the direct cost of:

1. Removing the Product from the installed location.
2. Transportation to the repair facility and return to the site.
3. Reinstallation on site.

The total liability of Seller for this Special Warranty for Products is limited to 50% of the contract price of the particular Product being repaired and excludes expenses for removing adjacent apparatus, walls, piping, structures, temporary service, etc.

Warranty For Services
Seller warrants that the Services performed by it hereunder will be performed in accordance with generally accepted professional standards.

The Services, which do not so conform, shall be corrected by Seller upon notification in writing by the Buyer within one (1) year after completion of the Services.

Unless otherwise agreed to in writing by Seller, Seller assumes no responsibility with respect to the suitability of the Buyer's, or its customer's, equipment or with respect to any latent defects in equipment not supplied by Seller. This warranty does not cover damage to Buyer's, or its customer's, equipment, components or parts resulting in whole or in part from improper maintenance or operation or from their deteriorated condition. Buyer will, at its cost, provide Seller with unobstructed access to the defective Services, as well as adequate free working space in the immediate vicinity of the defective Services and such facilities and systems, including, without limitation, docks, cranes and utility disconnects and connects, as may be necessary in order that Seller may perform its warranty obligations. The conducting of any tests shall be mutually agreed upon and Seller shall be notified of, and may be present at, all tests that may be made.

Warranty for Power Systems Studies
Seller warrants that any power systems studies performed by it will conform to generally accepted professional standards. Any portion of the study, which does not so conform, shall be corrected by Seller upon notification in writing by the Buyer within six (6) months after completion of the study. All warranty work shall be performed in a single shift straight time basis Monday through Friday. In the event that the study requires correction of warranty items on an overtime schedule, the premium portion of such overtime shall be for the Buyer's account.

Limitation on Warranties for Products, Services and Power Systems Studies
THE FOREGOING WARRANTIES ARE EXCLUSIVE EXCEPT FOR WARRANTY OF TITLE. SELLER DISCLAIMS ALL OTHER WARRANTIES INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

CORRECTION OF NON-CONFORMITIES IN THE MANNER AND FOR THE PERIOD OF TIME PROVIDED ABOVE SHALL CONSTITUTE SELLER'S SOLE LIABILITY AND BUYER'S EXCLUSIVE REMEDY FOR FAILURE OF SELLER TO MEET ITS WARRANTY OBLIGATIONS. WHETHER CLAIMS OF THE BUYER ARE BASED IN CONTRACT, IN TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY) OR OTHERWISE.

Asbestos
Federal Law requires that building or facility owners identify the presence, location and quantity of asbestos containing material (hereinafter "ACM") at work sites. Seller is not licensed to abate ACM. Accordingly, for any contract which includes the provision of Services, prior to (i) commencement of work at any site under a specific Purchase Order, (ii) a change in the work scope of any Purchase Order, the Buyer will certify that the work area associated with the Seller's scope of work includes the handling of Class II ACM, including but not limited to generator wedges and high temperature gaskets which include asbestos materials. The Buyer shall at its expense, conduct abatement should the removal, handling, modification or reinstallation, or some or all of them, of said Class II ACM be likely to generate airborne asbestos fibers; and should such abatement affect the cost of or time of performance of the work then Seller shall be entitled to an equitable adjustment in the schedule, price and other pertinent affected provisions of the contract.

Compliance with Nuclear Regulation
Seller's Products are sold as commercial grade Products not intended for application in facilities or activities licensed by the United States Nuclear Regulatory Commission for atomic purposes. Further certification will be required for use of the Products in any safety-related application in any nuclear facility licensed by the U.S. Nuclear Regulatory Commission.

Returning Products
Authorization and shipping instructions for the return of any Products must be obtained from Seller before returning the Products. When return is occasioned due to Seller error, full credit including all transportation charges will be allowed.

Product Notices
Buyer shall provide the user (including its employees) of the Products with all Seller supplied Product notices, warnings, instructions, recommendations and similar materials.

Force Majeure
Seller shall not be liable for failure to perform or delay in performance due to fire, flood, strike or other labor difficulty, act of God, act of any governmental authority or of the Buyer not, embargo, fuel or energy shortage, car shortage, wrecks or delays in transportation, or due to any other cause beyond Seller's reasonable control. In the event of delay in performance due to any such cause, the date of delivery or time for completion will be extended by a period of time reasonably necessary to overcome the effect of such delay.



Liquidated Damages

Contracts which include liquidated damage clauses for failure to meet shipping or job completion promises are not acceptable or binding on Seller, unless such clauses are specifically accepted in writing by an authorized representative of the Seller at its headquarters office.

Patent Infringement

Seller will defend or, at its option, settle any suit or proceeding brought against Buyer, or Buyer's customers, to the extent it is based upon a claim that any Product or part thereof, manufactured by Seller or its subsidiaries and furnished hereunder, infringes any United States patent, other than a claim of infringement based upon use of a Product or part thereof in a process, provided Seller is notified in reasonable time and given authority, information and assistance (at Seller's expense) for the defense of same. Seller shall pay all legal and court costs and expenses and court-assessed damages awarded therein against Buyer resulting from or incident to such suit or proceeding, in addition to the foregoing, if at any time Seller determines there is a substantial question of infringement of any United States patent, and the use of such Product is or may be enjoined, Seller may, at its option and expense: either (a) procure for Buyer the right to continue using and selling the Product; (b) replace the Product with non-infringing apparatus; (c) modify the Product so it becomes non-infringing; or (d) as a last resort, remove the Product and refund the purchase price, equitably adjusted for use and obsolescence. In no case does Seller agree to pay any recovery based upon its Buyer's savings or profit through use of Seller's Products whether the use be special or ordinary. The foregoing states the entire liability of Seller for patent infringement.

The preceding paragraph does not apply to any claim of infringement based upon: (a) any modification made to a Product other than by Seller; (b) any design and/or specifications of Buyer to which a Product was manufactured; or (c) the use or combination of Product with other products where the Product does not itself infringe. As to the above-identified claim situations where the preceding paragraph does not apply, Buyer shall defend and hold Seller harmless in the same manner and to the extent as Seller's obligations described in the preceding paragraph. Buyer shall be responsible for obtaining (at Buyer's expense) all license rights required for Seller to be able to use software products in the possession of Buyer where such use is required in order to perform any Service for Buyer.

With respect to a Product or part thereof not manufactured by Seller or its subsidiaries, Seller will attempt to obtain for Buyer, from the supplier(s), the patent indemnification protection normally provided by the supplier(s) to customers.

Compliance with OSHA

Seller offers no warranty and makes no representation that its Products comply with the provisions or standards of the Occupational Safety and Health Act of 1970, or any regulation issued thereunder. In no event shall Seller be liable for any loss, damage, fines, penalty or expenses arising under said Act.

Limitation of Liability

THE REMEDIES OF THE BUYER SET FORTH IN THIS CONTRACT ARE EXCLUSIVE AND ARE ITS SOLE REMEDIES FOR ANY FAILURE OF SELLER TO COMPLY WITH ITS OBLIGATIONS HEREUNDER.

NOTWITHSTANDING ANY PROVISION IN THIS CONTRACT TO THE CONTRARY, IN NO EVENT SHALL SELLER BE LIABLE IN CONTRACT, IN TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY) OR OTHERWISE FOR DAMAGE TO PROPERTY OR EQUIPMENT OTHER THAN PRODUCTS SOLD HEREUNDER, LOSS OF PROFITS OR REVENUE, LOSS OF USE OF PRODUCTS, COST OF CAPITAL, CLAIMS OF CUSTOMERS OF THE BUYER OR ANY SPECIAL, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES WHATSOEVER, REGARDLESS OF WHETHER SUCH POTENTIAL DAMAGES ARE FORESEEABLE OR IF SELLER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

THE TOTAL CUMULATIVE LIABILITY OF SELLER ARISING FROM OR RELATED TO THIS CONTRACT WHETHER THE CLAIMS ARE BASED IN CONTRACT, IN TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY) OR OTHERWISE, SHALL NOT EXCEED THE PRICE OF THE PRODUCT OR SERVICES ON WHICH SUCH LIABILITY IS BASED.

Eaton Corporation,
1000 Cherrington Parkway
Moon Township, PA 15105
United States
Tel: 1-800-525-2000
Eaton.com

© 2017 Eaton Corporation
All Rights Reserved
Printed in USA
Publication No. SP0300001E
Z7740

Sanitary District No. 5

**GASB 75 OPEB Valuation Report Measured as of June 30, 2020
for Disclosures for the Fiscal Year Ending June 30, 2021**

December 6, 2021



GovInvest
Insights to your financial future



11750 Atwood Road
Auburn, California 95603
t: (415) 801-5987 f: (415) 358-8500

www.precisionactuarial.com



GovInvest
Insights to your financial future

11750 Atwood Road
Auburn, California 95603
www.precisionactuarial.com
(415) 801-5987

December 6, 2021

Robin Dohrmann
Office Manager
Sanitary District No. 5
2001 Paradise Drive
Tiburon, California 94920

Re: Sanitary District No. 5 Retiree Health Benefits Plan GASB 75 OPEB Valuation Report Measured as of June 30, 2020

Dear Ms. Dohrmann:

At your request, we completed an actuarial valuation of the retiree health and welfare benefits valued as of June 30, 2020, and measured as of June 30, 2020, for the Sanitary District No. 5. This is a full valuation. Please use the information in this report for your financial statements for the fiscal year ending June 30, 2021. This valuation is based on input from the District and from CalPERS, as well as our understanding of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" (GASB 75).

We greatly appreciate your business. If you have any questions, please feel free to call us at (415) 801-5987.

Best Regards,

A handwritten signature in blue ink that reads "Roger T. Burton".

Roger T. Burton, FSA, MAAA, FCA



Corporate Solutions for the Modern World
Healthcare • Pension • Valuations • Life & Disability • P&C • Financial Reporting
Risk Management • Reinsurance • M&A • Expert Witness

DUNS: 079861610 CAGE: 7EC83 CA Supplier: 1798304

Executive Summary	
Overview	1
Accounting Summary	3
Reconciliation of the Change in the Total OPEB Liability	4
Accounting Information	
Statement of Fiduciary Net Position	5
Statement of Changes to the Fiduciary Net Position	6
Changes in the Net OPEB Liability	7
Development of Deferred Outflows and Inflows of Resources	8
Expense and Deferred Outflows and Inflows	10
Impact on the Statement of Net Position	11
Reconciliation of Expense	12
Sample Journal Entries	13
Amortization of the Net OPEB Liability	15
Actuarially Determined Contribution (ADC)	16
Interest on Liability and Earnings and Investment Gain/Loss	17
Projection of Benefit Payments	18
Projection of Benefit Payments Chart	19
Projection of Contributions	20
Projection of Contributions Charts	21
Projection of Fiduciary Net Position	22
Depletion Date Projection	23
Depletion Date Projection Chart	24
Schedule of Implicit Subsidy Liability	25
Schedule of Deferred Outflows and Inflows of Resources	26
Schedule of Changes in the Net OPEB Liability and Related Ratios	27
Schedule of Changes in the Net OPEB Liability and Related Ratios Chart	28
Schedule of Investment Returns	29
Schedule of Contributions	30
Draft Notes to the Financial Statements	31
Basis of Valuation	
Substantive Plan	37
Participant Summary	38
Participant Summary Charts	39
Actuarial Assumptions	40
Appendix	
About GASB 75	43
Decrement Tables	48

Purpose of the Report

Precision Actuarial prepared this report to meet employer financial accounting requirements under GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions” (GASB 75), issued in June 2015, as amended by GASB Statement No. 85. This report includes information with respect to the obligation to provide future retiree health and welfare benefits for the fiscal year ending June 30, 2021.

Valuation Date: June 30, 2020

Measurement Date: June 30, 2020

Report Date: June 30, 2021

Application to Financials

This report provides assets, liabilities, and expenses for use in the District's 2021 financial reports.

The District should use the liabilities, assets, and expense measured as of June 30, 2020, for its financial statements for the year ending June 30, 2021.

The report also provides the actuarially determined contributions (ADCs) for funding purposes for reporting for the fiscal years ending June 30 for 2021, 2022, and 2023. The ADC for the fiscal year ending June 30, 2023 is an estimate and we recommend that the District have a roll-forward report produced for the fiscal year ending June 30, 2022, that updates this estimate.

Changes Since the Prior Valuation

This valuation is a full valuation. We updated:

- Census
- Premiums
- Healthcare trends
- Discount rate from 7.59% to 7.78%
- Benefit payments
- Contributions
- Assets

Actuarial Certification

Our determinations reflect the provisions and methods prescribed by GASB 75. In preparing this report, we relied on assets, employee census, plan design, premium rates, and administrative fees provided directly or indirectly by the plan sponsor, and demographic assumptions provided by CalPERS. CalPERS' actuaries set the premium rates using community rating. We did not attempt to verify that the community-rated premium rates represent the true cost of claims and administrative fees.

We based the results in this report on this information, along with the actuarial assumptions and methods used herein. In our opinion, the assumptions used represent reasonable expectations of anticipated plan experience. We reviewed the census information for reasonableness, but we did not audit it.

Actuarial computations under GASB 75 fulfill employer accounting and financial reporting requirements. The calculations are consistent with our understanding of GASB 75. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results in our report. Accordingly, additional determinations may be necessary for other purposes, such as judging benefit security at termination.

No third-party recipient of Precision Actuarial's work product should rely solely on Precision Actuarial's work product. Any third-party recipient should engage qualified professionals for advice appropriate to their own needs.

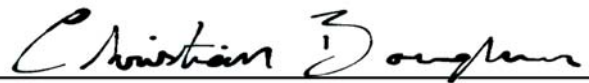
There is no relationship between Precision Actuarial, its owners, subcontractors, or staff; GovInvest; or the Sanitary District No. 5 beyond the contractual services that we perform for the Sanitary District No. 5.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, the report is complete and accurate and that we prepared it in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the applicable "Actuarial Standards of Practice" and "Actuarial Compliance Guidelines" as promulgated by the American Academy of Actuaries.

The undersigneds are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



Roger T. Burton, FSA, MAAA, FCA
Chief Actuary



Christian M. Boughner, ASA, MAAA
Senior Consulting Actuary

Executive Summary

Accounting Summary

A summary of the key valuation results follows.

