

NOTICE AND AGENDA
Regular Board Meeting
at Sanitary District No. 5 of Marin County
Thursday, December 15th, 2022

5:00 P.M. REGULAR BOARD MEETING

COVID-19 ADVISORY NOTICE

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

How to Submit Public Comments:

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

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

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

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

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

Meeting ID: 623 062 0778 or join by phone:

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

ROLL CALL

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

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

MANAGEMENT REPORTS:

5. District Manager Summary Report (Rubio)

NEW BUSINESS:

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

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

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

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS

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

CONVENE TO CLOSED SESSION:

13. Convene to Closed Session (The public may provide comments regarding the closed session item(s) just prior to the Board beginning the Closed Session. Closed sessions are not open to the public.)

- a) Closed Session pursuant to Section 54957(b) (1) – Employee Performance Evaluation
Employee – District Manager

RECONVENE TO OPEN SESSION:

14. Report out of Closed Session

ADJOURNMENT:

The Board will be asked to adjourn the meeting to a Regular Board Meeting on January 19th, 2023, at 5:00 P.M.

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

RESOLUTION 2021-08

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

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

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

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

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

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

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

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

WHEREAS, the State of Emergency remains in effect; and

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

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

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

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

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

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

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

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

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

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

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

* * * * *

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


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

NOES, Directors: *NONE*

ABSENT, Directors: *OMAR AQUAS MONTEZ*

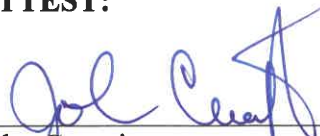
ABSTAIN, Directors: *NONE*

APPROVED:



Richard Snyder
President, Board of Directors

ATTEST:



John Carapiet
Vice President, Board of Directors

John Carapiet, President
Omar Arias-Montez, Vice President
Tod Moody, Secretary

Catharine Benediktsson, Director
Richard Snyder, Director

**Regular Board Meeting Minutes
at Sanitary District No. 5 of Marin County
Thursday, November 17th, 2022**

5:00 P.M. REGULAR BOARD MEETING

COVID-19 ADVISORY NOTICE

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Meeting ID: 623 062 0778 or join by phone:

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

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

ROLL CALL

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

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

Others in attendance: Benjamin Stock, Burke, Williams, & Sorensen, LLC

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

There were no comments at this time.

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

President Carapiet requested Item 3 on the Consent Calendar be removed from the Consent Calendar to allow for further discussion and consideration.

CONSENT CALENDAR:

1. Motion to review and affirm Resolution No. 2021-08: A Resolution proclaiming the continuing need to meet by teleconference in accordance with Government Code Section 54953 – Action
2. Approval of October 20th, 2022, Regular Board Meeting Minutes (Mulloy)
3. Review and receive all electronic fund transfers (EFTs) and approve warrants from October 18th, 2022, through November 14th, 2022 (JP Morgan Chase Bank, check no. 9281 through check no. 9343, all transactions totaling \$323,209.71) and receive October 2022, payroll, in the sum of \$138,949.81 (Dohrmann)
4. Receipt of Financial Reports for October 2022 (Dohrmann)

Discussion by the Board. Motion (Snyder/Benediktsson) to approve on the Consent Calendar Items 1, 2 and 4. Vote passed (5-0-0-0)

MANAGEMENT REPORTS:

5. District Manager Summary Report (Rubio)

District Manager, Tony Rubio, presented a written and verbal report on current District issues, responding to questions from the Board. Discussion by the Board.

NEW BUSINESS:

6. Review and discuss inflationary effects on the budget and the effects of recent retirements in regards to overtime. Consideration to approve a budget amendment to the below list of line items: (Rubio) - Action
 - Main Plant Maintenance Supplies (Acct #7021)
 - Main Plant Maintenance Parts & Service (Acct #7022)
 - Paradise Cove Parts & Service (Acct #7041)
 - SD5 Fuel (Acct #7071)
 - Overtime (Acct #8003)

District Manager, Tony Rubio responded to questions from the Board. Discussion by the Board. Board members postponed Item #6 until more information is available.

President Carapiet returned to Item #3, under the Consent Calendar, for consideration, as described on the agenda to this time (5:30 p.m.).

Discussion by the Board. Motion (Benediktsson/Snyder) to approve Item #3 on the Consent Calendar. Vote passed (5-0-0-0).

7. Verbal discussion regarding Financial Audit services for FY22/23 and authorize the District Manager to solicit updated proposal from Perotti and Carrade for the monthly compliance checks and annual financial audit (Rubio) - Action

District Manager, Tony Rubio and Robin Dohrmann, Office Manager responded to questions from Board members. Discussion by the Board. Board members directed the District Manager to solicit an updated proposal with Perotti and Carrade for the monthly compliance checks and annual financial audit.

8. Review and accept reimbursement agreement with Arne Morkemo regarding the relocation of a sewer line into the public right away and approve the Hardiman Construction proposal for the line relocation between MH643 and MH360 on East View Avenue as it relates to this reimbursement agreement and the 2022 Sewer Rehabilitation Project (Rubio) - Action

District Manager, Tony Rubio responded to question from the Board regarding the Agreement with Arne Morkemo. Board discussion regarding payment of the estimated \$50,250 deposit. Motion (Arias-Montez/Snyder) to accept reimbursement agreement with Arne Morkemo regarding the relocation of a sewer line into the public right away, pending approval of an amended agreement requiring a deposit of \$50,250. Vote passed (5-0-0-0).

Motion (Snyder/Benediktsson) to approve the Hardiman Construction proposal for the line relocation between MH643 and MH360 on East View Avenue as it relates to this reimbursement agreement and the 2022 Sewer Rehabilitation Project. Vote passed (5-0-0-0).

9. Review and accept quotation from APG Neuros regarding the Core repair of Blower #1 and authorize the District Manager to place the order (Rubio) – Action

District Manager, Tony Rubio responded to questions from the Board. Discussion by the Board. Motion (Snyder/Benediktsson) to accept quotation from APG Neuros grading the Core repair of Blower #1 and authorize the District Manager to place the order. Vote passed (5-0-0-0).

10. Review and accept quotation from Muni-Quip regarding the replacement of 2 Digester Recirculation Pumps and authorize District Manager to place the order (Rubio) – Action

District Manager, Tony Rubio responded to questions from the Board. Discussion by the Board. Motion (Benediktsson/Snyder) to accept quotation from Muni-Quip regarding the replacement of 2 Digester Recirculation Pumps and authorize the District Manager to place the order. Vote passed (5-0-0-0)

11. Review and accept the Completion of Wet Weather Tank Floor Rehabilitation Project (Rubio) – Action

District Manager, Tony Rubio, presented before and after pictures of the wet weather tank floor rehabilitation, responding to question from the Board. Motion (Snyder/Moody) to accept the Completion of Wet Weather Tank Floor Rehabilitation Project. Vote passed (5-0-0-0)

UNFINISHED BUSINESS: None

COMMITTEE REPORTS:

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

OTHER BUSINESS: None

ENVIRONMENTAL: None

CORRESPONDENCE: None

INFORMATIONAL ITEMS: None

CONVENE TO CLOSED SESSION:

17. Convene to Closed Session (The public may provide comments regarding the closed session item(s) just prior to the Board beginning the Closed Session. Closed sessions are not open to the public.)

- a) Closed Session pursuant to Section 54957(b) (1) – Employee Performance Evaluation
Employee – District Manager

RECONVENE TO OPEN SESSION:

18. Report out of Closed Session (time)

No action taken.

ADJOURNMENT:

The Board adjourned at 6:29 p.m. to a Regular Board Meeting on December 15th, 2022, at 5:00 p.m. Vote passed (5-0-0-0)

Approved:

Attest:

John Carapiet
President, Board of Directors

Tod Moody
Secretary, Board of Directors

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

12/06/22

Warrant List Summary

November 11 through December 8, 2022

| Date | Num | Name | Memo | Amount |
|---------------------------------------|------|---|---|--------------------|
| JP Morgan Chase - Primary 7399 | | | | |
| 11/15/22 | EFT | CalPERS | EFT Health Premium, Cust #4163206459 - December 2022 | -19,638.14 |
| 12/01/22 | EFT | PERS | EFT PERS Pension - November 2022 | -21,121.80 |
| 12/08/22 | 9344 | Access Answering Service | Acct #4080C, Answering Service - December 2022 | -66.00 |
| 12/08/22 | 9345 | Alameda Electrical Distributors, Inc. | Cust #56156, M.P. Parts & Service - December 2022 | -399.55 |
| 12/08/22 | 9346 | Alhambra | Acct #547945611762129, Water - October - November 2022 | -98.90 |
| 12/08/22 | 9351 | Ad-Lite Crane Service, Inc. | Crane Service @ M.P. Hoist Skimmer - October 2022 | -1,095.00 |
| 12/08/22 | 9352 | Aqua Treat Chemicals, Inc. | M.P Maint. Service - December 2022 | -2,165.00 |
| 12/08/22 | 9353 | AVEVA | Cust #SANI5, SCADA Sys.: Premium WW HMI + Historian Renewal - December 2022 (AJE FY23-24) | -11,320.00 |
| 12/08/22 | 9354 | Banshee Networks, Inc. | Computer/IT Support, E-Media Installations - November 2022 | -1,496.91 |
| 12/08/22 | 9355 | Brelje and Race Laboratories, Inc. | M.P./P.C. Plant Samples - November 2022 | -1,417.00 |
| 12/08/22 | 9356 | Caltest Analytical Laboratory | M.P./P.C. Lab Sampling - October - November 2022 | -4,297.00 |
| 12/08/22 | 9357 | Caltronics Business Systems, Inc. | Acct #SD15, Multi-purpose Copier Contract - November 2022 | -164.54 |
| 12/08/22 | 9358 | Cintas Corporation #626 | Acct #626-00821, PPE/Safetywear - November 2022 | -470.98 |
| 12/08/22 | 9359 | City of Belvedere | SD5 BPS#5 - November 2022 | -1,236.00 |
| 12/08/22 | 9360 | Code Publishing, Inc. | Acct#: MA4743: Annual Web Hosting - November 2022 | -45.90 |
| 12/08/22 | 9361 | County of Marin - Central Collections | 2023 Hazardous Materials Permit No. 60-0310 - CUPA Fee - December 2022 (AJE FY23-24) | -1,381.00 |
| 12/08/22 | 9362 | CWEA | #58912 R Cottrell Plant Maint (G1) Cert Renewal - December 2022 (AJE FY23-24) | -297.00 |
| 12/08/22 | 9363 | D&K Auto Service | SD5 Truck Maint. - November 2022 | -1,420.01 |
| 12/08/22 | 9364 | DC Frost Associates, Inc. | M.P. Supplies - October 2022 | -51.57 |
| 12/08/22 | 9365 | DKF Solutions Group, LLC | My Safety Officer Subscription - December 2022 | -450.00 |
| 12/08/22 | 9366 | Fastenal Company | CASA10962, M.P. Supplies - November 2022 | -431.82 |
| 12/08/22 | 9367 | G3 Engineering, Inc. | M.P. Parts & Service - November 2022 | -7,679.95 |
| 12/08/22 | 9368 | Goodman Building Supply Co. | Acct #20070, M.P. Supplies - November 2022 | -372.94 |
| 12/08/22 | 9369 | Grainger | Acct #810128785, Safety supplies - October 2022 | -1,902.70 |
| 12/08/22 | 9370 | HDR Engineering, Inc. | Consulting, SD5, M.P. Digester Cleaning & Rehab Project - October/November 2022 | -4,148.92 |
| 12/08/22 | 9371 | Home Depot Credit Services | #6035322005164334: M.P. Parts & Srvc - November 2022 | -1,838.19 |
| 12/08/22 | 9372 | JM Integration, LLC | M.P. Parts & Service - October 2022 | -4,943.00 |
| 12/08/22 | 9373 | McC Campbell Analytical, Inc. | M.P. Monitoring, Acute Toxicity Testing - October 2022 | -1,112.00 |
| 12/08/22 | 9374 | MidAmerica Administrative & Retirement So | HRA Retiree Health Reimb. Admin Fees, 3Q22 - December 2022 | -225.00 |
| 12/08/22 | 9375 | Mill Valley Refuse Service, Inc. | Acct #063092, SLUDGE TRANSPORT - November 2022 | -1,080.00 |
| 12/08/22 | 9376 | Lystek Int'l, LTD | Biosolids Transport - November 2022 | -781.45 |
| 12/08/22 | 9377 | NSI Lab Solutions, Inc. | Cust#21528, Lab Chemicals - November 2022 | -890.00 |
| 12/08/22 | 9378 | Pacific Water Resources | M.P. Parts & Service - December 2022 | -17,547.52 |
| 12/08/22 | 9379 | PAN-PACIFIC SUPPLY COMPANY | Cust #954206: M.P. Pump Repair - December 2022 | -15,814.10 |
| 12/08/22 | 9380 | Perotti & Carrade | Client #1901 - Financial Services, FY21-22 SD5 Audit (PP#1) - November 2022 | -18,000.00 |
| 12/08/22 | 9381 | PLATT Electric Supply | Cust #02241 8759, M.P. Flare Rehab - November 2022 | -859.29 |
| 12/08/22 | 9382 | Roy's Sewer Service, Inc. | P&L, M.P. & PC, Tiburon & Belvedere - November 2022 | -310.00 |
| 12/08/22 | 9383 | Rubber Stamps Unlimited, Inc. | SD5 Acctg/Admin - November 2022 | -92.51 |
| 12/08/22 | 9384 | SERVICE TOOL | Cust #56156, M.P. Parts & Supplies - December 2022 | -1,836.24 |
| 12/08/22 | 9385 | Solenis, LLC | Pyr #: 441488, M.P. Chemicals - November 2022 | -4,989.13 |
| 12/08/22 | 9386 | Staples, Inc. | Acct #60111000714, Office Supplies - November 2022 | -244.05 |
| 12/08/22 | 9387 | Teledyne Instruments, Inc. | Cust #0019798, M.P. Lab Equipment - November 2022 | -2,369.28 |
| 12/08/22 | 9388 | Terminix Processing Center | Acct #327163, Pest Control, FY21-22 + FY22-23 (AJE FY22-23) | -1,824.44 |
| 12/08/22 | 9389 | U.S. Bank | Acct#: 4246 0470 0067 9545, October - November 2022 | -8,828.53 |
| 12/08/22 | 9390 | Univar | Cust ID #STDT001, Chemicals - November 2022 | -12,175.18 |
| 12/08/22 | 9391 | USA BlueBook | Cust #933682, M.P. Parts & Lab Supplies - November 2022 | -901.44 |
| 12/08/22 | 9392 | Water Components & Building Supply | Acct #454, M.P. Supplies - November 2022 | -82.74 |
| 12/08/22 | 9393 | Alvarez, Joel | Reimb for Unifroms/PPE - October 2022 | -438.83 |
| 12/08/22 | 9394 | Balf, Abigail | Reimb. Travel/Delivery Reimb + EE Incentive - December 2022 | -3,056.63 |
| 12/08/22 | 9395 | Cottrell, Rulon | Travel Reimbursements - November 2022 | -352.62 |
| 12/08/22 | 9396 | Dohrmann, Robin | Misc. Reimb R Dohrmann - December 2022 | -600.00 |
| 12/08/22 | 9397 | Rosser, John | Misc. Reimb J Rosser - December 2022 | -279.74 |
| 12/08/22 | 9398 | Triola, Joseph | Standby Reimb. - October 2022 | -58.75 |
| 12/08/22 | 9400 | La Torre, Daniel P. | Travel Reimbursement - December 2022 | -90.00 |
| 12/08/22 | 9401 | Waste Management of Redwood Landfill | Acct #3-78482-75002, Sludge Disposal - November 2022 | -372.80 |
| Total JP Morgan Chase - Primary 7399 | | | | -185,162.09 |
| TOTAL | | | | -185,162.09 |

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

November 11 through December 8, 2022

12/13/22

| Date | Num | Name | Memo | Amount |
|---------------------------------------|------|---------------------------------------|--|--------------------|
| JP Morgan Chase - Primary 7399 | | | | |
| 11/15/22 | EFT | CalPERS | EFT Health Premium, Cust #4163206459 - December 2022 | -19,638.14 |
| 12/01/22 | EFT | PERS | EFT PERS Pension - November 2022 | -21,121.80 |
| 12/08/22 | 9344 | Access Answering Service | Acct #4080C, Answering Service - December 2022 | -66.00 |
| 12/08/22 | 9345 | Alameda Electrical Distributors, Inc. | Cust #56156, M.P. Parts & Service - December 2022 | -399.55 |
| 12/08/22 | 9346 | Alhambra | Acct #547945611762129, Water - October - November 2022 | -98.90 |
| 12/08/22 | 9351 | Ad-Lite Crane Service, Inc. | Crane Service @ M.P. Hoist Skimmer - October 2022 | -1,095.00 |
| 12/08/22 | 9352 | Aqua Treat Chemicals, Inc. | M.P Maint. Service - December 2022 | -2,164.50 |
| 12/08/22 | 9354 | Banshee Networks, Inc. | Computer/IT Support, E-Media Installations - October 2022 | -1,496.91 |
| 12/08/22 | 9355 | Brelje and Race Laboratories, Inc. | M.P./P.C. Plant Samples - November 2022 | -1,417.00 |
| 12/08/22 | 9356 | Caltest Analytical Laboratory | M.P./P.C. Lab Sampling - October - November 2022 | -4,297.00 |
| 12/08/22 | 9357 | Caltronics Business Systems, Inc. | Acct #SD15, Multi-purpose Copier Contract - November 2022 | -164.54 |
| 12/08/22 | 9358 | Cintas Corporation #626 | Acct #626-00821, PPE/Safetywear - November 2022 | -470.98 |
| 12/08/22 | 9359 | City of Belvedere | SD5 BPS#5 - November 2022 | -1,236.00 |
| 12/08/22 | 9360 | Code Publishing, Inc. | Acct#: MA4743: Annual Web Hosting - November 2022 | -45.90 |
| 12/08/22 | 9361 | County of Marin - Central Collections | 2023 Hazardous Materials Permit No. 60-0310 - CUPA Fee - December 20... | -1,381.00 |
| 12/08/22 | 9362 | CWEA | #58912 R Cottrell Plant Maint (G1) Cert Renewal - December 2022 (AJE F... | -297.00 |
| 12/08/22 | 9363 | D&K Auto Service | SD5 Truck Maint. - November 2022 | -1,420.01 |
| 12/08/22 | 9364 | DC Frost Associates, Inc. | M.P. Supplies - October 2022 | -51.57 |
| 12/08/22 | 9365 | DKF Solutions Group, LLC | My Safety Officer Subscription - December 2022 | -450.00 |
| 12/08/22 | 9366 | Fastenal Company | CASA10962, M.P. Supplies - November 2022 | -431.82 |
| 12/08/22 | 9367 | G3 Engineering, Inc. | M.P. Parts & Service - November 2022 | -7,679.95 |
| 12/08/22 | 9368 | Goodman Building Supply Co. | Acct #20070, M.P. Supplies - November 2022 | -372.94 |
| 12/08/22 | 9369 | Grainger | Acct #810128785, Safety supplies - October 2022 | -1,902.70 |
| 12/08/22 | 9370 | HDR Engineering, Inc. | Consulting, SD5, M.P. Digester Cleaning & Rehab Project - October/Nove... | -4,148.92 |
| 12/08/22 | 9371 | Home Depot Credit Services | #6035322005164334: M.P. Parts & Srvc - November 2022 | -1,838.19 |
| 12/08/22 | 9372 | JM Integration, LLC | M.P. Parts & Service - October 2022 | -4,943.00 |
| 12/08/22 | 9373 | McCampbell Analytical, Inc. | M.P. Monitoring, Acute Toxicity Testing - October 2022 | -1,112.00 |
| 12/08/22 | 9374 | MidAmerica Administrative & Retire... | HRA Retiree Health Reimb. Admin Fees, 3Q22 - December 2022 | -225.00 |
| 12/08/22 | 9375 | Mill Valley Refuse Service, Inc. | Acct #063092, SLUDGE TRANSPORT - November 2022 | -1,080.00 |
| 12/08/22 | 9376 | Lystek Int'l, LTD | Biosolids Transport - November 2022 | -781.45 |
| 12/08/22 | 9377 | NSI Lab Solutions, Inc. | Cust#21528, Lab Chemicals - November 2022 | -890.00 |
| 12/08/22 | 9378 | Pacific Water Resources | M.P. Parts & Service - December 2022 | -17,547.52 |
| 12/08/22 | 9379 | PAN-PACIFIC SUPPLY COMPANY | Cust #954206: M.P. Pump Repair - December 2022 | -15,814.10 |
| 12/08/22 | 9380 | Perotti & Carrade | Client #1901 - Financial Services, FY21-22 SD5 Audit (PP#1) - November ... | -18,000.00 |
| 12/08/22 | 9381 | PLATT Electric Supply | Cust #02241 8759, M.P. Flare Rehab - November 2022 | -859.29 |
| 12/08/22 | 9382 | Roy's Sewer Service, Inc. | P&L, M.P. & PC, Tiburon & Belvedere - November 2022 | -310.00 |
| 12/08/22 | 9383 | Rubber Stamps Unlimited, Inc. | SD5 Acctg/Admin - November 2022 | -92.51 |
| 12/08/22 | 9384 | SERVICE TOOL | Cust #56156, M.P. Parts & Supplies - December 2022 | -1,836.24 |
| 12/08/22 | 9385 | Solenis, LLC | Pyr #: 441488, M.P. Chemicals - November 2022 | -4,989.13 |
| 12/08/22 | 9386 | Staples, Inc. | Acct #60111000714, Office Supplies - November 2022 | -244.05 |
| 12/08/22 | 9387 | Teledyne Instruments, Inc. | Cust #0019798, M.P. Lab Equipment - November 2022 | -2,369.28 |
| 12/08/22 | 9388 | Terminix Processing Center | Acct #327163, Pest Control, FY21-22 + FY22-23 (AJE FY22-23) | -1,824.44 |
| 12/08/22 | 9389 | U.S. Bank | Acct#: 4246 0470 0067 9545, October - November 2022 | -8,828.53 |
| 12/08/22 | 9390 | Univar | Cust ID #STDT001, Chemicals - November 2022 | -12,175.18 |
| 12/08/22 | 9391 | USA BlueBook | Cust #933682, M.P. Parts & Lab Supplies - November 2022 | -901.44 |
| 12/08/22 | 9392 | Water Components & Building Supply | Acct #454, M.P. Supplies - November 2022 | -82.74 |
| 12/08/22 | 9393 | Alvarez, Joel | Reimb for Unifroms/PPE - October 2022 | -438.83 |
| 12/08/22 | 9394 | Balf, Abigail | Reimb. Travel/Delivery Reimb + EE Incentive - December 2022 | -3,056.63 |
| 12/08/22 | 9395 | Cottrell, Rulon | Travel Reimbursements - November 2022 | -352.62 |
| 12/08/22 | 9396 | Dohrmann, Robin | Misc. Reimb R Dohrmann - December 2022 | -600.00 |
| 12/08/22 | 9397 | Rosser, John | Misc. Reimb J Rosser - December 2022 | -279.74 |
| 12/08/22 | 9398 | Triola, Joseph | Standby Reimb. - October 2022 | -58.75 |
| 12/08/22 | 9400 | La Torre, Daniel P. | Travel Reimbursement - December 2022 | -90.00 |
| 12/08/22 | 9401 | Waste Management of Redwood La... | Acct #3-78482-75002, Sludge Disposal - November 2022 | -372.80 |
| Total JP Morgan Chase - Primary 7399 | | | | -173,842.09 |
| TOTAL | | | | -173,842.09 |

