

NOTICE AND AGENDA
Special Board Meeting
at Sanitary District No. 5 of Marin County
Wednesday, May 24th, 2023

5:00 P.M. SPECIAL BOARD MEETING

Teleconference Location:
Director Richard Snyder
10 Pomander Walk
Belvedere CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Walk Belvedere CA 94920

ROLL CALL:

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

COMMUNITY WORKSHOP:

1. Public Workshop Regarding Proposed Sewer Service Charge Increases
 - a. Presentation by HF&H Consultants regarding recommendations provided to the District regarding proposed sewer service charge increases. (Rubio, Simonson, Sasser- HF&H) Discussion

CONSENT CALENDAR:

2. Approval of April 20th, 2023 Regular Board Meeting Minutes, and May 10th, 2023 Special Board Meeting Minutes (Rubio)
3. Review and receive all electronic fund transfers (EFTs) and approve warrants from April 20th, 2023, through May 11th, 2023 (JP Morgan Chase Bank), check no. 9702 through check no. 9761, all transactions totaling \$253,611.14) and receive April 2023, payroll, in the sum of \$137,410.35 (Dohrmann)
4. Receipt of Financial Reports for April 2023 (Dohrmann)

MANAGEMENT REPORTS:

5. District Manager Summary Report (Rubio)

NEW BUSINESS:

6. Consideration of adoption of Resolution No. 2023-02: Determination of Appropriations Limit for the Tiburon (Ad Valorem Receiving) Zone of Sanitary District No. 5 of Marin County for Fiscal Year 2023-2024 (Rubio) – Action

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

7. Capital Improvement Program Committee (Carapiet/Arias-Montez)
8. Finance & Fiscal Oversight Committee (Arias-Montez/Snyder)
9. Governance Committee (Snyder/Benediktsson)
10. Personnel Committee (Snyder/Carapiet)
11. Ad Hoc Committee – Paradise Drive (Carapiet/Benediktsson)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

ADJOURNMENT:

The Board will be asked to adjourn the meeting to a Special Board Meeting on June 15, 2023, at 5:00 P.M.

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

SANITARY DISTRICT
of MARIN COUNTY



Item #1

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

May 24, 2023

Community Workshop



AGENDA

- Introduction
 - Purpose of the Workshop
 - Background
 - Ratemaking Objectives & Considerations
 - Summary of Current Charges
- Five-year Sewer Rate Study
- Findings & Recommendations



INTRODUCTION

PURPOSE OF THE WORKSHOP

- Provide background on the District to understand what sewer rates pay for.
- Explain the proposed rate changes.
- Answer your questions and listen to your input.



Photo credit: District website

BACKGROUND – DISTRICT HISTORY

- 1922 – District was founded.
- 1980s – Service to Paradise Cove begins after new treatment plant is installed.
- 2005 – City of Belvedere sewage collection system annexed to the District.
- 2009 – Paradise Cove treatment plant was upgraded.
- 2014 – Marin County stops remitting Ad-Valorem revenues for new parcels within Tiburon to the District.
- 2014 – Main Treatment Plant is rehabilitated



Image credit: District website

BACKGROUND – DISTRICT HISTORY

- Service to Town of Tiburon, City of Belvedere, and unincorporated area of Tiburon (Paradise Cove).
- 3,500 homes served
- 29 miles of gravity sewer lines maintained.
- 5 miles of force mains maintained.
- 24 pumping stations
- 2 treatment plants

- 2015 was the last year rates were increased.

PROVIDING ESSENTIAL SERVICES ALL NIGHT, ALL DAY, EVERY DAY



**Collect
Wastewater**



**Safely Transport it
through Pipelines**



**Prevent
Contamination**



**Treat
Wastewater**



**Maintain the
System**

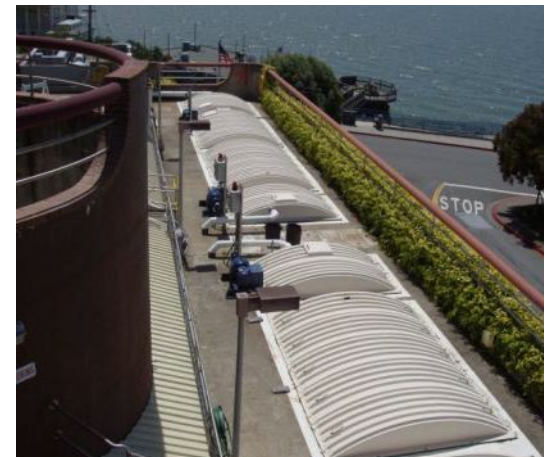


**Discharge Wastewater
Safely to the Bay**

WHY MAINTENANCE AND UPGRADE PROGRAM NEEDED

1950s Era System Requires Maintenance

- Increased reliability – avoid spills and blockages
- Better protection for the environment
- Better health and community protection
- Cost savings – lower long-term maintenance costs and lower treatment costs
- Compliance with increasingly strict regulations



GOOD MAINTENANCE SAVES MONEY

How It Works:

- Televising pipelines
- Conduct smoke testing
- Cleaning and maintenance
- Outsource special services



CURRENT SEWER SERVICE CHARGES

Customer Class	Current Charge
Tiburon/Paradise Cove	
Residential	\$1,034 per year per DU
Non-Residential	\$1,034 per year per EDU
Belvedere	
Residential	\$1,985 per year per DU
Non-Residential	\$1,985 per year per EDU

- Residential customers pay per dwelling unit (DU)
- Non-Residential customer pay based on flow and strength
- All parcels are subject to a minimum charge of 1 EDU
- Why are Belvedere's rates higher than Tiburon's?
 - Over \$400 per parcel per year in property tax payments received from Tiburon parcels lowers their charge
 - Belvedere issued bond before annexation (since paid off) – no such bond was issued by Tiburon

CURRENT SEWER SERVICE CHARGES

Calculating Non-Residential bills

- Non-Residential customer charge = EDUs x Charge

$$\mathbf{EDUs} = \left(\frac{\text{metered water use}}{\text{average residential wastewater discharged}} \right) \times \text{strength factor}$$

User Group	Strength Factor
Non-Residential, Miscellaneous	1.0
Hotels, Inns with Dining	1.7
Delicatessens	2.0
Groceries with Grinders	2.2
Restaurants	2.4

CURRENT SEWER SERVICE CHARGES

Example:

- 400 hundred cubic feet (HCF) of annual metered water use; average residential wastewater discharge= 71 HCF; customer is a deli in Belvedere.
- = $400 \text{ HCF} \div 71 \text{ HCF/EDU} \times 2.0 = 11.27 \text{ EDUs}$
- = $11.27 \text{ EDUs} \times \$1,985/\text{EDU}$

Annual bill: = \$22,370.95

User Group	Strength Factor
Non-Residential, Miscellaneous	1.0
Hotels, Inns with Dining	1.7
Delicatessens	2.0
Groceries with Grinders	2.2
Restaurants	2.4

CHALLENGES/OBSERVATIONS

1. Two existing service areas, and two separate rates.
 - The District would like to simplify.
2. Non-residential charges fluctuate annually based on average single-family wastewater discharged.
 - A bill may increase even if the customer's individual water use does not.
3. Future capital infrastructure costs identified
 - The District would like to build reserves to cash-fund future improvements.
4. District has not increased rates since 2015, yet costs have continued to rise.

WHY ONE ZONE?



Main Treatment Plant used by Belvedere and Tiburon customers.



Removes accounting and oversight hurdles of tracking multiple zones.



Simplification leads to improved operational and financial efficiencies – saving costs.



Combines reserves, shares resources, reduces rate volatility when emergency capital improvements necessary.



FIVE-YEAR SEWER RATE STUDY

OBJECTIVES OF THE RATE STUDY

- Maintain financial stability and adequate reserves.
- Reflect equity of costs in proportion to the level of service in ratemaking.
- Provide for efficient administration and execution of utility billing.
- Minimize rate impacts overall and to any specific customer class.
- Develop clear rates that customers can understand.
- Ensure rates comply with Proposition 218 and applicable State codes.

LEGAL CONSIDERATIONS

- Proposition 218
 - Rates may not exceed the cost of service to deliver services and no property owner pays more than their proportional share of the total cost
- It is crucial for utility rates to be **cost-based**, **reasonable**, and **equitable** for all customers
 - All customers must pay their own way. Discounts for low-income, senior citizens, or other groups cannot be subsidized using other ratepayer revenues.

COMPONENTS OF A RATE STUDY

Revenue Requirement

- Determine revenue needed from rates
- Operating and Capital Expenses
- Sufficient Reserves

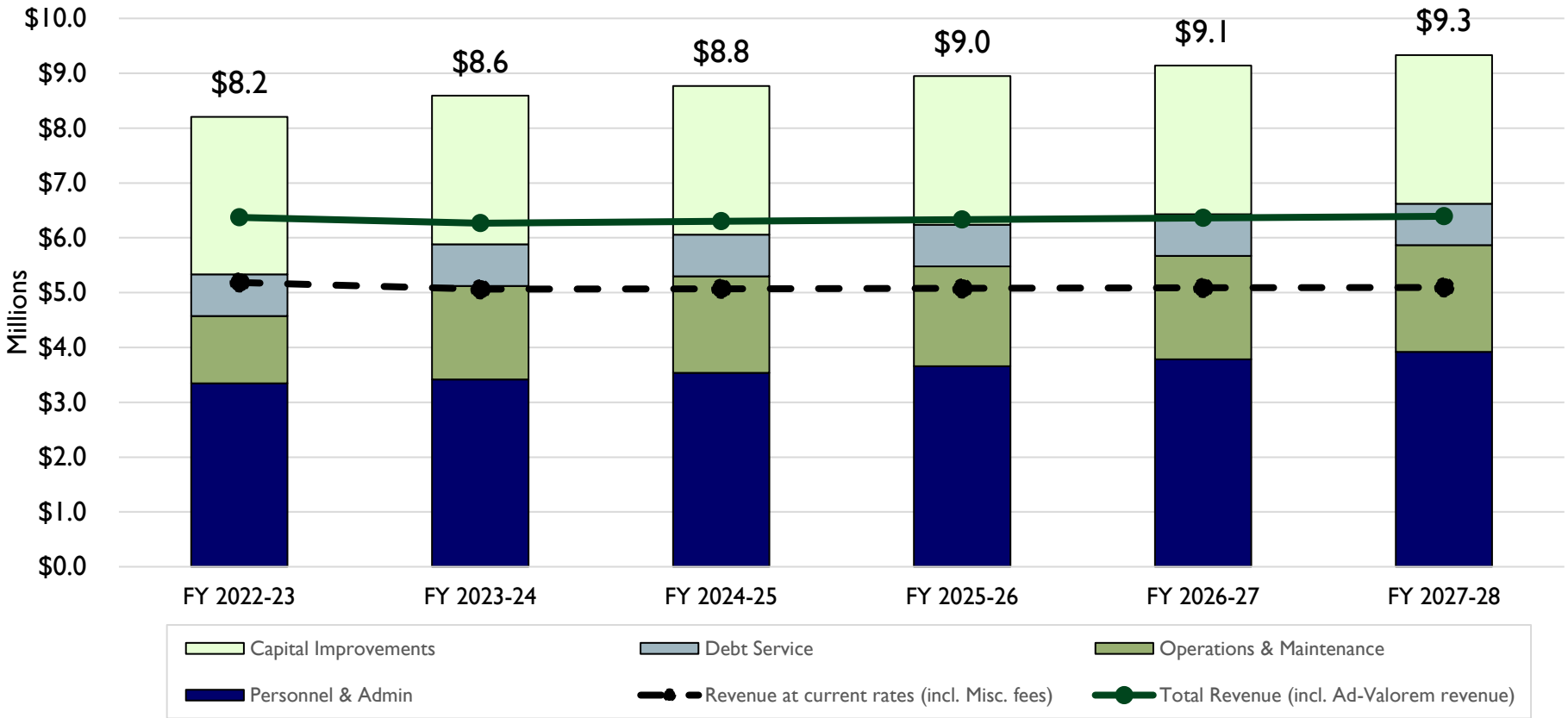
Cost Allocation

- Identify how costs should be allocated to customers

Rate Design

- Determine the structure of charges for each customer class.

REVENUE REQUIREMENT



WHAT WILL RATES PAY FOR?

- Average annual expenses
 - \$3.7 Million in Personnel & Admin
 - \$3.2 Million in Operations & Maintenance
 - Since 2015 chemical costs have increased between 105%-476%.
 - Since 2015 PG&E costs have increased 65%.
 - Since 2015 Pump equipment has increased between 91-103%.
 - \$760,000 in debt service annually until FY 2031-32
 - \$2.7 Million in average annual cash-funded capital improvements.
 - Sewer line rehabilitation program is largest annual expense ~\$1M
 - System rehabilitation – wet wells, manholes, control panel
 - Facilities improvements

PROJECTED FUND BALANCE

Proposed Revenue Increases

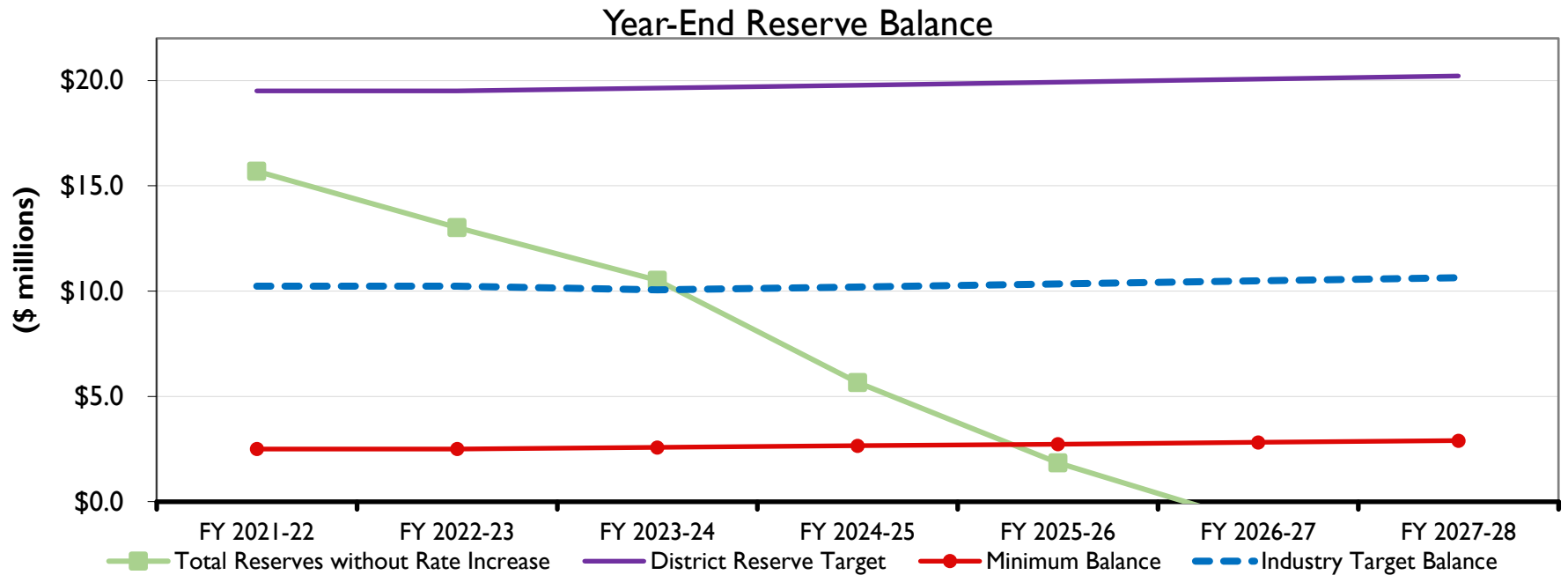
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- With no rate increases over the next five years reserves are depleted by FYE 2027.

EVALUATION OF REQUIRED RATE INCREASES

- No rate increase is unacceptable
 - Capital improvements would be deferred
- Time is of the essence
 - District can only increase rates annually; action must take effect by July 2023
- Numerous alternatives were evaluated for Board
 - Rate increases for different reserve targets
 - Different sequences of rate increases
- Recommended rate increases moderate impacts
 - Use of reserves

PROJECTED FUND BALANCE

Proposed Revenue Increases

13%

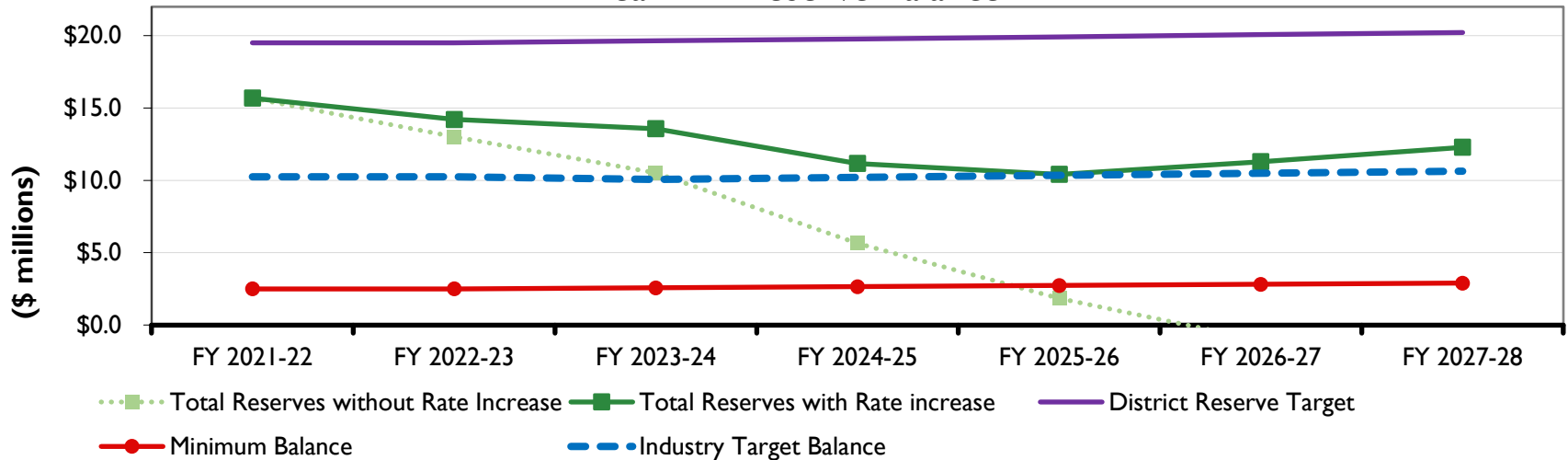
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Year-End Reserve Balance



- Proposed increases for District to reduce shortfall over time

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<i>Annual Revenue Increases</i>		13.0%	10.0%	10.0%	10.0%	10.0%
Rate Revenue with Increases	\$5,030,902	\$5,542,909	\$6,107,923	\$6,730,511	\$7,416,537	\$8,172,463
Revenue Requirement	(\$8,204,297)	(\$8,593,823)	(\$8,769,683)	(\$8,951,556)	(\$9,139,690)	(\$9,334,341)
Operating Surplus/(Shortfall)	(\$3,173,395)	(\$3,050,914)	(\$2,661,760)	(\$2,221,046)	(\$1,723,153)	(\$1,161,878)
Ad-Valorem Revenue	1,185,133	1,206,814	1,228,892	1,251,374	1,274,266	1,297,578
Other Non-Operating Revenue	155,800	158,800	158,800	158,800	158,800	158,800
Net Operating Surplus/Shortfall	(\$1,832,462)	(\$1,685,300)	(\$1,274,068)	(\$810,872)	(\$290,087)	\$294,500

FY 2023-24 RATES CALCULATION

FY 2023-24 Units of Service Calculation	
Total Revenue Requirement	\$8,593,823
(Less) Miscellaneous Fee Revenues	(158,800)
Net Revenue Requirement	8,435,023
(Less) Reserves to address shortfall after rate increase	(1,685,300)
Revised Net Revenue Requirement	\$6,749,723
Units of Service (EDUs)	3,651.72
FY 2023-24 Charge per EDU	\$1,848
(Less) Ad-Valorem Revenue per EDU	(\$491)
FY 2023-24 Charge per EDU adjusted for Ad-Valorem	\$1,358

**Base Rate
Sewer Service
Charge**

**Ad-Valorem Credited
Sewer Service
Charge**

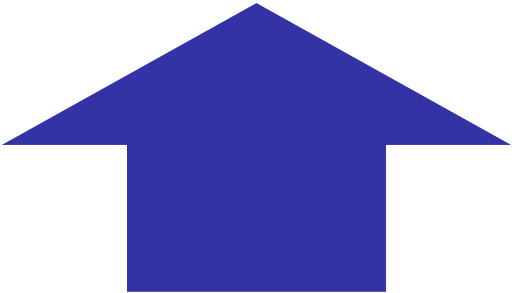
- “Base Rate” parcels include all Belvedere parcels and 2 Tiburon parcels, that do not contribute Ad-Valorem property taxes to the District
- “Ad-Valorem Credited” parcels include all Tiburon/Paradise Cove parcels, except 2

PROPOSED SEWER SERVICE CHARGES

Sewer Service Charges	Adopted	Proposed				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Base Rate Parcel</u>						
Annual sewer service charge per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
<u>Ad-Valorem Credited Parcel</u>						
Annual sewer service charge per EDU	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179

Last time rates were set: Significant CIP needed for Belvedere system

- District issued debt.
- Large cash-funded CIP budget.