	<i>Prior Report</i>	<i>Current Report</i>
Valuation Date:	June 30, 2019	June 30, 2020
Measurement Date:	June 30, 2019	June 30, 2020
Report Date:	June 30, 2020	June 30, 2021
Present Value of Future Benefits		
Active Employees	\$ 914,539	\$ 923,082
Retirees	+ 983,982	853,531
Total Present Value of Future Benefits	= 1,898,521	1,776,613
Total Present Value of Future Normal Costs	- 350,799	317,323
Total OPEB Liability (TOL)	= \$ 1,547,722	\$ 1,459,290
OPEB Liability		
Active Employees	\$ 563,740	\$ 605,759
Retirees	+ 983,982	853,531
Total OPEB Liability (TOL)	= 1,547,722	1,459,290
Fiduciary Net Position (FNP)	- 700,131	795,183
Net OPEB Liability (NOL)	= \$ 847,591	\$ 664,107
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	45.24%	54.49%
Covered-Employee Payroll	\$ 888,075	\$ 916,620
Net OPEB Liability as a Percentage of Covered-Employee Payroll	95.44%	72.45%
Measurement Period:	2018-2019	2019-2020
Reporting Period:	2019-2020	2020-2021
Expense	\$ 95,425	\$ 80,325
Actuarially Determined Contribution (ADC)*	106,991	112,895

Net Position Chart (NOL not shown if zero or negative)



*The Actuarially Determined Contribution includes the implicit subsidy. It is not the amount that the District contributes directly to the fund. See page 16 for the District's direct contribution.

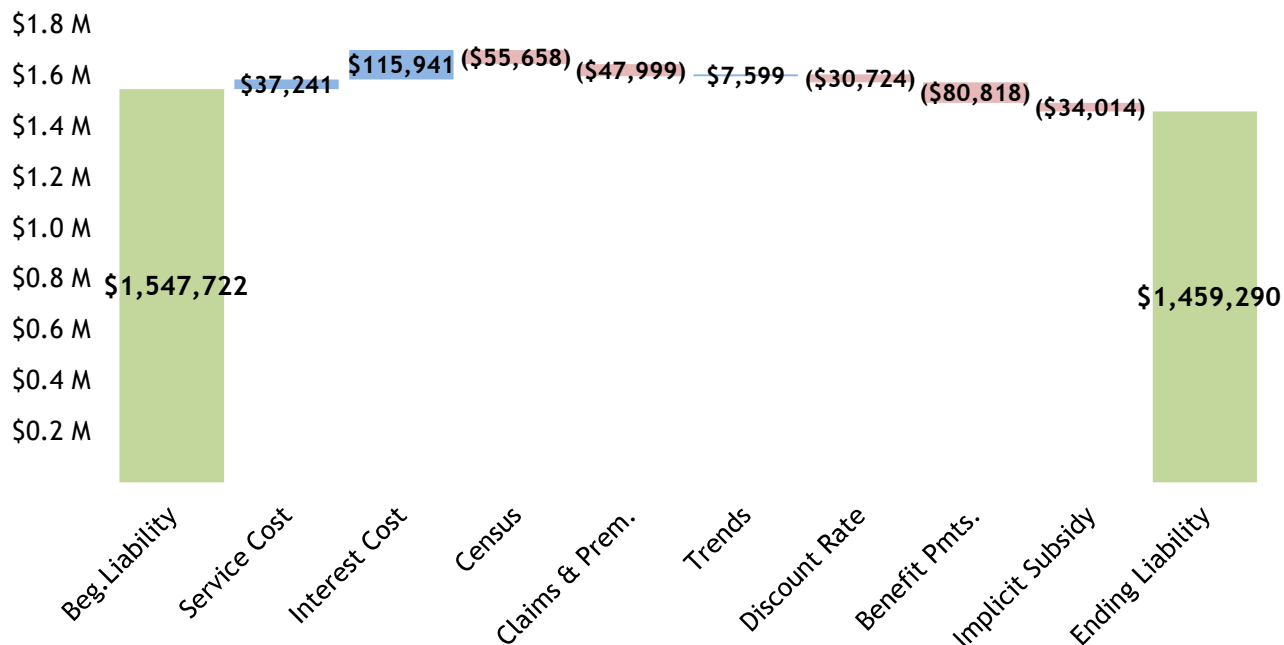
Executive Summary

Reconciliation of the Change in the Total OPEB Liability

A reconciliation of the changes to the Total OPEB Liability since the prior valuation report follow.

Total OPEB Liability as of Measurement Date June 30, 2019 / Report Date June 30, 2020	\$ 1,547,722
Service Cost	37,241
Interest Cost	115,941
Differences Between Expected and Actual Experience	
<i>Change in Census</i>	(55,658)
<i>Change in Claims and Premiums</i>	(47,999)
Total Differences Between Expected and Actual Experience	(103,657)
Changes of Assumptions	
<i>Change in Healthcare Trends</i>	7,599
<i>Change in Discount Rate from 7.59% to 7.78%</i>	(30,724)
Total Changes of Assumptions	(23,125)
Benefit Payments	(80,818)
Implicit Subsidy Credit	(34,014)
Total OPEB Liability as of Measurement Date June 30, 2020 / Report Date June 30, 2021	\$ 1,459,290

Reconciliation of the Change in the Total OPEB Liability



Accounting Information

Statement of Fiduciary Net Position

Measurement Date: June 30, 2020

Report Date: June 30, 2021

Assets

Cash and Deposits	\$	-
Securities Lending Cash Collateral		-
Total Cash		-
Receivables:		
Contributions		-
Due from Broker for Investments Sold		-
Investment Income (Interest on Investments)		-
Other		-
Total Receivables		-
Investments:		
Domestic Fixed Income Securities		-
Domestic Equities		-
Investment Funds		795,183
International Equities		-
Real Estate		-
Total Investments		<u>795,183</u>
Total Assets	\$	<u>795,183</u>

Liabilities

Payables:		
Investment Management Fees	\$	-
Due to Broker for Investments Purchased		-
Collateral Payable for Securities Lending		-
Other		-
Total Liabilities	\$	-

Net Position Restricted for Postemployment Benefits Other than Pensions \$ 795,183

Accounting Information

Statement of Changes to the Fiduciary Net Position

	<i>Prior Report</i>	<i>Current Report</i>
Measurement Date:	June 30, 2019	June 30, 2020
Report Date:	June 30, 2020	June 30, 2021
Additions		
Investment Income:		
Net Appreciation in the Fair Value of Investments	\$ 36,822	\$ 25,195
Interest and Dividends	-	-
Less Investment Expense, Other than from Securities Lending	-	-
Net Income from Investing, Other than from Securities Lending	36,822	25,195
Securities Lending Income	-	-
Less Securities Lending Expense	-	-
Net Income from Securities Lending	-	-
Other Income/(Expense)	(308)	-
Net Investment Income (a)	36,514	25,195
Contributions:		
Employer – District's Contribution	123,423	151,018
Employer – Implicit Subsidy	29,093	34,014
Total Contributions (b)	152,516	185,032
Total Additions (c) = (a) + (b)	189,030	210,227
Deductions		
Benefit Payments	55,423	80,818
Implicit Subsidy Credit	29,093	34,014
Administrative Expense	128	343
Total Deductions (d)	84,644	115,175
Net Increase in Net Position = (c) – (d)	104,386	95,052
Net Position Restricted for Postemployment Benefits Other than Pensions		
Beginning of Year	595,745	700,131
Net Increase in Net Position	104,386	95,052
End of Year	\$ 700,131	\$ 795,183

Accounting Information

Changes in the Net OPEB Liability

The funded status of the Plan as of the fiscal year-end, as well as other required disclosure information, follows.

	<i>Increase / (Decrease)</i>		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) – (b)
Balance as of:			
Measurement Date June 30, 2019 /			
Report Date June 30, 2020	<u>\$ 1,547,722</u>	<u>\$ 700,131</u>	<u>\$ 847,591</u>
Changes for the year:			
Service Cost	37,241		37,241
Interest	115,941		115,941
Changes of Benefit Terms	-		-
Differences Between Expected and Actual Experience	(103,657)		(103,657)
Changes of Assumptions	(23,125)		(23,125)
Net Investment Income		25,195	(25,195)
Contributions			
Employer – District's Contribution		151,018	(151,018)
Employer – Implicit Subsidy		34,014	(34,014)
Benefit Payments	(80,818)	(80,818)	-
Implicit Subsidy Credit	(34,014)	(34,014)	-
Administrative Expense		(343)	343
Other Changes	-	-	-
Net Changes	<u>(88,432)</u>	<u>95,052</u>	<u>(183,484)</u>
Balance as of:			
Measurement Date June 30, 2020 /			
Report Date June 30, 2021	<u>\$ 1,459,290</u>	<u>\$ 795,183</u>	<u>\$ 664,107</u>

Accounting Information

Development of Deferred Outflows and Inflows of Resources

Balances as of Measurement Date June 30, 2020 / Report Date June 30, 2021

Deferred Outflows and Inflows of Resources Arising from Differences Between Expected and Actual Experience

Measurement Date – June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-
2019	-	(226)	(62)	-	(164)
2020	-	(103,657)	(13,640)	-	(90,017)
Total				\$ -	\$ (90,181)

Deferred Outflows and Inflows of Resources Arising from Changes in Assumptions

Measurement Date – June 30:	Increase in Total Liability (a)	Decrease in Total Liability (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	(36,351)	(14,541)	-	(21,810)
2019	-	(2,175)	(580)	-	(1,595)
2020	-	(23,125)	(3,043)	-	(20,082)
Total				\$ -	\$ (43,487)

Accounting Information

Development of Deferred Outflows and Inflows of Resources

Balances as of Measurement Date June 30, 2020 / Report Date June 30, 2021

Deferred Outflows and Inflows of Resources Arising from Differences Between Projected and Actual Earnings on Investments

Measurement Date – June 30:	Investment Earnings Less Than Projected (a)	Investment Earnings Greater Than Projected (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2020 (c)	Deferred Outflows of Resources (d) = (a) – (c)	Deferred Inflows of Resources (e) = (b) – (c)	Net (f) = (d) + (e)
2017	\$ -	\$ (16,694)	\$ (13,356)	\$ -	\$ (3,338)	
2018	-	(2,642)	(1,587)	-	(1,055)	
2019	10,948	-	4,380	6,568	-	
2020	30,596	-	6,120	24,476	-	
Total				\$ 31,044	\$ (4,393)	\$ 26,651

Accounting Information

Expense and Deferred Outflows and Inflows

	Measurement Period:	2019-2020
	Reporting Period:	2020-2021
Expense		
Service Cost	\$	37,241
Interest on Total OPEB Liability		115,941
Changes of Benefit Terms		-
Recognized Differences Between Expected and Actual Experience		(13,671)
Recognized Changes of Assumptions		(8,180)
Projected Earnings on OPEB Plan Investments		(55,791)
Recognized Differences Between Projected and Actual Earnings		4,442
Administrative Expense		343
Other Miscellaneous (Income)/Expense		-
Total Expense	\$	80,325

	Report Year Ending June 30, 2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ (90,181)
Changes of Assumptions	-	(43,487)
Net Difference Between Projected and Actual Earnings on Plan Investments	26,651	-
Contributions Subsequent to the Measurement Date	99,524	-
Total	\$ 126,175	\$ (133,668)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Report Year Ending June 30:	Amount
	2022	\$ (17,408)
	2023	(14,067)
	2024	(13,543)
	2025	(15,735)
	2026	(19,426)
	Remaining	(26,838)

Accounting Information

Impact on the Statement of Net Position

Impact on the Statement of Net Position

	Measurement Date: Report Date:	June 30, 2019 June 30, 2020	June 30, 2020 June 30, 2021	Change During Period
Total OPEB Liability		\$ 1,547,722	\$ 1,459,290	\$ (88,432)
Fiduciary Net Position		700,131	795,183	95,052
Net OPEB Liability / (Asset)		<u>847,591</u>	<u>664,107</u>	<u>\$ (183,484)</u>
Deferred (Outflows) / Inflows Due To:				
Differences between Expected and Actual Experience		195	90,181	89,986
Changes of Assumptions		28,542	43,487	14,945
Differences between Projected and Actual Investment Earnings		(497)	(26,651)	(26,154)
(Contributions Subsequent to the Measurement Date)		(185,032)	(99,524)	85,508
Net Deferred (Outflows) / Inflows		<u>(156,792)</u>	<u>7,493</u>	<u>164,285</u>
Impact on the Statement of Net Position		<u><u>690,799</u></u>	<u><u>671,600</u></u>	<u><u>(19,199)</u></u>

Change in Net Position During Fiscal Year

	Measurement Date: Report Date:	June 30, 2020 June 30, 2021
Impact on the Statement of Net Position, Fiscal Year Ending June 30, 2020		690,799
OPEB Expense / (Income) (Employer Contributions During Fiscal Year)		<u>(99,524)</u>
Impact on the Statement of Net Position for the Fiscal Year Ending June 30, 2021		<u><u>671,600</u></u>

OPEB Expense

	Measurement Date: Report Date:	June 30, 2020 June 30, 2021
Deterioration / (Improvement) in Net Position		(19,199)
Employer Contributions During the Fiscal Year		<u>99,524</u>
OPEB Expense / (Income) for the Fiscal Year Ending June 30, 2021		<u><u>80,325</u></u>

Accounting Information

Reconciliation of Expense

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Deferred (Inflows)	Deferred Outflows	Net Investment (Inflows)/ Outflows	Net Deferrals	Net OPEB Liability plus Net Deferrals	Annual Expense
Balance as of: Measurement Date June 30, 2019 / Report Date June 30, 2020	\$ (1,547,722)	\$ 700,131	\$ (847,591)	\$ (28,737)	\$ 185,032	\$ 497	\$ 156,792	\$ (690,799)	
Service Cost	(37,241)		(37,241)						\$ 37,241
Interest on Total OPEB Liability	(115,941)		(115,941)						115,941
Effect of Changes of Benefit Terms	-		-						-
Effect of Liability Gains or Losses	103,657		103,657	(103,657)	-		(103,657)		
Effect of Assumption Changes or Inputs	23,125		23,125	(23,125)	-		(23,125)		
Expected Investment Income (Net of Investment Expenses)		55,791	55,791						(55,791)
Investment Gains or Losses on Expected Return		(30,596)	(30,596)			30,596	30,596		
Contributions									
Employer – District’s Contribution		151,018	151,018					151,018	
Employer – Implicit Subsidy		34,014	34,014					34,014	
Benefit Payments	80,818	(80,818)	-						
Implicit Subsidy Credit	34,014	(34,014)	-						
Administrative Expenses		(343)	(343)						343
Other Income/(Expense)		-	-						-
Recognition of Liability Gains or Losses				13,671	-		13,671		(13,671)
Recognition of Assumption Changes or Inputs				8,180	-		8,180		(8,180)
Recognition of Investment Gains or Losses						(4,442)	(4,442)		4,442
Contributions Subsequent to the Measurement Date					99,524		99,524	99,524	
Annual Expense								(80,325)	\$ 80,325
Balance as of: Measurement Date June 30, 2020 / Report Date June 30, 2021	\$ (1,459,290)	\$ 795,183	\$ (664,107)	\$ (133,668)	\$ 284,556	\$ 26,651	\$ 177,539	\$ (486,568)	