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| 11/15/22 | EFT | CalPERS | EFT Health Premium, Cust #4163206459 - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Active Employee Health Premium - December 2022 | 8020.05 · Employee Health | Belvedere | -7,506.83 |
| | | | Active Employee Health Premium - December 2022 | 8020.05 · Employee Health | Tiburon:Paradise ... | -462.81 |
| | | | Active Employee Health Premium - December 2022 | 8020.05 · Employee Health | Tiburon | -10,542.88 |
| | | | Retiree Health Premium - December 2022 | 8022.05 · Reitree Health | Belvedere | -422.94 |
| | | | Retiree Health Premium - December 2022 | 8022.05 · Reitree Health | Tiburon:Paradise ... | -26.08 |
| | | | Retiree Health Premium - December 2022 | 8022.05 · Reitree Health | Tiburon | -593.98 |
| | | | Active Employee Health Premium - December 2022 - Admin Fee | 8020.05 · Employee Health | Belvedere | -24.77 |
| | | | Active Employee Health Premium - December 2022 - Admin Fee | 8020.05 · Employee Health | Tiburon:Paradise ... | -1.53 |
| | | | Active Employee Health Premium - December 2022 - Admin Fee | 8020.05 · Employee Health | Tiburon | -34.79 |
| | | | Retiree Health Premium - December 2022 - Admin Fee | 8022.05 · Reitree Health | Belvedere | -8.73 |
| | | | Retiree Health Premium - December 2022 - Admin Fee | 8022.05 · Reitree Health | Tiburon:Paradise ... | -0.54 |
| | | | Retiree Health Premium - December 2022 - Admin Fee | 8022.05 · Reitree Health | Tiburon | -12.26 |
| TOTAL | | | | | | -19,638.14 |
| 12/01/22 | EFT | PERS | EFT PERS Pension - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Retirement November 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ 8... | 8019.05 · PERS Retirement | Belvedere | -4,928.83 |
| | | | Retirement November 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ 8... | 8019.05 · PERS Retirement | Tiburon:Paradise ... | -303.87 |
| | | | Retirement November 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ 8... | 8019.05 · PERS Retirement | Tiburon | -6,922.25 |
| | | | Retirement November 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75% | 8019.05 · PERS Retirement | Belvedere | -3,636.06 |
| | | | Retirement November 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75% | 8019.05 · PERS Retirement | Tiburon:Paradise ... | -224.17 |
| | | | Retirement November 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75% | 8019.05 · PERS Retirement | Tiburon | -5,106.62 |
| TOTAL | | | | | | -21,121.80 |
| 12/08/22 | 9344 | Access Answering Service | Acct #4080C, Answering Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #28654, Answering Service, December 2022 - SSO & Alarm Notificatio... | 8510 · Data/Alarms/IT Supp & Lic... | Belvedere | -26.76 |
| | | | Inv #28654, Answering Service, December 2022 - SSO & Alarm Notificatio... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon:Paradise ... | -1.65 |
| | | | Inv #28654, Answering Service, December 2022 - SSO & Alarm Notificatio... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon | -37.59 |
| TOTAL | | | | | | -66.00 |
| 12/08/22 | 9345 | Alameda Electrical Distributor... | Cust #56156, M.P. Parts & Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #S5465204.001 (PO#652158): M.P. Parts - December 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -165.81 |
| | | | Inv #S5465204.001 (PO#652158): M.P. Parts - December 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -233.74 |
| TOTAL | | | | | | -399.55 |
| 12/08/22 | 9346 | Alhambra | Acct #547945611762129, Water - October - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #12012314 111122, Water, thru 9.14.2022 - October - November 2022 | 7023 · Janitorial Supplies & Service | Belvedere | -40.10 |
| | | | Inv #12012314 111122, Water, thru 9.14.2022 - October - November 2022 | 7042 · Paradise Supplies & Che... | Tiburon:Paradise ... | -2.47 |
| | | | Inv #12012314 111122, Water, thru 9.14.2022 - October - November 2022 | 7023 · Janitorial Supplies & Service | Tiburon | -56.33 |

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| TOTAL | | | | | | -98.90 |
| 12/08/22 | 9351 | Ad-Lite Crane Service, Inc. | Crane Service @ M.P. Hoist Skimmer - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #18186 (PO#753097), Crane service: Hoist Skimmer at M.P. - August ... | 7022 · Plant Maint. Parts & Service | Belvedere | -454.43 |
| | | | Inv #18186 (PO#753097), Crane service: Hoist Skimmer at M.P. - August ... | 7022 · Plant Maint. Parts & Service | Tiburon | -640.57 |
| TOTAL | | | | | | -1,095.00 |
| 12/08/22 | 9352 | Aqua Treat Chemicals, Inc. | M.P Maint. Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #147433 (PO#954237), M.P. - Boiler service/water analysis & treatme... | 7022 · Plant Maint. Parts & Service | Belvedere | -898.48 |
| | | | Inv #147433 (PO#954237), M.P. - Boiler service/water analysis & treatme... | 7022 · Plant Maint. Parts & Service | Tiburon | -1,266.52 |
| TOTAL | | | | | | -2,165.00 |
| 12/08/22 | 9353 | AVEVA | Cust #SANI5, SCADA Sys.: Premium WW HMI + Historian Renewal - D... | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW HMI (#10015) Contra... | 8510 · Data/Alarms/IT Supp & Lic... | Belvedere | -2,310.99 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW HMI (#10015) Contra... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon:Paradise ... | -142.48 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW HMI (#10015) Contra... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon | -3,245.64 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW Historian (#100158) ... | 8510 · Data/Alarms/IT Supp & Lic... | Belvedere | -1,650.73 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW Historian (#100158) ... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon:Paradise ... | -101.77 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW Historian (#100158) ... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon | -2,318.35 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW HMI (#10015) Contra... | 8510 · Data/Alarms/IT Supp & Lic... | Belvedere | -366.65 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW HMI (#10015) Contra... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon:Paradise ... | -22.60 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW HMI (#10015) Contra... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon | -514.94 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW Historian (#100158) ... | 8510 · Data/Alarms/IT Supp & Lic... | Belvedere | -261.89 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW Historian (#100158) ... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon:Paradise ... | -16.15 |
| | | | Inv #411076 - Site ID#118116, SCADA System: WW Historian (#100158) ... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon | -367.81 |
| TOTAL | | | | | | -11,320.00 |
| 12/08/22 | 9354 | Banshee Networks, Inc. | Computer/IT Support, E-Media Installations - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #15657: 10.31.22 - 11.26.22: SD5 IT Support/Software upgrades/softw... | 8510 · Data/Alarms/IT Supp & Lic... | Belvedere | -607.00 |
| | | | Inv #15657: 10.31.22 - 11.26.22: SD5 IT Support/Software upgrades/softw... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon:Paradise ... | -37.42 |
| | | | Inv #15657: 10.31.22 - 11.26.22: SD5 IT Support/Software upgrades/softw... | 8510 · Data/Alarms/IT Supp & Lic... | Tiburon | -852.49 |
| TOTAL | | | | | | -1,496.91 |
| 12/08/22 | 9355 | Brelje and Race Laboratories, I... | M.P./P.C. Plant Samples - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #145470: M.P. Samples - November 2022 | 7051 · Main Plant Lab Monitoring | Belvedere | -533.69 |
| | | | Inv #145470: P.C. Samples - November 2022 | 7052 · Paradise Cove Monitoring | Tiburon:Paradise ... | -131.00 |
| | | | Inv #145470: M.P. Samples - November 2022 | 7051 · Main Plant Lab Monitoring | Tiburon | -752.31 |
| TOTAL | | | | | | -1,417.00 |

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| 12/08/22 | 9356 | Caltest Analytical Laboratory | M.P./P.C. Lab Sampling - October - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | M.P. - B: #700836, #700848, #700985, #701284, #701698, #701852 - Octo... | 7051 · Main Plant Lab Monitoring | Belvedere | -835.04 |
| | | | P.C.: #701635 - October 2022 | 7052 · Paradise Cove Monitoring | Tiburon:Paradise ... | -208.05 |
| | | | M.P. - T: #700836, #700848, #700985, #701284, #701698, #701852 - Octo... | 7051 · Main Plant Lab Monitoring | Tiburon | -1,177.11 |
| | | | M.P. - B: Inv #702036, #702120, #702124, #702228, #702421, #702570 - ... | 7051 · Main Plant Lab Monitoring | Belvedere | -861.87 |
| | | | M.P. - T: Inv #702036, #702120, #702124, #702228, #702421, #702570 - ... | 7051 · Main Plant Lab Monitoring | Tiburon | -1,214.93 |
| TOTAL | | | | | | -4,297.00 |
| 12/08/22 | 9357 | Caltronics Business Systems, ... | Acct #SD15, Multi-purpose Copier Contract - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv Inv #3638711 & #3398467, Konica Multi-purpose copier (C308) contrac... | 6047 · Office Supplies | Belvedere | -66.72 |
| | | | Inv Inv #3638711 & #3398467, Konica Multi-purpose copier (C308) contrac... | 6047 · Office Supplies | Tiburon:Paradise ... | -4.11 |
| | | | Inv Inv #3638711 & #3398467, Konica Multi-purpose copier (C308) contrac... | 6047 · Office Supplies | Tiburon | -93.71 |
| TOTAL | | | | | | -164.54 |
| 12/08/22 | 9358 | Cintas Corporation #626 | Acct #626-00821, PPE/Safetywear - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | #4136417764, #4137109272, #4137891004, #4137891004, #4138556851 ... | 8520 · Personal Protection/Safety... | Belvedere | -71.07 |
| | | | #4136417764, #4137109272, #4137891004, #4137891004, #4138556851 ... | 8520 · Personal Protection/Safety... | Tiburon:Paradise ... | -4.39 |
| | | | #4136417764, #4137109272, #4137891004, #4137891004, #4138556851 ... | 8520 · Personal Protection/Safety... | Tiburon | -99.81 |
| | | | #1903490725, #1903533202 - Special Order @ November 2022 | 8520 · Personal Protection/Safety... | Belvedere | -119.91 |
| | | | #1903490725, #1903533202 - Special Order @ November 2022 | 8520 · Personal Protection/Safety... | Tiburon:Paradise ... | -7.39 |
| | | | #1903490725, #1903533202 - Special Order @ November 2022 | 8520 · Personal Protection/Safety... | Tiburon | -168.41 |
| TOTAL | | | | | | -470.98 |
| 12/08/22 | 9359 | City of Belvedere | SD5 BPS#5 - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #060-081-27: Sidewalk repair re SD5's BPS#5 | 7010 · Pumps & Lines Maintenanc... | Belvedere | -1,236.00 |
| TOTAL | | | | | | -1,236.00 |
| 12/08/22 | 9360 | Code Publishing, Inc. | Acct#: MA4743: Annual Web Hosting - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #GC0009180, SD5 Municipal Code Update - November 2022 | 6017 · Consulting Fees | Belvedere | -18.61 |
| | | | Inv #GC0009180, SD5 Municipal Code Update - November 2022 | 6017 · Consulting Fees | Tiburon:Paradise ... | -1.15 |
| | | | Inv #GC0009180, SD5 Municipal Code Update - November 2022 | 6017 · Consulting Fees | Tiburon | -26.14 |
| TOTAL | | | | | | -45.90 |
| 12/08/22 | 9361 | County of Marin - Central Colle... | 2023 Hazardous Materials Permit No. 60-0310 - CUPA Fee - December ... | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 A... | 7062 · Permits/Fees - General | Belvedere | -280.00 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 A... | 7063 · Paradise Cove Permits/Fe... | Tiburon:Paradise ... | -17.26 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 A... | 7062 · Permits/Fees - General | Tiburon | -393.24 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 A... | 7062 · Permits/Fees - General | Belvedere | -280.00 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 A... | 7063 · Paradise Cove Permits/Fe... | Tiburon:Paradise ... | -17.26 |

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| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 A... | 7062 · Permits/Fees - General | Tiburon | -393.24 |
| TOTAL | | | | | | -1,381.00 |
| 12/08/22 | 9362 | CWEA | #58912 R Cottrell Plant Maint (G1) Cert Renewal - December 2022 (AJ... | JP Morgan Chase - Primary 7399 | | |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 1.1.2023 - 6.30.2023 | 6025 · Dues & Subscriptions | Belvedere | -60.22 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 1.1.2023 - 6.30.2023 | 6025 · Dues & Subscriptions | Tiburon:Paradise ... | -3.71 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 1.1.2023 - 6.30.2023 | 6025 · Dues & Subscriptions | Tiburon | -84.57 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 7.1.2023 - 12.31.202... | 6025 · Dues & Subscriptions | Belvedere | -60.22 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 7.1.2023 - 12.31.202... | 6025 · Dues & Subscriptions | Tiburon:Paradise ... | -3.71 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 7.1.2023 - 12.31.202... | 6025 · Dues & Subscriptions | Tiburon | -84.57 |
| TOTAL | | | | | | -297.00 |
| 12/08/22 | 9363 | D&K Auto Service | SD5 Truck Maint. - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #72901 (PO#55667) --2011 Chevy Silverado 1500, Repair/Maintenanc... | 7072 · Maintenance | Belvedere | -374.98 |
| | | | Inv #72901 (PO#55667) --2011 Chevy Silverado 1500, Repair/Maintenanc... | 7072 · Maintenance | Tiburon:Paradise ... | -23.12 |
| | | | Inv #72901 (PO#55667) --2011 Chevy Silverado 1500, Repair/Maintenanc... | 7072 · Maintenance | Tiburon | -526.63 |
| | | | Inv #72803 (PO#55667) -- 2015 VW Golf TDI S, Chassy Check/Repair/Mai... | 7072 · Maintenance | Belvedere | -200.84 |
| | | | Inv #72803 (PO#55667) -- 2015 VW Golf TDI S, Chassy Check/Repair/Mai... | 7072 · Maintenance | Tiburon:Paradise ... | -12.38 |
| | | | Inv #72803 (PO#55667) -- 2015 VW Golf TDI S, Chassy Check/Repair/Mai... | 7072 · Maintenance | Tiburon | -282.06 |
| TOTAL | | | | | | -1,420.01 |
| 12/08/22 | 9364 | DC Frost Associates, Inc. | M.P. Supplies - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #43354 (PO# 654028), M.P. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -21.40 |
| | | | Inv #43354 (PO# 654028), M.P. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -30.17 |
| TOTAL | | | | | | -51.57 |
| 12/08/22 | 9365 | DKF Solutions Group, LLC | My Safety Officer Subscription - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #20865, DKF Safety Project - December 2022 | 8515 · Safety | Belvedere | -40.55 |
| | | | Inv #20865, DKF Safety Project - December 2022 | 8515 · Safety | Tiburon:Paradise ... | -2.50 |
| | | | Inv #20865, DKF Safety Project - December 2022 | 8515 · Safety | Tiburon | -56.95 |
| | | | Inv #2092, DKF Safety Procedures Subscription - December 2022 | 8515 · Safety | Belvedere | -141.93 |
| | | | Inv #2092, DKF Safety Procedures Subscription - December 2022 | 8515 · Safety | Tiburon:Paradise ... | -8.75 |
| | | | Inv #2092, DKF Safety Procedures Subscription - December 2022 | 8515 · Safety | Tiburon | -199.32 |
| TOTAL | | | | | | -450.00 |
| 12/08/22 | 9366 | Fastenal Company | CASA10962, M.P. Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #63445 & Inv #63456 (PO#654038 - SHOP RESTOCK), MP Supplies - ... | 7021 · Plant Maintenance Supplies | Belvedere | -179.21 |
| | | | Inv #63445 & Inv #63456 (PO#654038 - SHOP RESTOCK), MP Supplies - ... | 7021 · Plant Maintenance Supplies | Tiburon | -252.61 |
| TOTAL | | | | | | -431.82 |