This time: Belvedere system has been successfully updated, total capital spending is decreasing

- Debt has been fully paid off.
- Lower cash-funded CIP budget.

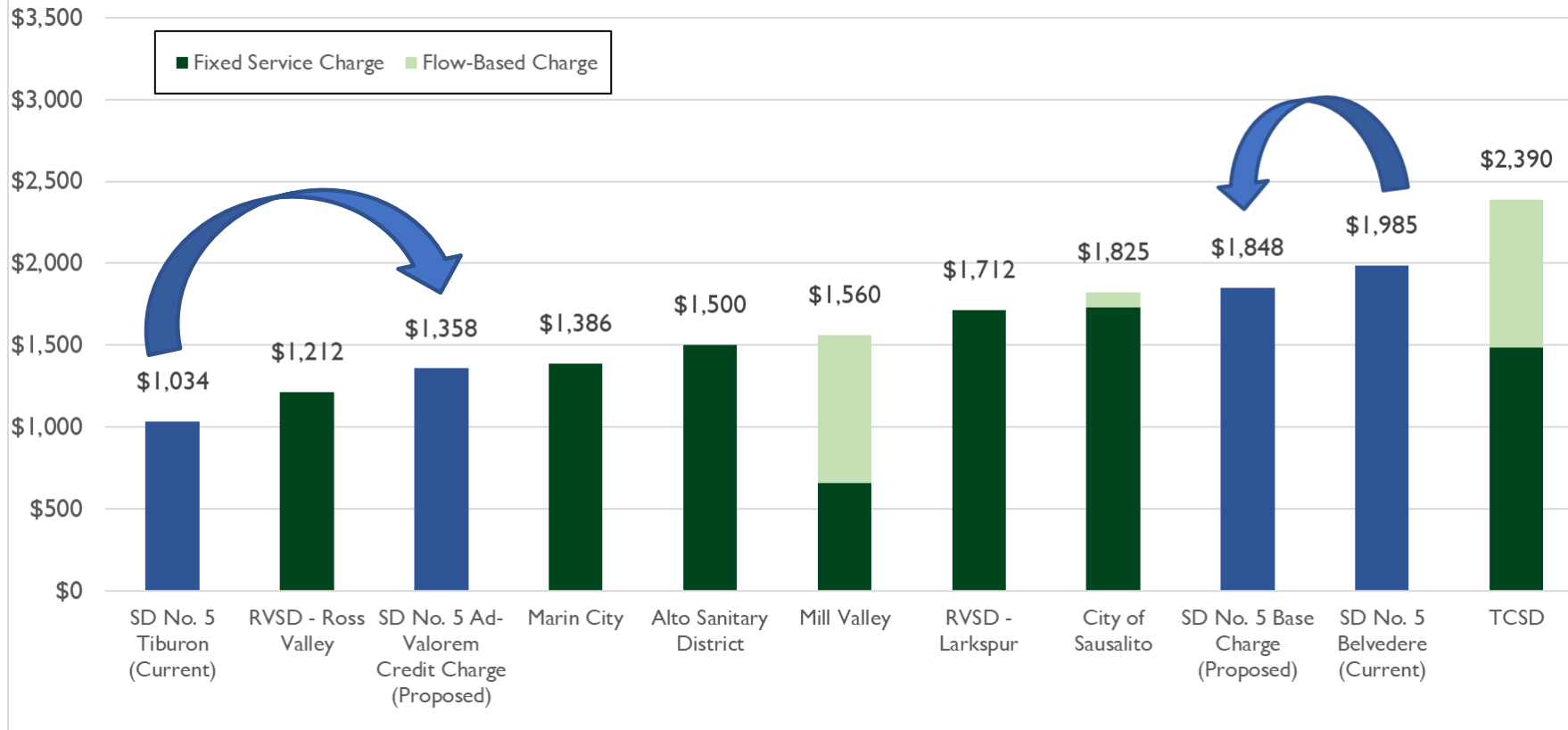
PROPOSED SEWER SERVICE CHARGES

Annual Sewer Service Payments	Adopted	Projected				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Base Rate Parcel						
2 Annual change	\$0	(\$137)	\$185	\$203	\$224	\$246
3 Annual sewer service charge per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
4 Property tax payment per EDU	\$0	\$0	\$0	\$0	\$0	\$0
5 Combined payment per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
6 Ad-Valorem Credited Parcel						
7 Annual change	\$0	\$324	\$176	\$194	\$214	\$237
8 Annual sewer service charge per EDU	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179
9 Property tax payment per EDU	\$457	\$491	\$500	\$509	\$518	\$528
10 Combined payment per EDU	\$1,491	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706

- Different charge amounts, but same total payments for all customers
- “Base Rate” parcels include all Belvedere parcels and 2 Tiburon parcels which do not contribute Ad-Valorem property taxes
- “Ad-Valorem Credited” parcels include Tiburon/Paradise Cove parcels, except 2

NEIGHBORING BILL COMPARISON

Annual Single-Family Residential Sewer Charges



NEXT STEPS

Date	Action
May 24, 5 pm	2nd Community Workshop to be held.
On or before June 22	Rate payers may protest the rate changes by sending a written protest. Protests may be presented in person before the close of the public comment during the public hearing.
June 22, 5 pm	Public Hearing for Board to hear comments and to determine whether to approve rates. Board may approve rates unless 50% + 1 protest.

FOR MORE INFORMATION

For more information or to provide additional input

Email: info@sani5.org

Call: (415) 435-1501 ext. 106

Visit: www.sani5.org/rates



QUESTIONS?

**Regular Board Meeting Minutes
at Sanitary District No. 5 of Marin County
Thursday, April 20th, 2023**

5:00 P.M. REGULAR BOARD MEETING

Teleconference Location:
Director Richard Snyder
10 Pomander Walk
Belvedere CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Walk Belvedere CA 94920

ROLL CALL:

Directors Present: 1701 hrs.

Omar Arias-Montez, Vice President
John Carapiet, Secretary
Richard Snyder, Director – Teleconference
Catharine Benediktsson, Director (1717 p.m.)

Staff Present: Tony Rubio, Robin Dohrmann
Legal Counsel: Benjamin L. Stock, Esq.
Consultants: Gabe Sasser, Rick Simonson
(HF&H Consultants)

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

- **Tod Moody teleconferenced into the meeting to listen, attending as a member of the public.**

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

- **Secretary Carapiet commented on the amount of overtime for the month of March.**

CONSENT CALENDAR:

1. Approval of March 16th, 2023 Regular Board Meeting Minutes, March 9th 2023 Special Board Minutes and March 28th 2023 Special Board Meeting Minutes (Rubio)
2. Review and receive all electronic fund transfers (EFTs) and approve warrants from March 9th, 2023, through April 13th, 2023 (JP Morgan Chase Bank, check no. 9632 through check no. 9701, all transactions totaling \$781,354.22) and receive March 2023, payroll, in the sum of \$185,190.27 (Dohrmann)
3. Approval of amendment of Professional Service Agreement for Burke, Williams, Sorensen, LLP (Rubio)

CONSENT CALENDAR (Cont'd):

4. Approval of amendment of Professional Service Agreement for Burke, Williams, Sorensen, LLP (Rubio)

Discussion by the Board. Motion (Snyder/Carapiet) to approve the Consent Calendar.
Passed (3-0-1-0). (Benediktsson absent).

Vice President Arias-Montez asked to move to item #7 on the Agenda (5:04 p.m.).

7. Financial Outlook & Sewer Service Rate Hike Considerations

- a. Presentation by HF&H of Final Rate Analysis for proposed increase in sewer service charges – Action (Rubio)
- b. Consideration of approval of content of Proposition 218 Legal Notice to property owners of proposed increase in sewer service charges and public hearing, and authorization to issue Public Notice – Action (Rubio)
- c. Consideration of setting date and time for two (2) public workshops for the Proposed Increase in sewer service charges: scheduled for Wednesday May 10, 2023 and Wednesday May 24, 2023 at 5 pm at the District office – Action (Rubio)
- d. Consideration of Setting Date and Time for Public Hearing for Proposed Increase in Sewer Service Charges and First Reading of Ordinance No. 2023-01: An ordinance establishing a single sewer service rate and increasing the Sewer Service Charges district wide– for June 22, 2023, at 5 p.m. – Action (Rubio)

Discussion by the Board. Motion (Benediktsson/Carapiet) to approve The Financial Outlook & Sewer Service Rate Hike Consideration, including Items b-d. Passed (4-0-1-0).

Vice President Arias-Montez asked to move back to item #4 on the Agenda (5:33 p.m.).

MANAGEMENT REPORTS:

5. District Manager Summary Report (Rubio)

District Manager Rubio answered questions from the Board.

NEW BUSINESS:

6. Consideration of adoption of Resolution No. 2023-01: Confirming the SD5 Organization Chart and Publicly Available Pay Scale for FY2023-2024: A Resolution of the Board of Directors of Sanitary District No. 5 of Marin County Adopting the Annual Cost of Living Increase (5.6%) for All Sanitary District No. 5 of Marin County Employees - Represented, Unrepresented, both Effective July 1, 2023 (Rubio) – Action

Discussion by the Board. Motion (Snyder/Benediktsson) to approve the adoption of Resolution No. 2023-01: Confirming the SD5 Organization Chart and Publicly Available Pay Scale for FY2023-2024: A Resolution of the Board of Directors of Sanitary District No. 5 of Marin County Adopting the Annual Cost of Living Increase (5.6%) for All Sanitary District No. 5 of Marin County Employees - Represented, Unrepresented, both Effective July 1, 2023. Passed (4-0-1). (Moody abstains).

NEW BUSINESS (Cont'd):

7. Review and Approval of Bay Area Chemical Consortium (BACC) bids for sodium bisulfite and sodium hypochlorite and authorizing the District Manager to enter a contract with the low bidder for the procurement of those chemicals (Rubio) - Action

Discussion by the Board. Motion (Benediktsson/Snyder) to authorize District Manager to enter a contract with the low bidder for the procurement of sodium bisulfite and sodium hypochlorite. Passed (4-0-1-0).

8. Review and consideration of Fiscal Year 2023-2024 Preliminary SD5 Reserve Policies for the District 1 zone (Rubio) – Action

Discussion by the Board. Motion (Snyder/Carapiet) to consider a Fiscal Year 2023-2024 Preliminary SD5 Reserve Policy for the District 1 Zone. Passed (4-0-1-0).

9. Consideration of approval of Fiscal Year 2023-2024 Preliminary Budget for the District 1 zone in preparation for Public Notice to be provided at the June 22, 2023 Special Board Meeting for consideration of approval and adoption of the Fiscal Year 2023-2024 Final Budget (Rubio) – Action

Discussion by the Board. Motion to approve Fiscal Year 2023-2024 Preliminary Budget for the District 1 Zone in preparation for Public Notice to be provided at the June 22, 2023, Special Board Meeting for consideration of approval and adoption of the Fiscal Year 2023-2024 Final Budget. Passed (4-0-1-0).

10. Consideration of Approval and Adoption of Fiscal Year 2023-2024 Final SD5 Strategic Plan (Rubio) – Action

Discussion by the Board. Motion (Benediktsson/Snyder) to approve and adopt the Fiscal Year 2023-2024 Final SD5 Strategic Plan (Rubio) –Passed (4-0-1-0).

UNFINISHED BUSINESS: None

COMMITTEE REPORTS:

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

OTHER BUSINESS: None

ENVIRONMENTAL: None

CORRESPONDENCE: None

OTHER BUSINESS (Cont'd): None

INFORMATIONAL ITEMS:

16. Annual Pollution Prevention (P2) & Outreach Report

ADJOURNMENT: 1829 hrs.

The Board will be asked to adjourn the meeting to a Special Board Meeting on April 20, 2023, at 5:00 P.M.

Approved:

Attest:

Omar Arias-Montez
Vice President, Board of Directors

Richard Snyder
Board of Directors

**Special Board Meeting Minutes
at Sanitary District No. 5 of Marin County
Wednesday, May 10th, 2023**

Item #2B

5:00 P.M. SPECIAL BOARD MEETING

Teleconference Location:
Director Richard Snyder
10 Pomander Walk
Belvedere CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Walk Belvedere CA 94920

ROLL CALL:

Directors Present: 1701 hrs.

Omar Arias-Montez, Vice President
Catharine Benediktsson, Director (1717 p.m.)
Richard Snyder, Director – Teleconference

Staff Present: Tony Rubio, Robin Dohrmann
Consultants: Rick Simonson (HF&H
Consultants)

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DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS: N/A

CONSENT CALENDAR: N/A

MANAGEMENT REPORTS: N/A

NEW BUSINESS:

1. Public Workshop Regarding Proposed Sewer Service Charge Increases

A Presentation by HF&H Consultants regarding recommendations provided to the District regarding proposed sewer service charge increases. (Rubio, Simonson- HF&H) Discussion

Rick Simonson (HF&H) presented a slide show, reviewing all the history, background, ratemaking and summary of current charges, along with a 5-year sewer rate study and their findings.

Public comment: Why does Tiburon look like it's increasing prices and Belvedere is decreasing prices

UNFINISHED BUSINESS:

N/A

COMMITTEE REPORTS:

Capital Improvement Program Committee (Carapiet/Arias-Montez)	N/A
Finance & Fiscal Oversight Committee (Arias-Montez/Snyder)	N/A
Governance Committee (Snyder/Benediktsson)	N/A
Personnel Committee (Snyder/Carapiet)	N/A
Ad Hoc Committee – Paradise Drive (Carapiet/Benediktsson)	N/A

OTHER BUSINESS: **N/A**

ENVIRONMENTAL: **N/A**

CORRESPONDENCE: **N/A**

INFORMATIONAL ITEMS: **N/A**

ADJOURNMENT: 1738 hrs.

The Board will be asked to adjourn the meeting to a Regular Board Meeting on May 18, 2023, at 5:00 P.M.

Omar Arias-Montez
Vice President

Catharine Benediktsson
Board Director

Sanitary Distr. No.5 of Marin Co.
Warrant List Summary
 April 14 through May 11, 2023

Item #3A

Num	Date	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
EFT	04/20/23	CalPERS	EFT Health Premium, Cust #4163206459 - May 2023	-21,798.84
EFT	05/08/23	PERS	EFT PERS Pension - April 2023	-22,461.00
EFT	04/17/23	PERS	EFT PERS, Jan-Feb 2022 Pro-rated Raises through 3.31.2023 - JA	-54.67
9702	04/14/23	Collodi, Peter	Standby Mileage Reimb., Jan - Mar 2023	-412.65
9703	04/14/23	Rosser, John	Standby Mileage Reimb., Mar 24-27, 2023	-229.45
9705	04/14/23	Hill, Arlee S	Travel Reimb./Training - March 2023	-416.25
9706	04/20/23	Banshee Networks, Inc.	Computer/IT Support, E-Media Installations + Hardware - March - April 2023	-3,613.07
9707	04/20/23	McC Campbell Analytical, Inc.	M.P. Monitoring, Acute Toxicity Testing - April 2023	-1,607.50
9709	04/20/23	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - March - April 2023	-262.24
9710	04/20/23	Water Environment Federation	Member ID #17978425, Chad Bilsborough - April 2023 (AJE FY23-24)	-342.00
9711	04/20/23	Quill Corporation	Acct #9828190: Lab Supplies - March 2023	-162.27
9712	04/20/23	WorkSmart Automation, Inc.	SD5 Comm System Maintenance - October 2022	-370.00
9713	04/20/23	AAAA Generator Services, Inc.	SD5 M.P. Generator Service - April 2023	-3,898.00
9714	05/11/23	AAAA Generator Services, Inc.	SD5 M.P. Generator Service - April 2023	-1,938.60
9715	05/11/23	Access Answering Service	Acct #4080C, Answering Service - May 2023	-75.90
9716	05/11/23	Airgas USA, LLC	Payer# 3624252, M.P. Supplies - May 2023	-219.77
9717	05/11/23	BAAQMD	Cust #10FZ3A1523 & #25GU8E2957, Plant #1523 & #22957, SD5 BAAQMD...	-20,279.00
9718	05/11/23	Bay City Boiler	Acct #274428, M.P. Flue - March 2023	-5,010.03
9719	05/11/23	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples - February + March 2023	-2,712.00
9720	05/11/23	Burke, Williams & Sorensen, LLP	Legal Advice - March 2023	-4,504.50
9721	05/11/23	Cal-West Rentals, Inc.	Cust ID# 373124, M.P. Secondary Clarifier Scaffolding - April 2023	-1,470.40
9722	05/11/23	Caltest Analytical Laboratory	Acct: Tiburon5: M.P./P.C. Lab Sampling - March - April 2023	-2,260.05
9723	05/11/23	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract - April 2023	-259.80
9724	05/11/23	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear - May 2023	-845.34
9725	05/11/23	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - May - June 2023	-453.72
9726	05/11/23	Comcast Business	Acct# 963 425 517, VOIP Service - May 2023	-370.89
9727	05/11/23	CWEA	Certificates & Membership Renewals - May 2023	-315.00
9728	05/11/23	CWEA	Certificates & Membership Renewals - May 2023	-190.00
9729	05/11/23	DKF Solutions Group, LLC	My Safety Officer Subscription + CalOSHA Training - April 2023	-13,813.74
9730	05/11/23	East Bay Muni Utility District	Cust #SADI3002, EBMUD/Bay Area Chemical Consortium Participation - Apr...	-859.00
9731	05/11/23	Goodman Building Supply Co.	Acct #20070, BP&L + Lab Project - April 2023	-286.84
9732	05/11/23	Harrington Industrial Plastics LLC	Cust #:044227, M.P. Supplies - May 2023	-446.89
9733	05/11/23	HDR Engineering, Inc.	Consulting, SD5 MP Digester - April 2023	-3,863.25
9734	05/11/23	HF&H Consultants, LLC	Consulting - April 2023	-8,775.00
9735	05/11/23	Home Depot Credit Services	#6035322005164334: M.P. Supplies - March - April 2023	-176.66
9736	05/11/23	JM Integration, LLC	M.P. Parts & Service - April 2023	-12,111.26
9737	05/11/23	Marin Water	Water, February - April 2023	-2,168.90
9738	05/11/23	McC Campbell Analytical, Inc.	M.P. Monitoring, Acute Toxicity Testing - April 2023	-1,112.50
9739	05/11/23	MidAmerica	Acct#: SD5MARIN0G5, 2023 Rates, Jul - Dec 2023	-25,290.18
9740	05/11/23	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - May 2023	-258.27
9741	05/11/23	Nute Engineering Corp.	Consulting & Engr. Svcs - December 2022 - April 2023	-722.70
9742	05/11/23	Ongaro & Sons, Inc.	Client #1082, TPS Testing - April 2023	-427.00
9743	05/11/23	Pacific Gas & Electric	Acct #2908031411-4, Utilities - April 2023	-22,744.52
9744	05/11/23	Roy's Sewer Service, Inc.	Tib & Belv P&L, February - April 2023	-1,950.00
9745	05/11/23	PAN-PACIFIC SUPPLY COMPANY	Cust #954206: M.P. WAS Pump Rebuild & Install - May 2023	-16,743.33
9746	05/11/23	Royal Wholesale	Acct#: 50-93968: M.P. Supplies - April 2022	-218.11
9747	05/11/23	SASM	Bioassay Testing, Jul - Sept, 2022	-1,800.00
9749	05/11/23	Special District Risk Management Au...	Member #7665, Life, Vision, DDS & LTD Ins - June 2023	-2,038.33
9750	05/11/23	Streamline	Website Platform Provider & Mngmnt - 5.1.2023 - 4.30.2024 (AJE FY23-24)	-2,400.00
9751	05/11/23	The Ark Publishing Co. Inc.	SD5 P218 Legal Notices - May 2023	-900.00
9752	05/11/23	The Sourcing Group	SD5 P218 Legal Notices - May 2023	-1,548.95
9753	05/11/23	Town of Tiburon	Fuel - January + February 2023	-8,431.15
9754	05/11/23	U.S. Bank	Acct#: 4246 0470 0067 9545 - March - April 2023	-10,082.64
9755	05/11/23	ULINE	Cust ID#:24834323, M.P. Parts + Safety - April 2023	-2,152.78
9756	05/11/23	Univar	Cust ID #STD001, Chemicals - May 2023	-7,593.98
9757	05/11/23	USABlueBook	Cust #933682, M.P. Parts & Lab Supplies - April 2023	-2,406.94
9758	05/11/23	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - March - April 2023	-262.24
9759	05/11/23	W. Bradley Electric, LLC	Acct #69291, MPOE Cnnxn Clean-up - April 2023	-2,775.00
9760	05/11/23	Water Components & Building Supply	Acct #454, TPS Supplies - April 2023	-3,660.66
9761	05/11/23	Cottrell, Rulon	S/B Mileage - April 2023	-57.38
Total JP Morgan Chase - Primary 7399				-253,611.14
TOTAL				-253,611.14