Accounting Information

Sample Journal Entries

Suggested Journal Entries for the Report Year ending June 30, 2021

Beginning Balance	Debit (Outflow)	Credit (Inflow)
Net OPEB Liability/Asset	\$ -	\$ 847,591
Differences between Expected and Actual Experience	-	195
Changes of Assumptions	-	28,542
Differences between Projected and Actual Investment Earnings	497	-
Contributions Subsequent to the Measurement Date	185,032	-
Impact on Statement of Net Position	690,799	-
Ending Balance	Debit (Outflow)	Credit (Inflow)
Net OPEB Liability/Asset	\$ -	\$ 664,107
Differences between Expected and Actual Experience	-	90,181
Changes of Assumptions	-	43,487
Differences between Projected and Actual Investment Earnings	26,651	-
Contributions Subsequent to the Measurement Date	99,524	-
Impact on Statement of Net Position	671,600	-
OPEB-Expense Journal Entries	Debit	Credit
Net OPEB Liability/Asset	\$ 183,484	\$ -
Differences between Expected and Actual Experience	Deferred Outflows Deferred Inflows	- 89,986
Changes of Assumptions	Deferred Outflows Deferred Inflows	- 14,945
Differences between Projected and Actual Investment Earnings	Deferred Outflows Deferred Inflows	26,154 -
Contributions Subsequent to the Measurement Date	Deferred Outflows	85,508
OPEB Expense/Credit	-	19,199
Total	209,638	209,638
Change to the Impact on the Statement of Net Position	-	19,199

Accounting Information

Sample Journal Entries

Suggested Journal Entries for the Report Year ending June 30, 2021

Journal Entries – Deferred Outflows

	<u>Debit</u>	<u>Credit</u>
Net OPEB Liability/Asset	\$ 185,032	\$ -
Contributions Subsequent to the Measurement Date: Fiscal Year 2019-2020	-	185,032
Contributions Subsequent to the Measurement Date: Fiscal Year 2020-2021	99,524	-
Contributions Expense	-	99,524

Journal Entries – Benefits Paid Outside of the Trust¹

	<u>Debit</u>	<u>Credit</u>
OPEB Expense	\$ 80,818	\$ -
Employer Contributions for Retiree Benefits During the Fiscal Year	-	80,818

Journal Entries – Implicit Subsidy²

	<u>Debit</u>	<u>Credit</u>
OPEB Expense	\$ 34,014	\$ -
Premium Expense During the Fiscal Year	-	34,014

¹ The entries here assume that when cash is used to pay benefits, that the trust does not reimburse, an account called "Employer Contributions for Retiree Benefits During the Fiscal Year" was debited (increased). These entries reassign the benefit payments to the OPEB Expense. If the OPEB Expense account was originally debited, then these entries are unnecessary.

² These entries assume that when premiums are paid for active employees, an account called "Premium Expense During the Fiscal Year" is debited (increased). This entry reverses the portion of the premium payments that represent implicit subsidies, recorded as a retiree liability, and assigns that value to the OPEB Expense.

Accounting Information

Amortization of the Net OPEB Liability

A summary of the information used to establish the amortization amount for the current year and the following year, with respect to the Net OPEB Liability, follows. We recalculate the amortization each fiscal year. If the Net OPEB Liability is negative, it is an asset and it is not amortized.

The District is amortizing the Net OPEB Liability using a level-percent-of-pay method on a closed basis. Remaining years of amortization as of the report date of June 30, 2021:

16

	Measurement Period:	2020-2021	2021-2022	<i>Estimated</i> 2022-2023
	Report Date (June 30):	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total OPEB Liability		\$ 1,459,290	\$ 1,510,164	\$ 1,554,483
Fiduciary Net Position	-	<u>795,183</u>	<u>841,339</u>	<u>890,185</u>
Net OPEB Liability	=	\$ <u>664,107</u>	\$ <u>668,825</u>	\$ <u>664,298</u>

All values measured at the beginning of the measurement period.

Amortization Type		Closed	Closed	Closed
Interest Rate Used to Determine Amortization		7.59%	7.78%	7.78%
Assumed Rate of Payroll Growth		2.750%	2.750%	2.750%
Amortization Period		16 years	15 years	14 years
Amount Recognized, Beginning of Year	\$	57,321	\$ 60,995	\$ 63,551

It is the policy of the District not to allow negative amortizations.

Accounting Information

Actuarially Determined Contribution (ADC)

The calculation of the Actuarially Determined Contribution (ADC) follows. The ADC is based on the District's funding policy. The ADC is calculated as of the end of the year.

	Measurement Period:	2020-2021	2021-2022	<i>Estimated</i> 2022-2023
	Report Date (June 30):	<u>2022</u>	<u>2023</u>	<u>2024</u>
Service Cost		\$ 35,701	\$ 36,683	\$ 37,692
Amortization of the Net OPEB Liability		57,321	60,995	63,551
Interest to the End of the Year		<u>7,238</u>	<u>7,599</u>	<u>7,876</u>
Service Cost and Amortization (with Interest)		\$ 100,260	\$ 105,277	\$ 109,119
Service Cost and Amortization (with Interest) as a Percentage of Payroll		10.42%	10.65%	10.74%
Discount Rate for ADC Calculation		7.59%	7.78%	7.78%
ADC Components				
District's Contribution to the Trust Fund		\$ 2,909	\$ -	\$ 5,934
Credit for Retiree Benefit Payments Outside of the Trust		73,265	79,981	79,804
Credit for Implicit Subsidy		<u>24,086</u>	<u>28,508</u>	<u>23,381</u>
Total ADC		\$ 100,260	\$ 108,489	\$ 109,119
ADC as a Percentage of Payroll		10.41%	10.97%	10.73%

District's Funding Policy

The District's funding policy is to contribute 100% of the sum of the service cost and amortization (both with interest) each year until the plan is fully funded, and then contribute the greater of the service cost or the total of the benefit payments and the implicit subsidy.

The ADC is the sum of the service cost and the amortization of the net OPEB liability, plus interest to the end of the year. For payment of the ADC, however, it comprises three parts: the benefit payments paid directly by the District and not reimbursed through the Trust Fund, the credit for the implicit subsidy, and the contribution to the Trust Fund. If the total of the service cost and amortization is less than the total of the benefit payments and implicit subsidy, the contribution to the trust fund will be negative and is typically set to zero.

Because actual benefit payments (paid outside of the trust) rarely match the expected benefit payments used to determine the ADC Funding Goal, the District may adjust their contribution at the end of the year such that the total contributed to the Trust Fund, plus the actual benefit payments and the credit for the implicit subsidy, equals the ADC Funding Goal. If not, the difference between expected and actual benefit payments will be recorded as a contribution deficiency or excess.

Accounting Information

Interest on Liability and Earnings and Investment Gain/Loss

For the report year ending June 30, 2021

	Amount for Period (a)	Portion of Period (b)	Interest Rate (c)	Interest on the Total OPEB Liability (d) = (a) × (b) × (c)
Interest on Total OPEB Liability				
Beginning Total OPEB Liability	\$ 1,547,722	100%	7.59%	\$ 117,472
Service Cost	37,241	100%	7.59%	2,827
Benefit Payments	(80,818)	50%	7.59%	(3,067)
Implicit Subsidy	(34,014)	50%	7.59%	(1,291)
Total Interest on Total OPEB Liability				\$ 115,941

	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (d) = (a) × (b) × (c)
Projected Earnings on Plan Investments				
Beginning Plan Fiduciary Net Position Excluding Receivables	\$ 700,131	100%	7.59%	\$ 53,140
Employer Contributions	70,200	50%	7.59%	2,664
Benefit Payments from Trust	-	50%	7.59%	-
Administrative Expense	(343)	50%	7.59%	(13)
Other Miscellaneous Income/ (Expense)	-	100%	7.59%	-
Total Projected Earnings (Investment Expense)				55,791
Net Projected Earnings				\$ 55,791

	Amount
Investment Gain / Loss	
Net Projected Earnings	\$ 55,791
Actual Net Earnings	-
Investment (Gain) / Loss	\$ 30,596

Accounting Information

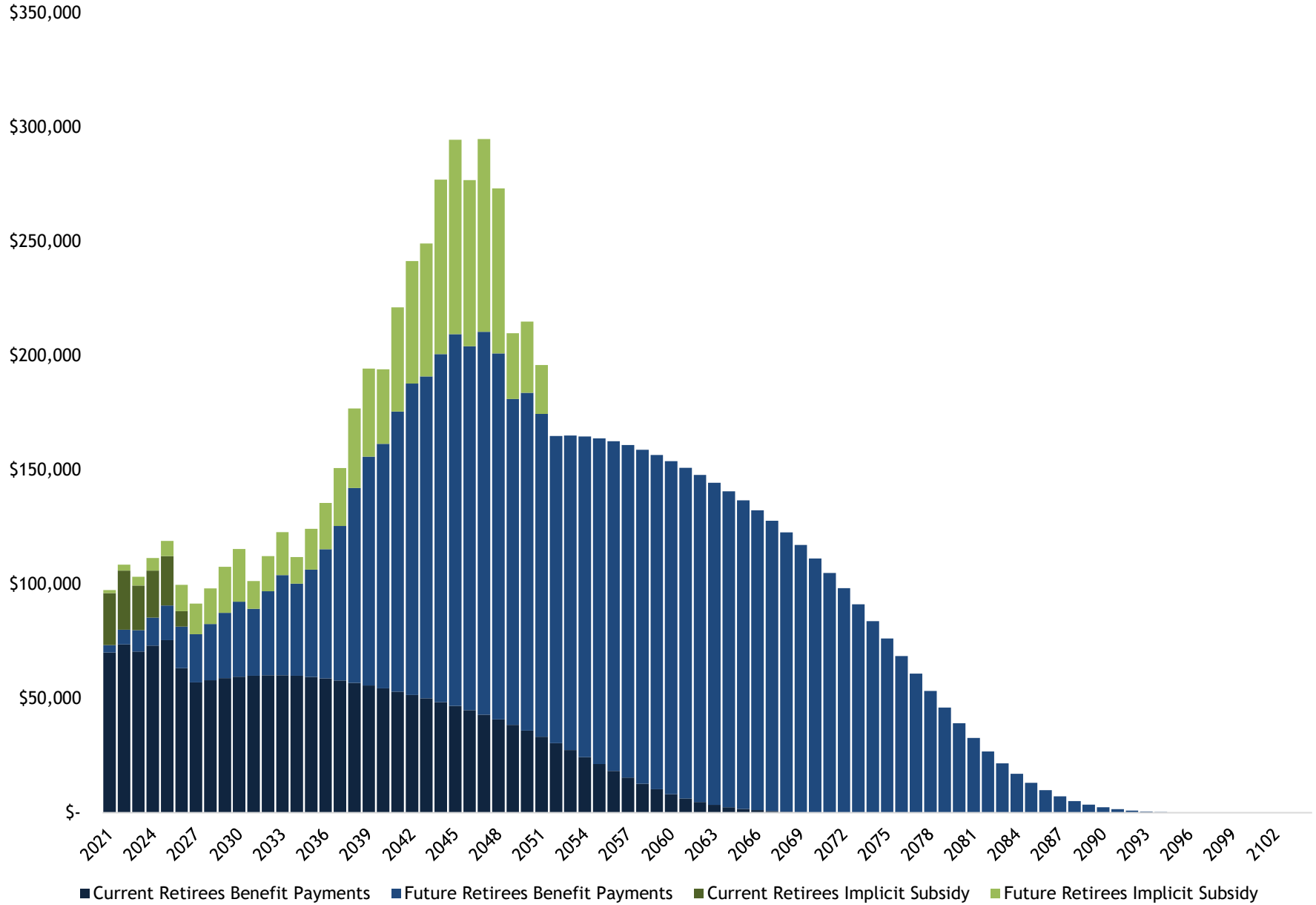
Projection of Benefit Payments

Projected benefit payments for current participants follow. "Future Retirees" are employees currently working, but projected to retire and receive benefits. The projections do not include benefits for employees hired in the future.