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| 12/08/22 | 9367 | G3 Engineering, Inc. | M.P. Parts & Service - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #2022-7692 (PO#654044), M.P. Mixing Chamber, 120HP Motor + Repl... | 7022 · Plant Maint. Parts & Service | Belvedere | -3,187.18 |
| | | | Inv #2022-7692 (PO#654044), M.P. Mixing Chamber, 120HP Motor + Repl... | 7022 · Plant Maint. Parts & Service | Tiburon | -4,492.77 |
| TOTAL | | | | | | -7,679.95 |
| 12/08/22 | 9368 | Goodman Building Supply Co. | Acct #20070, M.P. Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #958987 (PO#TR110722), Inv #859479 (PO#111722TR), Tire Patch - ... | 7072 · Maintenance | Belvedere | -14.04 |
| | | | Inv #958987 (PO#TR110722), Inv #859479 (PO#111722TR), Tire Patch - ... | 7072 · Maintenance | Tiburon:Paradise ... | -0.87 |
| | | | Inv #958987 (PO#TR110722), Inv #859479 (PO#111722TR), Tire Patch - ... | 7072 · Maintenance | Tiburon | -19.72 |
| | | | Inv #859428 (PO#652155), Rodent Control - November 2022 | 7028 · Grounds Maintenance | Belvedere | -45.25 |
| | | | Inv #859428 (PO#652155), Rodent Control - November 2022 | 7028 · Grounds Maintenance | Tiburon | -63.78 |
| | | | Inv #858118 (PO#753096) - M.P. Parts, Ratchet Straps - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -43.56 |
| | | | Inv #858118 (PO#753096) - M.P. Parts, Ratchet Straps - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -61.41 |
| | | | Inv #859341 (PO# ...), Inv #858876 (PO#953059) - M.P. Supplies + Galava... | 7021 · Plant Maintenance Supplies | Belvedere | -51.59 |
| | | | Inv #859341 (PO# ...), Inv #858876 (PO#953059) - M.P. Supplies + Galava... | 7021 · Plant Maintenance Supplies | Tiburon | -72.72 |
| TOTAL | | | | | | -372.94 |
| 12/08/22 | 9369 | Grainger | Acct #810128785, Safety supplies - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #6568587385 (PO#654029), Hard Hats - October 2022 | 8515 · Safety | Belvedere | -442.70 |
| | | | Inv #6568587385 (PO#654029), Hard Hats - October 2022 | 8515 · Safety | Tiburon:Paradise ... | -27.29 |
| | | | Inv #6568587385 (PO#654029), Hard Hats - October 2022 | 8515 · Safety | Tiburon | -621.74 |
| | | | Inv #9480908012, Inv #9480441436 (PO#654029), M.P. Supplies Restock | 7021 · Plant Maintenance Supplies | Belvedere | -336.55 |
| | | | Inv #9480908012, Inv #9480441436 (PO#654029), M.P. Supplies Restock | 7021 · Plant Maintenance Supplies | Tiburon | -474.42 |
| TOTAL | | | | | | -1,902.70 |
| 12/08/22 | 9370 | HDR Engineering, Inc. | Consulting, SD5, M.P. Digester Cleaning & Rehab Project - October/N... | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #1200477607 HDR Consulting, SD5M.P. Digester Cleaning & Rehab P... | 6017 · Consulting Fees | Belvedere | -785.97 |
| | | | Inv #1200477607 HDR Consulting, SD5M.P. Digester Cleaning & Rehab P... | 6017 · Consulting Fees | Tiburon | -1,107.94 |
| | | | Inv #1200466569 HDR Consulting, SD5 M.P. Digester Cleaning & Rehab ... | 6017 · Consulting Fees | Belvedere | -935.83 |
| | | | Inv #1200466569 HDR Consulting, SD5 M.P. Digester Cleaning & Rehab ... | 6017 · Consulting Fees | Tiburon | -1,319.18 |
| TOTAL | | | | | | -4,148.92 |
| 12/08/22 | 9371 | Home Depot Credit Services | #6035322005164334: M.P. Parts & Srvc - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #509425 (PO#955659), M.P. Supplies - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -481.27 |
| | | | Inv #509425 (PO#955659), M.P. Supplies - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -678.41 |
| | | | Inv #5062650 (PO#652156), M.P. Tools - November 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -281.58 |
| | | | Inv #5062650 (PO#652156), M.P. Tools - November 2022 | 7022 · Plant Maint. Parts & Service | Tiburon:Paradise ... | -396.93 |
| TOTAL | | | | | | -1,838.19 |

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| 12/08/22 | 9372 | JM Integration, LLC | M.P. Parts & Service - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #22198 (PO#955664) + Inv #22199 (PO#955663): Reporting @ pump s... | 7022 · Plant Maint. Parts & Service | Belvedere | -2,051.35 |
| | | | Inv #22198 (PO#955664) + Inv #22199 (PO#955663): Reporting @ pump s... | 7022 · Plant Maint. Parts & Service | Tiburon | -2,891.65 |
| TOTAL | | | | | | -4,943.00 |
| 12/08/22 | 9373 | McCampbell Analytical, Inc. | M.P. Monitoring, Acute Toxicity Testing - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #2210A13, M.P. Monitoring, Acute Toxicity Testing - October 2022 | 7053 · Chronic Toxicity | Belvedere | -461.48 |
| | | | Inv #2210A13, M.P. Monitoring, Acute Toxicity Testing - October 2022 | 7053 · Chronic Toxicity | Tiburon | -650.52 |
| TOTAL | | | | | | -1,112.00 |
| 12/08/22 | 9374 | MidAmerica Administrative & ... | HRA Retiree Health Reimb. Admin Fees, 3Q22 - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q2... | 8022.05 · Reitree Health | Belvedere | -91.24 |
| | | | Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q2... | 8022.05 · Reitree Health | Tiburon:Paradise ... | -5.63 |
| | | | Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q2... | 8022.05 · Reitree Health | Tiburon | -128.13 |
| TOTAL | | | | | | -225.00 |
| 12/08/22 | 9375 | Mill Valley Refuse Service, Inc. | Acct #063092, SLUDGE TRANSPORT - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Acct #63092, Sludge Transport/Exchange only, 11.02.2022, 11.15.2022 | 7029 · Main Plant Sludge Disposal | Belvedere | -448.20 |
| | | | Acct #63092, Sludge Transport/Exchange only, 11.02.2022, 11.15.2022 | 7029 · Main Plant Sludge Disposal | Tiburon | -631.80 |
| TOTAL | | | | | | -1,080.00 |
| 12/08/22 | 9376 | Lystek Int'l, LTD | Biosolids Transport - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #153-607, Biosolids Transport to Lystek Facility (8.82 WT) - November ... | 7029 · Main Plant Sludge Disposal | Belvedere | -324.30 |
| | | | Inv #153-607, Biosolids Transport to Lystek Facility (8.82 WT) - November ... | 7029 · Main Plant Sludge Disposal | Tiburon | -457.15 |
| TOTAL | | | | | | -781.45 |
| 12/08/22 | 9377 | NSI Lab Solutions, Inc. | Cust#21528, Lab Chemicals - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #412797 (PO#655704), Lab Chemicals, 6 cases @ 24 Ampules Chlorin... | 7025 · Lab Supplies & Chemicals | Belvedere | -369.35 |
| | | | Inv #412797 (PO#655704), Lab Chemicals, 6 cases @ 24 Ampules Chlorin... | 7025 · Lab Supplies & Chemicals | Tiburon | -520.65 |
| TOTAL | | | | | | -890.00 |
| 12/08/22 | 9378 | Pacific Water Resources | M.P. Parts & Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #22228 (PO#954002), M.P. Parts & Service - M.P. Pump Bowl replace... | 7022 · Plant Maint. Parts & Service | Belvedere | -7,282.22 |
| | | | Inv #22228 (PO#954002), M.P. Parts & Service - M.P. Pump Bowl replace... | 7022 · Plant Maint. Parts & Service | Tiburon | -10,265.30 |
| TOTAL | | | | | | -17,547.52 |

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|----------|------|-------------------------------|--|---------------------------------------|----------------------|-------------|
| 12/08/22 | 9379 | PAN-PACIFIC SUPPLY COMPA... | Cust #954206: M.P. Pump Repair - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #29611647 (PO#954206): M.P. Pump Repair & Service - November 20... | 7022 · Plant Maint. Parts & Service | Belvedere | -6,562.85 |
| | | | Inv #29611647 (PO#954206): M.P. Pump Repair & Service - November 20... | 7022 · Plant Maint. Parts & Service | Tiburon | -9,251.25 |
| TOTAL | | | | | | -15,814.10 |
| 12/08/22 | 9380 | Perotti & Carrade | Client #1901 - Financial Services, FY21-22 SD5 Audit (PP#1) - Novemb... | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #101068, FY21-22 SD5 Audit (PP#1) - November 2022 | 6008 · Audit & Accounting | Belvedere | -7,299.00 |
| | | | Inv #101068, FY21-22 SD5 Audit (PP#1) - November 2022 | 6008 · Audit & Accounting | Tiburon:Paradise ... | -450.00 |
| | | | Inv #101068, FY21-22 SD5 Audit (PP#1) - November 2022 | 6008 · Audit & Accounting | Tiburon | -10,251.00 |
| TOTAL | | | | | | -18,000.00 |
| 12/08/22 | 9381 | PLATT Electric Supply | Cust #02241 8759, M.P. Flare Rehab - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #2Z46096 (PO#652151) & Inv #2Z56331 (PO#652154), M.P. Flare Reh... | 9203 · M.P. Flare Rehabilitation | Belvedere | -243.92 |
| | | | Inv #2Z46096 (PO#652151) & Inv #2Z56331 (PO#652154), M.P. Flare Reh... | 9203 · M.P. Flare Rehabilitation | Tiburon | -343.83 |
| | | | Inv #3L62543 (PO#652160), M.P. Supplies & Tools - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -112.69 |
| | | | Inv #3L62543 (PO#652160), M.P. Supplies & Tools - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -158.85 |
| TOTAL | | | | | | -859.29 |
| 12/08/22 | 9382 | Roy's Sewer Service, Inc. | P&L, M.P. & PC, Tiburon & Belvedere - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #218188 @ 18 Leeward Rd. - Cleaned 120' due to manhole holding H2... | 7011 · Pumps & Lines Maintenanc... | Belvedere | -190.00 |
| | | | Credit Memo applied from 7.26.2022 | 7011 · Pumps & Lines Maintenanc... | Belvedere | 160.00 |
| | | | Inv #219520 @ 2001 Paradise Dr. - Cleared cleanout to P-Trap (80') at M.... | 7022 · Plant Maint. Parts & Service | Belvedere | -116.20 |
| | | | Inv #219520 @ 2001 Paradise Dr. - Cleared cleanout to P-Trap (80') at M.... | 7022 · Plant Maint. Parts & Service | Tiburon | -163.80 |
| TOTAL | | | | | | -310.00 |
| 12/08/22 | 9383 | Rubber Stamps Unlimited, Inc. | SD5 Acctg/Admin - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #1068773, Accounting supplies - November 2022 | 6008 · Audit & Accounting | Belvedere | -37.51 |
| | | | Inv #1068773, Accounting supplies - November 2022 | 6008 · Audit & Accounting | Tiburon:Paradise ... | -2.31 |
| | | | Inv #1068773, Accounting supplies - November 2022 | 6008 · Audit & Accounting | Tiburon | -52.69 |
| TOTAL | | | | | | -92.51 |
| 12/08/22 | 9384 | SERVICE TOOL | Cust #56156, M.P. Parts & Supplies - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #S5465202.001 (PO#652157): M.P. Parts - December 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -381.02 |
| | | | Inv #S5465202.001 (PO#652157): M.P. Parts - December 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -537.10 |
| | | | Inv #S5465202.001 (PO#652157): M.P. Supplies - December 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -381.02 |
| | | | Inv #S5465202.001 (PO#652157): M.P. Supplies - December 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -537.10 |

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|----------|------|----------------------------|--|---------------------------------------|----------------------|-------------|
| TOTAL | | | | | | -1,836.24 |
| 12/08/22 | 9385 | Solenis, LLC | Pyr #: 441488, M.P. Chemicals - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #13260576 (PO#654019), M.P. Maint, Chemicals - Praestol (\$2.11 / lb.... | 7024 · Main Plant Chemicals | Belvedere | -2,070.49 |
| | | | Inv #13260576 (PO#654019), M.P. Maint, Chemicals - Praestol (\$2.11 / lb.... | 7024 · Main Plant Chemicals | Tiburon | -2,918.64 |
| TOTAL | | | | | | -4,989.13 |
| 12/08/22 | 9386 | Staples, Inc. | Acct #60111000714, Office Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #3156063011, #3167996281, Office supplies - November 2022 | 6047 · Office Supplies | Belvedere | -46.25 |
| | | | Inv #3156063011, #3167996281, Office supplies - November 2022 | 6047 · Office Supplies | Tiburon:Paradise ... | -2.85 |
| | | | Inv #3156063011, #3167996281, Office supplies - November 2022 | 6047 · Office Supplies | Tiburon | -64.94 |
| | | | Inv #3162071581 - Staples Plus Membership - November 2022 | 6025 · Dues & Subscriptions | Belvedere | -52.72 |
| | | | Inv #3162071581 - Staples Plus Membership - November 2022 | 6025 · Dues & Subscriptions | Tiburon:Paradise ... | -3.25 |
| | | | Inv #3162071581 - Staples Plus Membership - November 2022 | 6025 · Dues & Subscriptions | Tiburon | -74.04 |
| TOTAL | | | | | | -244.05 |
| 12/08/22 | 9387 | Teledyne Instruments, Inc. | Cust #0019798, M.P. Lab Equipment - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #S020568505 (PO#654041) - M.P. Lab Equipment - Replacement Sam... | 7025 · Lab Supplies & Chemicals | Belvedere | -983.25 |
| | | | Inv #S020568505 (PO#654041) - M.P. Lab Equipment - Replacement Sam... | 7025 · Lab Supplies & Chemicals | Tiburon | -1,386.03 |
| TOTAL | | | | | | -2,369.28 |
| 12/08/22 | 9388 | Terminix Processing Center | Acct #327163, Pest Control, FY21-22 + FY22-23 (AJE FY22-23) | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #426770374, Pest (Rodent) Control, 11.21.2022 - 6.30.2023 | 7028 · Grounds Maintenance | Belvedere | -441.68 |
| | | | Inv #426770374, Pest (Rodent) Control, 11.21.2022 - 6.30.2023 | 7028 · Grounds Maintenance | Tiburon | -622.58 |
| | | | Inv #426770374, Pest (Rodent) Control, 7.1.2023 - 11.20.2023 (AJE FY22... | 7028 · Grounds Maintenance | Belvedere | -315.48 |
| | | | Inv #426770374, Pest (Rodent) Control, 7.1.2023 - 11.20.2023 (AJE FY22... | 7028 · Grounds Maintenance | Tiburon | -444.70 |
| TOTAL | | | | | | -1,824.44 |
| 12/08/22 | 9389 | U.S. Bank | Acct#: 4246 0470 0067 9545, October - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Extension of WWTP Maint. EE Advertising - October - November 2022 | 6001 · Advertising | Belvedere | -30.41 |
| | | | Extension of WWTP Maint. EE Advertising - October - November 2022 | 6001 · Advertising | Tiburon:Paradise ... | -1.88 |
| | | | Extension of WWTP Maint. EE Advertising - October - November 2022 | 6001 · Advertising | Tiburon | -42.71 |
| | | | Zoom + Staff Meetings at SD5 - October - November 2022 | 6018.1 · Meetings & Travel | Belvedere | -219.52 |
| | | | Zoom + Staff Meetings at SD5 - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon:Paradise ... | -13.53 |
| | | | Zoom + Staff Meetings at SD5 - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon | -308.31 |
| | | | Travel Accomodations - Conferences - October - November 2022 | 6018.1 · Meetings & Travel | Belvedere | -381.04 |
| | | | Travel Accomodations - Conferences - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon:Paradise ... | -23.49 |
| | | | Travel Accomodations - Conferences - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon | -535.15 |
| | | | Cont'g Ed - (TR) CWEA Event - Conferences - October - November 2022 | 6020 · Continuing Education | Belvedere | -16.22 |
| | | | Cont'g Ed - (TR) CWEA Event - Conferences - October - November 2022 | 6020 · Continuing Education | Tiburon:Paradise ... | -1.00 |
| | | | Cont'g Ed - (TR) CWEA Event - Conferences - October - November 2022 | 6020 · Continuing Education | Tiburon | -22.78 |

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|----------|------|--------------|--|---------------------------------------|----------------------|-------------|
| | | | Amazon Prime Mmbrship + Fastrak - September - October - November 2022 | 6025 · Dues & Subscriptions | Belvedere | -219.04 |
| | | | Amazon Prime Mmbrship + Fastrak - September - October - November 2022 | 6025 · Dues & Subscriptions | Tiburon:Paradise ... | -13.50 |
| | | | Amazon Prime Mmbrship + Fastrak - September - October - November 2022 | 6025 · Dues & Subscriptions | Tiburon | -307.63 |
| | | | Target - Office & Admin supplies - October - November 2022 | 6047 · Office Supplies | Belvedere | -13.16 |
| | | | Target - Office & Admin supplies - October - November 2022 | 6047 · Office Supplies | Tiburon:Paradise ... | -0.81 |
| | | | Target - Office & Admin supplies - October - November 2022 | 6047 · Office Supplies | Tiburon | -18.49 |
| | | | USPO Return-Receipt postage - October - November 2022 | 6056 · Postage | Belvedere | -35.01 |
| | | | USPO Return-Receipt postage - October - November 2022 | 6056 · Postage | Tiburon:Paradise ... | -2.16 |
| | | | USPO Return-Receipt postage - October - November 2022 | 6056 · Postage | Tiburon | -49.18 |
| | | | Plant Parts & Service - - October - November 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -898.91 |
| | | | Plant Parts & Service - - October - November 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -1,267.14 |
| | | | Recurring Amazon order re janitorial supplies - October - November 2022 | 7023 · Janitorial Supplies & Service | Belvedere | -10.74 |
| | | | Recurring Amazon order re janitorial supplies - October - November 2022 | 7023 · Janitorial Supplies & Service | Tiburon | -15.13 |
| | | | Lab supplies - Odor Control checmicals + Amazon lab supplies - October - ... | 7025 · Lab Supplies & Chemicals | Belvedere | -1,051.32 |
| | | | Lab supplies - Odor Control checmicals + Amazon lab supplies - October - ... | 7025 · Lab Supplies & Chemicals | Tiburon | -1,481.98 |
| | | | O'Reilly Auto Parts - October - November 2022 | 7072 · Maintenance | Belvedere | -21.25 |
| | | | O'Reilly Auto Parts - October - November 2022 | 7072 · Maintenance | Tiburon:Paradise ... | -1.31 |
| | | | O'Reilly Auto Parts - October - November 2022 | 7072 · Maintenance | Tiburon | -29.84 |
| | | | Fischer Compliance Safety Procedures & Training Handbooks - October - ... | 8515 · Safety | Belvedere | -242.49 |
| | | | Fischer Compliance Safety Procedures & Training Handbooks - October - ... | 8515 · Safety | Tiburon:Paradise ... | -14.95 |
| | | | Fischer Compliance Safety Procedures & Training Handbooks - October - ... | 8515 · Safety | Tiburon | -340.56 |
| | | | Cabellas + UnderArmor - Safety/Rain Gear, September - October | 8520 · Personal Protection/Safety... | Belvedere | -145.80 |
| | | | Cabellas + UnderArmor - Safety/Rain Gear, September - October | 8520 · Personal Protection/Safety... | Tiburon:Paradise ... | -8.99 |
| | | | Cabellas + UnderArmor - Safety/Rain Gear, September - October | 8520 · Personal Protection/Safety... | Tiburon | -204.77 |
| | | | Verizon Wireless - 9.7.22 - 9.6.22 (new billing cycle, due to new order for n... | 8531 · Main Plant Telephones | Belvedere | -339.94 |
| | | | Verizon Wireless - 9.7.22 - 9.6.22 (new billing cycle, due to new order for n... | 8532 · Paradise Cove Telephones | Tiburon:Paradise ... | -20.96 |
| | | | Verizon Wireless - 9.7.22 - 9.6.22 (new billing cycle, due to new order for n... | 8531 · Main Plant Telephones | Tiburon | -477.43 |
| TOTAL | | | | | | -8,828.53 |
| 12/08/22 | 9390 | Univar | Cust ID #STDT001, Chemicals - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - Nove... | 7024 · Main Plant Chemicals | Belvedere | -3,139.41 |
| | | | Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - Nove... | 7025 · Lab Supplies & Chemicals | Tiburon:Paradise ... | -193.55 |
| | | | Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - Nove... | 7024 · Main Plant Chemicals | Tiburon | -4,409.10 |
| | | | Inv #50697842 (PO #654045), Sodium Hypochlorite 12.5% (\$1.46/Gal) - N... | 7024 · Main Plant Chemicals | Belvedere | -1,797.63 |
| | | | Inv #50456580 (PO #160296), Sodium Hypochlorite 12.5% (\$1.46/Gal) - N... | 7042 · Paradise Supplies & Che... | Tiburon:Paradise ... | -110.83 |
| | | | Inv #50456580 (PO #160296), Sodium Hypochlorite 12.5% (\$1.46/Gal) - N... | 7024 · Main Plant Chemicals | Tiburon | -2,524.66 |
| TOTAL | | | | | | -12,175.18 |
| 12/08/22 | 9391 | USA BlueBook | Cust #933682, M.P. Parts & Lab Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #165425 + Inv #175816 (PO#955653), M.P. GDP & PSI parts - Novem... | 7021 · Plant Maintenance Supplies | Belvedere | -226.11 |
| | | | Inv #165425 + Inv #175816 (PO#955653), M.P. GDP & PSI parts - Novem... | 7021 · Plant Maintenance Supplies | Tiburon | -318.73 |
| | | | Inv #165701 (PO#160270), 15 Gallon Drum, P.C. parts - November 2022 | 7041 · Paradise Parts & Service | Tiburon:Paradise ... | -195.07 |
| | | | Inv #127199 + Inv #157079 (PO#654011) - Microflex Safety Gloves + Lock... | 8515 · Safety | Belvedere | -65.50 |
| | | | Inv #127199 + Inv #157079 (PO#654011) - Microflex Safety Gloves + Lock... | 8515 · Safety | Tiburon:Paradise ... | -4.04 |
| | | | Inv #127199 + Inv #157079 (PO#654011) - Microflex Safety Gloves + Lock... | 8515 · Safety | Tiburon | -91.99 |
| TOTAL | | | | | | -901.44 |