Num	Date	Name	Memo	Account	Class	Paid Amount
EFT	04/20/23	CalPERS	EFT Health Premium, Cust #4163206459 - May 2023	JP Morgan Chase - Primary 7399		
			Active Employee Health Premium - May 2023	8020.05 · Employee Health	Belvedere	-8,373.78
			Active Employee Health Premium - May 2023	8020.05 · Employee Health	Tiburon:Paradise C...	-516.26
			Active Employee Health Premium - May 2023	8020.05 · Employee Health	Tiburon	-11,760.46
			Retiree Health Premium - May 2023	8022.05 · Reitree Health	Belvedere	-428.61
			Retiree Health Premium - May 2023	8022.05 · Reitree Health	Tiburon:Paradise C...	-26.43
			Retiree Health Premium - May 2023	8022.05 · Reitree Health	Tiburon	-601.97
			Active Employee Health Premium - May 2023 - Admin Fee	8020.05 · Employee Health	Belvedere	-27.63
			Active Employee Health Premium - May 2023 - Admin Fee	8020.05 · Employee Health	Tiburon:Paradise C...	-1.70
			Active Employee Health Premium - May 2023 - Admin Fee	8020.05 · Employee Health	Tiburon	-38.81
			Retiree Health Premium - May 2023 - Admin Fee	8022.05 · Reitree Health	Belvedere	-9.40
			Retiree Health Premium - May 2023 - Admin Fee	8022.05 · Reitree Health	Tiburon:Paradise C...	-0.58
			Retiree Health Premium - May 2023 - Admin Fee	8022.05 · Reitree Health	Tiburon	-13.21
TOTAL						-21,798.84
EFT	05/08/23	PERS	EFT PERS Pension - April 2023	JP Morgan Chase - Primary 7399		
			Retirement April 2023 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0%	8019.05 · PERS Retirement	Belvedere	-5,038.58
			Retirement April 2023 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0%	8019.05 · PERS Retirement	Tiburon:Paradise C...	-310.64
			Retirement April 2023 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0%	8019.05 · PERS Retirement	Tiburon	-7,076.38
			Retirement April 2023 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%)	8019.05 · PERS Retirement	Belvedere	-4,069.35
			Retirement April 2023 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%)	8019.05 · PERS Retirement	Tiburon:Paradise C...	-250.89
			Retirement April 2023 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%)	8019.05 · PERS Retirement	Tiburon	-5,715.16
TOTAL						-22,461.00
EFT	04/17/23	PERS	EFT PERS, Jan-Feb 2022 Pro-rated Raises through 3.31.2023 - JA	JP Morgan Chase - Primary 7399		
			(Add'l) Pro-rated amount/ CalPERS: JA (1.5.23 - 2.28.23) - PEPRA	8019.05 · PERS Retirement	Belvedere	-22.17
			(Add'l) Pro-rated amount/ CalPERS: JA (1.5.23 - 2.28.23) - PEPRA	8019.05 · PERS Retirement	Tiburon:Paradise C...	-1.37
			(Add'l) Pro-rated amount/ CalPERS: JA (1.5.23 - 2.28.23) - PEPRA	8019.05 · PERS Retirement	Tiburon	-31.13
TOTAL						-54.67
9702	04/14/23	Collodi, Peter	Standby Mileage Reimb., Jan - Mar 2023	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb., Incl. Stormwatch (2x) (Belv call-outs) - January thru Mar, 2023	6018.2 · Standby Mileage Expense Reimb	Belvedere	-308.57
			Standby Mileage Reimb., Incl. Stormwatch (2x) - January thru Mar, 2023	6018.2 · Standby Mileage Expense Reimb	Tiburon:Paradise C...	-2.06
			Standby Mileage Reimb., Incl. Stormwatch (2x) (Tib call-out) - January thru Mar, 2023	6018.2 · Standby Mileage Expense Reimb	Tiburon	-102.02
TOTAL						-412.65
9703	04/14/23	Rosser, John	Standby Mileage Reimb., Mar 24-27, 2023	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb. - Tib, Mar 24-27, 2023	6018.2 · Standby Mileage Expense Reimb	Belvedere	-114.73
			Standby Mileage Reimb. - Belv, 24-27, 2023	6018.2 · Standby Mileage Expense Reimb	Tiburon	-114.72
TOTAL						-229.45
9705	04/14/23	Hill, Arlee S	Travel Reimb./Training - March 2023	JP Morgan Chase - Primary 7399		
			Travel re Training Seminar, 3.13.2023 - 3.15.2023	6018.1 · Meetings & Travel	Belvedere	-114.05
			Travel re Training Seminar, 3.13.2023 - 3.15.2023	6018.1 · Meetings & Travel	Tiburon:Paradise C...	-7.03
			Travel re Training Seminar, 3.13.2023 - 3.15.2023	6018.1 · Meetings & Travel	Tiburon	-160.17

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Num	Date	Name	Memo	Account	Class	Paid Amount
			Meals/Diem re Training, 3.13.2023 - 3.15.2023	6018.1 · Meetings & Travel	Belvedere	-54.74
			Meals/Diem re Training, 3.13.2023 - 3.15.2023	6018.1 · Meetings & Travel	Tiburon:Paradise C...	-3.38
			Meals/Diem re Training, 3.13.2023 - 3.15.2023	6018.1 · Meetings & Travel	Tiburon	-76.88
TOTAL						-416.25
9706	04/20/23	Banshee Networks, Inc.	Computer/IT Support, E-Media Installations + Hardware - March - April 2023	JP Morgan Chase - Primary 7399		
			Inv #15830: 3.07.2023 - 4.1.2023 SD5 IT Support/Software upgrades/software subscrip...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-1,465.10
			Inv #15830: 3.07.2023 - 4.1.2023 SD5 IT Support/Software upgrades/software subscrip...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise C...	-90.33
			Inv #15830: 3.07.2023 - 4.1.2023 SD5 IT Support/Software upgrades/software subscrip...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-2,057.64
TOTAL						-3,613.07
9707	04/20/23	McC Campbell Analytical, Inc.	M.P. Monitoring, Acute Toxicity Testing - April 2023	JP Morgan Chase - Primary 7399		
			Inv #2303739, M.P. Monitoring, Acute Toxicity Testing - March 2023	7053 · Chronic Toxicity	Belvedere	-461.69
			Inv #2303385, P.C. Monitoring, Acute Toxicity Testing - March 2023	7052 · Paradise Cove Monitoring	Tiburon:Paradise C...	-495.00
			Inv #2303739, M.P. Monitoring, Acute Toxicity Testing - March 2023	7053 · Chronic Toxicity	Tiburon	-650.81
TOTAL						-1,607.50
9709	04/20/23	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - March - April 2023	JP Morgan Chase - Primary 7399		
			Inv #9931982254: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/ea EE) ...	8531 · Main Plant Telephones	Belvedere	-174.15
			Inv #9931982254: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/ea EE) ...	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	-10.74
			Inv #9931982254: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/ea EE) ...	8531 · Main Plant Telephones	Tiburon	-244.59
			Credits provided from 2022: (3) iphones + Otterboxes returned - March - April 2023	8531 · Main Plant Telephones	Belvedere	70.11
			Credits provided from 2022: (3) iphones + Otterboxes returned - March - April 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	4.32
			Credits provided from 2022: (3) iphones + Otterboxes returned - March - April 2023	8531 · Main Plant Telephones	Tiburon	98.47
			Inv #9931982254: Monthly Charges for BPS Telephone lines (BPS#2, #13+#14 / Telsta...	8533 · Pumps & Lines Telephones	Belvedere	-35.00
			Inv #9931982254: Monthly Charges for P.C. PS Telephone lines (SF#1+#2+P.C. Plant /...	8533 · Pumps & Lines Telephones	Tiburon:Paradise C...	-35.00
			Inv #9931982254: Taxes, Gov't Surcharges & Fees - March - April 2023	8531 · Main Plant Telephones	Belvedere	-4.81
			Inv #9931982254: Taxes, Gov't Surcharges & Fees - March - April 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	-0.30
			Inv #9931982254: Taxes, Gov't Surcharges & Fees - March - April 2023	8531 · Main Plant Telephones	Tiburon	-6.76
			Inv #9931982254: Credit provided by Verizon via J Alvarez, March - April 2023	8531 · Main Plant Telephones	Belvedere	30.90
			Inv #9931982254: Credit provided by Verizon via J Alvarez, March - April 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	1.91
			Inv #9931982254: Credit provided by Verizon via J Alvarez, March - April 2023	8531 · Main Plant Telephones	Tiburon	43.40
TOTAL						-262.24
9710	04/20/23	Water Environment Federation	Member ID #17978425, Chad Bilsborough - April 2023 (AJE FY23-24)	JP Morgan Chase - Primary 7399		
			C Bilsborough - 2022 WEF Membership Dues, Code #RE90BE (exp 5.31.23) - 6.1.23 - ...	6025 · Dues & Subscriptions	Belvedere	-11.56
			C Bilsborough - 2022 WEF Membership Dues, Code #RE90BE (exp 5.31.23) - 6.1.23 - ...	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-0.71
			C Bilsborough - 2022 WEF Membership Dues, Code #RE90BE (exp 5.31.23) - 6.1.23 - ...	6025 · Dues & Subscriptions	Tiburon	-16.23
			C Bilsborough - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.23) - 7.1.23 - ...	6025 · Dues & Subscriptions	Belvedere	-127.12
			C Bilsborough - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.23) - 7.1.23 - ...	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-7.84
			C Bilsborough - 2022 WEF Membership Dues, Code #RE90BE (exp 2.28.23) - 7.1.23 - ...	6025 · Dues & Subscriptions	Tiburon	-178.54
TOTAL						-342.00
9711	04/20/23	Quill Corporation	Acct #9828190: Lab Supplies - March 2023	JP Morgan Chase - Primary 7399		
			Inv #31521242 & #168770397, Lab Journals - March 2023	7025 · Lab Supplies & Chemicals	Belvedere	-67.34
			Inv #31521242 & #168770397, Lab Journals - March 2023	7025 · Lab Supplies & Chemicals	Tiburon	-94.93

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Num	Date	Name	Memo	Account	Class	Paid Amount
TOTAL						-162.27
9712	04/20/23	WorkSmart Automation, Inc.	SD5 Comm System Maintenance - October 2022	JP Morgan Chase - Primary 7399		
			Inv #5246, SCADA TopView troubleshooting in coordination w/ TelStar Remote Commu...	9403.1 · Cellular	Tiburon:Paradise C...	-370.00
TOTAL						-370.00
9713	04/20/23	AAAA Generator Services, Inc.	SD5 M.P. Generator Service - April 2023	JP Morgan Chase - Primary 7399		
			Inv #52896 (PO#954022), M.P. Annual Generator Service - April 2023	7022 · Plant Maint. Parts & Service	Belvedere	-1,617.67
			Inv #52896 (PO#954022), M.P. Annual Generator Service - April 2023	7022 · Plant Maint. Parts & Service	Tiburon	-2,280.33
TOTAL						-3,898.00
9714	05/11/23	AAAA Generator Services, Inc.	SD5 M.P. Generator Service - April 2023	JP Morgan Chase - Primary 7399		
			Inv #53260 (PO#DL954028), M.P. Generator Inspection: controller issue - April 2023	7022 · Plant Maint. Parts & Service	Belvedere	-804.52
			Inv #53260 (PO#DL954028), M.P. Generator Inspection: controller issue - April 2023	7022 · Plant Maint. Parts & Service	Tiburon	-1,134.08
TOTAL						-1,938.60
9715	05/11/23	Access Answering Service	Acct #4080C, Answering Service - May 2023	JP Morgan Chase - Primary 7399		
			Inv #29179, Answering Service re SSO & Alarm Notifications - May 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-30.78
			Inv #29179, Answering Service re SSO & Alarm Notifications - May 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise C...	-1.90
			Inv #29179, Answering Service re SSO & Alarm Notifications - May 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-43.22
TOTAL						-75.90
9716	05/11/23	Airgas USA, LLC	Payer# 3624252, M.P. Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #9137374335 (PO#DL954029). needed material for welder at M.P. - April 2023	7021 · Plant Maintenance Supplies	Belvedere	-91.20
			Inv #9137374335 (PO#DL954029). needed material for welder at M.P. - April 2023	7021 · Plant Maintenance Supplies	Tiburon	-128.57
TOTAL						-219.77
9717	05/11/23	BAAQMD	Cust #10FZ3A1523 & #25GU8E2957, Plant #1523 & #22957, SD5 BAAQMD Permits...	JP Morgan Chase - Primary 7399		
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Processing Fee (6.1.23 - 6.30....	7062 · Permits/Fees - General	Belvedere	-15.58
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Processing Fee (6.1.23 - 6.30....	7062 · Permits/Fees - General	Tiburon	-0.96
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Processing Fee (6.1.23 - 6.30....	7062 · Permits/Fees - General	Belvedere	-21.88
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Operate + Toxic Surcharge Fe...	7062 · Permits/Fees - General	Tiburon	-639.20
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Operate + Toxic Surcharge Fe...	7062 · Permits/Fees - General	Belvedere	-39.41
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Operate + Toxic Surcharge Fe...	7062 · Permits/Fees - General	Tiburon	-897.72
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Processing Fee (7.1.2023 - 5.3...	7062 · Permits/Fees - General	Belvedere	-171.36
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Processing Fee (7.1.2023 - 5.3...	7062 · Permits/Fees - General	Tiburon	-10.56
			Inv #4NK51, Main Plant BAAQMD Permit, Plant #1523 - Processing Fee (7.1.2023 - 5.3...	7062 · Permits/Fees - General	Belvedere	-240.66
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Tiburon	-7,031.24
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Belvedere	-433.49
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Tiburon	-9,874.94
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Belvedere	-30.48
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Tiburon	-1.88
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Tiburon	-42.81
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Belvedere	-335.28
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Tiburon	-20.67

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Num	Date	Name	Memo	Account	Class	Paid Amount
			Inv #4NK51, Main Plant BAAQMDCTR Fee, Toxic Inventory Fees + Discount (\$2) re: Pl...	7062 · Permits/Fees - General	Tiburon	-470.88
TOTAL						-20,279.00
9718	05/11/23	Bay City Boiler	Acct #274428, M.P. Flue - March 2023	JP Morgan Chase - Primary 7399		
			Inv #25770 (PO#953668), MP Flue service (17 Hrs), M.P. Parts & Service - March 2023	7022 · Plant Maint. Parts & Service	Belvedere	-2,079.16
			Inv #25770 (PO#953668), MP Flue service (17 Hrs), M.P. Parts & Service - March 2023	7022 · Plant Maint. Parts & Service	Tiburon	-2,930.87
TOTAL						-5,010.03
9719	05/11/23	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples - February + March 2023	JP Morgan Chase - Primary 7399		
			Inv #148088: M.P. Samples - February 2023	7051 · Main Plant Lab Monitoring	Belvedere	-507.96
			Inv #148088: P.C. Samples - February 2023	7052 · Paradise Cove Monitoring	Tiburon:Paradise C...	-120.00
			Inv #148088: M.P. Samples - February 2023	7051 · Main Plant Lab Monitoring	Tiburon	-716.04
			Inv #148353: M.P. Samples - March 2023	7051 · Main Plant Lab Monitoring	Belvedere	-551.12
			Inv #148353: P.C. Samples - March 2023	7052 · Paradise Cove Monitoring	Tiburon:Paradise C...	-40.00
			Inv #148353: M.P. Samples - March 2023	7051 · Main Plant Lab Monitoring	Tiburon	-776.88
TOTAL						-2,712.00
9720	05/11/23	Burke, Williams & Sorensen, LLP	Legal Advice - March 2023	JP Morgan Chase - Primary 7399		
			Inv #300407, DCS - March 2023	6039 · Legal	Belvedere	-127.73
			Inv #300407, DCS - March 2023	6039 · Legal	Tiburon:Paradise C...	-7.88
			Inv #300407, DCS - March 2023	6039 · Legal	Tiburon	-179.39
			Inv #300407, Permits - March 2023	6039 · Legal	Tiburon	-189.00
			Inv #300407, PRA - March 2023	6039 · Legal	Belvedere	-78.44
			Inv #300407, PRA - March 2023	6039 · Legal	Tiburon	-110.56
			Inv #300407, Zoning - March 2023	6039 · Legal	Belvedere	-1,430.60
			Inv #300407, Zoning - March 2023	6039 · Legal	Tiburon:Paradise C...	-88.20
			Inv #300407, Zoning - March 2023	6039 · Legal	Tiburon	-2,009.20
			Inv #300407, 2022 Sewer Rehab Exceptions - March 2023	6039 · Legal	Tiburon	-283.50
TOTAL						-4,504.50
9721	05/11/23	Cal-West Rentals, Inc.	Cust ID# 373124, M.P. Secondary Clarifier Scaffolding - April 2023	JP Morgan Chase - Primary 7399		
			Inv #378767, Secondary Clarifier Project - April 2023	7022 · Plant Maint. Parts & Service	Belvedere	-195.22
			Inv #378767, Secondary Clarifier Project - April 2023	7022 · Plant Maint. Parts & Service	Tiburon	-275.18
TOTAL						-470.40
9722	05/11/23	Caltest Analytical Laboratory	Acct: Tiburon5: M.P./P.C. Lab Sampling - March - April 2023	JP Morgan Chase - Primary 7399		
			M.P. - B: #707122, #707339, #707340, #707901, #707916, #707912 - March - April 2023	7051 · Main Plant Lab Monitoring	Belvedere	-831.47
			P.C. - #707725 - March 2023	7052 · Paradise Cove Monitoring	Tiburon:Paradise C...	-256.50
			M.P. - B: #707122, #707339, #707340, #707901, #707916, #707912 - March - April 2023	7051 · Main Plant Lab Monitoring	Tiburon	-1,172.08
TOTAL						-2,260.05
9723	05/11/23	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract - April 2023	JP Morgan Chase - Primary 7399		
			Inv #3766257, Konica Multi-purpose copier (C308) contract - April 2023	6047 · Office Supplies	Belvedere	-105.35
			Inv #3766257, Konica Multi-purpose copier (C308) contract - April 2023	6047 · Office Supplies	Tiburon:Paradise C...	-6.50

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Num	Date	Name	Memo	Account	Class	Paid Amount
			Inv #3766257, Konica Multi-purpose copier (C308) contract - April 2023	6047 · Office Supplies	Tiburon	-147.95
TOTAL						-259.80
9724	05/11/23	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear - May 2023	JP Morgan Chase - Primary 7399		
			Inv #4151801350, #4152507831, #4153212246, #4153900036, Regular Service - May 2...	8520 · Personal Protection/Safety Wear	Belvedere	-56.77
			Inv #4151801350, #4152507831, #4153212246, #4153900036, Regular Service - May 2...	8520 · Personal Protection/Safety Wear	Tiburon:Paradise C...	-3.50
			Inv #4151801350, #4152507831, #4153212246, #4153900036, Regular Service - May 2...	8520 · Personal Protection/Safety Wear	Tiburon	-79.73
			7074, #4139758623 (12.08.2022), #1903887074, #1903910624, #1903879571, Special...	8520 · Personal Protection/Safety Wear	Belvedere	-286.02
			7074, #4139758623 (12.08.2022), #1903887074, #1903910624, #1903879571, Special...	8520 · Personal Protection/Safety Wear	Tiburon:Paradise C...	-17.63
			7074, #4139758623 (12.08.2022), #1903887074, #1903910624, #1903879571, Special...	8520 · Personal Protection/Safety Wear	Tiburon	-401.69
TOTAL						-845.34
9725	05/11/23	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - May - June 2023	JP Morgan Chase - Primary 7399		
			Bundle: Cable (\$234.75 + add'l fees \$59.75) -- May - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-111.31
			Bundle: Cable (\$234.75 + add'l fees \$59.75) -- May - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise C...	-6.86
			Bundle: Cable (\$234.75 + add'l fees \$59.75) -- May - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-156.33
			Bundle: Internet (\$24.95+\$10 add'l fees) -- May - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-20.33
			Bundle: Internet (\$24.95+\$10 add'l fees) -- May - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise C...	-1.25
			Bundle: Internet (\$24.95+\$10 add'l fees) -- May - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-28.55
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) -- May - June 2023	8531 · Main Plant Telephones	Belvedere	-52.35
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) -- May - June 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	-3.23
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) -- May - June 2023	8531 · Main Plant Telephones	Tiburon	-73.51
TOTAL						-453.72
9726	05/11/23	Comcast Business	Acct# 963 425 517, VOIP Service - May 2023	JP Morgan Chase - Primary 7399		
			Inv #170425517, VOIP Phone Service (14) Land Line Phones - May 2023	8531 · Main Plant Telephones	Belvedere	-150.40
			Inv #170425517, VOIP Phone Service (14) Land Line Phones - May 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	-9.27
			Inv #170425517, VOIP Phone Service (14) Land Line Phones - May 2023	8531 · Main Plant Telephones	Tiburon	-211.22
TOTAL						-370.89
9727	05/11/23	CWEA	Certificates & Membership Renewals - May 2023	JP Morgan Chase - Primary 7399		
			T Rubio (#39532), Cllxn Sys Maint (G4) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Belvedere	-44.61
			T Rubio (#39532), Cllxn Sys Maint (G4) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-2.75
			T Rubio (#39532), Cllxn Sys Maint (G4) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon	-62.64
			T Rubio (#39532), Environmental Compliance Inspector (G1) Renewal: 7.1.2023 -6.30.2...	6025 · Dues & Subscriptions	Belvedere	-38.52
			T Rubio (#39532), Environmental Compliance Inspector (G1) Renewal: 7.1.2023 -6.30.2...	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-2.38
			T Rubio (#39532), Environmental Compliance Inspector (G1) Renewal: 7.1.2023 -6.30.2...	6025 · Dues & Subscriptions	Tiburon	-54.10
			T Rubio (#39532),Mechanical Technologist (G4) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Belvedere	-44.61
			T Rubio (#39532),Mechanical Technologist (G4) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-2.75
			T Rubio (#39532),Mechanical Technologist (G4) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon	-62.64
TOTAL						-315.00
9728	05/11/23	CWEA	Certificates & Membership Renewals - May 2023	JP Morgan Chase - Primary 7399		
			D LaTorre (#47792), Cllxn Sys Maint (G1) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Belvedere	-38.52
			D LaTorre (#47792), Cllxn Sys Maint (G1) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-2.38
			D LaTorre (#47792), Cllxn Sys Maint (G1) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon	-54.10
			A Balf (#428557), Cllxn Sys Maint (G1) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Belvedere	-38.52