Measurement Period Ending	Projected Retiree Benefit Payments			Projected Implicit Subsidy			Grand Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
June 30:							
2021	\$ 70,006	\$ 3,259	\$ 73,265	\$ 22,753	\$ 1,333	\$ 24,086	\$ 97,351
2022	73,515	6,466	79,981	25,861	2,647	28,508	108,489
2023	70,473	9,331	79,804	19,545	3,836	23,381	103,185
2024	73,073	12,249	85,322	20,589	5,427	26,016	111,338
2025	75,482	15,121	90,603	21,577	6,702	28,279	118,882
2026	63,127	18,207	81,334	6,794	11,531	18,325	99,659
2027	56,900	21,138	78,038	-	13,414	13,414	91,452
2028	57,923	24,550	82,473	-	15,609	15,609	98,082
2029	58,774	28,628	87,402	-	20,179	20,179	107,581
2030	59,431	32,848	92,279	-	23,011	23,011	115,290
2031	59,877	29,231	89,108	-	12,174	12,174	101,282
2032	60,097	36,697	96,794	-	15,391	15,391	112,185
2033	60,083	43,801	103,884	-	18,770	18,770	122,654
2034	59,836	40,355	100,191	-	11,575	11,575	111,766
2035	59,361	46,913	106,274	-	17,891	17,891	124,165
2036	58,676	56,528	115,204	-	20,323	20,323	135,527
2037	57,800	67,623	125,423	-	25,313	25,313	150,736
2038	56,759	85,256	142,015	-	34,864	34,864	176,879
2039	55,581	100,168	155,749	-	38,575	38,575	194,324
2040	54,295	107,079	161,374	-	32,552	32,552	193,926
2041	52,920	122,601	175,521	-	45,543	45,543	221,064
2042	51,466	136,284	187,750	-	53,558	53,558	241,308
2043	49,937	140,934	190,871	-	58,190	58,190	249,061
2044	48,322	152,289	200,611	-	76,415	76,415	277,026
2045	46,611	162,686	209,297	-	85,163	85,163	294,460
2046	44,786	159,251	204,037	-	72,720	72,720	276,757
↓	↓	↓	↓	↓	↓	↓	↓

Accounting Information

Projected Benefit Payments for Current Participants



Accounting Information

Projection of Contributions

Measurement Period Ending June 30:	Payroll			Projected Employer Contributions*		
	Current Employees	Future Employees	Total	Current Participants	Related to Payroll of Future Employees	16 Years, Then at 4.00%
	(a)	(b)	(c)	(d) = (f) - (e)	(e) = (b) x 4.39%**	(f) = (c) x 10.74%
2021	\$ 962,819	\$ -	\$ 962,819	\$ 100,260	\$ -	\$ 100,260
2022	932,037	57,260	989,297	105,975	2,514	108,489
2023	910,488	106,015	1,016,503	104,465	4,654	109,119
2024	896,981	147,476	1,044,457	105,701	6,474	112,175
2025	887,492	185,688	1,073,180	110,730	8,152	118,882
2026	882,202	220,490	1,102,692	108,749	9,680	118,429
2027	877,753	255,263	1,133,016	110,480	11,206	121,686
2028	876,315	287,859	1,164,174	112,395	12,637	125,032
2029	873,517	322,672	1,196,189	114,306	14,165	128,471
2030	869,938	359,146	1,229,084	116,237	15,767	132,004
2031	867,889	394,995	1,262,884	118,294	17,340	135,634
2032	836,234	461,379	1,297,613	119,109	20,255	139,364
2033	809,990	523,307	1,333,297	120,223	22,973	143,196
2034	790,254	579,709	1,369,963	121,685	25,449	147,134
2035	771,936	635,701	1,407,637	123,273	27,907	151,180
2036	757,917	688,430	1,446,347	125,116	30,222	155,338
2037	712,091	774,031	1,486,122	116,756	33,980	150,736
2038	671,064	855,926	1,526,990	139,304	37,575	176,879
2039	591,906	977,076	1,568,982	151,430	42,894	194,324
2040	486,663	1,125,466	1,612,129	144,518	49,408	193,926
2041	401,268	1,255,195	1,656,463	165,961	55,103	221,064
2042	329,108	1,372,908	1,702,016	181,037	60,271	241,308
2043	273,759	1,475,062	1,748,821	184,306	64,755	249,061
2044	222,831	1,574,083	1,796,914	207,924	69,102	277,026
2045	179,655	1,666,674	1,846,329	221,293	73,167	294,460
↓	↓	↓	↓	↓	↓	↓

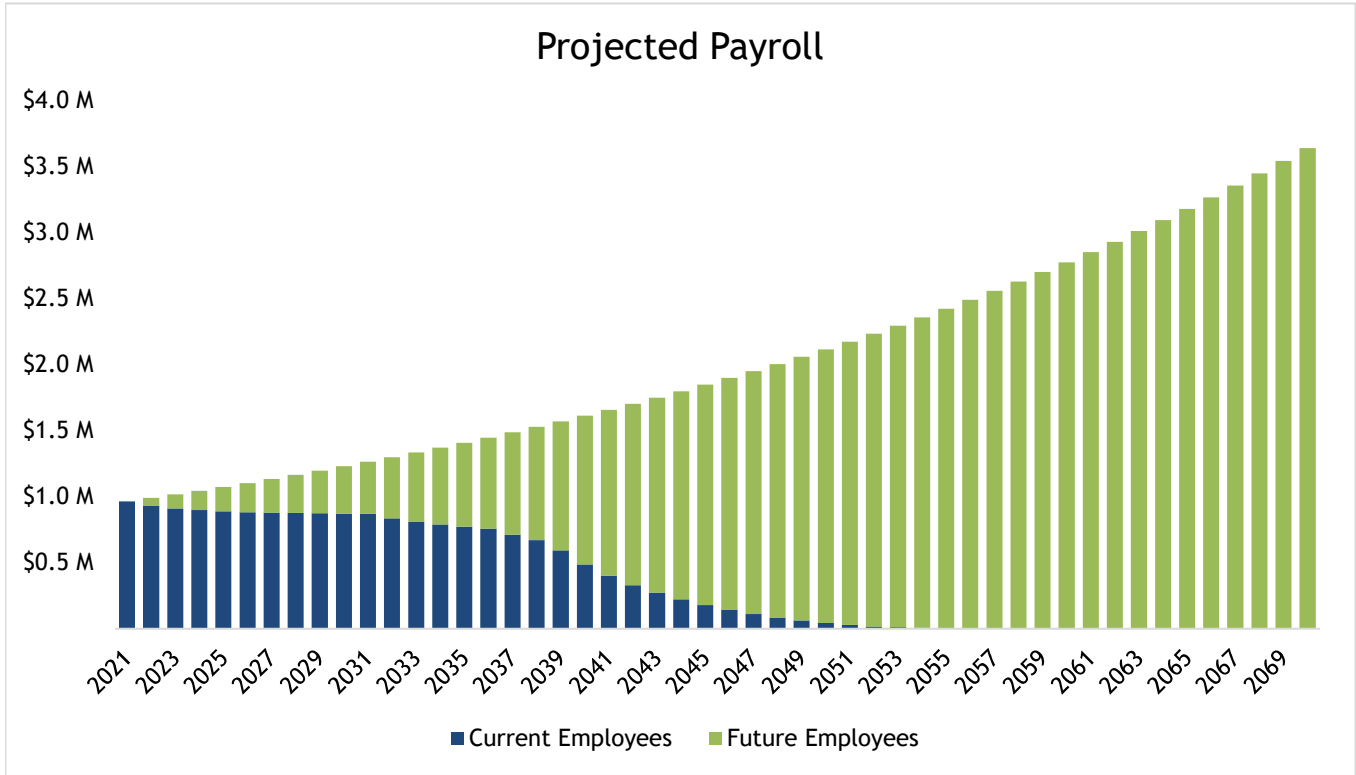
*The contributions for the first three years are calculated separately. Contributions for subsequent years use the percentages shown.

**The service cost percentage was determined in the prior report. If benefit payments are higher, they are used in place of the calculated amount.

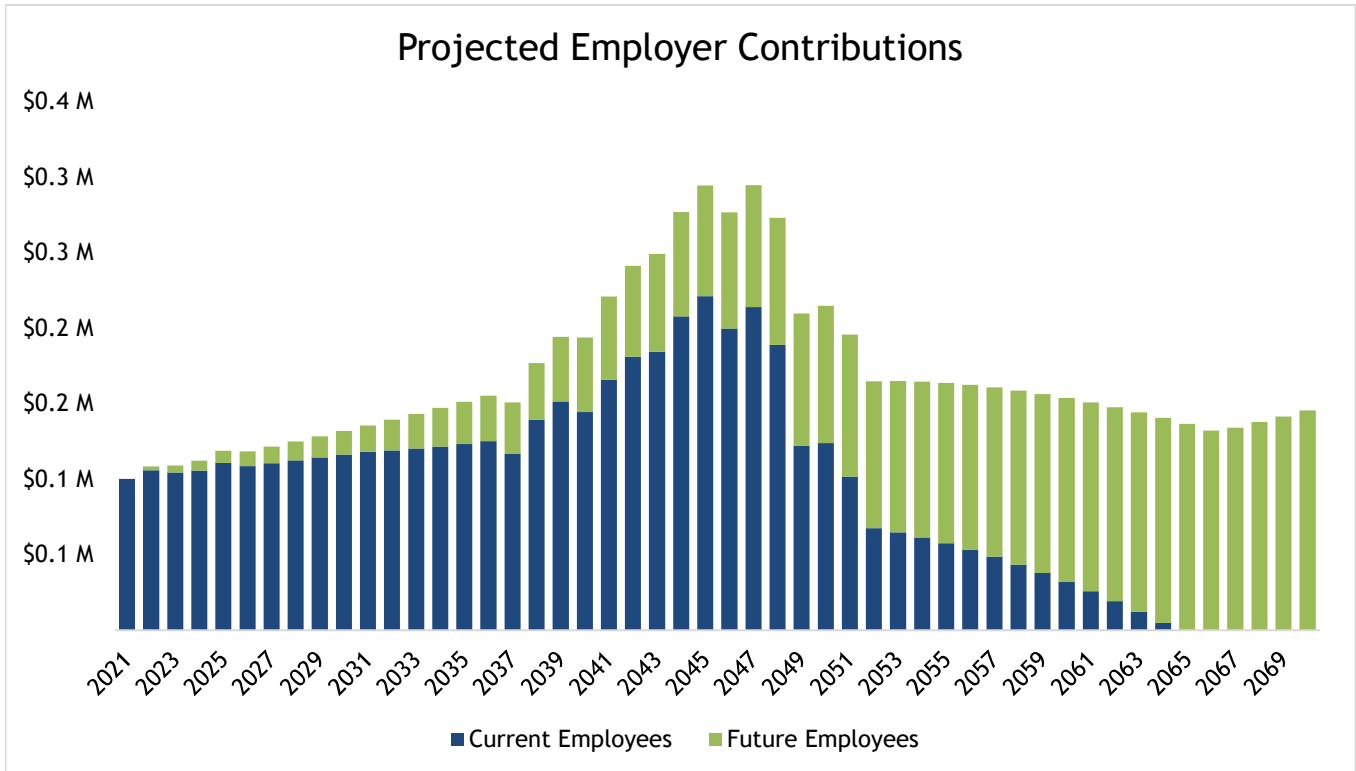
Accounting Information

Projection of Contributions Charts

Projected Payroll for Current and Future Employees



Projected Employer Contributions for Current and Future Plan Participants



Accounting Information

Projection of Fiduciary Net Position

Current Participants Only

Measurement Period Ending June 30:	Investment Rate of Return (a)	Projected Beginning Fiduciary Net Position (b)	Employer Contributions for Current Participants (c)	Projected Benefit Payments (Including Implicit Subsidy) (d)	Projected Administrative Expense (e)	Projected Investment Earnings (f)	Projected Ending Fiduciary Net Position (g) = Σ [(b) : (f)]
2021	5.85%	\$ 795,183	\$ 100,260	\$ (97,351)	\$ (352)	\$ 46,593	\$ 844,333
2022	5.85%	844,333	105,975	(108,489)	(340)	49,310	890,789
2023	5.85%	890,789	104,465	(103,185)	(312)	52,139	943,896
2024	5.85%	943,896	105,701	(111,338)	(275)	55,045	993,029
2025	5.85%	993,029	110,730	(118,882)	(233)	57,847	1,042,491
2026	5.85%	1,042,491	108,749	(99,659)	(191)	61,246	1,112,636
2027	5.85%	1,112,636	110,480	(91,452)	(152)	65,641	1,197,153
2028	5.85%	1,197,153	112,395	(98,082)	(117)	70,449	1,281,798
2029	5.85%	1,281,798	114,306	(107,581)	(88)	75,179	1,363,614
2030	5.85%	1,363,614	116,237	(115,290)	(64)	79,797	1,444,294
2031	8.07%	1,444,294	118,294	(101,282)	(45)	117,239	1,578,500
2032	8.07%	1,578,500	119,109	(112,185)	(30)	127,663	1,713,057
2033	8.07%	1,713,057	120,223	(122,654)	(19)	138,145	1,848,752
2034	8.07%	1,848,752	121,685	(111,766)	(11)	149,594	2,008,254
2035	8.07%	2,008,254	123,273	(124,165)	(6)	162,030	2,169,386
2036	8.07%	2,169,386	125,116	(135,527)	(3)	174,649	2,333,621
2037	8.07%	2,333,621	116,756	(150,736)	(1)	186,952	2,486,592
2038	8.07%	2,486,592	139,304	(176,879)	-	199,152	2,648,169
2039	8.07%	2,648,169	151,430	(194,324)	-	211,976	2,817,251
2040	8.07%	2,817,251	144,518	(193,926)	-	225,359	2,993,202
2041	8.07%	2,993,202	165,961	(221,064)	-	239,328	3,177,427
2042	8.07%	3,177,427	181,037	(241,308)	-	253,986	3,371,142
2043	8.07%	3,371,142	184,306	(249,061)	-	269,438	3,575,825
2044	8.07%	3,575,825	207,924	(277,026)	-	285,781	3,792,504
2045	8.07%	3,792,504	221,293	(294,460)	-	303,103	4,022,440
↓	↓	↓	↓	↓	↓	↓	↓

Accounting Information

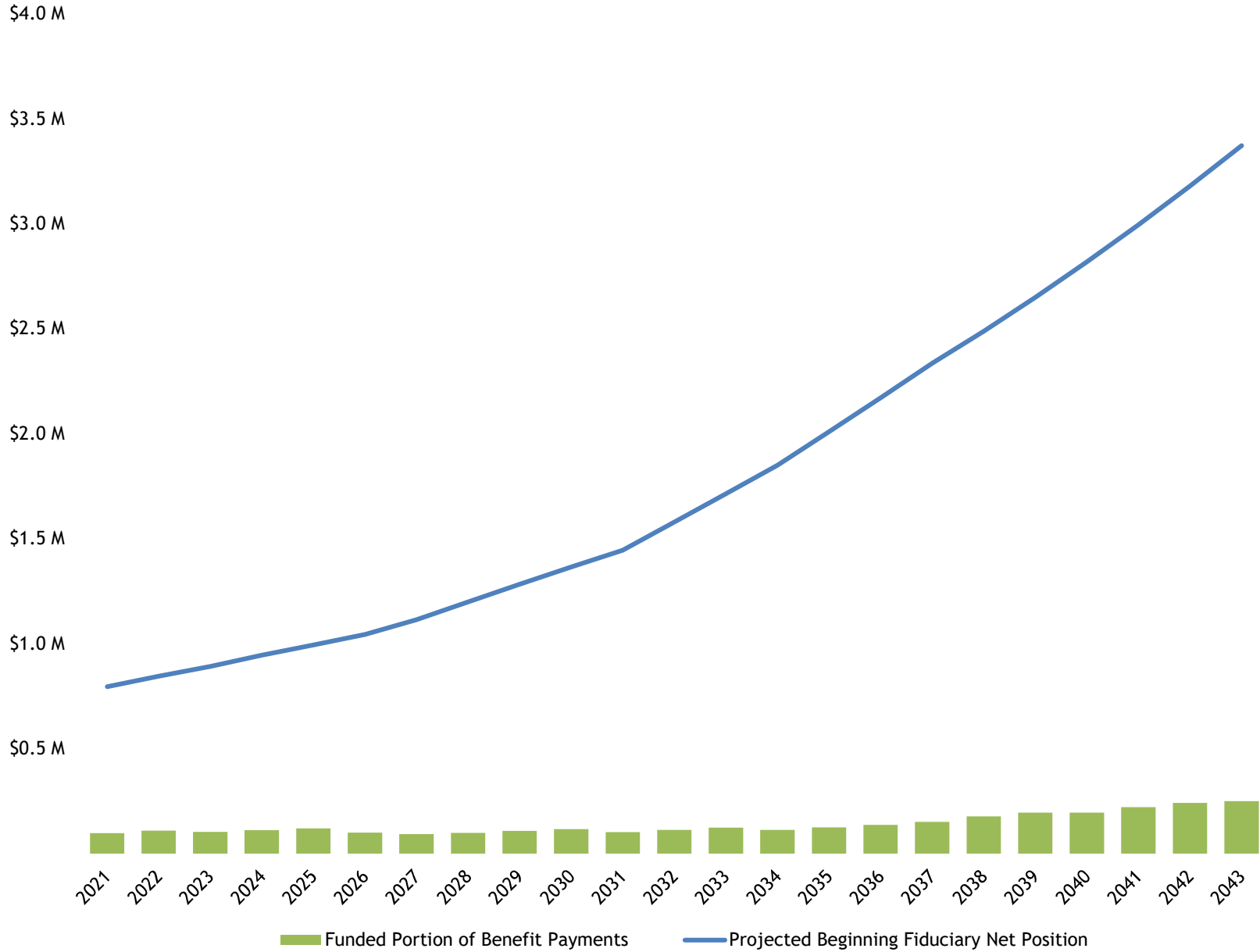
Depletion Date Projection

Current Participants Only

The investment earnings are determined using an investment rate of return of 5.85% for years 1-10 and 8.07% for years 11+