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| 12/08/22 | 9392 | Water Components & Building ... | Acct #454, M.P. Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #30594931 (PO#PC952151) M.P. Maint. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -34.34 |
| | | | Inv #30594931 (PO#PC952151) M.P. Maint. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -48.40 |
| TOTAL | | | | | | -82.74 |
| 12/08/22 | 9393 | Alvarez, Joel | Reimb for Uniforms/PPE - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Reimbursement re Uniforms/PPE - November 2022 | 8520 · Personal Protection/Safety... | Belvedere | -177.95 |
| | | | Reimbursement re Uniforms/PPE - November 2022 | 8520 · Personal Protection/Safety... | Tiburon:Paradise ... | -10.97 |
| | | | Reimbursement re Uniforms/PPE - November 2022 | 8520 · Personal Protection/Safety... | Tiburon | -249.91 |
| TOTAL | | | | | | -438.83 |
| 12/08/22 | 9394 | Balf, Abigail | Reimb. Travel/Delivery Reimb + EE Incentive - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Travel re Lab Delivery to Santa Rosa - October 2022 | 6018.1 · Meetings & Travel | Belvedere | -23.13 |
| | | | Travel re Lab Delivery to Santa Rosa - October 2022 | 6018.1 · Meetings & Travel | Tiburon:Paradise ... | -1.41 |
| | | | Travel re Lab Delivery to Santa Rosa - October 2022 | 6018.1 · Meetings & Travel | Tiburon | -32.09 |
| | | | Attained SWRCB Operators' (G3) Certificate - November 2022 | 8005 · Employee Incentives | Belvedere | -1,216.50 |
| | | | Attained SWRCB Operators' (G3) Certificate - November 2022 | 8005 · Employee Incentives | Tiburon:Paradise ... | -75.00 |
| | | | Attained SWRCB Operators' (G3) Certificate - November 2022 | 8005 · Employee Incentives | Tiburon | -1,708.50 |
| TOTAL | | | | | | -3,056.63 |
| 12/08/22 | 9395 | Cottrell, Rulon | Travel Reimbursements - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting... | 6018.1 · Meetings & Travel | Belvedere | -36.50 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting... | 6018.1 · Meetings & Travel | Tiburon:Paradise ... | -2.25 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting... | 6018.1 · Meetings & Travel | Tiburon | -51.25 |
| | | | Mileage Reimbursement - Delivered SD5 samples for testing & SD5 trailer ... | 6018.2 · Standby Mileage Expen... | Belvedere | -25.39 |
| | | | Mileage Reimbursement - Delivered SD5 samples for testing & SD5 trailer ... | 6018.2 · Standby Mileage Expen... | Tiburon:Paradise ... | -1.57 |
| | | | Mileage Reimbursement - Delivered SD5 samples for testing & SD5 trailer ... | 6018.2 · Standby Mileage Expen... | Tiburon | -35.66 |
| | | | Con't Ed: Butte CC, Advanced Math (lab equations) for higher Lab certificat... | 6020 · Continuing Education | Belvedere | -81.10 |
| | | | Con't Ed: Butte CC, Advanced Math (lab equations) for higher Lab certificat... | 6020 · Continuing Education | Tiburon:Paradise ... | -5.00 |
| | | | Con't Ed: Butte CC, Advanced Math (lab equations) for higher Lab certificat... | 6020 · Continuing Education | Tiburon | -113.90 |
| TOTAL | | | | | | -352.62 |
| 12/08/22 | 9396 | Dohrmann, Robin | Misc. Reimb R Dohrmann - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022 | 8021.05 · EE Health & Wellness | Belvedere | -243.30 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022 | 8021.05 · EE Health & Wellness | Tiburon:Paradise ... | -15.00 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022 | 8021.05 · EE Health & Wellness | Tiburon | -341.70 |
| TOTAL | | | | | | -600.00 |
| 12/08/22 | 9397 | Rosser, John | Misc. Reimb J Rosser - December 2022 | JP Morgan Chase - Primary 7399 | | |

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| Date | Num | Name | Memo | Account | Class | Paid Amount |
|----------|------|------------------------------|---|---------------------------------------|----------------------|-------------|
| | | | Belvedere Standby Mileage Reimb J Rosser - September 2022 | 6018.2 · Standby Mileage Expen... | Belvedere | -54.74 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022: FY21-22 CO... | 8021.05 · EE Health & Wellness | Belvedere | -91.24 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022: FY21-22 CO... | 8021.05 · EE Health & Wellness | Tiburon:Paradise ... | -5.63 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022: FY21-22 CO... | 8021.05 · EE Health & Wellness | Tiburon | -128.13 |
| TOTAL | | | | | | -279.74 |
| 12/08/22 | 9398 | Triola, Joseph | Standby Reimb. - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Tiburon P&L, 10.22.2022 | 6018.2 · Standby Mileage Expen... | Tiburon | -58.75 |
| TOTAL | | | | | | -58.75 |
| 12/08/22 | 9400 | La Torre, Daniel P. | Travel Reimbursement - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting... | 6018.1 · Meetings & Travel | Belvedere | -36.50 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting... | 6018.1 · Meetings & Travel | Tiburon:Paradise ... | -2.25 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting... | 6018.1 · Meetings & Travel | Tiburon | -51.25 |
| TOTAL | | | | | | -90.00 |
| 12/08/22 | 9401 | Waste Management of Redwo... | Acct #3-78482-75002, Sludge Disposal - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #0106855-1507-3, Sludge Disposal - 1 pick-up @ 8.58 tons - Novembe... | 7029 · Main Plant Sludge Disposal | Belvedere | -151.17 |
| | | | Inv #0106855-1507-3, Sludge Disposal - 1 pick-up @ 8.58 tons - Novembe... | 7043 · Paradise Sludge Disposal | Tiburon:Paradise ... | -9.32 |
| | | | Inv #0106855-1507-3, Sludge Disposal - 1 pick-up @ 8.58 tons - Novembe... | 7029 · Main Plant Sludge Disposal | Tiburon | -212.31 |
| TOTAL | | | | | | -372.80 |

| Date | Num | Name | Memo | Account | Class | Paid Amount |
|----------|------|---------------------------------------|--|--|--------------------|-------------|
| 11/15/22 | EFT | CalPERS | EFT Health Premium, Cust #4163206459 - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Active Employee Health Premium - December 2022 | 8020.05 · Employee Health | Belvedere | -7,506.83 |
| | | | Active Employee Health Premium - December 2022 | 8020.05 · Employee Health | Tiburon:Paradis... | -462.81 |
| | | | Active Employee Health Premium - December 2022 | 8020.05 · Employee Health | Tiburon | -10,542.88 |
| | | | Retiree Health Premium - December 2022 | 8022.05 · Reintree Health | Belvedere | -422.94 |
| | | | Retiree Health Premium - December 2022 | 8022.05 · Reintree Health | Tiburon:Paradis... | -26.08 |
| | | | Retiree Health Premium - December 2022 | 8022.05 · Reintree Health | Tiburon | -593.98 |
| | | | Active Employee Health Premium - December 2022 - Admin Fee | 8020.05 · Employee Health | Belvedere | -24.77 |
| | | | Active Employee Health Premium - December 2022 - Admin Fee | 8020.05 · Employee Health | Tiburon:Paradis... | -1.53 |
| | | | Active Employee Health Premium - December 2022 - Admin Fee | 8020.05 · Employee Health | Tiburon | -34.79 |
| | | | Retiree Health Premium - December 2022 - Admin Fee | 8022.05 · Reintree Health | Belvedere | -8.73 |
| | | | Retiree Health Premium - December 2022 - Admin Fee | 8022.05 · Reintree Health | Tiburon:Paradis... | -0.54 |
| | | | Retiree Health Premium - December 2022 - Admin Fee | 8022.05 · Reintree Health | Tiburon | -12.26 |
| TOTAL | | | | | | -19,638.14 |
| 12/01/22 | EFT | PERS | EFT PERS Pension - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Retirement November 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0% | 8019.05 · PERS Retirement | Belvedere | -4,928.83 |
| | | | Retirement November 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0% | 8019.05 · PERS Retirement | Tiburon:Paradis... | -303.87 |
| | | | Retirement November 2022 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0% | 8019.05 · PERS Retirement | Tiburon | -6,922.25 |
| | | | Retirement November 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%) | 8019.05 · PERS Retirement | Belvedere | -3,636.06 |
| | | | Retirement November 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%) | 8019.05 · PERS Retirement | Tiburon:Paradis... | -224.17 |
| | | | Retirement November 2022 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%) | 8019.05 · PERS Retirement | Tiburon | -5,106.62 |
| TOTAL | | | | | | -21,121.80 |
| 12/08/22 | 9344 | Access Answering Service | Acct #4080C, Answering Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #28654, Answering Service, December 2022 - SSO & Alarm Notifications | 8510 · Data/Alarms/IT Supp & Licensing | Belvedere | -26.76 |
| | | | Inv #28654, Answering Service, December 2022 - SSO & Alarm Notifications | 8510 · Data/Alarms/IT Supp & Licensing | Tiburon:Paradis... | -1.65 |
| | | | Inv #28654, Answering Service, December 2022 - SSO & Alarm Notifications | 8510 · Data/Alarms/IT Supp & Licensing | Tiburon | -37.59 |
| TOTAL | | | | | | -66.00 |
| 12/08/22 | 9345 | Alameda Electrical Distributors, Inc. | Cust #56156, M.P. Parts & Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #S5465204.001 (PO#652158): M.P. Parts - December 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -165.81 |
| | | | Inv #S5465204.001 (PO#652158): M.P. Parts - December 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -233.74 |
| TOTAL | | | | | | -399.55 |
| 12/08/22 | 9346 | Alhambra | Acct #547945611762129, Water - October - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #12012314 111122, Water, thru 9.14.2022 - October - November 2022 | 7023 · Janitorial Supplies & Service | Belvedere | -40.10 |
| | | | Inv #12012314 111122, Water, thru 9.14.2022 - October - November 2022 | 7042 · Paradise Supplies & Chemicals | Tiburon:Paradis... | -2.47 |
| | | | Inv #12012314 111122, Water, thru 9.14.2022 - October - November 2022 | 7023 · Janitorial Supplies & Service | Tiburon | -56.33 |
| TOTAL | | | | | | -98.90 |
| 12/08/22 | 9351 | Ad-Lite Crane Service, Inc. | Crane Service @ M.P. Hoist Skimmer - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #18186 (PO#753097), Crane service: Hoist Skimmer at M.P. - August 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -454.43 |
| | | | Inv #18186 (PO#753097), Crane service: Hoist Skimmer at M.P. - August 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -640.57 |

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| TOTAL | | | | | | -1,095.00 |
| 12/08/22 | 9352 | Aqua Treat Chemicals, Inc. | M.P Maint. Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #147433 (PO#954237), M.P. - Boiler service/water analysis & treatment - December 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -898.48 |
| | | | Inv #147433 (PO#954237), M.P. - Boiler service/water analysis & treatment - December 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -1,266.52 |
| TOTAL | | | | | | -2,165.00 |
| 12/08/22 | 9354 | Banshee Networks, Inc. | Computer/IT Support, E-Media Installations - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #15657: 10.11.22 - 11.26.22: SD5 IT Support/Software upgrades/software subscriptions renew... | 8510 · Data/Alarms/IT Supp & Licensing | Belvedere | -607.00 |
| | | | Inv #15657: 10.11.22 - 11.26.22: SD5 IT Support/Software upgrades/software subscriptions renew... | 8510 · Data/Alarms/IT Supp & Licensing | Tiburon:Paradis... | -37.42 |
| | | | Inv #15657: 10.11.22 - 11.26.22: SD5 IT Support/Software upgrades/software subscriptions renew... | 8510 · Data/Alarms/IT Supp & Licensing | Tiburon | -852.49 |
| TOTAL | | | | | | -1,496.91 |
| 12/08/22 | 9355 | Brelje and Race Laboratories, Inc. | M.P./P.C. Plant Samples - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #145470: M.P. Samples - November 2022 | 7051 · Main Plant Lab Monitoring | Belvedere | -533.69 |
| | | | Inv #145470: P.C. Samples - November 2022 | 7052 · Paradise Cove Monitoring | Tiburon:Paradis... | -131.00 |
| | | | Inv #145470: M.P. Samples - November 2022 | 7051 · Main Plant Lab Monitoring | Tiburon | -752.31 |
| TOTAL | | | | | | -1,417.00 |
| 12/08/22 | 9356 | Caltest Analytical Laboratory | M.P./P.C. Lab Sampling - October - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | M.P. - B: #700836, #700848, #700985, #701284, #701698, #701852 - October 2022 | 7051 · Main Plant Lab Monitoring | Belvedere | -835.04 |
| | | | P.C.: #701635 - October 2022 | 7052 · Paradise Cove Monitoring | Tiburon:Paradis... | -208.05 |
| | | | M.P. - T: #700836, #700848, #700985, #701284, #701698, #701852 - October 2022 | 7051 · Main Plant Lab Monitoring | Tiburon | -1,177.11 |
| | | | M.P. - B: Inv #702036, #702120, #702124, #702228, #702421, #702570 - November 2022 | 7051 · Main Plant Lab Monitoring | Belvedere | -861.87 |
| | | | M.P. - T: Inv #702036, #702120, #702124, #702228, #702421, #702570 - November 2022 | 7051 · Main Plant Lab Monitoring | Tiburon | -1,214.93 |
| TOTAL | | | | | | -4,297.00 |
| 12/08/22 | 9357 | Caltronics Business Systems, Inc. | Acct #SD15, Multi-purpose Copier Contract - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv Inv #3638711 & #3398467, Konica Multi-purpose copier (C308) contract - November 2022 | 6047 · Office Supplies | Belvedere | -66.72 |
| | | | Inv Inv #3638711 & #3398467, Konica Multi-purpose copier (C308) contract - November 2022 | 6047 · Office Supplies | Tiburon:Paradis... | -4.11 |
| | | | Inv Inv #3638711 & #3398467, Konica Multi-purpose copier (C308) contract - November 2022 | 6047 · Office Supplies | Tiburon | -93.71 |
| TOTAL | | | | | | -164.54 |
| 12/08/22 | 9358 | Cintas Corporation #626 | Acct #626-00821, PPE/Safetywear - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | #4136417764, #4137109272, #4137891004, #4137891004, #4138556851 - November 2022 | 8520 · Personal Protection/Safety Wear | Belvedere | -71.07 |
| | | | #4136417764, #4137109272, #4137891004, #4137891004, #4138556851 - November 2022 | 8520 · Personal Protection/Safety Wear | Tiburon:Paradis... | -4.39 |
| | | | #4136417764, #4137109272, #4137891004, #4137891004, #4138556851 - November 2022 | 8520 · Personal Protection/Safety Wear | Tiburon | -99.81 |
| | | | #1903490725, #1903533202 - Special Order @ November 2022 | 8520 · Personal Protection/Safety Wear | Belvedere | -119.91 |
| | | | #1903490725, #1903533202 - Special Order @ November 2022 | 8520 · Personal Protection/Safety Wear | Tiburon:Paradis... | -7.39 |
| | | | #1903490725, #1903533202 - Special Order @ November 2022 | 8520 · Personal Protection/Safety Wear | Tiburon | -168.41 |
| TOTAL | | | | | | -470.98 |
| 12/08/22 | 9359 | City of Belvedere | SD5 BPS#5 - November 2022 | JP Morgan Chase - Primary 7399 | | |

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|----------|------|--|---|---------------------------------------|--------------------|-------------|
| | | | Inv #060-081-27: Sidewalk repair re SD5's BPS#5 | 7010 · Pumps & Lines Maintenance | Belvedere | -1,236.00 |
| TOTAL | | | | | | -1,236.00 |
| 12/08/22 | 9360 | Code Publishing, Inc. | Acct#: MA4743: Annual Web Hosting - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #GC0009180, SD5 Municipal Code Update - November 2022 | 6017 · Consulting Fees | Belvedere | -18.61 |
| | | | Inv #GC0009180, SD5 Municipal Code Update - November 2022 | 6017 · Consulting Fees | Tiburon:Paradis... | -1.15 |
| | | | Inv #GC0009180, SD5 Municipal Code Update - November 2022 | 6017 · Consulting Fees | Tiburon | -26.14 |
| TOTAL | | | | | | -45.90 |
| 12/08/22 | 9361 | County of Marin - Central Collectio... | 2023 Hazardous Materials Permit No. 60-0310 - CUPA Fee - December 2022 (AJE FY23-24) | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 Annual Hazardous Waste ... | 7062 · Permits/Fees - General | Belvedere | -280.00 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 Annual Hazardous Waste ... | 7063 · Paradise Cove Permits/Fees | Tiburon:Paradis... | -17.26 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 Annual Hazardous Waste ... | 7062 · Permits/Fees - General | Tiburon | -393.24 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 Annual Hazardous Waste ... | 7062 · Permits/Fees - General | Belvedere | -280.00 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 Annual Hazardous Waste ... | 7063 · Paradise Cove Permits/Fees | Tiburon:Paradis... | -17.26 |
| | | | Inv #IN00322067, Facility #21-000-600310, CERS ID#:10593949 - 2023 Annual Hazardous Waste ... | 7062 · Permits/Fees - General | Tiburon | -393.24 |
| TOTAL | | | | | | -1,381.00 |
| 12/08/22 | 9362 | CWEA | #58912 R Cottrell Plant Maint (G1) Cert Renewal - December 2022 (AJE FY23-24) | JP Morgan Chase - Primary 7399 | | |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 1.1.2023 - 6.30.2023 | 6025 · Dues & Subscriptions | Belvedere | -60.22 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 1.1.2023 - 6.30.2023 | 6025 · Dues & Subscriptions | Tiburon:Paradis... | -3.71 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 1.1.2023 - 6.30.2023 | 6025 · Dues & Subscriptions | Tiburon | -84.57 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 7.1.2023 - 12.31.2023 (AJE FY23-24) | 6025 · Dues & Subscriptions | Belvedere | -60.22 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 7.1.2023 - 12.31.2023 (AJE FY23-24) | 6025 · Dues & Subscriptions | Tiburon:Paradis... | -3.71 |
| | | | R Cottrell (#58912), Plant Maint. Tech (G1), FY23-24, 7.1.2023 - 12.31.2023 (AJE FY23-24) | 6025 · Dues & Subscriptions | Tiburon | -84.57 |
| TOTAL | | | | | | -297.00 |
| 12/08/22 | 9363 | D&K Auto Service | SD5 Truck Maint. - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #72901 (PO#55667) --2011 Chevy Silverado 1500, Repair/Maintenance - November 2022 | 7072 · Maintenance | Belvedere | -374.98 |
| | | | Inv #72901 (PO#55667) --2011 Chevy Silverado 1500, Repair/Maintenance - November 2022 | 7072 · Maintenance | Tiburon:Paradis... | -23.12 |
| | | | Inv #72901 (PO#55667) --2011 Chevy Silverado 1500, Repair/Maintenance - November 2022 | 7072 · Maintenance | Tiburon | -526.63 |
| | | | Inv #72803 (PO#55667) -- 2015 VW Golf TDI S, Chassy Check/Repair/Maintenance - Recv'd Nove... | 7072 · Maintenance | Belvedere | -200.84 |
| | | | Inv #72803 (PO#55667) -- 2015 VW Golf TDI S, Chassy Check/Repair/Maintenance - Recv'd Nove... | 7072 · Maintenance | Tiburon:Paradis... | -12.38 |
| | | | Inv #72803 (PO#55667) -- 2015 VW Golf TDI S, Chassy Check/Repair/Maintenance - Recv'd Nove... | 7072 · Maintenance | Tiburon | -282.06 |
| TOTAL | | | | | | -1,420.01 |
| 12/08/22 | 9364 | DC Frost Associates, Inc. | M.P. Supplies - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #43354 (PO# 654028), M.P. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -21.40 |
| | | | Inv #43354 (PO# 654028), M.P. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -30.17 |
| TOTAL | | | | | | -51.57 |
| 12/08/22 | 9365 | DKF Solutions Group, LLC | My Safety Officer Subscription - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #20865, DKF Safety Project - December 2022 | 8515 · Safety | Belvedere | -40.55 |
| | | | Inv #20865, DKF Safety Project - December 2022 | 8515 · Safety | Tiburon:Paradis... | -2.50 |
| | | | Inv #20865, DKF Safety Project - December 2022 | 8515 · Safety | Tiburon | -56.95 |