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			A Balf (#428557), Cllxn Sys Maint (G1) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-2.38
			A Balf (#428557), Cllxn Sys Maint (G1) Renewal: 7.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon	-54.10
TOTAL						-190.00
9729	05/11/23	DKF Solutions Group, LLC	My Safety Officer Subscription + CalOSHA Training - April 2023	JP Morgan Chase - Primary 7399		
			Inv #21059, Inv #21101, Inv #21160, Inv #21170, Inv #21115, Inv #21123 (PO #210713...	8515 · Safety	Belvedere	-5,459.55
			Inv #21059, Inv #21101, Inv #21160, Inv #21170, Inv #21115, Inv #21123 (PO #210713...	8515 · Safety	Tiburon:Paradise C...	-336.59
			Inv #21059, Inv #21101, Inv #21160, Inv #21170, Inv #21115, Inv #21123 (PO #210713...	8515 · Safety	Tiburon	-7,667.60
			Inv #21145, DKF Monthly "TrainingLINK" Subscription - April 2023	8515 · Safety	Belvedere	-141.93
			Inv #21145, DKF Monthly "TrainingLINK" Subscription - April 2023	8515 · Safety	Tiburon:Paradise C...	-8.75
			Inv #21145, DKF Monthly "TrainingLINK" Subscription - April 2023	8515 · Safety	Tiburon	-199.32
TOTAL						-13,813.74
9730	05/11/23	East Bay Muni Utility District	Cust #SADI3002, EBMUD/Bay Area Chemical Consortium Participation - April 2023	JP Morgan Chase - Primary 7399		
			Inv #9003052, Bay Area Chemical Consortium Bid Participation fee - April 2023	7024 · Main Plant Chemicals	Belvedere	-348.32
			Inv #9003052, Bay Area Chemical Consortium Bid Participation fee - April 2023	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise C...	-21.48
			Inv #9003052, Bay Area Chemical Consortium Bid Participation fee - April 2023	7024 · Main Plant Chemicals	Tiburon	-489.20
TOTAL						-859.00
9731	05/11/23	Goodman Building Supply Co.	Acct #20070, BP&L + Lab Project - April 2023	JP Morgan Chase - Primary 7399		
			Inv #869058 (PO#JR953077), M.P Painting supplies @ Locker/Rain/old Analyzer Room...	7021 · Plant Maintenance Supplies	Belvedere	-85.10
			Inv #869058 (PO#JR953077), M.P Painting supplies @ Locker/Rain/old Analyzer Room...	7021 · Plant Maintenance Supplies	Tiburon	-119.96
			Inv #867809 (PO#CB754202), P.C. Supplies - April 2023	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise C...	-45.44
			Inv #868360 (PO#CB953677), Off & MP cables - April 2023	6047 · Office Supplies	Belvedere	-7.54
			Inv #868360 (PO#CB953677), Off & MP cables - April 2023	6047 · Office Supplies	Tiburon	-10.63
			Inv #868360 (PO#CB953677), Off & MP cables - April 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-7.54
			Inv #868360 (PO#CB953677), Off & MP cables - April 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-10.63
TOTAL						-286.84
9732	05/11/23	Harrington Industrial Plastics LLC	Cust #:044227, M.P. Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #006N7965 (PO#IS653678) - M.P. Supplies (Restock) - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-185.46
			Inv #006N7965 (PO#IS653678) - M.P. Supplies (Restock) - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-261.43
TOTAL						-446.89
9733	05/11/23	HDR Engineering, Inc.	Consulting, SD5 MP Digester - April 2023	JP Morgan Chase - Primary 7399		
			Inv #1200513500, HDR Consulting, SD5 M.P. Digester Rehab & Cleaning - April 2023	9213 · M.P. Digester	Belvedere	-1,603.25
			Inv #1200513500, HDR Consulting, SD5 M.P. Digester Rehab & Cleaning - April 2023	9213 · M.P. Digester	Tiburon	-2,260.00
TOTAL						-3,863.25
9734	05/11/23	HF&H Consultants, LLC	Consulting - April 2023	JP Morgan Chase - Primary 7399		
			Inv #9720097, Project #W3829, SD5 Sewer Rate Study - April 2023	6017 · Consulting Fees	Belvedere	-3,558.26
			Inv #9720097, Project #W3829, SD5 Sewer Rate Study - April 2023	6017 · Consulting Fees	Tiburon:Paradise C...	-219.38
			Inv #9720097, Project #W3829, SD5 Sewer Rate Study - April 2023	6017 · Consulting Fees	Tiburon	-4,997.36

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Num	Date	Name	Memo	Account	Class	Paid Amount
TOTAL						-8,775.00
9735	05/11/23	Home Depot Credit Services	#6035322005164334: M.P. Supplies - March - April 2023	JP Morgan Chase - Primary 7399		
			Inv #3160297 (PO#JT652182), M.P. Supplies - March - April 2023	7021 · Plant Maintenance Supplies	Belvedere	-73.31
			Inv #3160297 (PO#JT652182), M.P. Supplies - March - April 2023	7021 · Plant Maintenance Supplies	Tiburon	-103.35
TOTAL						-176.66
9736	05/11/23	JM Integration, LLC	M.P. Parts & Service - April 2023	JP Morgan Chase - Primary 7399		
			Inv #23250 (Agrmnt #: Q230413): Add'g manual ops at machinery, removing unused pr...	7022 · Plant Maint. Parts & Service	Belvedere	-2,722.40
			Inv #23250 (Agrmnt #: Q230413): Add'g manual ops at machinery, removing unused pr...	7022 · Plant Maint. Parts & Service	Tiburon	-3,837.60
			Inv #23256 (Agrmnt #: Q230413): HMI panel fabrication; uploaded plc program; stalled ...	7022 · Plant Maint. Parts & Service	Belvedere	-2,303.77
			Inv #23256 (Agrmnt #: Q230413): HMI panel fabrication; uploaded plc program; stalled ...	7022 · Plant Maint. Parts & Service	Tiburon	-3,247.49
TOTAL						-12,111.26
9737	05/11/23	Marin Water	Water, February - April 2023	JP Morgan Chase - Primary 7399		
			Cust #:424793, Golden Gate BPS - Water - February - April 2023	8541 · Water	Belvedere	-86.63
			Cust #:424791, Cove Rd. BPS - Water - February - April 2023	8541 · Water	Belvedere	-91.25
			Cust #:558095, San Rafael Ave. BPS - February - April 2023	8541 · Water	Belvedere	-86.63
			Cust #138856, Mar West TPS - Water - February - April 2023	8541 · Water	Tiburon	-86.63
			Cust #100098, M.P. - Water - February - April 2023	8541 · Water	Belvedere	-754.37
			Cust #100098, M.P. - Water - February - April 2023	8541 · Water	Tiburon	-1,063.39
TOTAL						-2,168.90
9738	05/11/23	McC Campbell Analytical, Inc.	M.P. Monitoring, Acute Toxicity Testing - April 2023	JP Morgan Chase - Primary 7399		
			Inv #2304564, M.P. Monitoring, Acute Toxicity Testing - April 2023	7053 · Chronic Toxicity	Belvedere	-461.69
			Inv #2304564, M.P. Monitoring, Acute Toxicity Testing - April 2023	7053 · Chronic Toxicity	Tiburon	-650.81
TOTAL						-1,112.50
9739	05/11/23	MidAmerica	Acct#: SD5MARIN0G5, 2023 Rates, Jul - Dec 2023	JP Morgan Chase - Primary 7399		
			(2023 Rates) HRA Retiree Health Reimbursements for Jul - Dec 2023 - Trust Funding	8022.05 · Reintree Health	Belvedere	-10,255.17
			(2023 Rates) HRA Retiree Health Reimbursements for Jul - Dec 2023 - Trust Funding	8022.05 · Reintree Health	Tiburon:Paradise C...	-632.25
			(2023 Rates) HRA Retiree Health Reimbursements for Jul - Dec 2023 - Trust Funding	8022.05 · Reintree Health	Tiburon	-14,402.76
TOTAL						-25,290.18
9740	05/11/23	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - May 2023	JP Morgan Chase - Primary 7399		
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - May 2023	7023 · Janitorial Supplies & Service	Belvedere	-107.18
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - May 2023	7023 · Janitorial Supplies & Service	Tiburon	-151.09
TOTAL						-258.27
9741	05/11/23	Nute Engineering Corp.	Consulting & Engr. Svcs - December 2022 - April 2023	JP Morgan Chase - Primary 7399		
			Inv #22420, Alta Robles Subdivision, Tiburon - December 2022	6017 · Consulting Fees	Tiburon	-597.00
			2022 Sewer Rehab: Refund of 5% Retention @ Chk #9500 - Belvedere	6017 · Consulting Fees	Belvedere	-31.38

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Num	Date	Name	Memo	Account	Class	Paid Amount
			2022 Sewer Rehab: Refund of 5% Retention @ Chk #9500 - Tiburon	6017 · Consulting Fees	Tiburon	-47.07
			2022 Sewer Rehab: Refund of 5% Retention @ Chk #9635 - Belvedere	6017 · Consulting Fees	Belvedere	-11.10
			2022 Sewer Rehab: Refund of 5% Retention @ Chk #9635 - Tiburon	6017 · Consulting Fees	Tiburon	-16.65
			2022 Sewer Rehab: Refund of 5% Retention @ Chk #9681 - Belvedere	6017 · Consulting Fees	Belvedere	-7.80
			2022 Sewer Rehab: Refund of 5% Retention @ Chk #9681 - Tiburon	6017 · Consulting Fees	Tiburon	-11.70
TOTAL						-722.70
9742	05/11/23	Ongaro & Sons, Inc.	Client #1082, TPS Testing - April 2023	JP Morgan Chase - Primary 7399		
			Inv #145358 +145356 (PO#DL954026), TPS#1 BFPD Testing (Serial#: 4115821, HID: 8...	7011 · Pumps & Lines Maintenance	Belvedere	-220.00
			Inv #147159 (PO#DL954031) SD5 Breakroom AC/Heater Evaluation - April 2023	7027 · Electrical & Instrument	Belvedere	-85.90
			Inv #147159 (PO#DL954031) SD5 Breakroom AC/Heater Evaluation - April 2023	7027 · Electrical & Instrument	Tiburon	-121.10
TOTAL						-427.00
9743	05/11/23	Pacific Gas & Electric	Acct #2908031411-4, Utilities - April 2023	JP Morgan Chase - Primary 7399		
			Acct #2908031411-4, Main Plant Utilities - April 2023	8542 · Main Plant Utilities	Belvedere	-6,256.44
			Acct #2908031411-4, P.C. Plant Utilities - April 2023	8543 · Paradise Cove Utilities	Tiburon:Paradise C...	-1,766.24
			Acct #2908031411-4, Main Plant Utilities - April 2023	8542 · Main Plant Utilities	Tiburon	-8,819.31
			Acct #2908031411-4, Belv Pump St Utilities - April 2023	8544 · Pump Station Utilities	Belvedere	-1,838.04
			Acct #2908031411-4, P.C. Pump St Utilities - April 2023	8544 · Pump Station Utilities	Tiburon:Paradise C...	-355.27
			Acct #2908031411-4, Tib Pump St Utilities - April 2023	8544 · Pump Station Utilities	Tiburon	-3,709.22
TOTAL						-22,744.52
9744	05/11/23	Roy's Sewer Service, Inc.	Tib & Belv P&L, February - April 2023	JP Morgan Chase - Primary 7399		
			Inv #221341, Cleared line at 233 Roundhill Rd - 4.11.2023	7011 · Pumps & Lines Maintenance	Belvedere	-1,950.00
TOTAL						-1,950.00
9745	05/11/23	PAN-PACIFIC SUPPLY COMPANY	Cust #954206: M.P. WAS Pump Rebuild & Install - May 2023	JP Morgan Chase - Primary 7399		
			Inv #29613348 (PO#RC955698): M.P. WAS Pump Rebuild & Install - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-6,948.48
			Inv #29613348 (PO#RC955698): M.P. WAS Pump Rebuild & Install - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-9,794.85
TOTAL						-16,743.33
9746	05/11/23	Royal Wholesale	Acct#: 50-93968: M.P. Supplies - May 2022	JP Morgan Chase - Primary 7399		
			Inv #7914-1052143 (PO#652177), M.P. Parts - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-1,219.03
			Inv #7914-1052143 (PO#652177), M.P. Parts - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-1,718.40
			Inv #7914-1052143+ #7914-1054891 (PO#652177), M.P. Supplies - April 2023	7021 · Plant Maintenance Supplies	Belvedere	-1,394.74
			Inv #7914-1052143+ #7914-1054891 (PO#652177), M.P. Supplies - April 2023	7021 · Plant Maintenance Supplies	Tiburon	-1,966.08
TOTAL						-6,298.25
9747	05/11/23	SASM	Bioassay Testing, Jul - Sept, 2022	JP Morgan Chase - Primary 7399		
			Inv #3578, Bioassay testing service - Jul - Sept, 2022	7051 · Main Plant Lab Monitoring	Belvedere	-747.00
			Inv #3578, Bioassay testing service - Jul - Sept, 2022	7051 · Main Plant Lab Monitoring	Tiburon	-1,053.00
TOTAL						-1,800.00

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Num	Date	Name	Memo	Account	Class	Paid Amount
9749	05/11/23	Special District Risk Management Auth...	Member #7665, Life, Vision, DDS & LTD Ins - June 2023	JP Morgan Chase - Primary 7399		
			Employee Life & ADD Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Belvedere	-71.69
			Employee Life & ADD Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon:Paradise C...	-4.42
			Employee Life & ADD Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon	-100.69
			Employee LTD Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Belvedere	-177.41
			Employee LTD Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon:Paradise C...	-10.94
			Employee LTD Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon	-249.15
			Employee DDS Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Belvedere	-491.74
			Employee DDS Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon:Paradise C...	-30.32
			Employee DDS Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon	-690.62
			Employee Vision Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Belvedere	-85.70
			Employee Vision Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon:Paradise C...	-5.28
			Employee Vision Insurance - Inv #H41720 - June 2023	8020.05 · Employee Health	Tiburon	-120.37
TOTAL						-2,038.33
9750	05/11/23	Streamline	Website Platform Provider & Mngmnt - 5.1.2023 - 4.30.2024 (AJE FY23-24)	JP Morgan Chase - Primary 7399		
			Inv #6C646280-0002, 1 yr. Subscription Website + Support - May -June 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-162.20
			Inv #6C646280-0002, 1 yr. Subscription Website + Support - May -June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise C...	-10.00
			Inv #6C646280-0002, 1 yr. Subscription Website + Support - May -June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-227.80
			Inv #6C646280-0002, 1 yr. Subscription Website + Support - July - May 2024 (AJE FY2...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-811.00
			Inv #6C646280-0002, 1 yr. Subscription Website + Support - July - May 2024 (AJE FY2...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise C...	-50.00
			Inv #6C646280-0002, 1 yr. Subscription Website + Support - July - May 2024 (AJE FY2...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-1,139.00
TOTAL						-2,400.00
9751	05/11/23	The Ark Publishing Co. Inc.	SD5 P218 Legal Notices - May 2023	JP Morgan Chase - Primary 7399		
			Inv #1000512314, SD5 P218 Legal Notices - May 2023	6025 · Dues & Subscriptions	Belvedere	-364.95
			Inv #1000512314, SD5 P218 Legal Notices - May 2023	6025 · Dues & Subscriptions	Tiburon:Paradise C...	-22.50
			Inv #1000512314, SD5 P218 Legal Notices - May 2023	6025 · Dues & Subscriptions	Tiburon	-512.55
TOTAL						-900.00
9752	05/11/23	The Sourcing Group	SD5 P218 Legal Notices - May 2023	JP Morgan Chase - Primary 7399		
			Inv #573736, SD5 Sewer Fee Increase Fliers - May 2023	6056 · Postage	Belvedere	-628.10
			Inv #573736, SD5 Sewer Fee Increase Fliers - May 2023	6056 · Postage	Belvedere	-38.72
			Inv #573736, SD5 Sewer Fee Increase Fliers - May 2023	6056 · Postage	Tiburon	-882.13
TOTAL						-1,548.95
9753	05/11/23	Town of Tiburon	Fuel - January + February 2023	JP Morgan Chase - Primary 7399		
			Fuel - January 2023	7071 · Fuel	Belvedere	-850.79
			Fuel - January 2023	7071 · Fuel	Tiburon:Paradise C...	-52.45
			Fuel - January 2023	7071 · Fuel	Tiburon	-1,194.89
			Fuel - February 2023	7071 · Fuel	Belvedere	-1,814.73
			Fuel - February 2023	7071 · Fuel	Tiburon:Paradise C...	-111.88
			Fuel - February 2023	7071 · Fuel	Tiburon	-2,548.68
			Fuel - March2023	7071 · Fuel	Belvedere	-753.31
			Fuel - March2023	7071 · Fuel	Tiburon:Paradise C...	-46.44
			Fuel - March2023	7071 · Fuel	Tiburon	-1,057.98