Measurement Period Ending June 30:	Projected Beginning Fiduciary Net Position	Total Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments at the Investment Rate of Return	Present Value of Unfunded Benefit Payments at 2.45%	Present Value of Benefit Payments at an equivalent Single Discount Rate of 7.78%
2021	\$ 795,183	\$ 97,351	\$ 97,351	\$ -	\$ 94,623	\$ -	\$ 93,772
2022	844,333	108,489	108,489	-	99,621	-	96,957
2023	890,789	103,185	103,185	-	89,514	-	85,560
2024	943,896	111,338	111,338	-	91,248	-	85,656
2025	993,029	118,882	118,882	-	92,046	-	84,858
2026	1,042,491	99,659	99,659	-	72,898	-	66,002
2027	1,112,636	91,452	91,452	-	63,198	-	56,195
2028	1,197,153	98,082	98,082	-	64,034	-	55,918
2029	1,281,798	107,581	107,581	-	66,353	-	56,906
2030	1,363,614	115,290	115,290	-	67,178	-	56,582
2031	1,444,294	101,282	101,282	-	44,836	-	46,119
2032	1,578,500	112,185	112,185	-	45,954	-	47,396
2033	1,713,057	122,654	122,654	-	46,491	-	48,079
2034	1,848,752	111,766	111,766	-	39,200	-	40,648
2035	2,008,254	124,165	124,165	-	40,297	-	41,898
2036	2,169,386	135,527	135,527	-	40,700	-	42,431
2037	2,333,621	150,736	150,736	-	41,887	-	43,786
2038	2,486,592	176,879	176,879	-	45,482	-	47,671
2039	2,648,169	194,324	194,324	-	46,236	-	48,593
2040	2,817,251	193,926	193,926	-	42,696	-	44,993
2041	2,993,202	221,064	221,064	-	45,036	-	47,587
2042	3,177,427	241,308	241,308	-	45,489	-	48,195
2043	3,371,142	249,061	249,061	-	43,445	-	46,153
↓	↓	↓	↓	↓	↓	↓	↓

Depletion Date Projection



Accounting Information

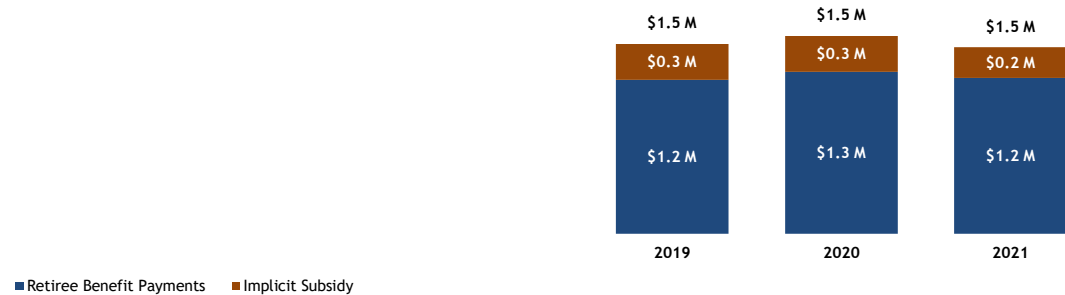
Schedule of Implicit Subsidy Liability

Actuarial standard of practice (ASOP) number 6, "Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions", requires the inclusion of the implicit subsidy in OPEB valuations.

The implicit subsidy arises when an employer allows a retiree and the retiree's dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are set to be sufficient to cover the true costs of the Medicare retirees. Thus, there is no implicit subsidy for Medicare retirees.

	2018	2019	2020
Measurement Date (June 30):	2019	2020	2021
Report Date (June 30):			
Retiree Benefit Payments	\$ 1,204,561	\$ 1,266,289	\$ 1,219,259
Implicit Subsidy	280,473	281,433	240,031
Total OPEB Liability	\$ 1,485,034	\$ 1,547,722	\$ 1,459,290
Discount Rate	7.59%	7.59%	7.78%

Retiree Benefit Payments and Implicit Subsidy



Accounting Information

Schedule of Deferred Outflows and Inflows of Resources

Schedule of Deferred Outflows and Inflows of Resources

	Measurement Period	Base Amount	Amount Previously Recognized	Recognition Period	Remaining Period	Increase/(Decrease) in Expense: Measurement / Report Years Ending June 30:						Remaining	
						2020	2021	2022	2023	2024	2025		2026
Differences Between Expected and Actual Experience	2016-2017	\$ -	\$ -	7.5	4.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2017-2018	-	-	7.5	5.5	-	-	-	-	-	-	-	-
	2018-2019	(226)	(31)	7.5	6.5	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(9)
	2019-2020	(103,657)	-	7.6	7.6	(13,640)	(13,640)	(13,640)	(13,640)	(13,640)	(13,640)	(13,640)	(21,817)
Changes of Assumptions	2016-2017	-	-	7.5	4.5	-	-	-	-	-	-	-	-
	2017-2018	(36,351)	(9,694)	7.5	5.5	(4,847)	(4,847)	(4,847)	(4,847)	(4,847)	(2,422)	-	-
	2018-2019	(2,175)	(290)	7.5	6.5	(290)	(290)	(290)	(290)	(290)	(290)	(145)	-
	2019-2020	(23,125)	-	7.6	7.6	(3,043)	(3,043)	(3,043)	(3,043)	(3,043)	(3,043)	(3,043)	(4,867)
Differences Between Projected and Actual Earnings	2016-2017	(16,694)	(10,017)	5.0	2.0	(3,339)	(3,338)						
	2017-2018	(2,642)	(1,058)	5.0	3.0	(529)	(529)	(526)					
	2018-2019	10,948	2,190	5.0	4.0	2,190	2,190	2,190	2,188				
	2019-2020	30,596	-	5.0	5.0	6,120	6,120	6,120	6,120	6,116			

Summary of Deferred Outflows and Inflows of Resources

Measurement Period: July 1, 2019 - June 30, 2020

Fiscal Reporting Period: July 1, 2020 - June 30, 2021

	Measurement Years Ending June 30:						Remaining
	2020	2021	2022	2023	2024	2025	
	Report Years Ending June 30:						
	2021	2022	2023	2024	2025	2026	
Differences Between Expected and Actual Experience	\$ (13,671)	\$ (13,671)	\$ (13,671)	\$ (13,671)	\$ (13,671)	\$ (13,671)	\$ (21,826)
Changes of Assumptions	(8,180)	(8,180)	(8,180)	(8,180)	(8,180)	(5,755)	(5,012)
Differences Between Projected and Actual Earnings	4,442	4,443	7,784	8,308	6,116	-	-
Total	\$ (17,409)	\$ (17,408)	\$ (14,067)	\$ (13,543)	\$ (15,735)	\$ (19,426)	\$ (26,838)

Accounting Information

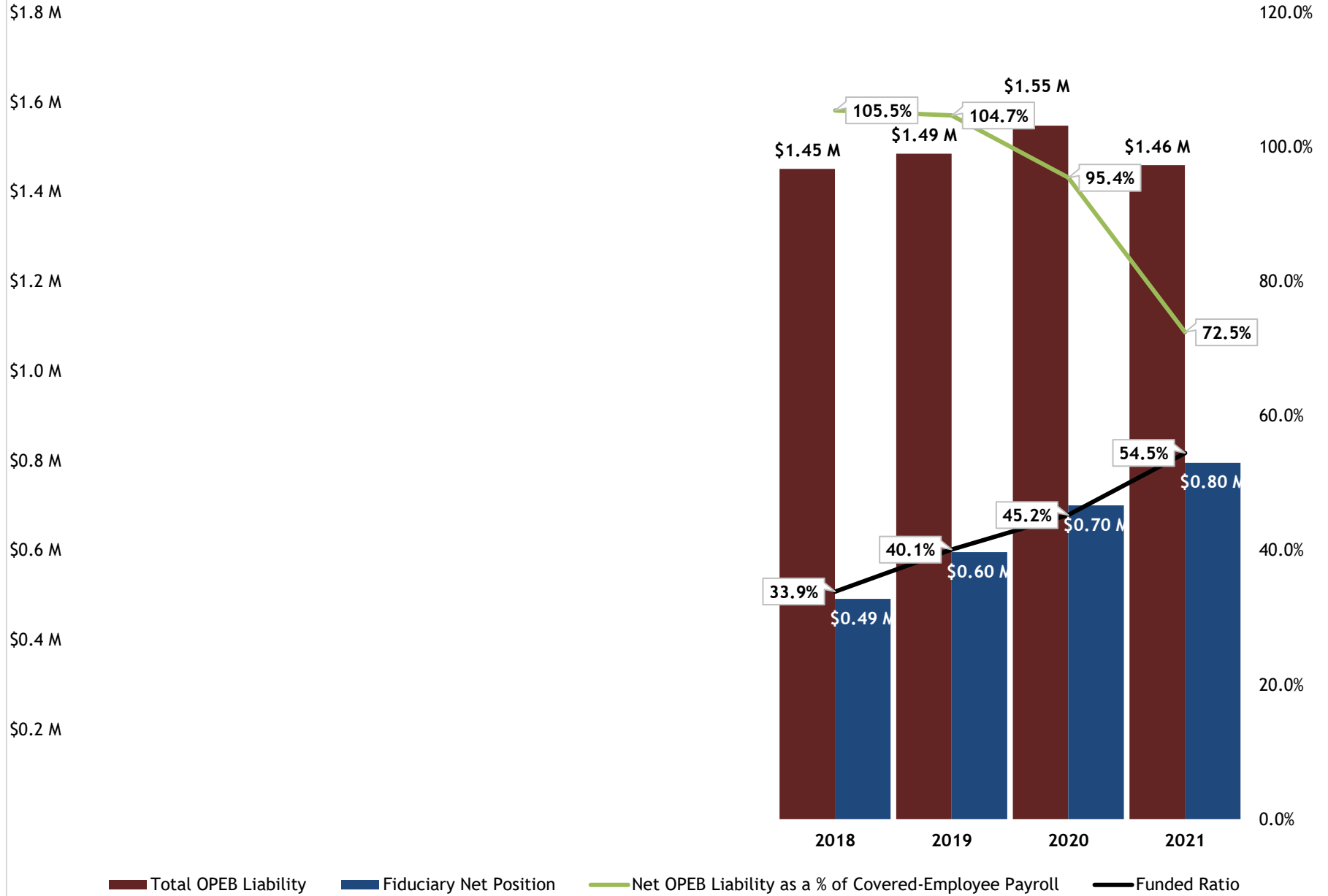
Schedule of Changes in the Net OPEB Liability and Related Ratios

GASB 75 requires a disclosure of the changes in the Net OPEB Liability for the last ten fiscal years, or for as many years as are available.

Measurement Date (June 30): Report Date (June 30):	2017 <u>2018</u>	2018 <u>2019</u>	2019 <u>2020</u>	2020 <u>2021</u>
Total OPEB Liability				
Service Cost	\$ 39,129	\$ 35,301	\$ 36,272	\$ 37,241
Interest	87,909	116,967	113,333	115,941
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	-	-	(226)	(103,657)
Changes of Assumptions	-	(36,351)	(2,175)	(23,125)
Benefit Payments	(56,379)	(55,136)	(55,423)	(80,818)
Implicit Rate Subsidy Credit	-	(27,041)	(29,093)	(34,014)
Net Change in Total OPEB Liability	70,659	33,740	62,688	(88,432)
Total OPEB Liability – Beginning	<u>1,380,635</u>	<u>1,451,294</u>	<u>1,485,034</u>	<u>1,547,722</u>
Total OPEB Liability – Ending (a)	<u>\$ 1,451,294</u>	<u>\$ 1,485,034</u>	<u>\$ 1,547,722</u>	<u>\$ 1,459,290</u>
Plan Fiduciary Net Position				
Net Investment Income	\$ 43,423	\$ 38,672	\$ 36,822	\$ 25,195
Employer – District’s Contribution	93,476	120,836	123,423	151,018
Employer – Implicit Subsidy	-	27,041	29,093	34,014
Benefit Payments	(56,379)	(55,136)	(55,423)	(80,818)
Implicit Subsidy Credit	-	(27,041)	(29,093)	(34,014)
Administrative Expense	(212)	(257)	(128)	(343)
Other Miscellaneous Income/(Expense)	-	-	(308)	-
Net Change in Plan Fiduciary Net Position	80,308	104,115	104,386	95,052
Plan Fiduciary Net Position – Beginning	<u>411,322</u>	<u>491,630</u>	<u>595,745</u>	<u>700,131</u>
Plan Fiduciary Net Position – Ending (b)	<u>\$ 491,630</u>	<u>\$ 595,745</u>	<u>\$ 700,131</u>	<u>\$ 795,183</u>
Net OPEB Liability				
District’s Net OPEB Liability – Ending = (a) – (b)	\$ 959,664	\$ 889,289	\$ 847,591	\$ 664,107
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	33.9%	40.1%	45.2%	54.5%
Covered-Employee Payroll	\$ 909,928	\$ 849,372	\$ 888,075	\$ 916,620
District’s Net OPEB Liability as a Percentage of Covered-Employee Payroll	105.5%	104.7%	95.4%	72.5%

Notes to schedule: the District adopted GASB 75 for the fiscal year ending June 30, 2018.