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|----------|------|-----------------------------|--|---------------------------------------|--------------------|-------------|
| | | | Inv #2092, DKF Safety Procedures Subscription - December 2022 | 8515 · Safety | Belvedere | -141.93 |
| | | | Inv #2092, DKF Safety Procedures Subscription - December 2022 | 8515 · Safety | Tiburon:Paradis... | -8.75 |
| | | | Inv #2092, DKF Safety Procedures Subscription - December 2022 | 8515 · Safety | Tiburon | -199.32 |
| TOTAL | | | | | | -450.00 |
| 12/08/22 | 9366 | Fastenal Company | CASA10962, M.P. Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #63445 & Inv #63456 (PO#654038 - SHOP RESTOCK), MP Supplies - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -179.21 |
| | | | Inv #63445 & Inv #63456 (PO#654038 - SHOP RESTOCK), MP Supplies - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -252.61 |
| TOTAL | | | | | | -431.82 |
| 12/08/22 | 9367 | G3 Engineering, Inc. | M.P. Parts & Service - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #2022-7692 (PO#654044), M.P. Mixing Chamber, 1HP Motor + Replcmnt Kit - November 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -3,187.18 |
| | | | Inv #2022-7692 (PO#654044), M.P. Mixing Chamber, 1HP Motor + Replcmnt Kit - November 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -4,492.77 |
| TOTAL | | | | | | -7,679.95 |
| 12/08/22 | 9368 | Goodman Building Supply Co. | Acct #20070, M.P. Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #958987 (PO#TR110722), Inv #859479 (PO#111722TR), Tire Patch - November 2022 | 7072 · Maintenance | Belvedere | -14.04 |
| | | | Inv #958987 (PO#TR110722), Inv #859479 (PO#111722TR), Tire Patch - November 2022 | 7072 · Maintenance | Tiburon:Paradis... | -0.87 |
| | | | Inv #958987 (PO#TR110722), Inv #859479 (PO#111722TR), Tire Patch - November 2022 | 7072 · Maintenance | Tiburon | -19.72 |
| | | | Inv #859428 (PO#652155), Rodent Control - November 2022 | 7028 · Grounds Maintenance | Belvedere | -45.25 |
| | | | Inv #859428 (PO#652155), Rodent Control - November 2022 | 7028 · Grounds Maintenance | Tiburon | -63.78 |
| | | | Inv #858118 (PO#753096) - M.P. Parts, Ratchet Straps - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -43.56 |
| | | | Inv #858118 (PO#753096) - M.P. Parts, Ratchet Straps - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -61.41 |
| | | | Inv #859341 (PO# ...), Inv #858876 (PO#953059) - M.P. Supplies + Galvanized stake wire - Nove... | 7021 · Plant Maintenance Supplies | Belvedere | -51.59 |
| | | | Inv #859341 (PO# ...), Inv #858876 (PO#953059) - M.P. Supplies + Galvanized stake wire - Nove... | 7021 · Plant Maintenance Supplies | Tiburon | -72.72 |
| TOTAL | | | | | | -372.94 |
| 12/08/22 | 9369 | Grainger | Acct #810128785, Safety supplies - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #6568587385 (PO#654029), Hard Hats - October 2022 | 8515 · Safety | Belvedere | -442.70 |
| | | | Inv #6568587385 (PO#654029), Hard Hats - October 2022 | 8515 · Safety | Tiburon:Paradis... | -27.29 |
| | | | Inv #6568587385 (PO#654029), Hard Hats - October 2022 | 8515 · Safety | Tiburon | -621.74 |
| | | | Inv #9480908012, Inv #9480441436 (PO#654029), M.P. Supplies Restock | 7021 · Plant Maintenance Supplies | Belvedere | -336.55 |
| | | | Inv #9480908012, Inv #9480441436 (PO#654029), M.P. Supplies Restock | 7021 · Plant Maintenance Supplies | Tiburon | -474.42 |
| TOTAL | | | | | | -1,902.70 |
| 12/08/22 | 9370 | HDR Engineering, Inc. | Consulting, SD5, M.P. Digester Cleaning & Rehab Project - October/November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #1200477607 HDR Consulting, SD5M.P. Digester Cleaning & Rehab Project - November 2022 | 6017 · Consulting Fees | Belvedere | -785.97 |
| | | | Inv #1200477607 HDR Consulting, SD5M.P. Digester Cleaning & Rehab Project - November 2022 | 6017 · Consulting Fees | Tiburon | -1,107.94 |
| | | | Inv #1200466569 HDR Consulting, SD5 M.P. Digester Cleaning & Rehab Project - October 2022 | 6017 · Consulting Fees | Belvedere | -935.83 |
| | | | Inv #1200466569 HDR Consulting, SD5 M.P. Digester Cleaning & Rehab Project - October 2022 | 6017 · Consulting Fees | Tiburon | -1,319.18 |
| TOTAL | | | | | | -4,148.92 |
| 12/08/22 | 9371 | Home Depot Credit Services | #6035322005164334: M.P. Parts & Srvc - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #509425 (PO#955659), M.P. Supplies - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -481.27 |
| | | | Inv #509425 (PO#955659), M.P. Supplies - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -678.41 |

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| | | | Inv #5062650 (PO#652156), M.P. Tools - November 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -281.58 |
| | | | Inv #5062650 (PO#652156), M.P. Tools - November 2022 | 7022 · Plant Maint. Parts & Service | Tiburon:Paradis... | -396.93 |
| TOTAL | | | | | | -1,838.19 |
| 12/08/22 | 9372 | JM Integration, LLC | M.P. Parts & Service - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #22198 (PO#955664) + Inv #22199 (PO#955663): Replaced 2 displays due to sun exposure, fi... | 7022 · Plant Maint. Parts & Service | Belvedere | -2,051.35 |
| | | | Inv #22198 (PO#955664) + Inv #22199 (PO#955663): Replaced 2 displays due to sun exposure, fi... | 7022 · Plant Maint. Parts & Service | Tiburon | -2,891.65 |
| TOTAL | | | | | | -4,943.00 |
| 12/08/22 | 9373 | McC Campbell Analytical, Inc. | M.P. Monitoring, Acute Toxicity Testing - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #2210A13, M.P. Monitoring, Acute Toxicity Testing - October 2022 | 7053 · Chronic Toxicity | Belvedere | -461.48 |
| | | | Inv #2210A13, M.P. Monitoring, Acute Toxicity Testing - October 2022 | 7053 · Chronic Toxicity | Tiburon | -650.52 |
| TOTAL | | | | | | -1,112.00 |
| 12/08/22 | 9374 | MidAmerica Administrative & Retir... | HRA Retiree Health Reimb. Admin Fees, 3Q22 - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q22 - December 2022 | 8022.05 · Reintree Health | Belvedere | -91.24 |
| | | | Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q22 - December 2022 | 8022.05 · Reintree Health | Tiburon:Paradis... | -5.63 |
| | | | Inv #MAR21459, HRA Retiree Health Reimburs. Administration Fees, 3Q22 - December 2022 | 8022.05 · Reintree Health | Tiburon | -128.13 |
| TOTAL | | | | | | -225.00 |
| 12/08/22 | 9375 | Mill Valley Refuse Service, Inc. | Acct #063092, SLUDGE TRANSPORT - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Acct #63092, Sludge Transport/Exchange only, 11.02.2022, 11.15.2022 | 7029 · Main Plant Sludge Disposal | Belvedere | -448.20 |
| | | | Acct #63092, Sludge Transport/Exchange only, 11.02.2022, 11.15.2022 | 7029 · Main Plant Sludge Disposal | Tiburon | -631.80 |
| TOTAL | | | | | | -1,080.00 |
| 12/08/22 | 9376 | Lystek Int'l, LTD | Biosolids Transport - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #153-607, Biosolids Transport to Lystek Facility (8.82 WT) - November 2022 | 7029 · Main Plant Sludge Disposal | Belvedere | -324.30 |
| | | | Inv #153-607, Biosolids Transport to Lystek Facility (8.82 WT) - November 2022 | 7029 · Main Plant Sludge Disposal | Tiburon | -457.15 |
| TOTAL | | | | | | -781.45 |
| 12/08/22 | 9377 | NSI Lab Solutions, Inc. | Cust#21528, Lab Chemicals - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #412797 (PO#655704), Lab Chemicals, 6 cases @ 24 Ampules Chlorine Conc, 1.00 mg/L - Au... | 7025 · Lab Supplies & Chemicals | Belvedere | -369.35 |
| | | | Inv #412797 (PO#655704), Lab Chemicals, 6 cases @ 24 Ampules Chlorine Conc, 1.00 mg/L - Au... | 7025 · Lab Supplies & Chemicals | Tiburon | -520.65 |
| TOTAL | | | | | | -890.00 |
| 12/08/22 | 9378 | Pacific Water Resources | M.P. Parts & Service - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #22228 (PO#954002), M.P. Parts & Service - M.P. Pump Bowl replacement - November 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -7,282.22 |
| | | | Inv #22228 (PO#954002), M.P. Parts & Service - M.P. Pump Bowl replacement - November 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -10,265.30 |
| TOTAL | | | | | | -17,547.52 |
| 12/08/22 | 9379 | PAN-PACIFIC SUPPLY COMPANY | Cust #954206: M.P. Pump Repair - December 2022 | JP Morgan Chase - Primary 7399 | | |

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| | | | Inv #29611647 (PO#954206): M.P. Pump Repair & Service - November 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -6,562.85 |
| | | | Inv #29611647 (PO#954206): M.P. Pump Repair & Service - November 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -9,251.25 |
| TOTAL | | | | | | -15,814.10 |
| 12/08/22 | 9380 | Perotti & Carrade | Client #1901 - Financial Services, FY21-22 SD5 Audit (PP#1) - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #101068, FY21-22 SD5 Audit (PP#1) - November 2022 | 6008 · Audit & Accounting | Belvedere | -7,299.00 |
| | | | Inv #101068, FY21-22 SD5 Audit (PP#1) - November 2022 | 6008 · Audit & Accounting | Tiburon:Paradis... | -450.00 |
| | | | Inv #101068, FY21-22 SD5 Audit (PP#1) - November 2022 | 6008 · Audit & Accounting | Tiburon | -10,251.00 |
| TOTAL | | | | | | -18,000.00 |
| 12/08/22 | 9381 | PLATT Electric Supply | Cust #02241 8759, M.P. Flare Rehab - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #2Z46096 (PO#652151) & Inv #2Z56331 (PO#652154), M.P. Flare Rehab - November 2022 | 9203 · M.P. Flare Rehabilitation | Belvedere | -243.92 |
| | | | Inv #2Z46096 (PO#652151) & Inv #2Z56331 (PO#652154), M.P. Flare Rehab - November 2022 | 9203 · M.P. Flare Rehabilitation | Tiburon | -343.83 |
| | | | Inv #3L62543 (PO#652160), M.P. Supplies & Tools - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -112.69 |
| | | | Inv #3L62543 (PO#652160), M.P. Supplies & Tools - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -158.85 |
| TOTAL | | | | | | -859.29 |
| 12/08/22 | 9382 | Roy's Sewer Service, Inc. | P&L, M.P. & PC, Tiburon & Belvedere - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #218188 @ 18 Leeward Rd. - Cleaned 120' due to manhole holding H2O, 11.4.2022 | 7011 · Pumps & Lines Maintenance | Belvedere | -190.00 |
| | | | Credit Memo applied from 7.26.2022 | 7011 · Pumps & Lines Maintenance | Belvedere | 160.00 |
| | | | Inv #219520 @ 2001 Paradise Dr. - Cleared cleanout to P-Trap (80') at M.P. , 11.29.2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -116.20 |
| | | | Inv #219520 @ 2001 Paradise Dr. - Cleared cleanout to P-Trap (80') at M.P. , 11.29.2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -163.80 |
| TOTAL | | | | | | -310.00 |
| 12/08/22 | 9383 | Rubber Stamps Unlimited, Inc. | SD5 Acctg/Admin - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #1068773, Accounting supplies - November 2022 | 6008 · Audit & Accounting | Belvedere | -37.51 |
| | | | Inv #1068773, Accounting supplies - November 2022 | 6008 · Audit & Accounting | Tiburon:Paradis... | -2.31 |
| | | | Inv #1068773, Accounting supplies - November 2022 | 6008 · Audit & Accounting | Tiburon | -52.69 |
| TOTAL | | | | | | -92.51 |
| 12/08/22 | 9384 | SERVICE TOOL | Cust #56156, M.P. Parts & Supplies - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #S5465202.001 (PO#652157): M.P. Parts - December 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -381.02 |
| | | | Inv #S5465202.001 (PO#652157): M.P. Parts - December 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -537.10 |
| | | | Inv #S5465202.001 (PO#652157): M.P. Supplies - December 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -381.02 |
| | | | Inv #S5465202.001 (PO#652157): M.P. Supplies - December 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -537.10 |
| TOTAL | | | | | | -1,836.24 |
| 12/08/22 | 9385 | Solenis, LLC | Pyr #: 441488, M.P. Chemicals - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #13260576 (PO#654019), M.P. Maint, Chemicals - Praestol (\$2.11 / lb.) for Screwpress & Rota... | 7024 · Main Plant Chemicals | Belvedere | -2,070.49 |
| | | | Inv #13260576 (PO#654019), M.P. Maint, Chemicals - Praestol (\$2.11 / lb.) for Screwpress & Rota... | 7024 · Main Plant Chemicals | Tiburon | -2,918.64 |
| TOTAL | | | | | | -4,989.13 |

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| 12/08/22 | 9386 | Staples, Inc. | Acct #60111000714, Office Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #3156063011, #3167996281, Office supplies - November 2022 | 6047 · Office Supplies | Belvedere | -46.25 |
| | | | Inv #3156063011, #3167996281, Office supplies - November 2022 | 6047 · Office Supplies | Tiburon:Paradis... | -2.85 |
| | | | Inv #3156063011, #3167996281, Office supplies - November 2022 | 6047 · Office Supplies | Tiburon | -64.94 |
| | | | Inv #3162071581 - Staples Plus Membership - November 2022 | 6025 · Dues & Subscriptions | Belvedere | -52.72 |
| | | | Inv #3162071581 - Staples Plus Membership - November 2022 | 6025 · Dues & Subscriptions | Tiburon:Paradis... | -3.25 |
| | | | Inv #3162071581 - Staples Plus Membership - November 2022 | 6025 · Dues & Subscriptions | Tiburon | -74.04 |
| TOTAL | | | | | | -244.05 |
| 12/08/22 | 9387 | Teledyne Instruments, Inc. | Cust #0019798, M.P. Lab Equipment - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #S020568505 (PO#654041) - M.P. Lab Equipment - Replacement Sampler Fridge - November ... | 7025 · Lab Supplies & Chemicals | Belvedere | -983.25 |
| | | | Inv #S020568505 (PO#654041) - M.P. Lab Equipment - Replacement Sampler Fridge - November ... | 7025 · Lab Supplies & Chemicals | Tiburon | -1,386.03 |
| TOTAL | | | | | | -2,369.28 |
| 12/08/22 | 9388 | Terminix Processing Center | Acct #327163, Pest Control, FY21-22 + FY22-23 (AJE FY22-23) | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #426770374, Pest (Rodent) Control, 11.21.2022 - 6.30.2023 | 7028 · Grounds Maintenance | Belvedere | -441.68 |
| | | | Inv #426770374, Pest (Rodent) Control, 11.21.2022 - 6.30.2023 | 7028 · Grounds Maintenance | Tiburon | -622.58 |
| | | | Inv #426770374, Pest (Rodent) Control, 7.1.2023 - 11.20.2023 (AJE FY22-23) | 7028 · Grounds Maintenance | Belvedere | -315.48 |
| | | | Inv #426770374, Pest (Rodent) Control, 7.1.2023 - 11.20.2023 (AJE FY22-23) | 7028 · Grounds Maintenance | Tiburon | -444.70 |
| TOTAL | | | | | | -1,824.44 |
| 12/08/22 | 9389 | U.S. Bank | Acct#: 4246 0470 0067 9545, October - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Extension of WWTP Maint. EE Advertising - October - November 2022 | 6001 · Advertising | Belvedere | -30.41 |
| | | | Extension of WWTP Maint. EE Advertising - October - November 2022 | 6001 · Advertising | Tiburon:Paradis... | -1.88 |
| | | | Extension of WWTP Maint. EE Advertising - October - November 2022 | 6001 · Advertising | Tiburon | -42.71 |
| | | | Zoom + Staff Meetings at SD5 - October - November 2022 | 6018.1 · Meetings & Travel | Belvedere | -219.52 |
| | | | Zoom + Staff Meetings at SD5 - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon:Paradis... | -13.53 |
| | | | Zoom + Staff Meetings at SD5 - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon | -308.31 |
| | | | Travel Accomodations - Conferences - October - November 2022 | 6018.1 · Meetings & Travel | Belvedere | -381.04 |
| | | | Travel Accomodations - Conferences - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon:Paradis... | -23.49 |
| | | | Travel Accomodations - Conferences - October - November 2022 | 6018.1 · Meetings & Travel | Tiburon | -535.15 |
| | | | Cont'g Ed - (TR) CWEA Event - Conferences - October - November 2022 | 6020 · Continuing Education | Belvedere | -16.22 |
| | | | Cont'g Ed - (TR) CWEA Event - Conferences - October - November 2022 | 6020 · Continuing Education | Tiburon:Paradis... | -1.00 |
| | | | Cont'g Ed - (TR) CWEA Event - Conferences - October - November 2022 | 6020 · Continuing Education | Tiburon | -22.78 |
| | | | Amazon Prime Mmbrshp + Fastrak - September - October - November 2022 | 6025 · Dues & Subscriptions | Belvedere | -219.04 |
| | | | Amazon Prime Mmbrshp + Fastrak - September - October - November 2022 | 6025 · Dues & Subscriptions | Tiburon:Paradis... | -13.50 |
| | | | Amazon Prime Mmbrshp + Fastrak - September - October - November 2022 | 6025 · Dues & Subscriptions | Tiburon | -307.63 |
| | | | Target - Office & Admin supplies - October - November 2022 | 6047 · Office Supplies | Belvedere | -13.16 |
| | | | Target - Office & Admin supplies - October - November 2022 | 6047 · Office Supplies | Tiburon:Paradis... | -0.81 |
| | | | Target - Office & Admin supplies - October - November 2022 | 6047 · Office Supplies | Tiburon | -18.49 |
| | | | USPO Return-Receipt postage - October - November 2022 | 6056 · Postage | Belvedere | -35.01 |
| | | | USPO Return-Receipt postage - October - November 2022 | 6056 · Postage | Tiburon:Paradis... | -2.16 |
| | | | USPO Return-Receipt postage - October - November 2022 | 6056 · Postage | Tiburon | -49.18 |
| | | | Plant Parts & Service - - October - November 2022 | 7022 · Plant Maint. Parts & Service | Belvedere | -898.91 |
| | | | Plant Parts & Service - - October - November 2022 | 7022 · Plant Maint. Parts & Service | Tiburon | -1,267.14 |
| | | | Recurring Amazon order re janitorial supplies - October - November 2022 | 7023 · Janitorial Supplies & Service | Belvedere | -10.74 |
| | | | Recurring Amazon order re janitorial supplies - October - November 2022 | 7023 · Janitorial Supplies & Service | Tiburon | -15.13 |
| | | | Lab supplies - Odor Control checmicals + Amazon lab supplies - October - November 2022 | 7025 · Lab Supplies & Chemicals | Belvedere | -1,051.32 |
| | | | Lab supplies - Odor Control checmicals + Amazon lab supplies - October - November 2022 | 7025 · Lab Supplies & Chemicals | Tiburon | -1,481.98 |
| | | | O'Reilly Auto Parts - October - November 2022 | 7072 · Maintenance | Belvedere | -21.25 |
| | | | O'Reilly Auto Parts - October - November 2022 | 7072 · Maintenance | Tiburon:Paradis... | -1.31 |
| | | | O'Reilly Auto Parts - October - November 2022 | 7072 · Maintenance | Tiburon | -29.84 |