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

April 14 through May 11, 2023

Num	Date	Name	Memo	Account	Class	Paid Amount
TOTAL						-8,431.15
9754	05/11/23	U.S. Bank	Acct#: 4246 0470 0067 9545 - March - April 2023	JP Morgan Chase - Primary 7399		
			Owl + TV/Monitor, etc., Zoom, snacks + Staff Meetings at SD5 - March - April 2023	6018.1 · Meetings & Travel	Belvedere	-97.03
			Owl + TV/Monitor, etc., Zoom + Staff Meetings at SD5 - March - April 2023	6018.1 · Meetings & Travel	Tiburon:Paradise C...	-5.98
			Owl + TV/Monitor, etc., Zoom + Staff Meetings at SD5 - March - April 2023	6018.1 · Meetings & Travel	Tiburon	-136.28
			CWEA Testing, G1 & 2 Lab Analyst Certs + test booklets - March - April 2023	6020 · Continuing Education	Belvedere	-297.23
			CWEA Testing, G1 & 2 Lab Analyst Certs + test booklets - March - April 2023	6020 · Continuing Education	Tiburon:Paradise C...	-18.33
			CWEA Testing, G1 & 2 Lab Analyst Certs + test booklets - March - April 2023	6020 · Continuing Education	Tiburon	-417.44
			Assessor Report, CoM - March - April 2023	6039 · Legal	Belvedere	-110.50
			Assessor Report, CoM - March - April 2023	6039 · Legal	Tiburon:Paradise C...	-6.81
			Assessor Report, CoM - March - April 2023	6039 · Legal	Tiburon	-155.18
			Office & Admin supplies (Pens/Pencils/Calculators), Amazon - March - April 2023	6047 · Office Supplies	Belvedere	-50.53
			Office & Admin supplies (Calendars + planners) - March - April 2023	6047 · Office Supplies	Tiburon:Paradise C...	-3.12
			Office & Admin supplies (Calendars + planners) - March - April 2023	6047 · Office Supplies	Tiburon	-70.96
			UPS - PVC Certifications, Certified mail+ stamps (4 rolls + specialized re lrg/hvy pkts) -...	6056 · Postage	Belvedere	-156.61
			UPS - PVC Certifications - March - April 2023	6056 · Postage	Tiburon:Paradise C...	-9.66
			UPS - PVC Certifications - March - April 2023	6056 · Postage	Tiburon	-219.94
			M.P. Parts - Reliable Hardware, March - April 2023	7011 · Pumps & Lines Maintenance	Belvedere	-32.03
			M.P. Parts - Reliable Hardware, March - April 2023	7011 · Pumps & Lines Maintenance	Tiburon:Paradise C...	-1.97
			M.P. Parts - Reliable Hardware, March - April 2023	7011 · Pumps & Lines Maintenance	Tiburon	-44.99
			Plant Supplies - M.P. Supplies + Parts - March - April 2023	7021 · Plant Maintenance Supplies	Belvedere	-215.70
			Plant Supplies - M.P. Supplies + Parts - March - April 2023	7021 · Plant Maintenance Supplies	Tiburon	-304.06
			Plant Parts & Service - Solenoid valves, M.P. lockers, replcmnt pump assemblies, scaff...	7022 · Plant Maint. Parts & Service	Belvedere	-2,931.53
			Plant Parts & Service- Cl2 H2O troughs (Tap Plastics) - March - April 2023	7022 · Plant Maint. Parts & Service	Tiburon	-4,132.39
			Lab supplies - Amazon - March - April 2023	7025 · Lab Supplies & Chemicals	Belvedere	-187.69
			Lab supplies - Amazon - March - April 2023	7025 · Lab Supplies & Chemicals	Tiburon	-264.58
			Safety Supplies (AB Scooter) - March - April 2023	8515 · Safety	Belvedere	-86.01
			Safety Supplies (AB Scooter) - March - April 2023	8515 · Safety	Tiburon:Paradise C...	-5.30
			Safety Supplies (AB Scooter) - March - April 2023	8515 · Safety	Tiburon	-120.79
TOTAL						-10,082.64
9755	05/11/23	ULINE	Cust ID#:24834323, M.P. Parts + Safety - April 2023	JP Morgan Chase - Primary 7399		
			Inv #162398422 (PO#AB653668), SD5 Lockers - April 2023	7022 · Plant Maint. Parts & Service	Belvedere	-460.24
			Inv #162398422 (PO#AB653668), SD5 Lockers - April 2023	7022 · Plant Maint. Parts & Service	Tiburon	-648.77
			Inv #162550615 (PO#AB653672), Traffic safety equipment - April 2023	8515 · Safety	Belvedere	-423.25
			Inv #162550615 (PO#AB653672), Traffic safety equipment - April 2023	8515 · Safety	Tiburon:Paradise C...	-26.09
			Inv #162550615 (PO#AB653672), Traffic safety equipment - April 2023	8515 · Safety	Tiburon	-594.43
TOTAL						-2,152.78
9756	05/11/23	Univar	Cust ID #STDT001, Chemicals - May 2023	JP Morgan Chase - Primary 7399		
			Inv #51088801 (PO #AB653670) Sodium Bisulfite 25% (\$1.4750/Gal) - May 2023	7024 · Main Plant Chemicals	Belvedere	-3,079.36
			Inv #51088801 (PO #AB653670) Sodium Bisulfite 25% (\$1.4750/Gal) - May 2023	7025 · Lab Supplies & Chemicals	Tiburon:Paradise C...	-189.85
			Inv #51088801 (PO #AB653670) Sodium Bisulfite 25% (\$1.4750/Gal) - May 2023	7024 · Main Plant Chemicals	Tiburon	-4,324.77
TOTAL						-7,593.98
9757	05/11/23	USABlueBook	Cust #933682, M.P. Parts & Lab Supplies - April 2023	JP Morgan Chase - Primary 7399		
			Inv #346962 (PO#AB653676), Inv #346763 (PO#AB53671) Lab Chemicals - April 2023	7025 · Lab Supplies & Chemicals	Belvedere	-998.88
			Inv #346962 (PO#AB653676), Inv #346763 (PO#AB53671) Lab Chemicals - April 2023	7025 · Lab Supplies & Chemicals	Tiburon	-1,408.06

Sanitary Distr. No.5 of Marin Co.

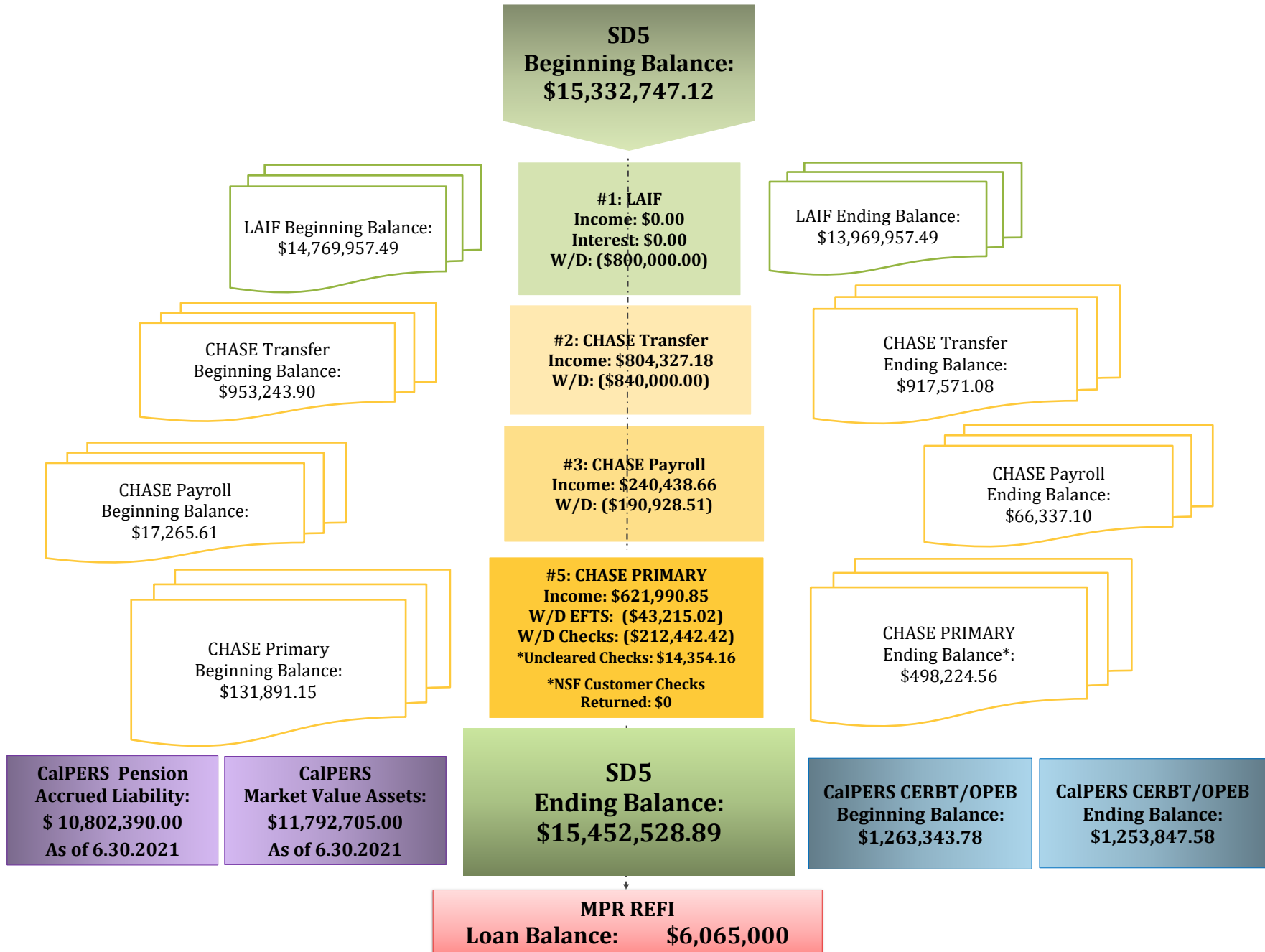
Warrant List Detail

April 14 through May 11, 2023

Num	Date	Name	Memo	Account	Class	Paid Amount
TOTAL						-2,406.94
9758	05/11/23	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - March - April 2023	JP Morgan Chase - Primary 7399		
			Inv #9931982254: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/ea EE) ...	8531 · Main Plant Telephones	Belvedere	-66.99
			Inv #9931982254: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/ea EE) ...	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	-4.13
			Inv #9931982254: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/ea EE) ...	8531 · Main Plant Telephones	Tiburon	-94.09
			Inv #9931982254: Monthly Charges for BPS Telephone lines (BPS#2, #13+#14 / Telsta...	8533 · Pumps & Lines Telephones	Belvedere	-35.00
			Inv #9931982254: Monthly Charges for P.C. PS Telephone lines (SF#1+#2+P.C. Plant /...	8533 · Pumps & Lines Telephones	Tiburon:Paradise C...	-35.00
			Inv #9931982254: Taxes, Gov't Surcharges & Fees - March - April 2023	8531 · Main Plant Telephones	Belvedere	-10.96
			Inv #9931982254: Taxes, Gov't Surcharges & Fees - March - April 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise C...	-0.68
			Inv #9931982254: Taxes, Gov't Surcharges & Fees - March - April 2023	8531 · Main Plant Telephones	Tiburon	-15.39
TOTAL						-262.24
9759	05/11/23	W. Bradley Electric, LLC	Acct #69291, MPOE Cnnxn Clean-up - April 2023	JP Morgan Chase - Primary 7399		
			Inv #208264 (POCB#953678) - M.P. MPOE Connxn clean-up @ existing devices; remo...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-1,151.63
			Inv #208264 (POCB#953678) - M.P. MPOE Connxn clean-up @ existing devices; remo...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-1,623.37
TOTAL						-2,775.00
9760	05/11/23	Water Components & Building Supply	Acct #454, TPS Supplies - April 2023	JP Morgan Chase - Primary 7399		
			Inv #3067442 + Inv #30607739 (PO#PC952165), TPS #9 - April 2023	7011 · Pumps & Lines Maintenance	Tiburon	-2,384.49
			Inv #30605818 (PO#PC952164), M.P. Parts & Service - April 2023	7022 · Plant Maint. Parts & Service	Belvedere	-448.82
			Inv #30605818 (PO#PC952164), M.P. Parts & Service - April 2023	7022 · Plant Maint. Parts & Service	Tiburon	-632.67
			Inv #30605718 (PO#PC952164), M.P. Supplies - April 2023	7021 · Plant Maintenance Supplies	Belvedere	-80.79
			Inv #30605718 (PO#PC952164), M.P. Supplies - April 2023	7021 · Plant Maintenance Supplies	Tiburon	-113.89
TOTAL						-3,660.66
9761	05/11/23	Cottrell, Rulon	S/B Mileage - April 2023	JP Morgan Chase - Primary 7399		
			Standby Mi re: Belvedere P&L	6018.2 · Standby Mileage Expense Reimb	Belvedere	-57.38
TOTAL						-57.38

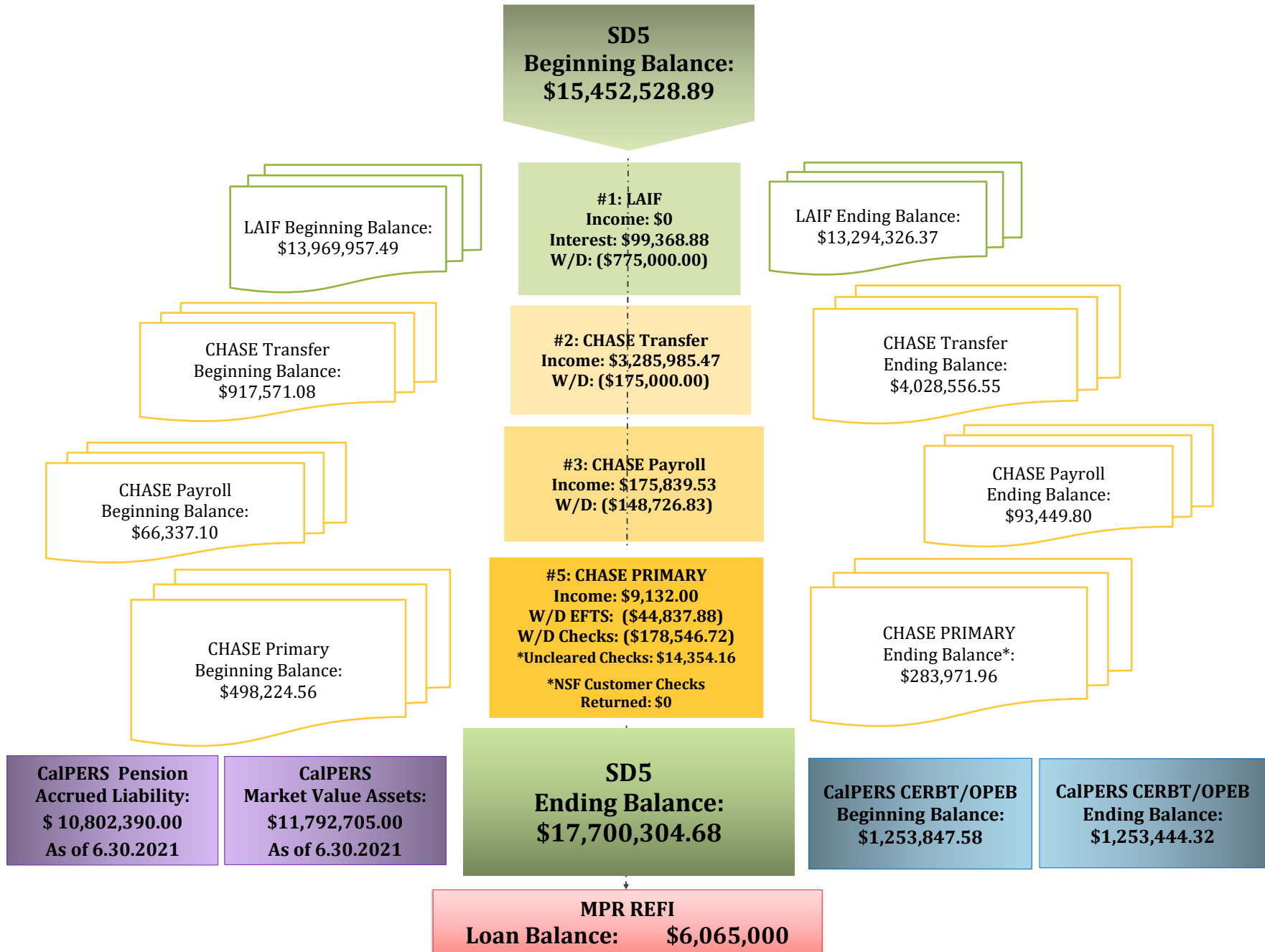
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: March 2023



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: April 2023



NOTICE OF AUTOMATIC PAYMENT



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

Client # 0082 Y400-2116
 Invoice # 2023041301

AUTOMATIC PAYMENT \$381.67

This amount will be deducted from the following bank account at or after 12:01 A.M on 4/14/23.

XXXXXXXXXXXXXXXXX506

ADDRESS SERVICE REQUESTED

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

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

ACCOUNT SUMMARY				AMOUNT
Previous Balance on Invoice#2023032901 Due 03/31/23				327.70
Payment Received - Thank You				-327.70
Balance Forward				0.00
Total New Charges				381.67
Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments)				381.67

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
NEW CHARGES				
04/14/23	Paychex Productivity	04/13/23	14	339.10
	Direct Deposit Premium Processing			60.00
	Quarter End Delivery			4.00
	Delivery		1	16.54
	Client Discount			-37.97
	Total New Charges			381.67
Automatic Payment (Includes New Charges and applicable credits from Balance Forward above)				381.67



Thank you for choosing Paychex.

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 04/14/23: \$70,109.87

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

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	70,109.87
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<u>70,109.87</u>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	10,018.50
	CASH REQUIRED FOR CHECK DATE 04/14/23	<u>80,128.37</u>

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
04/14/23	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	43,972.14	43,972.14
04/14/23	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Taxpay@	Employee Withholdings		
				Social Security	4,575.74	
				Medicare	1,070.12	
				Fed Income Tax	10,412.56	
				CA Income Tax	4,324.78	
				Total Withholdings	<u>20,383.20</u>	
				Employer Liabilities		
				Social Security	4,575.72	
				Medicare	1,070.14	
				Fed Unemploy	2.05	
				CA Disability	93.97	
				CA Unemploy	12.31	
				CA Emp Train	0.34	
				Total Liabilities	<u>5,754.53</u>	26,137.73
				EFT FOR 04/14/23		70,109.87
				TOTAL EFT		70,109.87



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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
04/14/23	Refer to your records for account Information		Payroll	Employee Deductions		
				401A Member Contribu	3,688.65	
				Calpers 457B	2,367.12	
				Calpers 457B Roth	1,012.00	
				Med 125	194.61	



NOTICE OF AUTOMATIC PAYMENT

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

Client # 0082 Y400-2116
Invoice # 2023042601

AUTOMATIC PAYMENT \$367.84

This amount will be deducted from the following bank account at or after 12:01 A.M on 4/28/23.

XXXXXXXXXXXXXXXXX506

ADDRESS SERVICE REQUESTED

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

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

ACCOUNT SUMMARY				AMOUNT
Previous Balance on Invoice#2023041301 Due 04/14/23				381.67
Payment Received - Thank You				-381.67
Balance Forward				0.00
Total New Charges				367.84
Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments)				367.84

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
	NEW CHARGES			
04/28/23	Paychex Productivity	04/26/23	24	395.60
	Delivery		1	16.54
	Client Discount			-44.30
	Total New Charges			367.84
Automatic Payment (Includes New Charges and applicable credits from Balance Forward above)				367.84



Thank you for choosing Paychex.

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 04/28/23: \$66,550.97

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

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	66,550.97
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	66,550.97
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	25,998.86
	CASH REQUIRED FOR CHECK DATE 04/28/23	92,549.83

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
04/27/23	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	40,399.18	40,399.18
04/28/23	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Taxpay@			
					EFT FOR 04/27/23	40,399.18
				Employee Withholdings		
				Social Security	5,292.15	
				Medicare	1,237.71	
				Fed Income Tax	9,139.63	
				CA Income Tax	3,861.55	
				Total Withholdings	19,531.04	
				Employer Liabilities		
				Social Security	5,292.16	
				Medicare	1,237.70	
				CA Disability	90.89	
				Total Liabilities	6,620.75	26,151.79
					EFT FOR 04/28/23	26,151.79
					TOTAL EFT	66,550.97



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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		TOTAL
04/28/23	Refer to your records for account Information		Payroll			
				Employee Deductions		
				401A Member Contribu	3,685.45	
				Calpers 457B Roth	1,012.00	
				Calpers 457B TRDL	2,467.12	
				Med 125	194.61	
				Med FSA EE Pretax	377.00	
				Total Deductions	7,736.18	

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of April 30, 2023

	<u>Apr 30, 23</u>	<u>Mar 31, 23</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Payroll 7506	86,202.03	59,489.33	26,712.70
JP Morgan Chase - Primary 7399	710,633.04	884,320.40	-173,687.36
JP Morgan Chase - Transfer 7522	3,028,556.55	517,571.08	2,510,985.47
Local Agency Investment Fund			
Belvedere			
Belvedere Capital & CIP Reserve	4,543,490.96	4,663,350.10	-119,859.14
Belvedere Disaster Recovery Fund	356,250.00	356,250.00	0.00
Belvedere Operating	1,467,362.11	902,666.08	564,696.03
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Total Belvedere	<u>7,240,276.12</u>	<u>6,795,439.23</u>	<u>444,836.89</u>
Tiburon			
Tiburon Capital & CIP Reserve	5,018,792.24	4,719,091.27	299,700.97
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Tiburon Operating	-936,171.99	483,996.99	-1,420,168.98
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Total Tiburon	<u>6,054,050.25</u>	<u>7,174,518.26</u>	<u>-1,120,468.01</u>
Total Local Agency Investment Fund	<u>13,294,326.37</u>	<u>13,969,957.49</u>	<u>-675,631.12</u>
Total Checking/Savings	<u>17,119,717.99</u>	<u>15,431,338.30</u>	<u>1,688,379.69</u>
Accounts Receivable			
Accounts Receivable	91,316.11	58,223.96	33,092.15
Total Accounts Receivable	<u>91,316.11</u>	<u>58,223.96</u>	<u>33,092.15</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>17,211,916.02</u>	<u>15,490,444.18</u>	<u>1,721,471.84</u>
Fixed Assets	<u>19,118,200.30</u>	<u>19,118,200.30</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>36,330,116.32</u></u>	<u><u>34,608,644.48</u></u>	<u><u>1,721,471.84</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	-1,236.08	-1,236.08	0.00
Total Accounts Payable	<u>-1,236.08</u>	<u>-1,236.08</u>	<u>0.00</u>

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of April 30, 2023

	<u>Apr 30, 23</u>	<u>Mar 31, 23</u>	<u>\$ Change</u>
Other Current Liabilities			
Compensated Absences Current	186,051.95	186,051.95	0.00
MPR Loan Interest Payable	41,292.00	41,292.00	0.00
MPR Loan Payable Current	595,000.00	595,000.00	0.00
Retainage Payable	72,711.88	24,678.45	48,033.43
Total Other Current Liabilities	<u>895,055.83</u>	<u>847,022.40</u>	<u>48,033.43</u>
Total Current Liabilities	893,819.75	845,786.32	48,033.43
Long Term Liabilities			
MPR Revenue Bonds Payable	6,065,000.00	6,065,000.00	0.00
Pension-related Liabilities	-375,847.00	-375,847.00	0.00
2061 · OPEB Related Liability	691,796.00	691,796.00	0.00
2960 · Deferred Debt Refinancing Costs	107,411.20	107,411.20	0.00
Total Long Term Liabilities	<u>6,488,360.20</u>	<u>6,488,360.20</u>	<u>0.00</u>
Total Liabilities	7,382,179.95	7,334,146.52	48,033.43
Equity			
3900 · Net Assets	28,056,157.76	28,056,157.76	0.00
Net Income	891,778.61	-781,659.80	1,673,438.41
Total Equity	<u>28,947,936.37</u>	<u>27,274,497.96</u>	<u>1,673,438.41</u>
TOTAL LIABILITIES & EQUITY	<u>36,330,116.32</u>	<u>34,608,644.48</u>	<u>1,721,471.84</u>