Schedule of Changes in the Net OPEB Liability and Related Ratios



Accounting Information

Schedule of Investment Returns

A schedule of investment returns for the last ten fiscal years, or for as many years as are available if less than ten years are available, follows.

Measurement Date (June 30):	2018	2019	2020
Report Date (June 30):	<u>2019</u>	<u>2020</u>	<u>2021</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	7.38%	5.85%	3.43%

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).



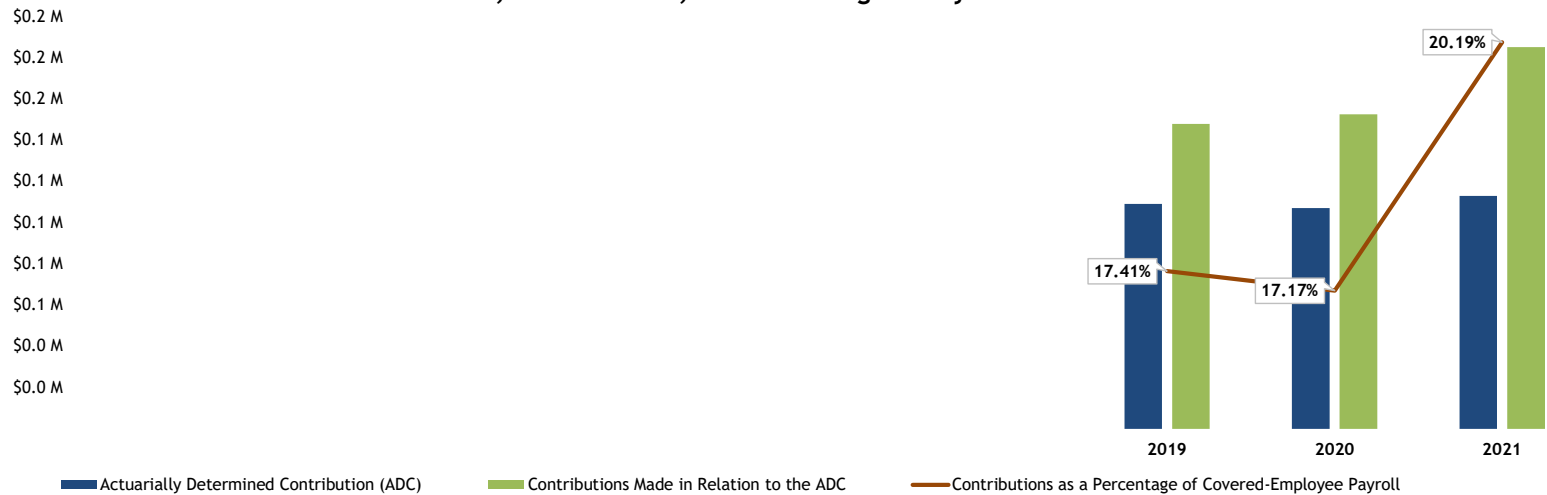
Accounting Information

Schedule of Contributions

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available.

		2017-2018		2018-2019		2019-2020
Measurement Period:		2018-2019		2019-2020		2020-2021
Reporting Period:		2019		2020		2021
Report Date (June 30):						
Actuarially Determined Contribution (ADC)	\$	108,953	\$	106,991	\$	112,895
Less: Contributions Made in Relation to the ADC	-	147,877		152,516		185,032
Contribution Deficiency (Excess)		(38,924)		(45,525)		(72,137)
Covered-Employee Payroll	\$	849,372	\$	888,075	\$	916,620
Contributions as a Percentage of Covered-Employee Payroll		17.41%		17.17%		20.19%

ADC, Contributions, and Percentage of Payroll



Notes to Schedule:

Assumptions and Methods

- Actuarial Cost Method: Entry-age normal, level percent of pay
- Amortization Method: Closed period, level percent of pay
- Amortization Period: 20 years
- Inflation: 2.50%
- Assumed Payroll Growth: 2.750%
- Healthcare Trend Rates: 7.00%, trending down to 4.04%
- Rate of Return on Assets: 5.85%
- Mortality Rate: CalPERS Rates. See appendix.
- Retirement Rates: CalPERS Rates. See appendix.

Accounting Information

Draft Notes to the Financial Statements

A draft of the required notes to the District's financial statements, based on the requirements of GASB 75 and our understanding of the District's retiree health plan, follows.

Notes to the Financial Statements for the Year Ended June 30, 2021

Summary of Significant Accounting Policies

Other Postemployment Benefits Other Than Pensions (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's Retiree Health 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.

Note X – Other Post-Employment Benefits (OPEB)

Plan Description

The District administers a single-employer defined-benefit post-employment healthcare plan (the Plan). Dependents are eligible to enroll, and benefits continue to surviving spouses.

Benefits Provided

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 Covered by Benefit Terms

At June 30, 2020 (the census date), the benefit terms covered the following employees:

<u>Category</u>	<u>Count</u>
Inactive employees, spouses, or beneficiaries currently receiving benefit payments:	11
Inactive employees entitled to but not yet receiving benefit payments:	0
Active employees:	10
Total	21

Accounting Information

Draft Notes to the Financial Statements

Contributions

The District makes contributions based on an actuarially determined rate.

Contribution rate: 10.74% for 16 years,
4.00% thereafter.

Reporting period contributions: \$185,032 (Includes implicit subsidy credit.)

Financial Report

The District issues a stand-alone financial report that is available to the public. The report is available at:

www.sani5.org

Net OPEB Liability

The District's total OPEB liability was valued as of June 30, 2020, and was used to calculate the net OPEB liability measured as of June 30, 2020.

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date:	June 30, 2019	June 30, 2020
Discount Rate	7.59%	7.78%
Investment Rate of Return	7.59%	5.85%
Inflation	2.50%	2.50%
Healthcare Cost Trend Rates		
Pre-Medicare	7.00%	7.00% *
Medicare	6.00%	6.00% *
Salary Increases	2.750%	2.750% **
Mortality Rates	Based on CalPERS tables.	

- Projections of the sharing of benefit-related costs are based on an established pattern of practice.
- Experience studies come from the CalPERS Pension Assumption Model, revised May 14, 2018.
- Inactive employees (retirees) pay the cost of benefits in excess of those paid by the District.
- There were no ad hoc postemployment benefit changes (including ad hoc COLAs) to the plan.
- There were no changes between the measurement date and the report date that are expected to have a significant effect on the net OPEB liability.

Discount Rate

GASB 75 allows the use of a discount 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. Based on this requirement, and with the approval of the plan sponsor, the discount rate used to measure the total OPEB liability is 7.78%.

*Trending down to 4.04% over 57 years. Applies to calendar years.

**Additional merit-based increases based on CalPERS merit salary increase tables.

Accounting Information

Draft Notes to the Financial Statements

Long-Term Expected Real Rate of Return

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.

Asset Class	Target Allocation	Compound Expected Return	Volatility	Arithmetic Expected Return
Global Equity	59%	6.80%	17.00%	8.14%
Fixed Income	25%	3.10%	7.83%	3.40%
TIPS	5%	2.25%	5.46%	2.40%
Commodities	3%	3.50%	21.50%	5.71%
REITs	8%	5.50%	17.28%	6.90%
Total/Average	<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%

<i>Current Liability</i>	Amount
Current OPEB Liability	\$ 94,584
Non-Current OPEB Liability	1,364,706
Total OPEB Liability	\$ 1,459,290

Expected Average Remaining Service Lives (EARSL)

The effects on the total OPEB liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in OPEB expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period. The expected average remaining service lives (EARSL) for the current period follows.

EARSL: 7.6 years

Accounting Information

Draft Notes to the Financial Statements

<i>Changes in the Net OPEB Liability</i>	<i>Increase/(Decrease)</i>		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance as of Report Date June 30, 2020	\$ 1,547,722	\$ 700,131	\$ 847,591
Changes for the Year:			
Service Cost	37,241		37,241
Interest	115,941		115,941
Changes of Benefit Terms	-		-
Differences Between Expected and Actual Experience	(103,657)		(103,657)
Changes of Assumptions	(23,125)		(23,125)
Contributions			
Employer – District's Contribution		151,018	(151,018)
Employer – Implicit Subsidy		34,014	(34,014)
Net Investment Income		25,195	(25,195)
Benefit Payments	(80,818)	(80,818)	-
Implicit Subsidy Credit	(34,014)	(34,014)	-
Administrative Expenses		(343)	343
Other Miscellaneous Income/(Expense)	-	-	-
Net Changes	(88,432)	95,052	(183,484)
Balance as of Report Date June 30, 2021	\$ 1,459,290	\$ 795,183	\$ 664,107

Accounting Information

Draft Notes to the Financial Statements

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

Sensitivity of the total and net OPEB liability to changes in the discount rate. The total and net OPEB liability of the District, as well as what the District's total and net OPEB liability would be if they were calculated using a discount rate that is one percentage point lower (6.78%) or one percentage point higher (8.78%) follows:

	1% Decrease 6.78%	Discount Rate 7.78%	1% Increase 8.78%
Total OPEB Liability (Asset)	\$ 1,633,739	\$ 1,459,290	\$ 1,313,667
Increase (Decrease)	174,449		(145,623)
% Change	12.0%		-10.0%
Net OPEB Liability (Asset)	\$ 838,556	\$ 664,107	\$ 518,484
Increase (Decrease)	174,449		(145,623)
% Change	26.3%		-21.9%

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The healthcare trend for this valuation started at 7.00% and decreased to 4.04% over 57 years. The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (6.00%) or one percentage point higher (8.00%) than current healthcare cost trend rates follows:

	1% Decrease 6.00%	Trend Rate 7.00%	1% Increase 8.00%
Total OPEB Liability (Asset)	\$ 1,297,859	\$ 1,459,290	\$ 1,657,018
Increase (Decrease)	(161,431)		197,728
% Change	-11.1%		13.5%
Net OPEB Liability (Asset)	\$ 502,676	\$ 664,107	\$ 861,835
Increase (Decrease)	(161,431)		197,728
% Change	-24.3%		29.8%

Accounting Information

Draft Notes to the Financial Statements

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the report year ended June 30, 2021, the District recognized an OPEB expense of \$80,325. The District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Actual and Expected Experience	\$ -	\$ (90,181)
Changes of Assumptions	-	(43,487)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	26,651	-
Contributions Subsequent to the Measurement Date	<u>99,524</u>	<u>-</u>
Total	\$ 126,175	\$ (133,668)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Report Year Ending June 30:</u>	<u>Amount</u>
2022	\$ (17,408)
2023	(14,067)
2024	(13,543)
2025	(15,735)
2026	(19,426)
Remaining	(26,838)

Basis of Valuation

Substantive Plan

A summary of the substantive plan used as the basis of the valuation follows.

All Retirees - Description of Benefits	
Duration of Coverage	Retiree's Lifetime.
Minimum Age	50
Type of Coverage	Medical Only.
Medical Plan Choices	Same as Actives.
PEMHCA	Eligibility for PEMHCA minimum of \$139 per month in 2020 & \$143 per month in 2021.
Service Requirement	5 Years (CalPERS eligibility).

Employees Hired before September 1, 2000

For Retirees Age 55 with five years of continuous, full-time service leading up to retirement, 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.

Employees Hired between September 1, 2000 and July 1, 2017

For Retirees Age 55 with five years of continuous, full-time service leading up to retirement, 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

Retirees eligible for the PEMHCA Minimum Benefit are entitled to the minimum contribution.

Basis of Valuation

Participant Summary

Census Date: June 30, 2020
Age and service determined as of the census date.

Active Participants											
Age	Years of Service										Total
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
< 25											
25-29											
30-34											
35-39	1	1	1	1							4
40-44		1		1							2
45-49			1		1						2
50-54			1								1
55-59				1							1
60-64											
65-69											
70+											
Total	1	2	3	3	1						10

Average Active Participant Age: 43.3

Average Years of Service: 8.7

Changes from Prior Census

Active Participants	Count
Prior Census	9
Hires	1
Terminations*	0
Retirements	0
Current Census	10

Inactive Participants			
Age	Retiree	Spouse	Total
< 50			
50-54			
55-59		1	1
60-64	2		2
65-69		1	1
70-74	1	1	2
75-79	3	1	4
80-84		1	1
85-89			
90+			
Total	6	5	11

Inactive Participants	Retiree	Spouse	Total
Prior Census	6	5	11
Retirements	0	0	0
Deaths*	0	0	0
Current Census	6	5	11

*Includes withdrawals

Average Inactive Participant Age: 70.4

Basis of Valuation

Participant Summary Charts

Census Date: June 30, 2020

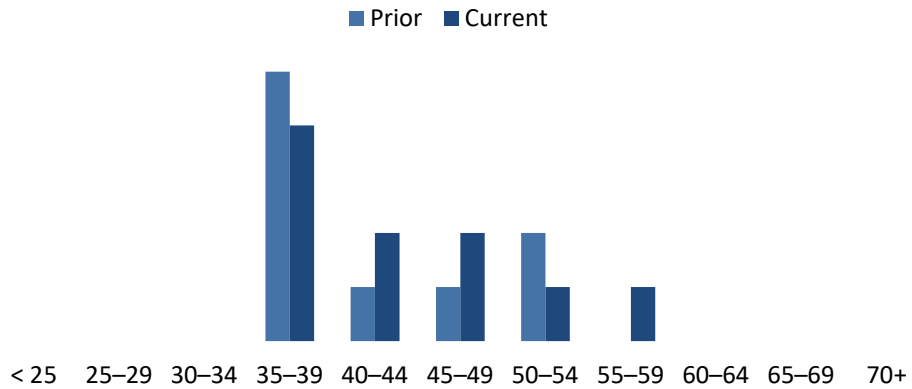
Age and service determined as of the census date.