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| | | | Fischer Compliance Safety Procedures & Training Handbooks - October - November 2022 | 8515 · Safety | Belvedere | -242.49 |
| | | | Fischer Compliance Safety Procedures & Training Handbooks - October - November 2022 | 8515 · Safety | Tiburon:Paradis... | -14.95 |
| | | | Fischer Compliance Safety Procedures & Training Handbooks - October - November 2022 | 8515 · Safety | Tiburon | -340.56 |
| | | | Cabellas + UnderArmor - Safety/Rain Gear, September - October | 8520 · Personal Protection/Safety Wear | Belvedere | -145.80 |
| | | | Cabellas + UnderArmor - Safety/Rain Gear, September - October | 8520 · Personal Protection/Safety Wear | Tiburon:Paradis... | -8.99 |
| | | | Cabellas + UnderArmor - Safety/Rain Gear, September - October | 8520 · Personal Protection/Safety Wear | Tiburon | -204.77 |
| | | | Verizon Wireless - 9.7.22 - 9.6.22 (new billing cycle, due to new order for new EEs) | 8531 · Main Plant Telephones | Belvedere | -339.94 |
| | | | Verizon Wireless - 9.7.22 - 9.6.22 (new billing cycle, due to new order for new EEs) | 8532 · Paradise Cove Telephones | Tiburon:Paradis... | -20.96 |
| | | | Verizon Wireless - 9.7.22 - 9.6.22 (new billing cycle, due to new order for new EEs) | 8531 · Main Plant Telephones | Tiburon | -477.43 |
| TOTAL | | | | | | -8,828.53 |
| 12/08/22 | 9390 | Univar | Cust ID #STDT001, Chemicals - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - November 2022 | 7024 · Main Plant Chemicals | Belvedere | -3,139.41 |
| | | | Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - November 2022 | 7025 · Lab Supplies & Chemicals | Tiburon:Paradis... | -193.55 |
| | | | Inv #50690784 (PO #654046) Sodium Bisulfite 25% (\$1.4750/Gal) - November 2022 | 7024 · Main Plant Chemicals | Tiburon | -4,409.10 |
| | | | Inv #50697842 (PO #654045), Sodium Hypochlorite 12.5% (\$1.46/Gal) - November 2022 | 7024 · Main Plant Chemicals | Belvedere | -1,797.63 |
| | | | Inv #50456580 (PO #160296), Sodium Hypochlorite 12.5% (\$1.46/Gal) - November 2022 | 7042 · Paradise Supplies & Chemicals | Tiburon:Paradis... | -110.83 |
| | | | Inv #50456580 (PO #160296), Sodium Hypochlorite 12.5% (\$1.46/Gal) - November 2022 | 7024 · Main Plant Chemicals | Tiburon | -2,524.66 |
| TOTAL | | | | | | -12,175.18 |
| 12/08/22 | 9391 | USA BlueBook | Cust #933682, M.P. Parts & Lab Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #165425 + Inv #175816 (PO#955653), M.P. GDP & PSI parts - November 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -226.11 |
| | | | Inv #165425 + Inv #175816 (PO#955653), M.P. GDP & PSI parts - November 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -318.73 |
| | | | Inv #165701 (PO#160270), 15 Gallon Drum, P.C. parts - November 2022 | 7041 · Paradise Parts & Service | Tiburon:Paradis... | -195.07 |
| | | | Inv #127199 + Inv #157079 (PO#654011) - Microflex Safety Gloves + Lockout Procedures Stations... | 8515 · Safety | Belvedere | -65.50 |
| | | | Inv #127199 + Inv #157079 (PO#654011) - Microflex Safety Gloves + Lockout Procedures Stations... | 8515 · Safety | Tiburon:Paradis... | -4.04 |
| | | | Inv #127199 + Inv #157079 (PO#654011) - Microflex Safety Gloves + Lockout Procedures Stations... | 8515 · Safety | Tiburon | -91.99 |
| TOTAL | | | | | | -901.44 |
| 12/08/22 | 9392 | Water Components & Building Su... | Acct #454, M.P. Supplies - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #30594931 (PO#PC952151) M.P. Maint. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Belvedere | -34.34 |
| | | | Inv #30594931 (PO#PC952151) M.P. Maint. Supplies - October 2022 | 7021 · Plant Maintenance Supplies | Tiburon | -48.40 |
| TOTAL | | | | | | -82.74 |
| 12/08/22 | 9393 | Alvarez, Joel | Reimb for Uniforms/PPE - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Reimbursement re Uniforms/PPE - November 2022 | 8520 · Personal Protection/Safety Wear | Belvedere | -177.95 |
| | | | Reimbursement re Uniforms/PPE - November 2022 | 8520 · Personal Protection/Safety Wear | Tiburon:Paradis... | -10.97 |
| | | | Reimbursement re Uniforms/PPE - November 2022 | 8520 · Personal Protection/Safety Wear | Tiburon | -249.91 |
| TOTAL | | | | | | -438.83 |
| 12/08/22 | 9394 | Balf, Abigail | Reimb. Travel/Delivery Reimb + EE Incentive - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Travel re Lab Delivery to Santa Rosa - October 2022 | 6018.1 · Meetings & Travel | Belvedere | -23.13 |
| | | | Travel re Lab Delivery to Santa Rosa - October 2022 | 6018.1 · Meetings & Travel | Tiburon:Paradis... | -1.41 |
| | | | Travel re Lab Delivery to Santa Rosa - October 2022 | 6018.1 · Meetings & Travel | Tiburon | -32.09 |
| | | | Attained SWRCB Operators' (G3) Certificate - November 2022 | 8005 · Employee Incentives | Belvedere | -1,216.50 |
| | | | Attained SWRCB Operators' (G3) Certificate - November 2022 | 8005 · Employee Incentives | Tiburon:Paradis... | -75.00 |
| | | | Attained SWRCB Operators' (G3) Certificate - November 2022 | 8005 · Employee Incentives | Tiburon | -1,708.50 |

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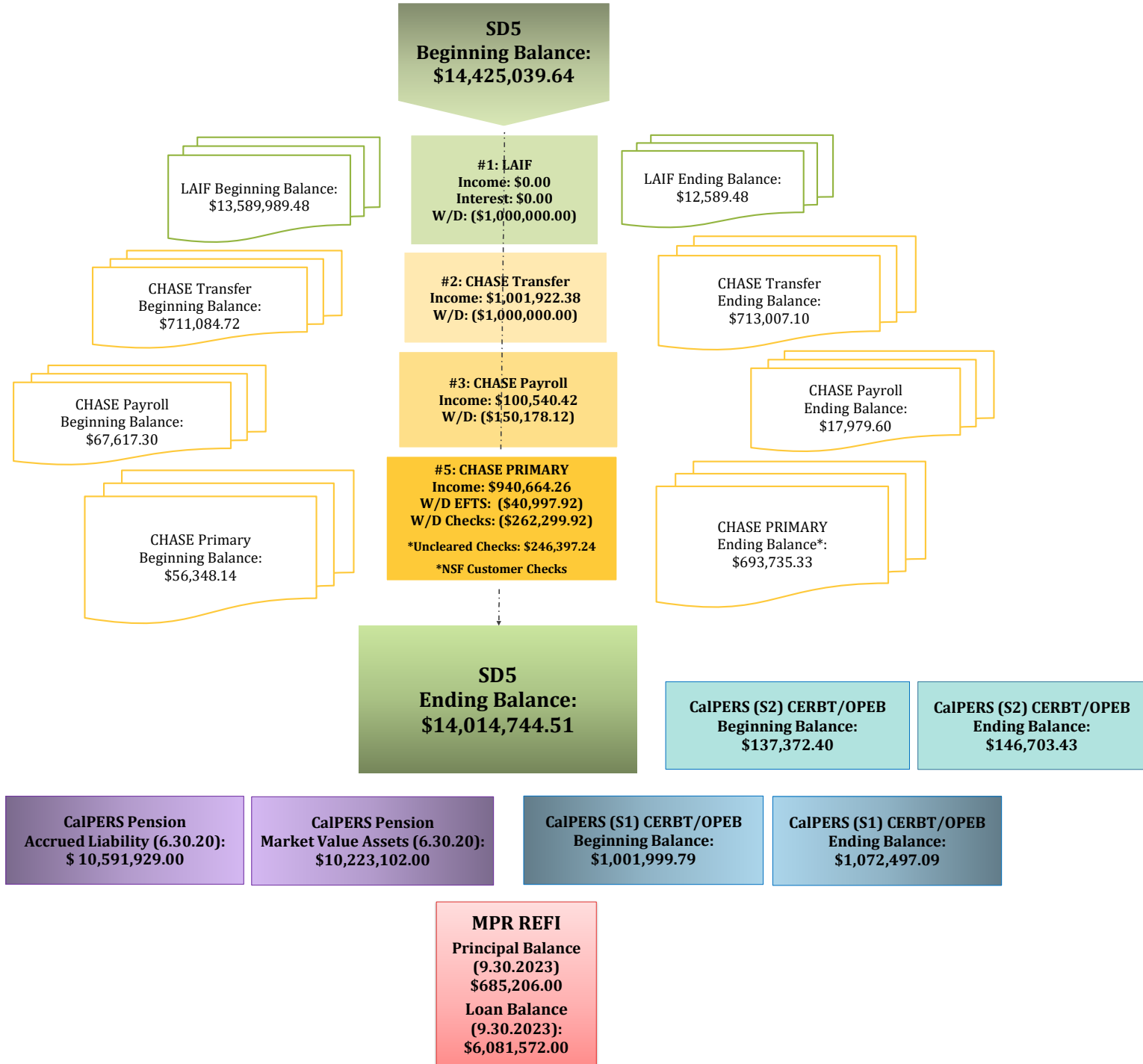
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|----------|------|----------------------------------|---|---|--------------------|-------------|
| TOTAL | | | | | | -3,056.63 |
| 12/08/22 | 9395 | Cottrell, Rulon | Travel Reimbursements - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting Training in SoCal for S... | 6018.1 · Meetings & Travel | Belvedere | -36.50 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting Training in SoCal for S... | 6018.1 · Meetings & Travel | Tiburon:Paradis... | -2.25 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting Training in SoCal for S... | 6018.1 · Meetings & Travel | Tiburon | -51.25 |
| | | | Mileage Reimbursement - Delivered SD5 samples for testing & SD5 trailer for powder-coating to Sa... | 6018.2 · Standby Mileage Expense Rei... | Belvedere | -25.39 |
| | | | Mileage Reimbursement - Delivered SD5 samples for testing & SD5 trailer for powder-coating to Sa... | 6018.2 · Standby Mileage Expense Rei... | Tiburon:Paradis... | -1.57 |
| | | | Mileage Reimbursement - Delivered SD5 samples for testing & SD5 trailer for powder-coating to Sa... | 6018.2 · Standby Mileage Expense Rei... | Tiburon | -35.66 |
| | | | Con't Ed: Butte CC, Advanced Math (lab equations) for higher Lab certification - Passed, Spring ... | 6020 · Continuing Education | Belvedere | -81.10 |
| | | | Con't Ed: Butte CC, Advanced Math (lab equations) for higher Lab certification - Passed, Spring ... | 6020 · Continuing Education | Tiburon:Paradis... | -5.00 |
| | | | Con't Ed: Butte CC, Advanced Math (lab equations) for higher Lab certification - Passed, Spring ... | 6020 · Continuing Education | Tiburon | -113.90 |
| TOTAL | | | | | | -352.62 |
| 12/08/22 | 9396 | Dohrmann, Robin | Misc. Reimb R Dohrmann - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022 | 8021.05 · EE Health & Wellness | Belvedere | -243.30 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022 | 8021.05 · EE Health & Wellness | Tiburon:Paradis... | -15.00 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022 | 8021.05 · EE Health & Wellness | Tiburon | -341.70 |
| TOTAL | | | | | | -600.00 |
| 12/08/22 | 9397 | Rosser, John | Misc. Reimb J Rosser - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Belvedere Standby Mileage Reimb J Rosser - September 2022 | 6018.2 · Standby Mileage Expense Rei... | Belvedere | -54.74 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022: FY21-22 COMPLETED | 8021.05 · EE Health & Wellness | Belvedere | -91.24 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022: FY21-22 COMPLETED | 8021.05 · EE Health & Wellness | Tiburon:Paradis... | -5.63 |
| | | | FY22-23 SD5 Health & Wellness pay-out - December 2022: FY21-22 COMPLETED | 8021.05 · EE Health & Wellness | Tiburon | -128.13 |
| TOTAL | | | | | | -279.74 |
| 12/08/22 | 9398 | Triola, Joseph | Standby Reimb. - October 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Standby Mileage Reimb - Tiburon P&L, 10.22.2022 | 6018.2 · Standby Mileage Expense Rei... | Tiburon | -58.75 |
| TOTAL | | | | | | -58.75 |
| 12/08/22 | 9400 | La Torre, Daniel P. | Travel Reimbursement - December 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting Training in SoCal for S... | 6018.1 · Meetings & Travel | Belvedere | -36.50 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting Training in SoCal for S... | 6018.1 · Meetings & Travel | Tiburon:Paradis... | -2.25 |
| | | | Travel Reimbursement - Meals/Diem (2 Days) - November 2022 (Reporting Training in SoCal for S... | 6018.1 · Meetings & Travel | Tiburon | -51.25 |
| TOTAL | | | | | | -90.00 |
| 12/08/22 | 9401 | Waste Management of Redwood L... | Acct #3-78482-75002, Sludge Disposal - November 2022 | JP Morgan Chase - Primary 7399 | | |
| | | | Inv #0106855-1507-3, Sludge Disposal - 1 pick-up @ 8.58 tons - November 2022 | 7029 · Main Plant Sludge Disposal | Belvedere | -151.17 |
| | | | Inv #0106855-1507-3, Sludge Disposal - 1 pick-up @ 8.58 tons - November 2022 | 7043 · Paradise Sludge Disposal | Tiburon:Paradis... | -9.32 |
| | | | Inv #0106855-1507-3, Sludge Disposal - 1 pick-up @ 8.58 tons - November 2022 | 7029 · Main Plant Sludge Disposal | Tiburon | -212.31 |
| TOTAL | | | | | | -372.80 |

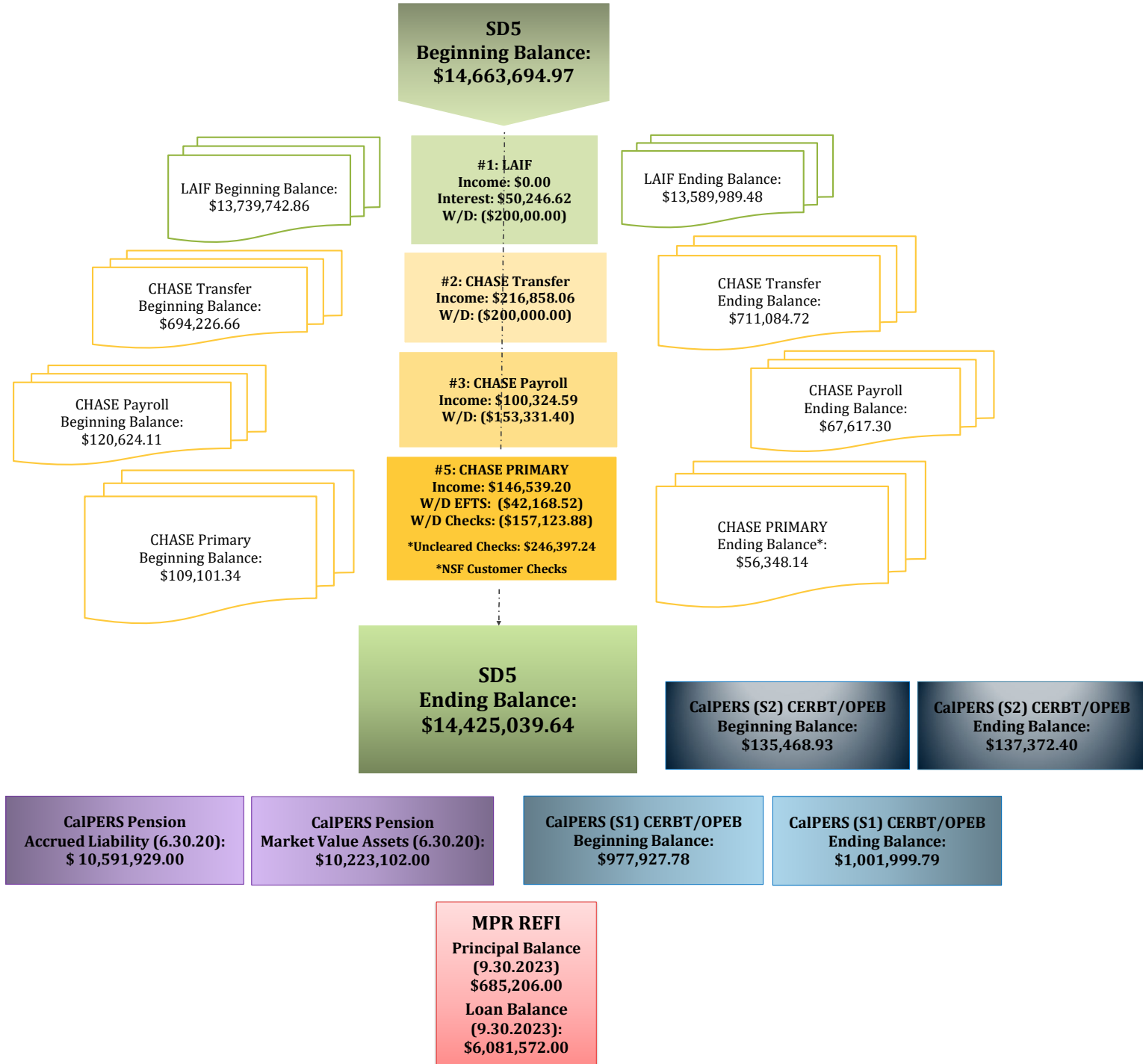
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: November 2022



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: October 2022





NOTICE OF AUTOMATIC PAYMENT

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

Client # 0082 Y400-2116
Invoice # 2022112801

AUTOMATIC PAYMENT \$312.64

This amount will be deducted from the following bank account at or after 12:01 A.M on 11/30/22.

XXXXXXXXXXXXXXXXX506

ADDRESS SERVICE REQUESTED

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

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

Page 1 of 1

| ACCOUNT SUMMARY | | | | AMOUNT |
|--|--|--|--|---------------|
| Previous Balance on Invoice#2022111401 Due 11/15/22 | | | | 256.63 |
| Payment Received - Thank You | | | | -256.63 |
| Balance Forward | | | | 0.00 |
| Total New Charges | | | | 312.64 |
| Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments) | | | | 312.64 |

| CHECK DATE | DESCRIPTION OF SERVICE | PROCESSING DATE | # TRANSACTIONS | AMOUNT |
|---|------------------------|-----------------|----------------|---------------|
| NEW CHARGES | | | | |
| 11/30/22 | Paychex Productivity | 11/28/22 | 13 | 333.45 |
| | Client Discount | | 1 | -37.35 |
| | Delivery | | 1 | 16.54 |
| | Total New Charges | | | 312.64 |
| Automatic Payment (Includes New Charges and applicable credits from Balance Forward above) | | | | 312.64 |

de
TR (circled)

Thank you for choosing Paychex.

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/30/22: \$69,025.84

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) | 69,025.84 |
| | CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT | 69,025.84 |
| | TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES | 6,971.21 |
| | CASH REQUIRED FOR CHECK DATE 11/30/22 | 75,997.05 |

TRANSACTION DETAIL

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

| <u>TRANS. DATE</u> | <u>BANK NAME</u> | <u>ACCOUNT NUMBER</u> | <u>PRODUCT</u> | <u>DESCRIPTION</u> | <u>BANK DRAFT AMOUNTS & OTHER TOTALS</u> |
|--------------------|----------------------|-----------------------|----------------|---------------------------|--|
| 11/29/22 | JPMORGAN CHASE BANK, | xxxxxxxxxxxxx506 | Direct Deposit | Net Pay Allocations | 45,416.32 |
| | | | | EFT FOR 11/29/22 | 45,416.32 |
| 11/30/22 | JPMORGAN CHASE BANK, | xxxxxxxxxxxxx506 | Taxpay@ | Employee Withholdings | |
| | | | | Social Security | 2,765.14 |
| | | | | Medicare | 1,213.55 |
| | | | | Fed Income Tax | 11,093.09 |
| | | | | CA Income Tax | 4,644.24 |
| | | | | Total Withholdings | 19,716.02 |
| | | | | Employer Liabilities | |
| | | | | Social Security | 2,765.12 |
| | | | | Medicare | 1,042.65 |
| | | | | CA Disability | 85.73 |
| | | | | Total Liabilities | 3,893.50 |
| | | | | EFT FOR 11/30/22 | 23,609.52 |
| | | | | TOTAL EFT | 69,025.84 |

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> |
|--------------------|-----------------------------------|-----------------------|----------------|----------------------|--------------|
| 11/30/22 | Refer to your records for account | Information | Payroll | Employee Deductions | |
| | | | | 401A Member Contribu | 3,557.87 |
| | | | | Calpers 457B | 2,207.50 |
| | | | | Calpers 457B Roth | 1,010.00 |

NOTICE OF AUTOMATIC PAYMENT

PAYCHEX

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

Client # 0082 Y400-2116
 Invoice # 2022111401

AUTOMATIC PAYMENT \$256.63

This amount will be deducted from the following bank account at or after 12:01 A.M on 11/15/22.

XXXXXXXXXXXXXXXXX506

ADDRESS SERVICE REQUESTED

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

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

Page 1 of 1

| ACCOUNT SUMMARY | | | | AMOUNT |
|--|--|--|--|---------------|
| Previous Balance on Invoice#2022102701 Due 10/31/22 | | | | 256.63 |
| Previous Balance on Invoice#2022102702 Due 10/31/22 | | | | 211.87 |
| Payment Received - Thank You | | | | -256.63 |
| Payment Received - Thank You | | | | -211.87 |
| Balance Forward | | | | 0.00 |
| Total New Charges | | | | 256.63 |
| Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments) | | | | 256.63 |

| CHECK DATE | DESCRIPTION OF SERVICE | PROCESSING DATE | # TRANSACTIONS | AMOUNT |
|---|-----------------------------------|-----------------|----------------|---------------|
| NEW CHARGES | | | | |
| 11/15/22 | Paychex Productivity | 11/14/22 | 13 | 333.45 |
| | Direct Deposit Premium Processing | | | 60.00 |
| | Delivery | | 1 | 16.54 |
| | Client Discount | | 1 | -153.36 |
| | Total New Charges | | | 256.63 |
| Automatic Payment (Includes New Charges and applicable credits from Balance Forward above) | | | | 256.63 |

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Handwritten mark

NOV 16 2022

Thank you for choosing Paychex.