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of April 30, 2023

	<u>Apr 30, 23</u>	<u>Mar 31, 23</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Payroll 7506	86,202.03	59,489.33	26,712.70
JP Morgan Chase - Primary 7399	710,633.04	884,320.40	-173,687.36
JP Morgan Chase - Transfer 7522	3,028,556.55	517,571.08	2,510,985.47
Local Agency Investment Fund			
Belvedere			
Belvedere Capital & CIP Reserve	4,543,490.96	4,663,350.10	-119,859.14
Belvedere Disaster Recovery Fund	356,250.00	356,250.00	0.00
Belvedere Operating	1,467,362.11	902,666.08	564,696.03
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Total Belvedere	<u>7,240,276.12</u>	<u>6,795,439.23</u>	<u>444,836.89</u>
Tiburon			
Tiburon Capital & CIP Reserve	5,018,792.24	4,719,091.27	299,700.97
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Tiburon Operating	-936,171.99	483,996.99	-1,420,168.98
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Total Tiburon	<u>6,054,050.25</u>	<u>7,174,518.26</u>	<u>-1,120,468.01</u>
Total Local Agency Investment Fund	<u>13,294,326.37</u>	<u>13,969,957.49</u>	<u>-675,631.12</u>
Total Checking/Savings	<u>17,119,717.99</u>	<u>15,431,338.30</u>	<u>1,688,379.69</u>
Accounts Receivable			
Accounts Receivable	91,316.11	58,223.96	33,092.15
Total Accounts Receivable	<u>91,316.11</u>	<u>58,223.96</u>	<u>33,092.15</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>17,211,916.02</u>	<u>15,490,444.18</u>	<u>1,721,471.84</u>
Fixed Assets	<u>19,118,200.30</u>	<u>19,118,200.30</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>36,330,116.32</u></u>	<u><u>34,608,644.48</u></u>	<u><u>1,721,471.84</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	-1,236.08	-1,236.08	0.00
Total Accounts Payable	<u>-1,236.08</u>	<u>-1,236.08</u>	<u>0.00</u>

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of April 30, 2023

	<u>Apr 30, 23</u>	<u>Mar 31, 23</u>	<u>\$ Change</u>
Other Current Liabilities			
Compensated Absences Current	186,051.95	186,051.95	0.00
MPR Zion Loan Current Payable	595,000.00	595,000.00	0.00
MPR Zion Loan Interest Payable	41,292.00	41,292.00	0.00
Retainage Payable	72,711.88	24,678.45	48,033.43
Total Other Current Liabilities	<u>895,055.83</u>	<u>847,022.40</u>	<u>48,033.43</u>
Total Current Liabilities	893,819.75	845,786.32	48,033.43
Long Term Liabilities			
MPR Zion Loan Payable	6,065,000.00	6,065,000.00	0.00
Pension-related Liabilities	-375,847.00	-375,847.00	0.00
2061 · OPEB Related Liability	691,796.00	691,796.00	0.00
2960 · Deferred Debt Refinancing Costs	107,411.20	107,411.20	0.00
Total Long Term Liabilities	<u>6,488,360.20</u>	<u>6,488,360.20</u>	<u>0.00</u>
Total Liabilities	7,382,179.95	7,334,146.52	48,033.43
Equity			
3900 · Net Assets	28,056,157.76	28,056,157.76	0.00
Net Income	891,778.61	-781,659.80	1,673,438.41
Total Equity	<u>28,947,936.37</u>	<u>27,274,497.96</u>	<u>1,673,438.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>36,330,116.32</u></u>	<u><u>34,608,644.48</u></u>	<u><u>1,721,471.84</u></u>

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 2022 through April 2023

Item #4B

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 · Property Taxes / AD VELOREM				
5001.2 · TEETER	908,891.40	875,000.00	33,891.40	103.9%
5002 · UNSEC	16,908.88	16,000.00	908.88	105.7%
5003 · PUNS / PRIOR UNSECURED	955.59	0.00	955.59	100.0%
5004 · REDEMPTION / RDMPT	672.26	0.00	672.26	100.0%
5006 · SPLU	1,110.61	15,000.00	-13,889.39	7.4%
5041 · SUPSEC	24,751.09	500.00	24,251.09	4,950.2%
5043 · SECU	0.00	300.00	-300.00	0.0%
5046 · Excess ERAF	375,208.60	275,000.00	100,208.60	136.4%
5280 · HOPTR	1,800.51	3,333.00	-1,532.49	54.0%
5483 · Other tax	10,260.00	0.00	10,260.00	100.0%
Total 5000 · Property Taxes / AD VELOREM	1,340,558.94	1,185,133.00	155,425.94	113.1%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	2,545,783.15	2,368,000.00	177,783.15	107.5%
5007.2 · Sewer Service-Belv Ops	1,700,488.84	1,570,581.00	129,907.84	108.3%
5007.3 · Sewer Service-Belv Cap	529,079.68	605,719.00	-76,639.32	87.3%
5007.4 · Other User Fees	0.00	38,700.00	-38,700.00	0.0%
5007.5 · Sewer Service - Tiburon Cap	0.00	0.00	0.00	0.0%
Total 5007 · Sewer Service Charge	4,775,351.67	4,583,000.00	192,351.67	104.2%
5201 · Interest				
5201.1 · Interest County of Marin	18.13	0.00	18.13	100.0%
5201.2 · Interest LAIF	219,583.51	100,000.00	119,583.51	219.6%
Total 5201 · Interest	219,601.64	100,000.00	119,601.64	219.6%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	0.00	0.00	0.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	15,334.00	10,000.00	5,334.00	153.3%
5900.31 · Collection	160,318.20	125,000.00	35,318.20	128.3%
5900.34 · Treatment	204,597.80	125,000.00	79,597.80	163.7%
Total 5900.3 · Connection Fees	380,250.00	260,000.00	120,250.00	146.3%
5900.4 · Inspection Permit Fees	10,800.00	10,000.00	800.00	108.0%
5900.5 · SASM Expense Reimb.	93,040.70	100,000.00	-6,959.30	93.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
Total Income	6,819,602.95	6,238,233.00	581,369.95	109.3%
Gross Profit	6,819,602.95	6,238,233.00	581,369.95	109.3%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	455.00	1,000.00	-545.00	45.5%
6002 · Outreach & Newsletter	20.00	0.00	20.00	100.0%
6008 · Audit & Accounting	35,192.80	40,000.00	-4,807.20	88.0%
6017 · Consulting Fees	91,889.45	100,000.00	-8,110.55	91.9%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	16,155.27	17,000.00	-844.73	95.0%
6018.2 · Standby Mileage Expense Reimb	2,771.00	8,000.00	-5,229.00	34.6%
Total 6018 · Travel & Meetings	18,926.27	25,000.00	-6,073.73	75.7%
6020 · Continuing Education	7,851.83	10,000.00	-2,148.17	78.5%
6021 · County Fees	15,969.14	16,590.00	-620.86	96.3%
6024 · Director Fees	3,200.00	9,000.00	-5,800.00	35.6%
6025 · Dues & Subscriptions	32,014.83	31,000.00	1,014.83	103.3%
6026 · Elections	250.01	9,000.00	-8,749.99	2.8%
6033 · Insurance				
6033.1 · Insurance - SD5 Property	45,558.14	58,000.00	-12,441.86	78.5%
6033.2 · Insurance - SD5 Liability	39,171.00	52,000.00	-12,829.00	75.3%
6033.3 · Insurance - SD5 Auto	4,298.00	4,500.00	-202.00	95.5%
Total 6033 · Insurance	89,027.14	114,500.00	-25,472.86	77.8%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2022 through April 2023

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
6039 · Legal	17,721.00	50,000.00	-32,279.00	35.4%
6047 · Office Supplies	4,361.30	10,000.00	-5,638.70	43.6%
6056 · Postage	937.49	1,200.00	-262.51	78.1%
6059 · Pollution Prevention/Public Edu	4,261.44	500.00	3,761.44	852.3%
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
Total 6000 · Administrative Expenses	322,077.70	417,790.00	-95,712.30	77.1%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	44,673.87	100,000.00	-55,326.13	44.7%
7013 · Emergency Line Repair	49,000.00	100,000.00	-51,000.00	49.0%
Total 7010 · Pumps & Lines Maintenance	93,673.87	200,000.00	-106,326.13	46.8%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	63,075.87	80,000.00	-16,924.13	78.8%
7022 · Plant Maint. Parts & Service	409,768.74	300,000.00	109,768.74	136.6%
7023 · Janitorial Supplies & Service	10,131.44	9,000.00	1,131.44	112.6%
7024 · Main Plant Chemicals	70,903.07	120,000.00	-49,096.93	59.1%
7025 · Lab Supplies & Chemicals	16,289.48	21,000.00	-4,710.52	77.6%
7027 · Electrical & Instrument	8,690.51	15,000.00	-6,309.49	57.9%
7028 · Grounds Maintenance	5,077.47	5,000.00	77.47	101.5%
7029 · Main Plant Sludge Disposal	27,638.69	50,000.00	-22,361.31	55.3%
Total 7020 · Main Plant Maintenance	611,575.27	600,000.00	11,575.27	101.9%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	22,975.42	20,000.00	2,975.42	114.9%
7042 · Paradise Supplies & Chemicals	1,023.33	6,500.00	-5,476.67	15.7%
7043 · Paradise Sludge Disposal	4,358.12	6,000.00	-1,641.88	72.6%
Total 7040 · Paradise Cove Plant Maint	28,356.87	32,500.00	-4,143.13	87.3%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	38,124.65	45,000.00	-6,875.35	84.7%
7052 · Paradise Cove Monitoring	9,025.18	12,500.00	-3,474.82	72.2%
Total 7050 · Monitoring	47,149.83	57,500.00	-10,350.17	82.0%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	5,443.25	40,000.00	-34,556.75	13.6%
7062 · Permits/Fees - General	40,750.74	50,000.00	-9,249.26	81.5%
7063 · Paradise Cove Permits/Fees	8,303.64	9,000.00	-696.36	92.3%
Total 7060 · Permits/Fees	54,497.63	99,000.00	-44,502.37	55.0%
7070 · Truck Maintenance				
7071 · Fuel	11,236.81	15,000.00	-3,763.19	74.9%
7072 · Maintenance	35,726.00	30,000.00	5,726.00	119.1%
Total 7070 · Truck Maintenance	46,962.81	45,000.00	1,962.81	104.4%
Total 7000 · Ops & Maintenance Expenses	882,216.28	1,034,000.00	-151,783.72	85.3%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	1,144,576.69	1,504,000.00	-359,423.31	76.1%
8003 · Overtime	191,147.45	200,000.00	-8,852.55	95.6%
8004 · Standby Pay	71,459.47	80,000.00	-8,540.53	89.3%
8005 · Employee Incentives	13,000.00	60,000.00	-47,000.00	21.7%
8006 · Vacation Buyout	55,937.64	65,000.00	-9,062.36	86.1%
8013 · Payroll Taxes	104,914.44	155,965.00	-51,050.56	67.3%
8015 · Payroll/Bank Fees	4,985.31	7,000.00	-2,014.69	71.2%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	138,955.59	262,992.00	-124,036.41	52.8%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	9,503.04	0.00	9,503.04	100.0%
Total 8019 · PERS Retirement	148,458.63	263,342.00	-114,883.37	56.4%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8020 · Employee Health				
8020.05 · Employee Health	232,195.38	319,272.00	-87,076.62	72.7%
8021 · Employee Health Deductions	-3,559.06	0.00	-3,559.06	100.0%
Total 8020 · Employee Health	228,636.32	319,272.00	-90,635.68	71.6%
8022 · Retiree Health				
8022.05 · Retiree Health	61,682.55	91,592.00	-29,909.45	67.3%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	48,186.00	-48,186.00	0.0%
Total 8022 · Retiree Health	61,682.55	139,778.00	-78,095.45	44.1%
8023 · Workers Comp Insurance	27,636.99	57,268.00	-29,631.01	48.3%
Total 8000 · Salaries and Benefits Expenses	2,058,435.49	2,857,625.00	-799,189.51	72.0%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	117,639.74	100,000.00	17,639.74	117.6%
8515 · Safety	78,364.17	60,000.00	18,364.17	130.6%
8520 · Personal Protection/Safety Wear	12,579.39	15,000.00	-2,420.61	83.9%
8530 · Telephone				
8531 · Main Plant Telephones	9,451.22	11,000.00	-1,548.78	85.9%
8532 · Paradise Cove Telephones	2,861.93	500.00	2,361.93	572.4%
8533 · Pumps & Lines Telephones	2,518.59	7,000.00	-4,481.41	36.0%
Total 8530 · Telephone	14,831.74	18,500.00	-3,668.26	80.2%
8540 · Utilities				
8541 · Water	7,046.85	8,000.00	-953.15	88.1%
8542 · Main Plant Utilities	141,669.03	220,000.00	-78,330.97	64.4%
8543 · Paradise Cove Utilities	17,202.62	20,000.00	-2,797.38	86.0%
8544 · Pump Station Utilities	43,978.10	45,000.00	-1,021.90	97.7%
Total 8540 · Utilities	209,896.60	293,000.00	-83,103.40	71.6%
Total 8500 · Other Operating Expenses	433,311.64	486,500.00	-53,188.36	89.1%
Total Expense	3,696,041.11	4,795,915.00	-1,099,873.89	77.1%
Net Ordinary Income	3,123,561.84	1,442,318.00	1,681,243.84	216.6%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9206 · Infl Dry Weather Pump Rplcmnt				
9206.1 · Dry Weather Primary Cover	0.00	100,000.00	-100,000.00	0.0%
Total 9206 · Infl Dry Weather Pump Rplcmnt	0.00	100,000.00	-100,000.00	0.0%
9208 · M.P. Chem Feed Trx Pump Rplcmnt	6,120.55	0.00	6,120.55	100.0%
9212 · M.P. Headworks				
9212.2 · M.P. Switchgear Upgrade/Imprvmt	0.00	100,000.00	-100,000.00	0.0%
9212.3 · Grinder Replacement	0.00	25,000.00	-25,000.00	0.0%
Total 9212 · M.P. Headworks	0.00	125,000.00	-125,000.00	0.0%
9213 · M.P. Digester				
9213.1 · Digester Rehab	117,776.98	600,000.00	-482,223.02	19.6%
Total 9213 · M.P. Digester	117,776.98	600,000.00	-482,223.02	19.6%
9229.8 · Vehicle Replacement	0.00	75,000.00	-75,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	123,897.53	900,000.00	-776,102.47	13.8%
9300 · Pumps & Lines Capital				
9301 · Tiburon Sewer Line Rehab Prog	597,034.44	1,000,000.00	-402,965.56	59.7%
9304 · Belvedere Sewer Line Rehab Prog	399,053.34	100,000.00	299,053.34	399.1%
9306 · PS Pump & Valve Replacements	47,760.98	50,000.00	-2,239.02	95.5%
9309 · BPS #1 Generator Rplcmnt	0.00	500,000.00	-500,000.00	0.0%
9313 · Manholes/Rodholes	7,300.00	75,000.00	-67,700.00	9.7%
Total 9300 · Pumps & Lines Capital	1,051,148.76	1,725,000.00	-673,851.24	60.9%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9400 · Paradise Cove Capital				
9406 · P.C. Plant Grit Removal	0.00	50,000.00	-50,000.00	0.0%
9407 · P.C. Pump Replacement	20,701.49	25,000.00	-4,298.51	82.8%
Total 9400 · Paradise Cove Capital	20,701.49	75,000.00	-54,298.51	27.6%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	43,418.00	25,000.00	18,418.00	173.7%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	43,418.00	75,000.00	-31,582.00	57.9%
Total 9100 · Capital Expenditures	1,239,165.78	2,775,000.00	-1,535,834.22	44.7%
9700 · Debt Service				
9701 · Zion Bank Loan- Principal	595,000.00	595,000.00	0.00	100.0%
9702 · Zion Bank Loan - Interest	157,790.00	157,790.00	0.00	100.0%
9730 · Debt Service - MPR Project				
9734 · MPR Refi - Principal	0.00			
9735 · MPR Refi - Interest	0.00			
Total 9730 · Debt Service - MPR Project	0.00			
Total 9700 · Debt Service	752,790.00	752,790.00	0.00	100.0%
Total Other Expense	1,991,955.78	3,527,790.00	-1,535,834.22	56.5%
Net Other Income	-1,991,955.78	-3,527,790.00	1,535,834.22	56.5%
Net Income	1,131,606.06	-2,085,472.00	3,217,078.06	-54.3%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 2022 through April 2023

Item #4Bi

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 · Property Taxes / AD VELOREM				
5001.2 · TEETER	908,891.40	875,000.00	33,891.40	103.9%
5002 · UNSEC	16,908.88	16,000.00	908.88	105.7%
5003 · PUNS / PRIOR UNSECURED	955.59	0.00	955.59	100.0%
5004 · REDEMPTION / RDMPT	672.26	0.00	672.26	100.0%
5006 · SPLU	1,110.61	15,000.00	-13,889.39	7.4%
5041 · SUPSEC	24,751.09	500.00	24,251.09	4,950.2%
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5046 · Excess ERAF	375,208.60	275,000.00	100,208.60	136.4%
5280 · HOPTR	1,800.51	3,333.00	-1,532.49	54.0%
5483 · Other tax	10,260.00	0.00	10,260.00	100.0%
Total 5000 · Property Taxes / AD VELOREM	1,340,558.94	1,185,133.00	155,425.94	113.1%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	2,545,783.15	2,368,000.00	177,783.15	107.5%
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5007.3 · Sewer Service-Belv Cap	529,079.68	605,719.00	-76,639.32	87.3%
5007.4 · Other User Fees	0.00	38,700.00	-38,700.00	0.0%
5007.5 · Sewer Service - Tiburon Cap	0.00	0.00	0.00	0.0%
Total 5007 · Sewer Service Charge	4,775,351.67	4,583,000.00	192,351.67	104.2%
5201 · Interest				
5201.1 · Interest County of Marin	18.13	0.00	18.13	100.0%
5201.2 · Interest LAIF	219,583.51	100,000.00	119,583.51	219.6%
Total 5201 · Interest	219,601.64	100,000.00	119,601.64	219.6%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	0.00	0.00	0.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	15,334.00	10,000.00	5,334.00	153.3%
5900.31 · Collection	160,318.20	125,000.00	35,318.20	128.3%
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Total 5900.3 · Connection Fees	380,250.00	260,000.00	120,250.00	146.3%
5900.4 · Inspection Permit Fees	10,800.00	10,000.00	800.00	108.0%
5900.5 · SASM Expense Reimb.	93,040.70	100,000.00	-6,959.30	93.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
Total Income	6,819,602.95	6,238,233.00	581,369.95	109.3%
Gross Profit	6,819,602.95	6,238,233.00	581,369.95	109.3%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	455.00	1,000.00	-545.00	45.5%
6002 · Outreach & Newsletter	20.00	0.00	20.00	100.0%
6008 · Audit & Accounting	35,192.80	40,000.00	-4,807.20	88.0%
6017 · Consulting Fees	91,889.45	100,000.00	-8,110.55	91.9%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	16,155.27	17,000.00	-844.73	95.0%
6018.2 · Standby Mileage Expense Reimb	2,771.00	8,000.00	-5,229.00	34.6%
Total 6018 · Travel & Meetings	18,926.27	25,000.00	-6,073.73	75.7%
6020 · Continuing Education	7,851.83	10,000.00	-2,148.17	78.5%
6021 · County Fees	15,969.14	16,590.00	-620.86	96.3%
6024 · Director Fees	3,200.00	9,000.00	-5,800.00	35.6%
6025 · Dues & Subscriptions	32,014.83	31,000.00	1,014.83	103.3%
6026 · Elections	250.01	9,000.00	-8,749.99	2.8%
6033 · Insurance				
6033.1 · Insurance - SD5 Property	45,558.14	58,000.00	-12,441.86	78.5%
6033.2 · Insurance - SD5 Liability	39,171.00	52,000.00	-12,829.00	75.3%
6033.3 · Insurance - SD5 Auto	4,298.00	4,500.00	-202.00	95.5%
Total 6033 · Insurance	89,027.14	114,500.00	-25,472.86	77.8%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2022 through April 2023