Average Active

Participant Age

Prior Report:	43.1
Current:	43.3
Change:	0.2
% Change:	0.5%

Actives by Age Bracket

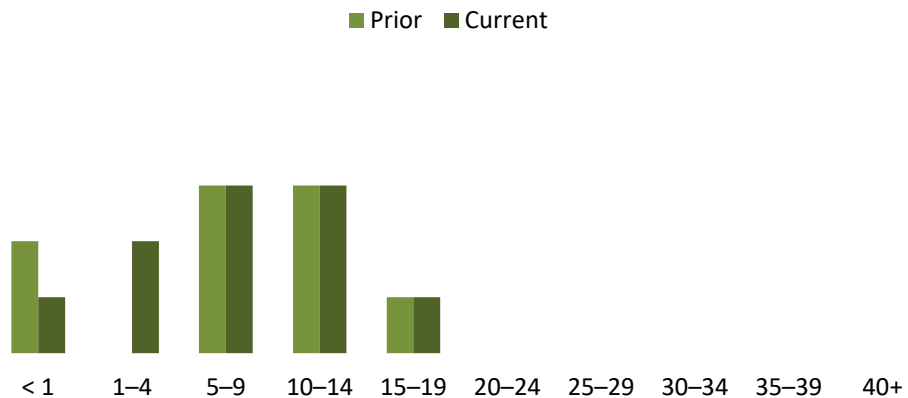


Average Years of

Service

Prior Report:	8.6
Current:	8.7
Change:	0.1
% Change:	1.2%

Actives by Years of Service

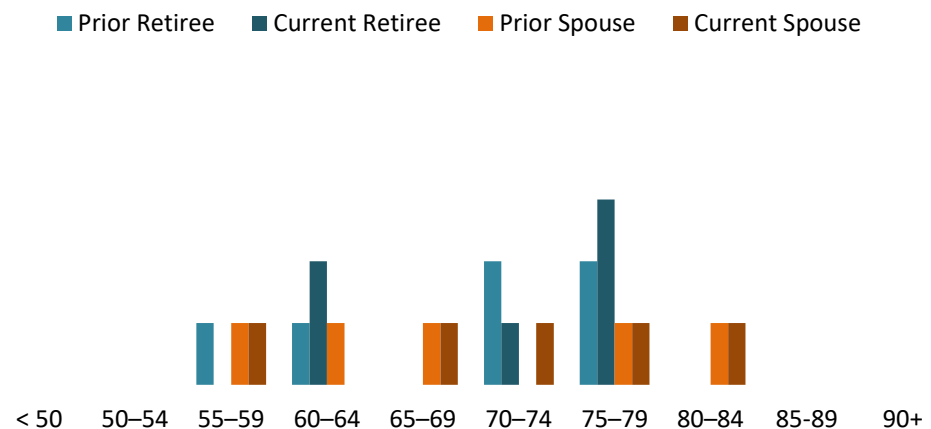


Average Inactive

Participant Age

Prior Report:	69.4
Current:	70.4
Change:	1.0
% Change:	1.4%

Inactives by Age Bracket



Basis of Valuation

Actuarial Assumptions

A summary of the actuarial assumptions used for this valuation follows. We considered the reasonableness of each assumption independently based on its own merits, consistent with each other assumption, and the combined impact of all assumptions.

Assumption	Rates												
Actuarial Cost Method	Entry-Age Normal, Level Percentage of Salary												
Valuation Date	June 30, 2020												
Measurement Date	June 30, 2020												
Report Date	June 30, 2021												
Discount Rate	GASB 75 allows the use of a discount 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. Based on this requirement, and with the approval of the plan sponsor, the discount rate used to measure the total OPEB liability is 7.78%.												
Mortality	Same as CalPERS. See appendix.												
Termination Rates	Same as CalPERS. See appendix. Also known as "turnover".												
Disability	Same as CalPERS. See appendix.												
Retirement	Same as CalPERS. See appendix.												
Annual Per Capita Claims Cost	Developed using CalPERS experience to calculate age-related risk scores, but using the District's actual premiums for all other purposes. Assumed annual per capita claims costs follow:												
	<table border="1"> <thead> <tr> <th>Age</th> <th>Males</th> <th>Females</th> </tr> </thead> <tbody> <tr> <td>50</td> <td>\$ 12,018</td> <td>\$ 12,459</td> </tr> <tr> <td>55</td> <td>13,594</td> <td>13,109</td> </tr> <tr> <td>60-64</td> <td>16,468</td> <td>14,679</td> </tr> </tbody> </table>	Age	Males	Females	50	\$ 12,018	\$ 12,459	55	13,594	13,109	60-64	16,468	14,679
Age	Males	Females											
50	\$ 12,018	\$ 12,459											
55	13,594	13,109											
60-64	16,468	14,679											
Average Per Capita Cost for Implicit Subsidy Calculation	Developed based on premiums for the District's enrollment by plan, family demographics from CalPERS plans, and risk scores (both HMO and PPO) for the CalPERS population.												

Basis of Valuation

Actuarial Assumptions

Assumption	Rates
Aging or Morbidity Factors	Based on actual CalPERS HMO and PPO population data.
Participant Contributions	Based on service at retirement and employee group.
Salary Increases	2.750% The salary increase is used to determine the growth in the aggregate payroll. Individual Salary Increases: 2018 CalPERS Merit Salary Increases.
Inflation Rate	2.50%
Marital Status	Current Retirees: Actual spouse coverage is used. Future retirees: 70% assumed to be married.
Spouse Gender	Assumes spouse of opposite gender for current and future retirees.
Spouse Age Difference	Actual spouse age is used for current retirees. Assumes males are three years older than females for future retirees.
Participation	Current Retirees: Assume current elections continue until decrement. Future Retirees: Assume 90% of future retirees will elect to continue coverage

PEMHCA

Category	2020	2021
Admin Fee % of Retiree Premiums	0.27%	0.24%
Minimum (Calendar Year)	\$139.00	\$143.00

Basis of Valuation

Actuarial Assumptions

Assumption

Rates

Premiums

Premiums used to develop aged claims

Grouping	EE Only	Two-Party
Pre-Medicare	\$ 791.07	\$ 1,582.14
Medicare	331.96	663.92

Trend Rates

Medical long-term trends from Society of Actuaries "Long Term Healthcare Cost Trends Model v2019_b" using baseline assumptions. Applied to both claims and premiums.

Calendar Year	Pre-Medicare	Medicare	PEMHCA Trend
	Trend	Trend	
2020	7.00%	6.00%	3.00%
2021	6.50%	5.50%	3.00%
2022	6.00%	5.20%	3.00%
2023	5.50%	5.20%	3.00%
2024	5.45%	5.20%	3.00%
2025	5.39%	5.19%	3.00%
2026	5.34%	5.19%	3.00%
2027	5.29%	5.19%	3.00%
2028-2076
2077+	4.04%	4.04%	3.00%

This section includes a brief summary of GASB 75, as well as definitions of some of the key terminology used in this report.

About GASB 75

In General. In June 2015 the Governmental Accounting Standards Board released GASB 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”. GASB 75 replaced GASB 45 for fiscal years beginning after June 15, 2017, for employers that sponsor OPEB plans. The provisions in GASB 75 are similar to the provisions of GASB 68 for pensions.

Accounting. GASB 75 requires a liability known as the Net OPEB Liability (NOL). The employer recognizes the NOL on its balance sheet. The employer also recognizes an OPEB expense in the income statement. GASB 45 recorded the Unfunded Accrued Actuarial Liability (UAAL) in the notes to the financial statement, whereas GASB 75 records the NOL, which is very similar to the UAAL with just a few technical differences, on the balance sheet.

Financial Statement Impact (Employers). One of the biggest changes to the financial statements of governmental employers that provide OPEB is the reporting of the OPEB liability on the face of the statements rather than in the footnotes. Governments that do not provide OPEB through a trust are required to recognize the entire OPEB liability in the financial statements. For governments that provide OPEB through an OPEB plan that is administered through a trust, the government’s OPEB liability is recognized net of the amount of the OPEB plan’s fiduciary net position.

Changes to the Measurement of the Total OPEB Liability. Measurement of the OPEB liability includes discounting future benefit payments for current and former employees and their beneficiaries to their present value and allocating the present value over past and future periods of the employee service (total OPEB liability), less the amount of the OPEB plan’s fiduciary net position. The calculation continues to include employee-related events, such as projected salary increases and projected years of service, if they affect the amount of OPEB payments employees will receive, as well as provisions for automatic cost-of-living adjustments (COLAs) and other automatic benefits. Additionally, ad hoc COLAs and other ad hoc benefit changes, which are made at the discretion of the government, are included in projections as well, if they routinely recur.

GASB 75 requires governments to discount projected OPEB payments to their present value. Under the new standard, governments discount the projected OPEB payments to be made in each year and the amount of plan assets (if a government administers the OPEB through a trust) available for providing those benefits to current active and inactive employees and their beneficiaries. Similar to the pension standards, the discount rate used is based on whether the plan assets are projected to be sufficient to make future payments. If the plan assets are sufficient, governments discount future payments using the long-term expected rate of return. If projected plan assets are insufficient to make all future payments to current and inactive employees and their beneficiaries, or if there are no plan assets held in trust, the discount rate is based on a high-quality 20-year tax-exempt general obligation municipal bond yield or index rate. “High-quality” is defined as being rated AA or higher (or an equivalent rating).

Cost Method. The Entry Age Normal Cost method must be used.

About GASB 75 (continued)

Factors that affect a government's OPEB liability, such as actual earnings on plan investments when the OPEB plan is administered as a trust, employee compensation changes, interest on the outstanding OPEB liability, contributions from employees and employers, and actual demographic and economic changes that are not in line with assumptions made in the actuarial calculations, are considered when determining the government's OPEB expense. A government's annual OPEB expense is calculated with consideration for factors affecting the OPEB liability within the reporting period. Several causes of changes in OPEB liability are immediately factored into the calculation of OPEB expense for the period, such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments, if administered through a trust.

Governments are required to recognize deferred outflows of resources or deferred inflows of resources and then introduce into the expense calculation, systematically and rationally over the average remaining years of employment (active employees and inactive employees, including retirees), the effect on the total OPEB liability of differences between assumptions and actual experience.

Key Terminology

Actuarially Determined Contribution	A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.
Actuarial Present Value of Projected Benefit Payments	Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
Agent Employer	An employer whose employees are provided with OPEB through an agent multiple-employer defined-benefit OPEB plan.
Closed Period	A specific number of years that is counted from one date, which declines to zero with the passage of time. For example, if the recognition period initially is five years on a closed basis, four years remain after the first year, three years after the second year, and so forth until no years remain.
Contributions	Additions to an OPEB plan's fiduciary net position for amounts from employers, non-employer contributing entities, or employees.
Dates and Periods	
• Census Date	The date of the census. It is usually the same as the Valuation Date .
• Measurement Date	The date on which assets are measured. The liabilities are rolled forward to this date from the Valuation Date , should it differ, using actuarial roll-forward techniques.
• Measurement Period	The year ending on the Measurement Date .
• Report Date	The date on which the amounts are reported in the financial statements. It is the same as the fiscal year-end. It may be up to one year ahead of the Measurement Date , with no roll-forward of liabilities or assets required.
• Reporting Period	The year ending on the Report Date . It is the same as the fiscal year.
• Valuation Date	The date on which the liabilities are valued.
Deferred Inflows and Outflows of Resources	The portion of the changes in the Net OPEB Liability that are not recognized in the current pension expense and are recognized in later periods. The changes deferred include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on OPEB plan investments.

Key Terminology (continued)

Defined-Benefit OPEB	OPEB for which the benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The OPEB may be stated as (a) a specified dollar amount (b) an amount that is calculated based on one or more factors such as age, years of service, and compensation, or (c) a type or level of coverage such as prescription drug coverage or a percentage of health insurance premiums. OPEB that does not have all of the terms of defined contribution OPEB is classified as defined-benefit OPEB.
Discount Rate	The single rate of return that reflects the following: a. The long-term expected rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that (1) the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and (2) OPEB plan assets are expected to be invested using a strategy to achieve that return. b. A yield or index rate for 20-year, tax-exempt general-obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another scale), to the extent that the conditions in (a) are not met.
Fiduciary Net Position	The market value of assets as of the Measurement Date .
Implicit Subsidy	The implicit subsidy arises when an employer allows a retiree and the retiree's dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are set to be sufficient to cover the true costs of the Medicare retirees. Thus, there is no implicit subsidy for Medicare retirees.
Net OPEB Liability	The Total OPEB Liability minus the Fiduciary Net Position .
Normal Cost	See Service Cost .
Other Postemployment Benefits (OPEB)	Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payment for sick leave.
Projected Benefit Payments	All benefits estimated to be payable through OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

Key Terminology (continued)

Service Cost	The portions of the actuarial present value of projected benefit payments that are attributed to valuation years. Also called Normal Cost .
Substantive Plan	The plan terms as understood by the employer and the plan members at the time of the valuation, including only changes to plan terms that have been made and communicated to employees.
Total OPEB Liability	The liability of employers and non-employer contributing entities to employees for benefits provided through a defined-benefit OPEB plan that is administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Appendix

Decrement Tables

The valuation used the following decrement tables from the CalPERS OPEB Assumption Model, revised May 14, 2018:

Mortality	Source Table
Miscellaneous Employees	Mort and Disb Rates_PA Misc
Disability Rates	
Miscellaneous Employees	Mort and Disb Rates_PA Misc
Terminated Refund Rates	
Miscellaneous Employees	Terminated Refund Rates_Misc
Terminated Vested Rates	
Miscellaneous Employees	Terminated Vested Rates_PA Misc
Salary Scale Rates	
Miscellaneous Employees	Salary Scale Rates_PA Misc
Service Retirement Rates	
Miscellaneous Employees	
• 2.0% at 55	Rx PA Misc 2% @ 55
• 2.0% at 60	Rx PA Misc 2% @ 60
• 2.0% at 62	Rx PA Misc 2% @ 62
• 2.7% at 55	Rx PA Misc 2.7% @ 55