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/15/22: \$71,933.81

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) | 71,933.81 |
| | CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT | <u>71,933.81</u> |
| | TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES | 6,971.21 |
| | CASH REQUIRED FOR CHECK DATE 11/15/22 | <u>78,905.02</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 |
|--------------------|----------------------|-----------------------|----------------|---------------------------|------------------|--|
| 11/15/22 | JPMORGAN CHASE BANK, | xxxxxxxxxxxxx506 | Direct Deposit | Net Pay Allocations | 46,343.59 | 46,343.59 ✓ |
| 11/15/22 | JPMORGAN CHASE BANK, | xxxxxxxxxxxxx506 | Taxpay@ | Employee Withholdings | | |
| | | | | Social Security | 3,163.22 | |
| | | | | Medicare | 1,179.63 | |
| | | | | Fed Income Tax | 11,961.57 | |
| | | | | CA Income Tax | 4,948.11 | |
| | | | | Total Withholdings | <u>21,252.53</u> | |
| | | | | Employer Liabilities | | |
| | | | | Social Security | 3,169.39 | |
| | | | | Medicare | 1,079.12 | |
| | | | | Fed Unemploy | 1.32 | |
| | | | | CA Disability | 77.76 | |
| | | | | CA Unemploy | 9.88 | |
| | | | | CA Emp Train | 0.22 | |
| | | | | Total Liabilities | <u>4,337.69</u> | 25,590.22 ✓ |
| | | | | EFT FOR 11/15/22 | | 71,933.81 |
| | | | | TOTAL EFT | | 71,933.81 |

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 |
|--------------------|---|-----------------------|----------------|----------------------|----------|--------------|
| 11/15/22 | Refer to your records for account Information | | Payroll | Employee Deductions | | |
| | | | | 401A Member Contribu | 3,557.87 | |
| | | | | Calpers 457B | 2,207.50 | |
| | | | | Calpers 457B Roth | 1,010.00 | |

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of November 30, 2022

| | <u>Nov 30, 22</u> | <u>Oct 31, 22</u> | <u>\$ Change</u> |
|---|-----------------------------|-----------------------------|---------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| JP Morgan Chase - Payroll 7506 | 12,839.72 | 63,042.70 | -50,202.98 |
| JP Morgan Chase - Primary 7399 | 471,226.61 | 46,803.07 | 424,423.54 |
| JP Morgan Chase - Transfer 7522 | 13,007.10 | 711,084.72 | -698,077.62 |
| Local Agency Investment Fund | | | |
| Belvedere | | | |
| Belvedere Capital & CIP Reserve | 2,684,889.36 | 2,677,192.46 | 7,696.90 |
| Belvedere Disaster Recovery Fnd | 356,250.00 | 356,250.00 | 0.00 |
| Belvedere Operating | 2,691,711.10 | 2,864,410.85 | -172,699.75 |
| Belvedere Operating Reserve | 516,923.05 | 516,923.05 | 0.00 |
| Belvedere PERS Retirement Trust | 356,250.00 | 356,250.00 | 0.00 |
| Total Belvedere | <u>6,606,023.51</u> | <u>6,771,026.36</u> | <u>-165,002.85</u> |
| Tiburon | | | |
| Tiburon Capital & CIP Reserve | 4,242,529.10 | 4,219,901.08 | 22,628.02 |
| Tiburon Disaster Recovery Fund | 643,750.00 | 643,750.00 | 0.00 |
| Tiburon Operating | 970,006.87 | 827,632.04 | 142,374.83 |
| Tiburon Operating Reserve | 383,930.00 | 483,930.00 | -100,000.00 |
| Tiburon PERS Retirement Trust | 643,750.00 | 643,750.00 | 0.00 |
| Total Tiburon | <u>6,883,965.97</u> | <u>6,818,963.12</u> | <u>65,002.85</u> |
| Total Local Agency Investment Fund | <u>13,489,989.48</u> | <u>13,589,989.48</u> | <u>-100,000.00</u> |
| Total Checking/Savings | <u>13,987,062.91</u> | <u>14,410,919.97</u> | <u>-423,857.06</u> |
| Accounts Receivable | | | |
| Accounts Receivable | 58,223.96 | 79,123.99 | -20,900.03 |
| Total Accounts Receivable | <u>58,223.96</u> | <u>79,123.99</u> | <u>-20,900.03</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>14,046,168.79</u> | <u>14,490,925.88</u> | <u>-444,757.09</u> |
| Fixed Assets | <u>19,118,200.30</u> | <u>19,118,200.30</u> | <u>0.00</u> |
| TOTAL ASSETS | <u>33,164,369.09</u> | <u>33,609,126.18</u> | <u>-444,757.09</u> |
| LIABILITIES & EQUITY | | | |
| Liabilities | 7,309,468.07 | 7,309,468.07 | 0.00 |
| Equity | | | |
| 3900 · Net Assets | 28,050,289.06 | 28,050,289.06 | 0.00 |
| Net Income | -2,195,388.04 | -1,750,630.95 | -444,757.09 |
| Total Equity | <u>25,854,901.02</u> | <u>26,299,658.11</u> | <u>-444,757.09</u> |
| TOTAL LIABILITIES & EQUITY | <u>33,164,369.09</u> | <u>33,609,126.18</u> | <u>-444,757.09</u> |

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses - July through August 2022
Per End of Year (FY21-22) Adjustments

| | Jul - Nov 22 | Budget | \$ Over Budget | % of Bu... |
|--|--------------|--------------|----------------|------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5000 · Property Taxes | | | | |
| 5001.2 · TEETER | 0.00 | 875,000.00 | -875,000.00 | 0.0% |
| 5002 · UNSEC | 14,558.43 | 16,000.00 | -1,441.57 | 91.0% |
| 5003 · PUNS / PRIOR UNSECURED | 841.78 | 300.00 | 541.78 | 280.6% |
| 5004 · REDEMPTION / RDMPT | 582.01 | 0.00 | 582.01 | 100.0% |
| 5006 · SPLU | 458.41 | 500.00 | -41.59 | 91.7% |
| 5041 · SUPSEC | 2,795.63 | 15,000.00 | -12,204.37 | 18.6% |
| 5043 · SECU | 0.00 | 0.00 | 0.00 | 0.0% |
| 5046 · Excess ERAF | 0.00 | 776,331.00 | -776,331.00 | 0.0% |
| 5280 · HOPTR | 0.00 | 3,333.00 | -3,333.00 | 0.0% |
| 5483 · Other tax | 36.40 | 0.00 | 36.40 | 100.0% |
| Total 5000 · Property Taxes | 19,272.66 | 1,686,464.00 | -1,667,191.34 | 1.1% |
| 5007 · Sewer Service Charge | | | | |
| 5007.1 · Sewer Service - Tiburon Ops | 39,085.20 | 2,368,000.00 | -2,328,914.80 | 1.7% |
| 5007.2 · Sewer Service-Belv Ops | 8,511.21 | 1,570,581.00 | -1,562,069.79 | 0.5% |
| 5007.3 · Sewer Service-Belv Cap | 5,295.82 | 605,719.00 | -600,423.18 | 0.9% |
| 5007.4 · Other User Fees | 39,085.20 | 38,700.00 | 385.20 | 101.0% |
| 5007.5 · Sewer Service - Tiburon Cap | 16,748.13 | 0.00 | 16,748.13 | 100.0% |
| Total 5007 · Sewer Service Charge | 108,725.56 | 4,583,000.00 | -4,474,274.44 | 2.4% |
| 5201 · Interest | | | | |
| 5201.1 · Interest County of Marin | 18.13 | 0.00 | 18.13 | 100.0% |
| 5201.2 · Interest LAIF | 50,246.62 | 100,000.00 | -49,753.38 | 50.2% |
| Total 5201 · Interest | 50,264.75 | 100,000.00 | -49,735.25 | 50.3% |
| 5900.10 · Paradise Sewer Line Ext. Fees | 0.00 | 14,040.00 | -14,040.00 | 0.0% |
| 5900.3 · Connection Fees | | | | |
| 5900.30 · Connection Permit Fees | 16,134.00 | 10,000.00 | 6,134.00 | 161.3% |
| 5900.31 · Collection | 102,948.20 | 125,000.00 | -22,051.80 | 82.4% |
| 5900.34 · Treatment | 129,535.80 | 125,000.00 | 4,535.80 | 103.6% |
| Total 5900.3 · Connection Fees | 248,618.00 | 260,000.00 | -11,382.00 | 95.6% |
| 5900.4 · Inspection Permit Fees | 6,450.00 | 10,000.00 | -3,550.00 | 64.5% |
| 5900.5 · SASM Expense Reimb. | 36,350.79 | 100,000.00 | -63,649.21 | 36.4% |
| 5900.9 · Other Income | 0.00 | 100.00 | -100.00 | 0.0% |
| Total Income | 469,681.76 | 6,753,604.00 | -6,283,922.24 | 7.0% |
| Gross Profit | 469,681.76 | 6,753,604.00 | -6,283,922.24 | 7.0% |
| Expense | | | | |
| 6000 · Administrative Expenses | | | | |
| 6001 · Advertising | 380.00 | 1,000.00 | -620.00 | 38.0% |
| 6002 · Outreach & Newsletter | 20.00 | 1,000.00 | -980.00 | 2.0% |
| 6008 · Audit & Accounting | 74.99 | 40,000.00 | -39,925.01 | 0.2% |
| 6017 · Consulting Fees | 56,825.58 | 100,000.00 | -43,174.42 | 56.8% |
| 6018 · Travel & Meetings | | | | |
| 6018.1 · Meetings & Travel | 8,162.72 | 7,000.00 | 1,162.72 | 116.6% |
| 6018.2 · Standby Mileage Expense Reimb | 1,466.64 | 10,000.00 | -8,533.36 | 14.7% |
| Total 6018 · Travel & Meetings | 9,629.36 | 17,000.00 | -7,370.64 | 56.6% |
| 6020 · Continuing Education | 2,492.44 | 10,000.00 | -7,507.56 | 24.9% |
| 6021 · County Fees | 3,606.20 | 16,590.00 | -12,983.80 | 21.7% |
| 6024 · Director Fees | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| 6025 · Dues & Subscriptions | 27,869.13 | 31,000.00 | -3,130.87 | 89.9% |
| 6026 · Elections | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| 6033 · Insurance Property & Liability | | | | |
| 6033.1 · PLP Public Entity Phys Damage | 45,558.14 | 45,000.00 | 558.14 | 101.2% |
| 6033.2 · General Liability | 0.00 | 58,000.00 | -58,000.00 | 0.0% |
| 6033.3 · Physical Property Damage - Auto | 4,298.00 | 8,000.00 | -3,702.00 | 53.7% |
| Total 6033 · Insurance Property & Liability | 49,856.14 | 111,000.00 | -61,143.86 | 44.9% |

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses - July through August 2022
Per End of Year (FY21-22) Adjustments

| | Jul - Nov 22 | Budget | \$ Over Budget | % of Bu... |
|--|-------------------|-------------------|--------------------|--------------|
| 6039 · Legal | 6,565.50 | 50,000.00 | -43,434.50 | 13.1% |
| 6047 · Office Supplies | 1,789.78 | 10,000.00 | -8,210.22 | 17.9% |
| 6056 · Postage | 547.19 | 1,200.00 | -652.81 | 45.6% |
| 6059 · Pollution Prevention/Public Edu | 9,522.68 | 5,000.00 | 4,522.68 | 190.5% |
| 6065 · Miscellaneous Expense | 127.82 | 0.00 | 127.82 | 100.0% |
| Total 6000 · Administrative Expenses | 169,306.81 | 411,790.00 | -242,483.19 | 41.1% |
| 7000 · Ops & Maintenance Expenses | | | | |
| 7010 · Pumps & Lines Maintenance | | | | |
| 7011 · Pumps & Lines Maintenance | 48,850.32 | 100,000.00 | -51,149.68 | 48.9% |
| 7013 · Emergency Line Repair | 39,200.00 | 50,000.00 | -10,800.00 | 78.4% |
| Total 7010 · Pumps & Lines Maintenance | 88,050.32 | 150,000.00 | -61,949.68 | 58.7% |
| 7020 · Main Plant Maintenance | | | | |
| 7021 · Plant Maintenance Supplies | 37,056.61 | 27,000.00 | 10,056.61 | 137.2% |
| 7022 · Plant Maint. Parts & Service | 145,305.81 | 150,000.00 | -4,694.19 | 96.9% |
| 7023 · Janitorial Supplies & Service | 2,774.74 | 9,000.00 | -6,225.26 | 30.8% |
| 7024 · Main Plant Chemicals | 16,839.28 | 120,000.00 | -103,160.72 | 14.0% |
| 7025 · Lab Supplies & Chemicals | 7,464.88 | 21,000.00 | -13,535.12 | 35.5% |
| 7027 · Electrical & Instrument | 2,503.37 | 15,000.00 | -12,496.63 | 16.7% |
| 7028 · Grounds Maintenance | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 7029 · Main Plant Sludge Disposal | 11,819.85 | 50,000.00 | -38,180.15 | 23.6% |
| 7030 · Main Plant Outfall | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 7020 · Main Plant Maintenance | 223,764.54 | 397,000.00 | -173,235.46 | 56.4% |
| 7040 · Paradise Cove Plant Maint | | | | |
| 7041 · Paradise Parts & Service | 11,456.80 | 15,000.00 | -3,543.20 | 76.4% |
| 7042 · Paradise Supplies & Chemicals | 878.82 | 6,500.00 | -5,621.18 | 13.5% |
| 7043 · Paradise Sludge Disposal | 4,242.51 | 3,000.00 | 1,242.51 | 141.4% |
| Total 7040 · Paradise Cove Plant Maint | 16,578.13 | 24,500.00 | -7,921.87 | 67.7% |
| 7050 · Monitoring | | | | |
| 7051 · Main Plant Lab Monitoring | 11,230.95 | 45,000.00 | -33,769.05 | 25.0% |
| 7052 · Paradise Cove Monitoring | 1,897.55 | 12,500.00 | -10,602.45 | 15.2% |
| 7053 · Chronic Toxicity | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 7050 · Monitoring | 13,128.50 | 57,500.00 | -44,371.50 | 22.8% |
| 7060 · Permits/Fees | | | | |
| 7061 · Main Plant NPDES Renewal | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| 7062 · Permits/Fees - General | 16,052.32 | 50,000.00 | -33,947.68 | 32.1% |
| 7063 · Paradise Cove Permits/Fees | 476.53 | 9,000.00 | -8,523.47 | 5.3% |
| Total 7060 · Permits/Fees | 16,528.85 | 99,000.00 | -82,471.15 | 16.7% |
| 7070 · Truck Maintenance | | | | |
| 7071 · Fuel | 4,458.63 | 15,000.00 | -10,541.37 | 29.7% |
| 7072 · Maintenance | 6,440.67 | 20,000.00 | -13,559.33 | 32.2% |
| Total 7070 · Truck Maintenance | 10,899.30 | 35,000.00 | -24,100.70 | 31.1% |
| Total 7000 · Ops & Maintenance Expenses | 368,949.64 | 763,000.00 | -394,050.36 | 48.4% |
| 8000 · Salaries and Benefits Expenses | | | | |
| 8001 · Salaries | 564,980.59 | 1,504,000.00 | -939,019.41 | 37.6% |
| 8003 · Overtime | 88,333.82 | 125,000.00 | -36,666.18 | 70.7% |
| 8004 · Standby Pay | 36,714.84 | 80,000.00 | -43,285.16 | 45.9% |
| 8005 · Employee Incentives | 9,000.00 | 60,000.00 | -51,000.00 | 15.0% |
| 8006 · Vacation Buyout | 40,601.64 | 65,000.00 | -24,398.36 | 62.5% |
| 8013 · Payroll Taxes | 43,419.13 | 162,665.00 | -119,245.87 | 26.7% |
| 8015 · Payroll/Bank Fees | 3,251.63 | 101,047.00 | -97,795.37 | 3.2% |
| 8016 · Car Allowance | 6,000.00 | 6,000.00 | 0.00 | 100.0% |
| 8019 · PERS Retirement | | | | |
| 8019.05 · PERS Retirement | 66,772.04 | 262,992.00 | -196,219.96 | 25.4% |
| 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% |
| 8019.10 · PERS Retirement Trust | 0.00 | 0.00 | 0.00 | 0.0% |
| 8019 · PERS Retirement - Other | 0.00 | | | |
| Total 8019 · PERS Retirement | 76,275.08 | 263,342.00 | -187,066.92 | 29.0% |

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses - July through August 2022
Per End of Year (FY21-22) Adjustments

| | Jul - Nov 22 | Budget | \$ Over Budget | % of Bu... |
|--|---------------|--------------|----------------|------------|
| 8020 · Employee Health | | | | |
| 8020.05 · Employee Health | 113,532.76 | 319,272.00 | -205,739.24 | 35.6% |
| 8021 · Employee Health Deductions | -1,610.50 | 0.00 | -1,610.50 | 100.0% |
| Total 8020 · Employee Health | 111,922.26 | 319,272.00 | -207,349.74 | 35.1% |
| 8022 · Retiree Health | | | | |
| 8022.05 · Retiree Health | 55,831.58 | 91,592.00 | -35,760.42 | 61.0% |
| 8022.06 · OPEB Adjustment | 0.00 | 0.00 | 0.00 | 0.0% |
| 8022.10 · CERBT/OPEB Annual Arc Contribtn | 0.00 | 118,400.00 | -118,400.00 | 0.0% |
| Total 8022 · Retiree Health | 55,831.58 | 209,992.00 | -154,160.42 | 26.6% |
| 8023 · Workers Comp Insurance | 22,388.99 | 57,275.00 | -34,886.01 | 39.1% |
| Total 8000 · Salaries and Benefits Expenses | 1,058,719.56 | 2,953,593.00 | -1,894,873.44 | 35.8% |
| 8500 · Other Operating Expenses | | | | |
| 8510 · Data/Alarms/IT Supp & Licensing | 46,150.64 | 80,000.00 | -33,849.36 | 57.7% |
| 8515 · Safety | 34,623.76 | 60,000.00 | -25,376.24 | 57.7% |
| 8520 · Personal Protection/Safety Wear | 4,932.59 | 15,000.00 | -10,067.41 | 32.9% |
| 8530 · Telephone | | | | |
| 8531 · Main Plant Telephones | 2,104.40 | 11,000.00 | -8,895.60 | 19.1% |
| 8532 · Paradise Cove Telephones | 2,153.78 | 500.00 | 1,653.78 | 430.8% |
| 8533 · Pumps & Lines Telephones | 1,429.11 | 7,000.00 | -5,570.89 | 20.4% |
| Total 8530 · Telephone | 5,687.29 | 18,500.00 | -12,812.71 | 30.7% |
| 8540 · Utilities | | | | |
| 8541 · Water | 3,281.06 | 8,000.00 | -4,718.94 | 41.0% |
| 8542 · Main Plant Utilities | 64,201.70 | 220,000.00 | -155,798.30 | 29.2% |
| 8543 · Paradise Cove Utilities | 7,927.85 | 20,000.00 | -12,072.15 | 39.6% |
| 8544 · Pump Station Utilities | 15,172.79 | 45,000.00 | -29,827.21 | 33.7% |
| Total 8540 · Utilities | 90,583.40 | 293,000.00 | -202,416.60 | 30.9% |
| Total 8500 · Other Operating Expenses | 181,977.68 | 466,500.00 | -284,522.32 | 39.0% |
| Total Expense | 1,778,953.69 | 4,594,883.00 | -2,815,929.31 | 38.7% |
| Net Ordinary Income | -1,309,271.93 | 2,158,721.00 | -3,467,992.93 | -60.7% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 9100 · Capital Expenditures | | | | |
| 9200 · Main Plant Equipment Capital | | | | |
| 9202 · M.P. Drainage | | | | |
| 9202.1 · Infl Smple Rm+Secondary Drains | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| 9202.2 · Load-out & Filtering | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Total 9202 · M.P. Drainage | 0.00 | 105,000.00 | -105,000.00 | 0.0% |
| 9203 · M.P. Flare Rehabilitation | 0.00 | 0.00 | 0.00 | 0.0% |
| 9204 · M.P. Boiler Replacement | | | | |
| 9204.1 · M.P. Boiler Exhaust Piping | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 9204 · M.P. Boiler Replacement - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 9204 · M.P. Boiler Replacement | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 9206 · Infl Dry Weather Pump Rplcmnt | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| 9208 · M.P. Chem Feed Trx Pump Rplcmnt | 5,349.05 | 20,000.00 | -14,650.95 | 26.7% |
| 9209 · ScrewPress PolyBlend Redundancy | 0.00 | 35,000.00 | -35,000.00 | 0.0% |
| 9212 · M.P. Headworks Grinder Rplcmnt | | | | |
| 9212.1 · Explosion Proof Electric Hoist | 0.00 | 0.00 | 0.00 | 0.0% |
| 9212 · M.P. Headworks Grinder Rplcmnt - Other | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| Total 9212 · M.P. Headworks Grinder Rplcmnt | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| 9217 · SD5 Shop Rplcmnt /Ops Control | 0.00 | 0.00 | 0.00 | 0.0% |
| 9218 · Generator Control Panel | 0.00 | 0.00 | 0.00 | 0.0% |
| 9219 · C12 Flash Mixer | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 9225.94 · Bus. Server Upgrade & Rplcmnt | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| 9229.8 · Vehicle Replacement | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| Total 9200 · Main Plant Equipment Capital | 5,349.05 | 445,000.00 | -439,650.95 | 1.2% |