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
6039 · Legal	17,721.00	50,000.00	-32,279.00	35.4%
6047 · Office Supplies	4,361.30	10,000.00	-5,638.70	43.6%
6056 · Postage	937.49	1,200.00	-262.51	78.1%
6059 · Pollution Prevention/Public Edu	4,261.44	500.00	3,761.44	852.3%
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
Total 6000 · Administrative Expenses	322,077.70	417,790.00	-95,712.30	77.1%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	44,673.87	100,000.00	-55,326.13	44.7%
7013 · Emergency Line Repair	49,000.00	100,000.00	-51,000.00	49.0%
Total 7010 · Pumps & Lines Maintenance	93,673.87	200,000.00	-106,326.13	46.8%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	63,075.87	80,000.00	-16,924.13	78.8%
7022 · Plant Maint. Parts & Service	409,768.74	300,000.00	109,768.74	136.6%
7023 · Janitorial Supplies & Service	10,131.44	9,000.00	1,131.44	112.6%
7024 · Main Plant Chemicals	70,903.07	120,000.00	-49,096.93	59.1%
7025 · Lab Supplies & Chemicals	16,289.48	21,000.00	-4,710.52	77.6%
7027 · Electrical & Instrument	8,690.51	15,000.00	-6,309.49	57.9%
7028 · Grounds Maintenance	5,077.47	5,000.00	77.47	101.5%
7029 · Main Plant Sludge Disposal	27,638.69	50,000.00	-22,361.31	55.3%
Total 7020 · Main Plant Maintenance	611,575.27	600,000.00	11,575.27	101.9%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	22,975.42	20,000.00	2,975.42	114.9%
7042 · Paradise Supplies & Chemicals	1,023.33	6,500.00	-5,476.67	15.7%
7043 · Paradise Sludge Disposal	4,358.12	6,000.00	-1,641.88	72.6%
Total 7040 · Paradise Cove Plant Maint	28,356.87	32,500.00	-4,143.13	87.3%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	38,124.65	45,000.00	-6,875.35	84.7%
7052 · Paradise Cove Monitoring	9,025.18	12,500.00	-3,474.82	72.2%
Total 7050 · Monitoring	47,149.83	57,500.00	-10,350.17	82.0%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	5,443.25	40,000.00	-34,556.75	13.6%
7062 · Permits/Fees - General	40,750.74	50,000.00	-9,249.26	81.5%
7063 · Paradise Cove Permits/Fees	8,303.64	9,000.00	-696.36	92.3%
Total 7060 · Permits/Fees	54,497.63	99,000.00	-44,502.37	55.0%
7070 · Truck Maintenance				
7071 · Fuel	11,236.81	15,000.00	-3,763.19	74.9%
7072 · Maintenance	35,726.00	30,000.00	5,726.00	119.1%
Total 7070 · Truck Maintenance	46,962.81	45,000.00	1,962.81	104.4%
Total 7000 · Ops & Maintenance Expenses	882,216.28	1,034,000.00	-151,783.72	85.3%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	1,144,576.69	1,504,000.00	-359,423.31	76.1%
8003 · Overtime	191,147.45	200,000.00	-8,852.55	95.6%
8004 · Standby Pay	71,459.47	80,000.00	-8,540.53	89.3%
8005 · Employee Incentives	13,000.00	60,000.00	-47,000.00	21.7%
8006 · Vacation Buyout	55,937.64	65,000.00	-9,062.36	86.1%
8013 · Payroll Taxes	104,914.44	155,965.00	-51,050.56	67.3%
8015 · Payroll/Bank Fees	4,985.31	7,000.00	-2,014.69	71.2%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	138,955.59	262,992.00	-124,036.41	52.8%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	9,503.04	0.00	9,503.04	100.0%
Total 8019 · PERS Retirement	148,458.63	263,342.00	-114,883.37	56.4%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8020 · Employee Health				
8020.05 · Employee Health	232,195.38	319,272.00	-87,076.62	72.7%
8021 · Employee Health Deductions	-3,559.06	0.00	-3,559.06	100.0%
Total 8020 · Employee Health	228,636.32	319,272.00	-90,635.68	71.6%
8022 · Retiree Health				
8022.05 · Retiree Health	61,682.55	91,592.00	-29,909.45	67.3%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	48,186.00	-48,186.00	0.0%
Total 8022 · Retiree Health	61,682.55	139,778.00	-78,095.45	44.1%
8023 · Workers Comp Insurance	27,636.99	57,268.00	-29,631.01	48.3%
Total 8000 · Salaries and Benefits Expenses	2,058,435.49	2,857,625.00	-799,189.51	72.0%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	117,639.74	100,000.00	17,639.74	117.6%
8515 · Safety	78,364.17	60,000.00	18,364.17	130.6%
8520 · Personal Protection/Safety Wear	12,579.39	15,000.00	-2,420.61	83.9%
8530 · Telephone				
8531 · Main Plant Telephones	9,451.22	11,000.00	-1,548.78	85.9%
8532 · Paradise Cove Telephones	2,861.93	500.00	2,361.93	572.4%
8533 · Pumps & Lines Telephones	2,518.59	7,000.00	-4,481.41	36.0%
Total 8530 · Telephone	14,831.74	18,500.00	-3,668.26	80.2%
8540 · Utilities				
8541 · Water	7,046.85	8,000.00	-953.15	88.1%
8542 · Main Plant Utilities	141,669.03	220,000.00	-78,330.97	64.4%
8543 · Paradise Cove Utilities	17,202.62	20,000.00	-2,797.38	86.0%
8544 · Pump Station Utilities	43,978.10	45,000.00	-1,021.90	97.7%
Total 8540 · Utilities	209,896.60	293,000.00	-83,103.40	71.6%
Total 8500 · Other Operating Expenses	433,311.64	486,500.00	-53,188.36	89.1%
Total Expense	3,696,041.11	4,795,915.00	-1,099,873.89	77.1%
Net Ordinary Income	3,123,561.84	1,442,318.00	1,681,243.84	216.6%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9206 · Infl Dry Weather Pump Rplcmnt				
9206.1 · Dry Weather Primary Cover	0.00	100,000.00	-100,000.00	0.0%
Total 9206 · Infl Dry Weather Pump Rplcmnt	0.00	100,000.00	-100,000.00	0.0%
9208 · M.P. Chem Feed Trx Pump Rplcmnt	6,120.55	0.00	6,120.55	100.0%
9212 · M.P. Headworks				
9212.2 · M.P. Switchgear Upgrade/Imprvmt	0.00	100,000.00	-100,000.00	0.0%
9212.3 · Grinder Replacement	0.00	25,000.00	-25,000.00	0.0%
Total 9212 · M.P. Headworks	0.00	125,000.00	-125,000.00	0.0%
9213 · M.P. Digester				
9213.1 · Digester Rehab	117,776.98	600,000.00	-482,223.02	19.6%
Total 9213 · M.P. Digester	117,776.98	600,000.00	-482,223.02	19.6%
9229.8 · Vehicle Replacement	0.00	75,000.00	-75,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	123,897.53	900,000.00	-776,102.47	13.8%
9300 · Pumps & Lines Capital				
9301 · Tiburon Sewer Line Rehab Prog	597,034.44	1,000,000.00	-402,965.56	59.7%
9304 · Belvedere Sewer Line Rehab Prog	399,053.34	100,000.00	299,053.34	399.1%
9306 · PS Pump & Valve Replacements	47,760.98	50,000.00	-2,239.02	95.5%
9309 · BPS #1 Generator Rplcmnt	0.00	500,000.00	-500,000.00	0.0%
9313 · Manholes/Rodholes	7,300.00	75,000.00	-67,700.00	9.7%
Total 9300 · Pumps & Lines Capital	1,051,148.76	1,725,000.00	-673,851.24	60.9%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
9400 · Paradise Cove Capital				
9406 · P.C. Plant Grit Removal	0.00	50,000.00	-50,000.00	0.0%
9407 · P.C. Pump Replacement	20,701.49	25,000.00	-4,298.51	82.8%
Total 9400 · Paradise Cove Capital	20,701.49	75,000.00	-54,298.51	27.6%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	43,418.00	25,000.00	18,418.00	173.7%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	43,418.00	75,000.00	-31,582.00	57.9%
Total 9100 · Capital Expenditures	1,239,165.78	2,775,000.00	-1,535,834.22	44.7%
9700 · Debt Service				
9701 · Zion Bank Loan- Principal	595,000.00	595,000.00	0.00	100.0%
9702 · Zion Bank Loan - Interest	157,790.00	157,790.00	0.00	100.0%
9730 · Debt Service - MPR Project				
9734 · MPR Refi - Principal	0.00			
9735 · MPR Refi - Interest	0.00			
Total 9730 · Debt Service - MPR Project	0.00			
Total 9700 · Debt Service	752,790.00	752,790.00	0.00	100.0%
Total Other Expense	1,991,955.78	3,527,790.00	-1,535,834.22	56.5%
Net Other Income	-1,991,955.78	-3,527,790.00	1,535,834.22	56.5%
Net Income	1,131,606.06	-2,085,472.00	3,217,078.06	-54.3%

Sanitary Distr. No.5 of Marin Co.
Zone Report
April 2023

Item #4C

	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes / AD VELOREM					
5001.2 · TEETER	16,340.91	366,350.21	382,691.12	0.00	382,691.12
5004 · REDEMPTION / RDMPT	0.37	7.73	8.10	0.00	8.10
5041 · SUPSEC	204.92	4,279.02	4,483.94	0.00	4,483.94
5046 · Excess ERAF	6,806.73	152,601.47	159,408.20	0.00	159,408.20
5483 · Other tax	207.54	4,652.81	4,860.35	0.00	4,860.35
Total 5000 · Property Taxes / AD VELOREM	23,560.47	527,891.24	551,451.71	0.00	551,451.71
5007 · Sewer Service Charge					
5007.1 · Sewer Service - Tiburon Ops	44,085.98	988,372.57	1,032,458.55	0.00	1,032,458.55
5007.2 · Sewer Service-Belv Ops	0.00	0.00	0.00	712,644.13	712,644.13
5007.3 · Sewer Service-Belv Cap	0.00	0.00	0.00	220,612.55	220,612.55
5007.5 · Sewer Service - Tiburon Cap	0.00	0.00	0.00	0.00	0.00
Total 5007 · Sewer Service Charge	44,085.98	988,372.57	1,032,458.55	933,256.68	1,965,715.23
5201 · Interest					
5201.2 · Interest LAIF	0.00	49,046.13	49,046.13	50,322.75	99,368.88
Total 5201 · Interest	0.00	49,046.13	49,046.13	50,322.75	99,368.88
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	300.00	300.00	600.00	900.00
5900.31 · Collection	0.00	2,709.00	2,709.00	743.00	3,452.00
5900.34 · Treatment	0.00	3,745.00	3,745.00	535.00	4,280.00
Total 5900.3 · Connection Fees	0.00	6,754.00	6,754.00	1,878.00	8,632.00
5900.4 · Inspection Permit Fees	0.00	400.00	400.00	100.00	500.00
5900.5 · SASM Expense Reimb.	0.00	18,168.97	18,168.97	14,923.18	33,092.15
Total Income	67,646.45	1,590,632.91	1,658,279.36	1,000,480.61	2,658,759.97
Gross Profit	67,646.45	1,590,632.91	1,658,279.36	1,000,480.61	2,658,759.97
Expense					
6000 · Administrative Expenses					
6001 · Advertising	0.00	0.00	0.00	0.00	0.00
6008 · Audit & Accounting	0.00	0.00	0.00	0.00	0.00
6017 · Consulting Fees	150.75	3,668.08	3,818.83	2,601.17	6,420.00
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	58.41	1,372.50	1,430.91	977.15	2,408.06
6018.2 · Standby Mileage Expense Reimb	2.06	216.74	218.80	423.30	642.10
6018.3 · SASM Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00
Total 6018 · Travel & Meetings	60.47	1,589.24	1,649.71	1,400.45	3,050.16
6020 · Continuing Education	22.38	509.87	532.25	363.04	895.29
6021 · County Fees	263.95	5,917.52	6,181.47	0.00	6,181.47
6025 · Dues & Subscriptions	18.92	431.12	450.04	306.96	757.00
6026 · Elections	6.25	142.38	148.63	101.38	250.01
6039 · Legal	74.03	1,686.28	1,760.31	1,295.19	3,055.50
6047 · Office Supplies	11.28	256.75	268.03	182.82	450.85
6056 · Postage	4.32	98.47	102.79	70.12	172.91
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total 6000 · Administrative Expenses	612.35	14,299.71	14,912.06	6,321.13	21,233.19
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	0.00	1,608.75	1,608.75	2,614.30	4,223.05
Total 7010 · Pumps & Lines Maintenance	0.00	1,608.75	1,608.75	2,614.30	4,223.05
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	9,562.90	9,562.90	6,786.62	16,349.52
7022 · Plant Maint. Parts & Service	0.00	19,783.54	19,783.54	14,268.68	34,052.22

Sanitary Distr. No.5 of Marin Co.
Zone Report
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	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
7023 · Janitorial Supplies & Service	0.00	1,289.09	1,289.09	914.48	2,203.57
7024 · Main Plant Chemicals	0.00	-2,357.67	-2,357.67	-1,650.89	-4,008.56
7025 · Lab Supplies & Chemicals	361.79	2,396.03	2,757.82	1,465.57	4,223.39
7026 · SASM Supplies & Chem	0.00	13,517.77	13,517.77	9,589.53	23,107.30
7027 · Electrical & Instrument	1,361.47	0.00	1,361.47	0.00	1,361.47
7028 · Grounds Maintenance	0.00	0.00	0.00	0.00	0.00
7029 · Main Plant Sludge Disposal	0.00	2,480.96	2,480.96	1,762.48	4,243.44
Total 7020 · Main Plant Maintenance	1,723.26	46,672.62	48,395.88	33,136.47	81,532.35
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	531.13	0.00	531.13	0.00	531.13
7042 · Paradise Supplies & Chemicals	0.00	0.00	0.00	0.00	0.00
7043 · Paradise Sludge Disposal	41.35	0.00	41.35	0.00	41.35
Total 7040 · Paradise Cove Plant Maint	572.48	0.00	572.48	0.00	572.48
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	4,803.42	4,803.42	3,407.56	8,210.98
7052 · Paradise Cove Monitoring	5,243.95	0.00	5,243.95	0.00	5,243.95
Total 7050 · Monitoring	5,243.95	4,803.42	10,047.37	3,407.56	13,454.93
7060 · Permits/Fees					
7062 · Permits/Fees - General	436.00	0.00	436.00	0.00	436.00
Total 7060 · Permits/Fees	436.00	0.00	436.00	0.00	436.00
7070 · Truck Maintenance					
7071 · Fuel	0.00	0.00	0.00	0.00	0.00
7072 · Maintenance	91.03	3,071.90	3,162.93	2,184.64	5,347.57
Total 7070 · Truck Maintenance	91.03	3,071.90	3,162.93	2,184.64	5,347.57
Total 7000 · Ops & Maintenance Expenses	8,066.72	56,156.69	64,223.41	41,342.97	105,566.38
8000 · Salaries and Benefits Expenses					
8001 · Salaries	3,078.08	64,277.63	67,355.71	45,782.82	113,138.53
8003 · Overtime	230.98	5,261.70	5,492.68	3,746.48	9,239.16
8004 · Standby Pay	172.47	3,928.78	4,101.25	2,797.40	6,898.65
8005 · Employee Incentives	0.00	0.00	0.00	0.00	0.00
8006 · Vacation Buyout	0.00	0.00	0.00	0.00	0.00
8013 · Payroll Taxes	780.61	-1,066.89	-286.28	12,661.56	12,375.28
8015 · Payroll/Bank Fees	19.08	-418.64	-399.56	309.54	-90.02
8016 · Car Allowance	0.00	0.00	0.00	0.00	0.00
8019 · PERS Retirement					
8019.05 · PERS Retirement	391.61	8,921.19	9,312.80	6,352.14	15,664.94
Total 8019 · PERS Retirement	391.61	8,921.19	9,312.80	6,352.14	15,664.94
8020 · Employee Health					
8020.05 · Employee Health	568.92	12,960.10	13,529.02	9,227.95	22,756.97
8021 · Employee Health Deductions					
8021.05 · EE Health & Wellness	0.00	0.00	0.00	0.00	0.00
8021.10 · EE Medical Opt-Out	0.00	400.00	400.00	0.00	400.00
8021.15 · EE Medical FSA (PreTax)	0.00	-754.00	-754.00	0.00	-754.00
8021 · Employee Health Deductions - Other	-9.74	-221.66	-231.40	-157.82	-389.22
Total 8021 · Employee Health Deductions	-9.74	-575.66	-585.40	-157.82	-743.22
Total 8020 · Employee Health	559.18	12,384.44	12,943.62	9,070.13	22,013.75
8022 · Retiree Health					
8022.05 · Retiree Health	27.01	615.18	642.19	438.01	1,080.20
Total 8022 · Retiree Health	27.01	615.18	642.19	438.01	1,080.20
Total 8000 · Salaries and Benefits Expenses	5,259.02	93,903.39	99,162.41	81,158.08	180,320.49
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	600.17	14,106.76	14,706.93	10,043.28	24,750.21
8515 · Safety	339.28	8,250.29	8,589.57	9,493.42	18,082.99
8520 · Personal Protection/Safety Wear	23.57	536.62	560.19	382.09	942.28

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Zone Report
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	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
8530 · Telephone					
8531 · Main Plant Telephones	0.00	394.21	394.21	280.70	674.91
8532 · Paradise Cove Telephones	17.31	0.00	17.31	0.00	17.31
8533 · Pumps & Lines Telephones	35.00	0.00	35.00	35.00	70.00
Total 8530 · Telephone	52.31	394.21	446.52	315.70	762.22
8540 · Utilities					
8542 · Main Plant Utilities	0.00	9,825.27	9,825.27	6,970.07	16,795.34
8543 · Paradise Cove Utilities	1,913.94	0.00	1,913.94	0.00	1,913.94
8544 · Pump Station Utilities	155.70	4,231.45	4,387.15	2,267.44	6,654.59
Total 8540 · Utilities	2,069.64	14,056.72	16,126.36	9,237.51	25,363.87
Total 8500 · Other Operating Expenses	3,084.97	37,344.60	40,429.57	29,472.00	69,901.57
Total Expense	17,023.06	201,704.39	218,727.45	158,294.18	377,021.63
Net Ordinary Income	50,623.39	1,388,928.52	1,439,551.91	842,186.43	2,281,738.34
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9208 · M.P. Chem Feed Trx Pump Rplcmnt	0.00	3,354.85	3,354.85	2,379.95	5,734.80
9213 · M.P. Digester					
9213.1 · Digester Rehab	0.00	10,046.82	10,046.82	7,127.23	17,174.05
9213 · M.P. Digester - Other	0.00	9,917.15	9,917.15	7,035.25	16,952.40
Total 9213 · M.P. Digester	0.00	19,963.97	19,963.97	14,162.48	34,126.45
Total 9200 · Main Plant Equipment Capital	0.00	23,318.82	23,318.82	16,542.43	39,861.25
9300 · Pumps & Lines Capital					
9301 · Tiburon Sewer Line Rehab Prog	0.00	0.00	0.00	300,764.34	300,764.34
9304 · Belvedere Sewer Line Rehab Prog	0.00	202,475.34	202,475.34	0.00	202,475.34
9306 · PS Pump & Valve Replacements	0.00	24,921.31	24,921.31	22,839.67	47,760.98
Total 9300 · Pumps & Lines Capital	0.00	227,396.65	227,396.65	323,604.01	551,000.66
Total 9100 · Capital Expenditures	0.00	250,715.47	250,715.47	340,146.44	590,861.91
Total Other Expense	0.00	250,715.47	250,715.47	340,146.44	590,861.91
Net Other Income	0.00	-250,715.47	-250,715.47	-340,146.44	-590,861.91
Net Income	50,623.39	1,138,213.05	1,188,836.44	502,039.99	1,690,876.43

Type	Date	Num	Name	Memo	Amount	Balance
Alvarez, Joel						
Check	04/14/23	427	Alvarez, Joel	4.00 Hrs. O.T. @ 1.5x	279.48	279.48
Check	04/28/23	441	Alvarez, Joel	01.00 Hrs. O.T. @ 1.5x	69.87	349.35
Total Alvarez, Joel					349.35	349.35
Balf, Abigail						
Check	04/14/23	428	Balf, Abigail	03.00 Hrs. O.T. @ 1.5x	181.08	181.08
Check	04/14/23	428	Balf, Abigail	02.00 Hrs. O.T. @ 2.0x	160.96	342.04
Check	04/28/23	442	Balf, Abigail	00.50 Hrs. O.T. @ 1.5x	30.18	372.22
Total Balf, Abigail					372.22	372.22
Bilsborough, Chad						
Check	04/14/23	429	Bilsborough, Chad	04.00 Hrs O.T. @ 1.5x	308.16	308.16
Check	04/14/23	429	Bilsborough, Chad	Over-pymnt @ 3.30.2023 PR: Reimb. to CB	68.22	376.38
Check	04/14/23	429	Bilsborough, Chad	01.50 Hrs. O.T. @ 2.0x	154.08	530.46
Total Bilsborough, Chad					530.46	530.46
Collodi, Peter						
Check	04/28/23	444	Collodi, Peter	04.00 Hrs. O.T. @ 1.5x	229.92	229.92
Check	04/28/23	444	Collodi, Peter	03.00 Hrs. O.T. @ 2.0x	229.92	459.84
Total Collodi, Peter					459.84	459.84
Cottrell, Rulon						
Check	04/14/23	431	Cottrell, Rulon	12.00 Hrs. O.T. @ 1.5x	1,300.68	1,300.68
Check	04/14/23	431	Cottrell, Rulon	07.50 Hrs. O.T. @ 2.0x	1,083.90	2,384.58
Check	04/28/23	445	Cottrell, Rulon	03.00 Hrs. O.T. @ 1.5x	325.17	2,709.75
Check	04/28/23	445	Cottrell, Rulon	02.00 Hrs. O.T. @ 2.0x	289.04	2,998.79
Total Cottrell, Rulon					2,998.79	2,998.79
Dohrmann, Robin						
Check	04/14/23	432	Dohrmann, Robin	03.5 Hrs. O.T. @ 1.5x	327.71	327.71
Check	04/28/23	446	Dohrmann, Robin	22.75 Hrs. O.T. @ 1.5x	2,130.08	2,457.79
Total Dohrmann, Robin					2,457.79	2,457.79
La Torre, Daniel P.						
Check	04/14/23	435	La Torre, Daniel P.	09.00 Hrs. O.T. @ 1.5x	884.79	884.79
Check	04/14/23	435	La Torre, Daniel P.	03.00 Hrs. O.T. @ 2.0x	393.24	1,278.03
Total La Torre, Daniel P.					1,278.03	1,278.03
Rosser, John						
Check	04/14/23	437	Rosser, John	02.00 Hrs. @ 1.5x	169.86	169.86
Check	04/14/23	437	Rosser, John	02.00 Hrs. @ 2.0x	226.48	396.34
Check	04/28/23	450	Rosser, John	02.00 Hrs. @ 1.5x	169.86	566.20
Check	04/28/23	450	Rosser, John	00.50 Hrs. @ 2.0x	56.62	622.82
Total Rosser, John					622.82	622.82
Triola, Joseph						
Check	04/14/23	440	Triola, Joseph	02.00 Hrs. O.T. @ 1.5x	169.86	169.86
Total Triola, Joseph					169.86	169.86
TOTAL					9,239.16	9,239.16