Appendix

Sample Mortality and Disability Rates

Attained Age	Public Agency Miscellaneous													
	Pre-Retirement Mortality				Post-Retirement Mortality						Disability			
	Male Assumptions		Female Assumptions		Male Assumptions			Female Assumptions			Male Assumptions		Female Assumptions	
	Non Industrial Death	Industrial Death	Non Industrial Death	Industrial Death	Healthy Recipients	Non Industrially Disabled	Industrially Disabled	Healthy Recipients	Non Industrially Disabled	Industrially Disabled	Non Industrial Disability	Industrial Disability	Non Industrial Disability	Industrial Disability
1	0.00000	0.00000	0.00000	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00000	0.00000	0.00000	0.00000
5	0.00000	0.00000	0.00000	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00000	0.00000	0.00000	0.00000
10	0.00000	0.00000	0.00000	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00000	0.00000	0.00000	0.00000
15	0.00016	0.00000	0.00003	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00017	0.00000	0.00010	0.00000
20	0.00022	0.00000	0.00007	0.00000	0.00022	0.00022	0.00004	0.00007	0.00007	0.00007	0.00017	0.00000	0.00010	0.00000
25	0.00029	0.00000	0.00011	0.00000	0.00029	0.00029	0.00006	0.00011	0.00011	0.00006	0.00017	0.00000	0.00010	0.00000
30	0.00038	0.00000	0.00016	0.00000	0.00038	0.00038	0.00007	0.00016	0.00016	0.00007	0.00019	0.00000	0.00024	0.00000
35	0.00049	0.00000	0.00027	0.00000	0.00049	0.00049	0.00009	0.00027	0.00027	0.00009	0.00039	0.00000	0.00071	0.00000
40	0.00064	0.00000	0.00037	0.00000	0.00064	0.00064	0.00010	0.00037	0.00037	0.00010	0.00102	0.00000	0.00135	0.00000
45	0.00080	0.00000	0.00054	0.00000	0.00080	0.00080	0.00012	0.00054	0.00054	0.00012	0.00151	0.00000	0.00188	0.00000
50	0.00116	0.00000	0.00079	0.00000	0.00372	0.01183	0.00372	0.00346	0.01083	0.00346	0.00158	0.00000	0.00199	0.00000
55	0.00172	0.00000	0.00120	0.00000	0.00437	0.01613	0.00437	0.00410	0.01178	0.00410	0.00158	0.00000	0.00149	0.00000
60	0.00255	0.00000	0.00166	0.00000	0.00671	0.02166	0.00671	0.00476	0.01404	0.00476	0.00153	0.00000	0.00105	0.00000
65	0.00363	0.00000	0.00233	0.00000	0.00928	0.02733	0.01113	0.00637	0.01757	0.00765	0.00128	0.00000	0.00088	0.00000
70	0.00623	0.00000	0.00388	0.00000	0.01339	0.03358	0.01607	0.00926	0.02184	0.01112	0.00102	0.00000	0.00084	0.00000
75	0.01057	0.00000	0.00623	0.00000	0.02316	0.04277	0.02779	0.01635	0.02969	0.01962	0.00102	0.00000	0.00088	0.00000
80	0.01659	0.00000	0.00939	0.00000	0.03977	0.06272	0.04773	0.03007	0.04641	0.03609	0.00102	0.00000	0.00088	0.00000
85	0.00000	0.00000	0.00000	0.00000	0.07122	0.09793	0.08547	0.05418	0.07847	0.06501	0.00000	0.00000	0.00000	0.00000
90	0.00000	0.00000	0.00000	0.00000	0.13044	0.14616	0.14348	0.10089	0.13220	0.11098	0.00000	0.00000	0.00000	0.00000
95	0.00000	0.00000	0.00000	0.00000	0.21658	0.21658	0.21658	0.17698	0.21015	0.17698	0.00000	0.00000	0.00000	0.00000
100	0.00000	0.00000	0.00000	0.00000	0.32222	0.32222	0.32222	0.28151	0.32226	0.28151	0.00000	0.00000	0.00000	0.00000
105	0.00000	0.00000	0.00000	0.00000	0.46691	0.46691	0.46691	0.43491	0.43491	0.43491	0.00000	0.00000	0.00000	0.00000
110	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
115	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
120	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000

Notes:

- 1) Pre-Retirement and Post-Retirement mortality rates include 20 years of projected on-going mortality improvement using Scale BB published by the Society of Actuaries.
- 2) Miscellaneous Plans usually have Industrial Death rates set to zero unless the agency has specifically contracted for Industrial Death benefits. If so, each Non-Industrial Death rate shown above will be split into two components: 99% will become the Non-Industrial Death rate and 1% will become the Industrial Death rate.
- 3) The Miscellaneous Non-Industrial Disability rates are used for Local Prosecutors.
- 4) Normally, Industrial Disability rates are zero for miscellaneous plans unless the agency has specifically contracted for Industrial Disability benefits. If so, each miscellaneous non-industrial disability rate will be split into two components: 50% will become the Non-Industrial Disability rate and 50% will become the Industrial Disability rate.

Appendix

Sample Termination Rates

		Sample Terminated Refund Rates Public Agency Miscellaneous								
Entry Ages										
Service	15	20	25	30	35	40	45	50	55	59
0	0.18120	0.17420	0.16740	0.16060	0.15370	0.14680	0.14000	0.13320	0.12620	0.12080
5	0.02320	0.02120	0.01930	0.01740	0.01550	0.01360	0.01160	0.00970	0.00780	0.00620
10	0.01550	0.01380	0.01210	0.01040	0.00880	0.00710	0.00550	0.00380	0.00210	0.00080
15	0.00700	0.00600	0.00510	0.00420	0.00320	0.00230	0.00140	0.00040	0.00020	0.00020
20	0.00450	0.00370	0.00290	0.00210	0.00130	0.00050	0.00010	0.00010	0.00010	0.00010
25	0.00240	0.00170	0.00110	0.00050	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010
30	0.00110	0.00050	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000
35	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000
40	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000	0.00000
45	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000
50	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

		Sample Terminated Vested Rates Public Agency Miscellaneous								
Entry Ages										
Service	15	20	25	30	35	40	45	50	55	59
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	0.07140	0.06560	0.05970	0.05370	0.04770	0.04180	0.00000	0.00000	0.00000	0.00000
10	0.05940	0.05300	0.04660	0.04030	0.03390	0.00000	0.00000	0.00000	0.00000	0.00000
15	0.05110	0.04430	0.03730	0.03050	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	0.04050	0.03330	0.02610	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	0.02880	0.02120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	0.01500	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

When a member is eligible to retire, the termination with vested benefits probability is set to zero

Appendix

Sample Salary Scale Rates

Service	Entry Ages										Public Agency Miscellaneous			
	15	20	25	30	35	40	45	50	55	60	65	70	75	79
0	0.1220	0.1220	0.1220	0.1160	0.1090	0.1020	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
5	0.0640	0.0640	0.0640	0.0600	0.0550	0.0520	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480
10	0.0460	0.0460	0.0460	0.0430	0.0410	0.0390	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370
15	0.0420	0.0420	0.0420	0.0400	0.0380	0.0360	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340
20	0.0390	0.0390	0.0390	0.0380	0.0360	0.0340	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330
25	0.0370	0.0370	0.0370	0.0360	0.0340	0.0330	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310
30	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
35	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
40	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
45	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
50	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

Appendix

Matrix of Sample Service Retirement Assumption Rates

Service	Attained Ages				Public Agency Miscellaneous 2% @ 55			
	50	55	60	65	70	75	79	
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
5	0.00800	0.04000	0.05800	0.14500	0.15000	1.00000	1.00000	
10	0.01300	0.04000	0.07500	0.17300	0.17100	1.00000	1.00000	
15	0.01800	0.05600	0.09300	0.20100	0.19200	1.00000	1.00000	
20	0.02100	0.09300	0.12600	0.23300	0.23900	1.00000	1.00000	
25	0.02200	0.10900	0.14300	0.26600	0.30400	1.00000	1.00000	
30	0.03300	0.15400	0.16900	0.28900	0.33000	1.00000	1.00000	
35	0.05000	0.21000	0.20700	0.31600	0.33000	1.00000	1.00000	
40	0.00000	0.24000	0.28000	0.33000	0.33000	1.00000	1.00000	
45	0.00000	0.00000	0.28000	0.33000	0.33000	1.00000	1.00000	
50	0.00000	0.00000	0.00000	0.33000	0.33000	1.00000	1.00000	

Service	Attained Ages				Public Agency Miscellaneous 2% @ 60			
	50	55	60	65	70	75	79	
0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
5	0.0200	0.0190	0.0700	0.1400	0.1400	1.0000	1.0000	
10	0.0200	0.0260	0.0740	0.1780	0.1780	1.0000	1.0000	
15	0.0200	0.0330	0.0890	0.2150	0.2150	1.0000	1.0000	
20	0.0200	0.0920	0.1130	0.2640	0.2640	1.0000	1.0000	
25	0.0200	0.1360	0.1370	0.3210	0.3210	1.0000	1.0000	
30	0.1500	0.1460	0.1610	0.3770	0.3770	1.0000	1.0000	
35	0.1500	0.1500	0.2460	0.4120	0.4120	1.0000	1.0000	
40	0.0000	0.1500	0.2960	0.4200	0.4200	1.0000	1.0000	
45	0.0000	0.0000	0.2960	0.4200	0.4200	1.0000	1.0000	
50	0.0000	0.0000	0.0000	0.4200	0.4200	1.0000	1.0000	

Appendix

Matrix of Sample Service Retirement Assumption Rates

Service	Attained Ages				Public Agency Miscellaneous 2% @ 62			
	50	55	60	65	70	75	79	
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
5	0.00000	0.01000	0.03100	0.10800	0.12000	1.00000	1.00000	
10	0.00000	0.01900	0.05100	0.14100	0.15600	1.00000	1.00000	
15	0.00000	0.02800	0.07100	0.17300	0.19300	1.00000	1.00000	
20	0.00000	0.03600	0.09100	0.20600	0.22900	1.00000	1.00000	
25	0.00000	0.06100	0.11100	0.23900	0.26500	1.00000	1.00000	
30	0.00000	0.09600	0.13800	0.30000	0.33300	1.00000	1.00000	
35	0.00000	0.15200	0.18300	0.34800	0.38700	1.00000	1.00000	
40	0.00000	0.18000	0.20400	0.36000	0.40000	1.00000	1.00000	
45	0.00000	0.00000	0.20400	0.36000	0.40000	1.00000	1.00000	
50	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000	

Service	Attained Ages				Public Agency Miscellaneous 2.7% @ 55			
	50	55	60	65	70	75	79	
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
5	0.00300	0.03300	0.06000	0.14000	0.15000	1.00000	1.00000	
10	0.01000	0.05500	0.08600	0.17400	0.18100	1.00000	1.00000	
15	0.01600	0.07800	0.11200	0.20800	0.21200	1.00000	1.00000	
20	0.03400	0.11300	0.15000	0.25400	0.24300	1.00000	1.00000	
25	0.03300	0.15600	0.18200	0.30600	0.29100	1.00000	1.00000	
30	0.04500	0.23400	0.23800	0.38900	0.35000	1.00000	1.00000	
35	0.12000	0.36100	0.30200	0.42200	0.39000	1.00000	1.00000	
40	0.00000	0.42500	0.33000	0.42200	0.40000	1.00000	1.00000	
45	0.00000	0.00000	0.33000	0.42200	0.40000	1.00000	1.00000	
50	0.00000	0.00000	0.00000	0.42200	0.40000	1.00000	1.00000	

December 2021

December 2021							January 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30	31					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 28	29	30	Dec 1	2	3	4
SCO FINANCIAL REPORT DUE JANUARY 31st EACH YEAR - ASSIST AUDITOR IN COMPLETION OF REPORTS						
Find EE, ER & HRA Amounts for New Year						
Fernando trim ivy + various daylighting						
				2:00pm Canceled: Check In: Sanitary District No. 5 of Marin County		
5	6	7	8	9	10	11
SCO FINANCIAL REPORT DUE JANUARY 31st EACH YEAR - ASSIST AUDITOR IN COMPLETION OF REPORTS						
Find EE, ER & HRA Amounts for New Year						
Fernando trim ivy + various daylighting						
Steve Driscoll's Hire Submit PERS Health TIM O'DAY!!! + PERS	Prep for CIP & Finance Meetings!		4:30PM: Finance Mtg Send & Review Board 5:00pm Sanitary District	2:00pm Check In: Sanitary District No. 5 4:00pm Ark Deadline @		Timesheets: Part I, Act II
12	13	14	15	16	17	18
SCO FINANCIAL REPORT DUE JANUARY 31st EACH YEAR - ASSIST AUDITOR IN COMPLETION OF REPORTS						
Find EE, ER & HRA Amounts for New Year						
Fernando trim ivy + various daylighting						
	RLD: Order Dead Parcel and Master Situs list from CoM Assessors'	5PM: CIP Mtg 9:00am Y4002116 5:00pm Sanitary District	CalPERS 457	2:00pm Check In: Sanitary District No. 5 4:45pm Please join us at 5:00P.M. for Sanitary		
19	20	21	22	23	24	25
SCO FINANCIAL REPORT DUE JANUARY 31st EACH YEAR - ASSIST AUDITOR IN COMPLETION OF REPORTS						
Find EE, ER & HRA Amounts for New Year						
				2:00pm Check In: Sanitary District No. 5 of Marin County - Covert, LeiAnne		Timesheets: Part II, Act II
26	27	28	29	30	31	Jan 1, 22
SCO FINANCIAL REPORT DUE JANUARY 31st EACH YEAR - ASSIST AUDITOR IN COMPLETION OF REPORTS						
Find EE, ER & HRA Amounts for New Year						
		9:00am Y4002116 Sanitary District No 5 3rd Payroll (https://paychex.webe		CalPERS 457 2:00pm Check In: Sanitary District No. 5 of Marin County -		

January 2022

January 2022							February 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28					
30	31												

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 26	27	28	29	30	31	Jan 1, 22
2	3	4	5	6	7	8
RLD: Update All PR Deductions (Hlth & Vision)						
	Prep for CIP & Finance Meetings!	DL Maint + Collxn	JA Permits Review	Submit PERS Health	2:00pm Check In:	
				Board of Directors \$		
				SASM BILL: OCT-DEC		
9	10	11	12	13	14	15
RLD: Update All PR Deductions (Hlth & Vision)						1099s
Board of Directors \$		Timesheets: Part I, Act II	Send & Review Board Agenda w/ RS	2:00pm Check In: Sanitary District No. 5	W2s	
SASM BILL: OCT-DEC		5:00pm Sanitary District No. 5 of Marin	5:00pm Sanitary District	4:00pm Ark Deadline @	CalPERS 457	
RLD: Contact Rob						
16	17	18	19	20	21	22
1099s						
W2s						
			10:00am GovInvest Quarterly Update -	2:00pm Check In:	4:45pm Please join us at	
23	24	25	26	27	28	29
1099s						
W2s						
		Timesheets: Part II, Act II	Tony's Bday	2:00pm Check In: Sanitary District No. 5	Robin's BDay	
			Tony's Birthday			
30	31	Feb 1	2	3	4	5
1099s						
W2s						
CalPERS 457	1099's to be mailed out to recipients (Board)					