Sanitary District No. 5 of Marin County



District Management Report

April 2023

Contents:

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

Transmittal Memo

Date: May 24, 2023
To: Board of Directors
From: Tony Rubio, District Manager
Subject: Management Report for April 2023

Fiscal Status

Period Covered: July 1, 2022 –April 30, 2023
Percent of Fiscal Year: 83.3%
Percent of Budgeted Income to Date: 107.7%
Percent of Budgeted Expenditures to Date: 74.5% (operating only)

Personnel

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

Regulatory Compliance

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

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of April 2023 Include:

Financial/Budgetary/Business Administration

- FY 2023-24 commercial sewer calculations underway
- 2nd Community Workshop scheduled- HF&H to present
- New website – now live. Streamline is new host provider/consultant.
- Business Server file clean up ongoing.
- Public Hearing on Rate Increases scheduled for June 22, 2023. (1st Reading of Ordinance Approving Rate Increases)
- Special Board Meeting scheduled for June 29, 2023 (2nd reading of Ordinance approving rate increases)

HR and Personnel

- MOU –Updated COLA increase/Publicly available pay scale chart for FY23/24 on the Agenda for action- Organization Chart included

Continuing Education and Safety Training

- Work with DKF solutions on District safety program updates on-going – Emergency Overflow Response Plan, Covid 19 and Silica policies under review.
- IPS Weld on testing performed (PVC Welding)

Collection System Performance

Main Plant Tiburon/Belvedere:

- Submitted no spill report for the month of March to RWQCB on CIWQS
- 0 Odor complaints for reporting period

Paradise Cove:

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

Treatment Plant Performance

Paradise Cove:

- Prep work for power pole relocation and work for single HMI integration
- Submitted 1st Quarter 2023 SMR and DMR to RWQCB on CIWQS

Main Plant:

- Submitted March 2023 Monthly SMR and DMR to the RWQCB on CIWQS.
- WAS Pump rebuilt and reinstalled.
- Plant Water pump rebuilt and reinstalled.

Pollution Prevention Activities

- Meetings with P2 Group.

Capital Improvement Projects

- 2022 Sewer Rehab - Project nearly completed- All lines done final pavement restoration remains.
- CIP Occupancy Evaluation and CIP program review underway- Draft report submitted in April – will go to full board in June for review and consideration.
- Cove Road MCC and Generator replacement project design discussions underway-Nute Engineers worked with Chemical Supplier for size of chemical tanks for design layout. Design layout currently underway to determine location and sizes of Generator and Motor Control Center for possible pre-purchasing recommendations.
- Digester Rehab design work continues along with staff preparation for beginning project-staff evaluating valves requiring replacement for input into HDR design specifications.

Glossary of Terms

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

Glossary of terms continued...

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

Glossary of terms continued...

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

Wastewater Acronyms

ACWA Assoc of California Water Agencies
AWWA American Water Works Association
BACWA Bay Area Clean Water Agencies

APWA American Public Works Association
BAAQMD Bay Area Air Quality Management District
BAPPG: Bay Area Pollution Prevention Group

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

Agenda – Notes of Explanation
Sanitary District No. Regular Board Meeting
May 24, 2023

Consideration of Adoption of Resolution No. 2023-02: Determination of Appropriations Limit for Fiscal Year 2023 - 2024 (Dohrmann)

MEMORANDUM:

Appropriation limits are established to determine the maximum amount SD5 can accept in tax revenue from the County of Marin each year. As mandated by the California Department of Finance, following is the methodology used to calculate the Appropriations Limit for Sanitary District No. 5 of Marin County, for the fiscal year 2023-2024:

1. Appropriations Limit for FY2022-2023	\$3,193,566.77
2. Tiburon Population Change (-1.18%)	0.9988
3. CA Per Capita Income Change of Prior Year (7.55%)	x 1.0444
4. FY 2023-2024 Adjustment Factor (0.9988 x 1.0444):	= 1.0431
<hr/>	
5. FY 2023-2024 Appropriations Limit (\$3,193,566.77 x 1.0431):	= \$3,331,209.50

RECOMMENDATION:

Review and Approve Appropriation Limits for FY2023-2024 in the amount of **\$3,331,209.50**

Robin Dohrmann

Robin Dohrmann
Office Manager

ATTACHMENTS:

- Resolution No. 2023-02: Determination of Appropriation Limit for Fiscal Year 2023-2024
- CA Board of Equalization article on ARTICLE XIII B Constitution Government Spending Limitation
- California Department of Finance, May 2023: Price & Population Information re: Appropriation Limits

RESOLUTION NO. 2023-02

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

**A RESOLUTION APPROVING THE DETERMINATION OF THE
APPROPRIATIONS LIMIT FOR THE TIBURON ZONE OF
SANITARY DISTRICT NO. 5 OF MARIN COUNTY
FOR FISCAL YEAR 2023-2024**

WHEREAS, the provisions of Article XIII B of the California Constitution were implemented by the State Legislature in Government Code Sections 7900 through 7914, and;

WHEREAS, Sanitary District No. 5 of Marin County is required to adopt an “appropriations limit” annually by resolution, and;

WHEREAS, Sanitary District No. 5 of Marin County’s “appropriations limit” is determined by a mathematical calculation set forth in Government Code Section 7902, and;

WHEREAS, Sanitary District No. 5 of Marin County has performed, or caused to be performed, the mathematical calculation set forth in Government Code Section 7902.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of Sanitary District No. 5 of Marin County, California, as follows:

1. Pursuant to Article XIII B of the California Constitution, the District’s maximum limit for the appropriation of tax proceeds for the fiscal year of 2023-2024 is **THREE MILLION, THREE HUNDRED THIRTY-ONE THOUSAND, TWO HUNDRED NINE DOLLARS and FIFTY CENTS (\$3,331,209.50)**.
2. The calculations for the appropriations limit are available in the Administration Office of the District.

* * * * *

Resolution No. 2023-02
May 18, 2023

I certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly passed and adopted by the Board of Directors of Sanitary District No. 5 of Marin County, California, at a meeting thereof held on the 18th of May, 2023, by the following vote:

AYES, and in favor thereof, Directors:

NOES, Directors:

ABSENT, Directors:

ABSTAIN, Directors:

Approved:

Attest:

Tod Moody
President, Board of Directors

John Carapiet
Secretary, Board of Directors

CHAPTER 5

GOVERNMENT APPROPRIATIONS LIMIT: ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

HIGHLIGHTS

- What is the Appropriations Limit
 - Expenditures Versus Appropriations
 - How the Appropriations Limit Works
 - History of the State's Limit
 - Relationship Between State and Local Limits
-

1. IN BRIEF: WHAT IS THE APPROPRIATIONS LIMIT?

Proposition 4 approved by the voters in November 1979 added California Constitution, Article XIII B. Article XIII B limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year. The limit for each year is equal to the limit for the prior year, adjusted for changes in the cost-of-living and population. Various other adjustments are also required. The first year in which appropriations limits applied to state and local governments in California was fiscal year (FY) 1980-81.

Article XIII B also requires state and local governments to return to taxpayers (or in certain cases, K-14 education programs) any tax revenues in excess of the amount that can be appropriated in any given FY.

This constitutional provision also contains requirements that the state reimburse local governments and school districts for the costs of complying with state mandates, and requires the Legislature to establish a prudent state reserve fund.

Article XIII B was significantly modified by two initiative constitutional amendments approved by the state's voters in November 1988, Propositions 98 and 99. Proposition 111, approved by the voters in June 1990, made several additional significant revisions in the appropriations limit. Changes made by these propositions are noted in the following sections.

2. EXPENDITURES VERSUS APPROPRIATIONS

The terms "appropriations limit" and "spending limit" or "expenditure limit" are often used interchangeably, and there is some confusion about the difference between appropriations and expenditures.

An appropriation is an action by the Legislature to set aside an amount of money for a specified purpose. In short, an appropriation authorizes money to be spent. Appropriations are made in the annual Budget Bill, or in individual bills providing for specific governmental programs.

The actual expenditure of money occurs later, and is implemented by the State Controller. Writing checks is a ministerial function of the Controller. The Controller has no authority to expend money that has not been appropriated by the Legislature.

The amount of an expenditure on a program may not equal the appropriation for that program. For example, if the number of clients for a particular government service is actually less than anticipated, the appropriation may be larger than the amount actually spent.

Article XIII B sets forth a limit on the amounts that may be appropriated from government proceeds of taxes. In the remainder of this chapter, Article XIII B will be referred to as an appropriations limit, although in casual conversation and popular press it is often called a spending limit.

3. HOW THE APPROPRIATIONS LIMIT WORKS

Most of the operative provisions of Article XIII B are provided in the Constitution. Some features required statutory implementation, which was accomplished by legislation enacted in 1980, and again in 1990 for changes made by Proposition 111.

The paragraphs below describe how the appropriations limit works, based on both constitutional and statutory provisions. Opinions provided by the Legislative Counsel and the Attorney General have contributed to our interpretation of the provisions of Article XIII B.

Which Governmental Agencies Have Limits. Article XIII B applies to the state and to most units of local government -- cities, counties, K-12 school districts, community college districts, and special districts. Each governmental entity has its own appropriations limit. The few local governmental entities that are not subject to an appropriations limit are:

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ARTICLE XIII B OF THE
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- Special districts in existence on January 1, 1987 that did not levy a property tax rate in excess of 12.5% in FY 1977-78; and
- New special districts formed since that time by a vote of the people that are not funded from proceeds of taxes.

Which Revenues Are Subject to Limit. Article XIII B places a limit on appropriations from most, but not all, government revenue sources. The limit applies to appropriations from proceeds of taxes from both the general fund and special funds of government entities. Proceeds of taxes include tax revenues, interest earnings on invested tax revenues, and any revenues collected by a regulatory license fee or user charge in excess of the amount needed to cover the cost of providing the regulation, product, or service.

Appropriations from non-tax revenues are excluded from the limit. Examples of non-tax proceeds include lottery proceeds, tidelands oil revenues, federal funds, proceeds from the sale of government property, revenues from regulatory license fees or user charges equal to the amount needed to cover the cost of providing the function, gifts, and borrowed funds.

Proposition 111 excluded appropriations from the following revenue sources from the limit:

- Gas and diesel tax revenues above nine cents per gallon;
- Sales and use taxes collected on gas and diesel taxes above nine cents per gallon; and
- Truck weight fees that exceed those in effect on January 1, 1990.

Which Appropriations Are Subject to Limit. Appropriations for almost all government functions are subject to limitation under Article XIII B. However, there are some important exceptions.

The original Proposition 4 provided that the following appropriations are not limited, even if made from proceeds of taxes:

- Subventions from the state to local governments and schools, the use of which is unrestricted (these subventions are not subject to the state's limit, but instead are counted as subject to the local entity's limit);
- Appropriations to pay for costs of complying with federal laws and court mandates;

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- Payments for interest and redemption charges on pre-existing (i.e., pre-Proposition 4) or voter-approved bonded indebtedness;
- Withdrawals from previously appropriated reserve funds; and
- Refunds of taxes.

Proposition 99, adopted by the voters in November 1988, created another major category of appropriations not subject to the limit. These are appropriations of new tax moneys from cigarette and tobacco products resulting from tax increases imposed by Proposition 99. Under that statutory initiative, beginning in FY 1988-89, state revenues from those new or increased cigarette and tobacco taxes are set aside in special accounts for expenditure on treatment or research of tobacco-related diseases, tobacco health education programs, and wildlife preservation and related programs. All such appropriations are exempt from limitation under Article XIII B.

Proposition 111 excluded capital outlay from the appropriations limit. This change reflects the fact that while capital outlay appropriations are made during a single budget year, they reflect long-term investments that are utilized over a number of years.

Appropriations directly related to an emergency, such as a fire, earthquake, or other natural disaster, were also excluded from the limit by Proposition 111. No reduction in future limits is required for appropriations made for these emergency purposes.

The "Base Year" Limit. The first year that limits were in effect was FY 1980-81. The base year for determining the appropriations limit in FY 1980-81 was FY 1978-79. Actual appropriations in the FY 1978-79 fiscal year that had been financed by the proceeds of taxes were the starting point. Appropriations not subject to limitation (see above) were subtracted from that figure and this became the "base year" level of appropriations for computing all subsequent years' limits.

Proposition 111 updated the base year for calculating the limit for each government entity to FY 1986-87. For fiscal years beginning with FY 1990-91, the limit for each entity is the FY 1986-87 limit adjusted annually as specified by Article XIII B as amended by Proposition 111.

Base year appropriations limits for new local government entities incorporated after the enactment of Article XIII B are to be established by local agency formation commissions or county formation review commissions, and approved by the voters of the incorporation or formation elections.

Annual Adjustments to the Limit. The appropriations limit for each year since FY 1980-81 is calculated by adjusting the base year limit for changes in the cost-of-living

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GOVERNMENT APPROPRIATIONS LIMIT:
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and population. Proposition 111, passed by the voters in June 1990, revised each of the adjustment factors. Specifically, annual adjustments to limits, either upward or downward, are made as follows:

◦ Cost-of-Living.

State and schools. Governments' limits are adjusted by the change in California per capita personal income.

Local agencies (except schools). Limits are adjusted by the change in California per capita personal income or the change in the local property tax roll due to the addition of new nonresidential construction.

◦ Population.

State. The population factor is calculated by adding: (a) the change in the state's total population weighted by the percent of the budget spent on non-educational programs, and (b) the change in average daily attendance (ADA) for K-14 education weighted by the percentage of the budget spent on K-14 education.

Local agencies. The population factor is the percentage change in the jurisdiction or in the county in which the jurisdiction is located. Special districts located in two or more counties may use the change in the county in which the district has the highest assessed valuation.

Counties. The population change for counties can be calculated by using one of three methods: (a) the percentage change in population within the county; (b) the percentage change in population for both the county itself and contiguous counties; or (c) the percentage change in population within the incorporated portion of the county.

K-14 Schools. The change in population is the percentage change in average daily attendance.

◦ Program Transfers. Limits of governmental entities are modified to reflect transfers of financial responsibility from one level of government to another. The limit of the new service provider is increased by the amount the former service provider's limit is reduced.

◦ Funding Transfers. Adjustments either upward or downward are made to account for transfers of program funding sources, for example from tax revenues (subject to limit) to fees (not subject to limit).

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ARTICLE XIII B OF THE
CALIFORNIA CONSTITUTION**

The level of appropriations actually made by a government entity in any year does not have any bearing on the calculation of the appropriations limit for the subsequent years. Each year's limit is computed based on the prior year's limit, not the prior year's appropriations.

If the governing body actually appropriates less money than what would be permitted by the limit, it has "room" under its limit, and the limit will be further adjusted the following year for cost-of-living and population changes. A government entity does not "lose" room under its limit for the future by appropriating less than the maximum permitted in any year.

Appropriations Permitted in Excess of the Limit. Article XIII B sets forth two circumstances under which governments may make appropriations in excess of their limits:

- Emergency. Appropriations for declared emergencies do not count towards and may be made in excess of the limit. Proposition 111 removed the requirement that the limits for future years must be reduced over a three-year period so that there would be no total increase in allowable appropriations.
- Voter Approval. Article XIII B permits voters of a jurisdiction to authorize an increase in the appropriations limit. However, no voter-approved increase may be in effect for more than four years. At the end of the four-year period, either the voters must approve another increase or the limit must return to the level it would otherwise have been.

When Revenues Exceed the Appropriations Limit. A government entity may receive revenues during a fiscal year that exceed its appropriations limit. Proposition 111 allows governments to average appropriations over a two year period before becoming subject to the excess revenue provisions of Article XIII B. In other words, a government entity can offset appropriations that exceeds its appropriations limit in one year of a two-year period by appropriating less than the limit in the other year. If revenues exceed the appropriations limit after taking this two-year averaging into account and authority to appropriate is not provided by either an emergency declaration or voter approval, Article XIII B as amended by Propositions 98 and 111 sets forth a process for disposing of the excess state revenues:

- Education Programs. After the two-year averaging period, 50% of any excess revenues are transferred to the State School Fund for elementary, secondary and community college education. A portion of this excess revenue (25%) may effectively be built into the base used to calculate future funding required by Proposition 98 if the excess funds are used for a specified purpose. The transfer to education is not required if the state's average expenditure per student and average class size is equal to or exceeds that of the ten states with

the best performance in these areas.

- Return of Excess. The 50% of excess revenues remaining after the transfer to education must be returned to taxpayers within the following two years. The return can be made through a reduction in the tax rate or as a fee reduction.

4. HISTORY OF THE STATE'S LIMIT, FYs 1980-81 TO 2006-07

How the Limit is Administered. Under statute, the Governor must submit to the Legislature along with the budget an estimate of the state's appropriations limit for the budget year. The estimate is subject to the budget process, and the official limit is established in the annual Budget Bill. The Department of Finance and the Legislative Analyst's Office have developed the methodologies necessary to compute the limit annually.

Effect of the State's Limit FYs 1980-81 to 1986-87. For the first five years that Article XIII B was operative, it essentially had no constraining effect on state budgets. Changes in population and CPI outpaced the growth in state revenue in the early 1980s, so that actual revenues received were the constraint on the level of state spending until FY 1986-87.

During this period unused "room" under the state's appropriations limit peaked in FY 1982-83 at \$3.4 billion, and declined steadily after that. A decline in the rate of inflation after that time reduced the rate at which the limit was raised annually, while at the same time a robust economy brought steady growth in state revenues. In late 1986, analysts were predicting that by FY 1987-88, the Article XIII B appropriations limit would begin to function as a significant constraint on state spending.

However, an unanticipated surge in tax revenues in the spring of 1987 caught most observers by surprise. That revenue surge, caused primarily by taxpayer reaction to the federal Tax Reform Act of 1986, pushed the state substantially over its appropriations limit for the first time during the 1986-87 fiscal year. The state ended that fiscal year with \$1.1 billion in excess revenues.

FY 1986-87 Rebate of Excess Revenues. During FY 1986-87 Article XIII B required excess revenues to be returned by means of a tax rate reduction or fee reduction. The method selected to deal with the \$1.1 billion in excess state revenues for the 1986-87 FY was to send rebate checks to 11.1 million personal income taxpayers.

The Limit Today. Revisions to the limit calculation implemented by Proposition 111 have continued to result in room under the appropriations limit since 1986. For example, California is expected to be almost \$12 billion under the appropriations cap in FY 2007-08.

5. RELATIONSHIP BETWEEN THE STATE'S AND LOCAL GOVERNMENTS' LIMITS

Subventions. As noted above, subventions from the state to local governments that are unrestricted as to the purposes for which they may be spent are not counted as state expenditures subject to limit, but rather are counted against the local limit.

With respect to K-12 school districts, a portion of a district's revenue limit apportionment from the state constitutes a subvention for purposes of Article XIII B. Subventions are defined as amounts necessary to fund the "foundation program," after taking into account local tax revenues. The "foundation program" represents a computed value that generally is less than the revenue limit amount. The balance of the regular apportionment, as well as apportionments for categorical programs, are not considered to be subventions. State subventions for community college districts are determined similarly.

Reporting Requirements. Legislation enacted in 1987 requires local entities to include information in their annual budget documents relating to their appropriations limits and their appropriations subject to the limit. Proposition 111 requires that the annual calculation of a local government entity's appropriations limit shall be part of that entity's annual financial audit.

6. CODE

California Constitution, Article XIII B

Government Code Sections 7900-7914

Education Code Sections 41203-41206