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses - July through August 2022
Per End of Year (FY21-22) Adjustments

| | Jul - Nov 22 | Budget | \$ Over Budget | % of Bu... |
|---|-----------------------------|-----------------------------|---------------------------|----------------------|
| 9300 · Pumps & Lines Capital | | | | |
| 9227.8 · Rodder/Vactor Truck | 10,011.77 | 0.00 | 10,011.77 | 100.0% |
| 9301 · Tiburon Sewer Line Rehab Prog | 0.00 | 1,000,000.00 | -1,000,000.00 | 0.0% |
| 9302 · PS Control Panel Upgrades | 0.00 | 0.00 | 0.00 | 0.0% |
| 9304 · Belvedere Sewer Line Rehab Prog | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| 9305 · Valve/Wet Well Replacements | | | | |
| 9305.1 · Belvedere Wet Well Rehab | 21,580.00 | 75,000.00 | -53,420.00 | 28.8% |
| 9305.2 · Tiburon Wet Well Rehab | 30,420.00 | 50,000.00 | -19,580.00 | 60.8% |
| Total 9305 · Valve/Wet Well Replacements | 52,000.00 | 125,000.00 | -73,000.00 | 41.6% |
| 9306 · PS Pump & Valve Replacements | 2,669.21 | 50,000.00 | -47,330.79 | 5.3% |
| 9307 · PS Generator Replacement | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| 9309 · BPS #1 Generator Replcmnt | 0.00 | 500,000.00 | -500,000.00 | 0.0% |
| 9310 · BPS Communication Project | 6,086.02 | 0.00 | 6,086.02 | 100.0% |
| 9313 · Manholes/Rodholes | 7,300.00 | 75,000.00 | -67,700.00 | 9.7% |
| 9314 · Portable Emergency Generators | 0.00 | 0.00 | 0.00 | 0.0% |
| 9315 · TPS Communication Project | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 9300 · Pumps & Lines Capital | 78,067.00 | 1,950,000.00 | -1,871,933.00 | 4.0% |
| 9400 · Paradise Cove Capital | | | | |
| 9403 · P.C. Communication Upgrades | | | | |
| 9403.1 · Cellular | 613.79 | 0.00 | 613.79 | 100.0% |
| 9403 · P.C. Communication Upgrades - Other | 8,057.96 | | | |
| Total 9403 · P.C. Communication Upgrades | 8,671.75 | 0.00 | 8,671.75 | 100.0% |
| 9406 · P.C. Plant Grit Removal | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| Total 9400 · Paradise Cove Capital | 8,671.75 | 50,000.00 | -41,328.25 | 17.3% |
| 9500 · Undesignated Capital | | | | |
| 9510 · Undesignated Cap - M.P. | -8,582.00 | 25,000.00 | -33,582.00 | -34.3% |
| 9520 · Undesignated Cap - P.C. Plant | 0.00 | 0.00 | 0.00 | 0.0% |
| 9530 · Undesignated Cap - P & L | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| Total 9500 · Undesignated Capital | -8,582.00 | 75,000.00 | -83,582.00 | -11.4% |
| Total 9100 · Capital Expenditures | 83,505.80 | 2,520,000.00 | -2,436,494.20 | 3.3% |
| 9700 · Debt Service | | | | |
| 9701 · MPR Bond REF1 - Principal | 595,000.00 | 610,000.00 | -15,000.00 | 97.5% |
| 9702 · MPR Bond REF1 - Interest | 82,584.00 | 150,412.00 | -67,828.00 | 54.9% |
| 9703 · MPR Bond Refi - Admin Fees | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 9700 · Debt Service | 677,584.00 | 760,412.00 | -82,828.00 | 89.1% |
| Total Other Expense | 761,089.80 | 3,280,412.00 | -2,519,322.20 | 23.2% |
| Net Other Income | -761,089.80 | -3,280,412.00 | 2,519,322.20 | 23.2% |
| Net Income | <u>-2,070,361.73</u> | <u>-1,121,691.00</u> | <u>-948,670.73</u> | <u>184.6%</u> |

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

12/06/22

| | Paradise Cove (Tiburon) | Tiburon - Other (Tiburon) | Total Tiburon | Belvedere | TOTAL |
|---|----------------------------|------------------------------|---------------|-----------|-----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 5000 · Property Taxes | | | | | |
| 5004 · REDEMPTION / RDMPT | 0.82 | 18.29 | 19.11 | 0.00 | 19.11 |
| 5041 · SUPSEC | 81.27 | 1,822.00 | 1,903.27 | 0.00 | 1,903.27 |
| Total 5000 · Property Taxes | 82.09 | 1,840.29 | 1,922.38 | 0.00 | 1,922.38 |
| 5900.3 · Connection Fees | | | | | |
| 5900.30 · Connection Permit Fees | 0.00 | 5,450.00 | 5,450.00 | 0.00 | 5,450.00 |
| 5900.31 · Collection | 0.00 | 3,483.00 | 3,483.00 | 0.00 | 3,483.00 |
| 5900.34 · Treatment | 0.00 | 8,685.00 | 8,685.00 | 0.00 | 8,685.00 |
| 5900.3 · Connection Fees - Other | 0.00 | 100.00 | 100.00 | 300.00 | 400.00 |
| Total 5900.3 · Connection Fees | 0.00 | 17,718.00 | 17,718.00 | 300.00 | 18,018.00 |
| 5900.4 · Inspection Permit Fees | 0.00 | 1,150.00 | 1,150.00 | 500.00 | 1,650.00 |
| Total Income | 82.09 | 20,708.29 | 20,790.38 | 800.00 | 21,590.38 |
| Gross Profit | 82.09 | 20,708.29 | 20,790.38 | 800.00 | 21,590.38 |
| 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 | 539.03 | 14,792.44 | 15,331.47 | 10,418.63 | 25,750.10 |
| 6018 · Travel & Meetings | | | | | |
| 6018.1 · Meetings & Travel | 78.37 | 1,785.23 | 1,863.60 | 1,271.14 | 3,134.74 |
| 6018.2 · Standby Mileage Expense Reimb | 60.36 | 159.93 | 220.29 | 113.80 | 334.09 |
| Total 6018 · Travel & Meetings | 138.73 | 1,945.16 | 2,083.89 | 1,384.94 | 3,468.83 |
| 6020 · Continuing Education | 19.68 | 448.31 | 467.99 | 319.21 | 787.20 |
| 6025 · Dues & Subscriptions | 404.65 | 9,217.33 | 9,621.98 | 6,563.01 | 16,184.99 |
| 6039 · Legal | 19.16 | 1,204.33 | 1,223.49 | 855.51 | 2,079.00 |
| 6047 · Office Supplies | 3.57 | 81.28 | 84.85 | 57.87 | 142.72 |
| 6056 · Postage | 4.98 | 113.34 | 118.32 | 80.69 | 199.01 |
| 6065 · Miscellaneous Expense | 3.20 | 72.79 | 75.99 | 51.83 | 127.82 |
| Total 6000 · Administrative Expenses | 1,133.00 | 27,874.98 | 29,007.98 | 19,731.69 | 48,739.67 |
| 7000 · Ops & Maintenance Expenses | | | | | |
| 7010 · Pumps & Lines Maintenance | | | | | |
| 7011 · Pumps & Lines Maintenance | 40.91 | 2,822.75 | 2,863.66 | 997.57 | 3,861.23 |
| 7013 · Emergency Line Repair | 0.00 | 0.00 | 0.00 | 29,000.00 | 29,000.00 |
| Total 7010 · Pumps & Lines Maintenance | 40.91 | 2,822.75 | 2,863.66 | 29,997.57 | 32,861.23 |
| 7020 · Main Plant Maintenance | | | | | |
| 7021 · Plant Maintenance Supplies | 0.00 | 7,039.81 | 7,039.81 | 4,994.04 | 12,033.85 |
| 7022 · Plant Maint. Parts & Service | 183.46 | 36,582.14 | 36,765.60 | 25,733.03 | 62,498.63 |
| 7023 · Janitorial Supplies & Service | 0.00 | 203.55 | 203.55 | 144.39 | 347.94 |
| 7024 · Main Plant Chemicals | 0.00 | 4,404.41 | 4,404.41 | 3,136.06 | 7,540.47 |
| 7025 · Lab Supplies & Chemicals | 193.35 | 2,128.99 | 2,322.34 | 1,508.62 | 3,830.96 |
| 7027 · Electrical & Instrument | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7028 · Grounds Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7029 · Main Plant Sludge Disposal | 0.00 | 1,618.86 | 1,618.86 | 1,149.77 | 2,768.63 |
| 7020 · Main Plant Maintenance - Other | 0.00 | 0.00 | 0.00 | 348.60 | 348.60 |
| Total 7020 · Main Plant Maintenance | 376.81 | 51,977.76 | 52,354.57 | 37,014.51 | 89,369.08 |
| 7040 · Paradise Cove Plant Maint | | | | | |
| 7041 · Paradise Parts & Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7042 · Paradise Supplies & Chemicals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7043 · Paradise Sludge Disposal | 22.51 | 0.00 | 22.51 | 0.00 | 22.51 |
| Total 7040 · Paradise Cove Plant Maint | 22.51 | 0.00 | 22.51 | 0.00 | 22.51 |
| 7050 · Monitoring | | | | | |
| 7051 · Main Plant Lab Monitoring | 0.00 | 1,443.31 | 1,443.31 | 1,023.89 | 2,467.20 |
| 7052 · Paradise Cove Monitoring | 208.05 | 0.00 | 208.05 | 0.00 | 208.05 |
| Total 7050 · Monitoring | 208.05 | 1,443.31 | 1,651.36 | 1,023.89 | 2,675.25 |

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

| | Paradise Cove (Tiburon) | Tiburon - Other (Tiburon) | Total Tiburon | Belvedere | TOTAL |
|--|----------------------------|------------------------------|---------------|-------------|-------------|
| 7060 · Permits/Fees | | | | | |
| 7062 · Permits/Fees - General | 0.00 | 0.00 | 0.00 | 434.00 | 434.00 |
| 7063 · Paradise Cove Permits/Fees | 434.00 | 0.00 | 434.00 | 0.00 | 434.00 |
| Total 7060 · Permits/Fees | 434.00 | 0.00 | 434.00 | 434.00 | 868.00 |
| 7070 · Truck Maintenance | | | | | |
| 7071 · Fuel | 109.12 | 2,485.65 | 2,594.77 | 1,769.86 | 4,364.63 |
| 7072 · Maintenance | 50.55 | 1,202.70 | 1,253.25 | 856.21 | 2,109.46 |
| Total 7070 · Truck Maintenance | 159.67 | 3,688.35 | 3,848.02 | 2,626.07 | 6,474.09 |
| Total 7000 · Ops & Maintenance Expenses | 1,241.95 | 59,932.17 | 61,174.12 | 71,096.04 | 132,270.16 |
| 8000 · Salaries and Benefits Expenses | | | | | |
| 8001 · Salaries | 0.00 | 116,221.82 | 116,221.82 | 0.00 | 116,221.82 |
| 8003 · Overtime | 0.00 | 18,178.64 | 18,178.64 | 0.00 | 18,178.64 |
| 8004 · Standby Pay | 0.00 | 7,340.82 | 7,340.82 | 0.00 | 7,340.82 |
| 8006 · Vacation Buyout | 0.00 | 4,529.60 | 4,529.60 | 0.00 | 4,529.60 |
| 8007 · Voluntary Deductions | 0.00 | -375.14 | -375.14 | 0.00 | -375.14 |
| 8008 · Deferred Comp 457 | 0.00 | 2,614.20 | 2,614.20 | 0.00 | 2,614.20 |
| 8013 · Payroll Taxes | 0.00 | 8,231.19 | 8,231.19 | 0.00 | 8,231.19 |
| 8015 · Payroll/Bank Fees | 0.00 | 569.27 | 569.27 | 0.00 | 569.27 |
| 8019 · PERS Retirement | | | | | |
| 8019.05 · PERS Retirement | 533.49 | 5,037.27 | 5,570.76 | 8,653.28 | 14,224.04 |
| 8019 · PERS Retirement - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 8019 · PERS Retirement | 533.49 | 5,037.27 | 5,570.76 | 8,653.28 | 14,224.04 |
| 8020 · Employee Health | | | | | |
| 8020.05 · Employee Health | 523.27 | 11,920.05 | 12,443.32 | 8,487.41 | 20,930.73 |
| 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 · Employee Health Deductions - Other | 0.00 | -391.68 | -391.68 | 0.00 | -391.68 |
| Total 8021 · Employee Health Deductions | 0.00 | 8.32 | 8.32 | 0.00 | 8.32 |
| Total 8020 · Employee Health | 523.27 | 11,928.37 | 12,451.64 | 8,487.41 | 20,939.05 |
| 8022 · Retiree Health | | | | | |
| 8022.05 · Retiree Health | 26.62 | 606.24 | 632.86 | 431.67 | 1,064.53 |
| Total 8022 · Retiree Health | 26.62 | 606.24 | 632.86 | 431.67 | 1,064.53 |
| Total 8000 · Salaries and Benefits Expenses | 1,083.38 | 174,882.28 | 175,965.66 | 17,572.36 | 193,538.02 |
| 8500 · Other Operating Expenses | | | | | |
| 8510 · Data/Alarms/IT Supp & Licensing | 9.43 | 214.72 | 224.15 | 152.88 | 377.03 |
| 8515 · Safety | 216.24 | 4,961.56 | 5,177.80 | 4,894.16 | 10,071.96 |
| 8520 · Personal Protection/Safety Wear | 28.29 | 644.69 | 672.98 | 459.04 | 1,132.02 |
| 8530 · Telephone | | | | | |
| 8531 · Main Plant Telephones | -0.03 | 383.99 | 383.96 | 273.42 | 657.38 |
| 8532 · Paradise Cove Telephones | 535.90 | 0.00 | 535.90 | 0.00 | 535.90 |
| 8533 · Pumps & Lines Telephones | 8.28 | 314.00 | 322.28 | 0.00 | 322.28 |
| Total 8530 · Telephone | 544.15 | 697.99 | 1,242.14 | 273.42 | 1,515.56 |
| 8540 · Utilities | | | | | |
| 8541 · Water | 0.00 | 847.26 | 847.26 | 797.17 | 1,644.43 |
| 8542 · Main Plant Utilities | 0.00 | 9,224.72 | 9,224.72 | 6,544.04 | 15,768.76 |
| 8543 · Paradise Cove Utilities | 1,344.23 | 0.00 | 1,344.23 | 0.00 | 1,344.23 |
| 8544 · Pump Station Utilities | 157.75 | 1,907.80 | 2,065.55 | 277.96 | 2,343.51 |
| Total 8540 · Utilities | 1,501.98 | 11,979.78 | 13,481.76 | 7,619.17 | 21,100.93 |
| Total 8500 · Other Operating Expenses | 2,300.09 | 18,498.74 | 20,798.83 | 13,398.67 | 34,197.50 |
| Total Expense | 5,758.42 | 281,188.17 | 286,946.59 | 121,798.76 | 408,745.35 |
| Net Ordinary Income | -5,676.33 | -260,479.88 | -266,156.21 | -120,998.76 | -387,154.97 |

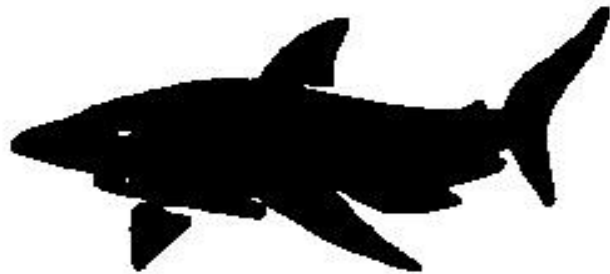
Sanitary Distr. No.5 of Marin Co.
Zone Report
November 2022

| | Paradise Cove (Tiburon) | Tiburon - Other (Tiburon) | Total Tiburon | Belvedere | TOTAL |
|--|----------------------------|------------------------------|--------------------|--------------------|--------------------|
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| 9100 · Capital Expenditures | | | | | |
| 9200 · Main Plant Equipment Capital | | | | | |
| 9204 · M.P. Boiler Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9208 · M.P. Chem Feed Trx Pump Rplcmnt | 0.00 | 3,129.19 | 3,129.19 | 2,219.86 | 5,349.05 |
| 9218 · Generator Control Panel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 9200 · Main Plant Equipment Capital | 0.00 | 3,129.19 | 3,129.19 | 2,219.86 | 5,349.05 |
| 9300 · Pumps & Lines Capital | | | | | |
| 9227.8 · Rodder/Vactor Truck | 6.33 | 144.12 | 150.45 | 102.62 | 253.07 |
| 9305 · Valve/Wet Well Replacements | | | | | |
| 9305.1 · Belvedere Wet Well Rehab | 0.00 | 0.00 | 0.00 | 21,580.00 | 21,580.00 |
| 9305.2 · Tiburon Wet Well Rehab | 0.00 | 30,420.00 | 30,420.00 | 0.00 | 30,420.00 |
| Total 9305 · Valve/Wet Well Replacements | 0.00 | 30,420.00 | 30,420.00 | 21,580.00 | 52,000.00 |
| 9314 · Portable Emergency Generators | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 9300 · Pumps & Lines Capital | 6.33 | 30,564.12 | 30,570.45 | 21,682.62 | 52,253.07 |
| Total 9100 · Capital Expenditures | 6.33 | 33,693.31 | 33,699.64 | 23,902.48 | 57,602.12 |
| Total Other Expense | 6.33 | 33,693.31 | 33,699.64 | 23,902.48 | 57,602.12 |
| Net Other Income | -6.33 | -33,693.31 | -33,699.64 | -23,902.48 | -57,602.12 |
| Net Income | -5,682.66 | -294,173.19 | -299,855.85 | -144,901.24 | -444,757.09 |

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

| Type | Date | Num | Name | Memo | Amount | Balance |
|----------------------------|----------|-----|---------------------|------------------------|------------------|------------------|
| Alvarez, Joel | | | | | | |
| Check | 11/29/22 | 305 | Alvarez, Joel | 2.00 Hrs. O.T. @ 1.5x | 133.08 | 133.08 |
| Check | 11/29/22 | 305 | Alvarez, Joel | 2.00 Hrs. O.T. @ 2.0x | 177.44 | 310.52 |
| Total Alvarez, Joel | | | | | 310.52 | 310.52 |
| Balf, Abigail | | | | | | |
| Check | 11/15/22 | 293 | Balf, Abigail | 08.50 Hrs. O.T. @ 1.5x | 488.58 | 488.58 |
| Check | 11/29/22 | 306 | Balf, Abigail | 02.00 Hrs. O.T. @ 1.5x | 114.96 | 603.54 |
| Total Balf, Abigail | | | | | 603.54 | 603.54 |
| Bilsborough, Chad | | | | | | |
| Check | 11/15/22 | 294 | Bilsborough, Chad | 26.00 Hrs O.T. @ 1.5x | 1,907.49 | 1,907.49 |
| Check | 11/15/22 | 294 | Bilsborough, Chad | 01.00 Hrs. O.T. @ 2.0x | 97.82 | 2,005.31 |
| Check | 11/29/22 | 307 | Bilsborough, Chad | 47.00 Hrs O.T. @ 1.5x | 3,448.16 | 5,453.47 |
| Total Bilsborough, Chad | | | | | 5,453.47 | 5,453.47 |
| Cottrell, Rulon | | | | | | |
| Check | 11/15/22 | 296 | Cottrell, Rulon | 34.00 Hrs. O.T. @ 1.5x | 3,509.82 | 3,509.82 |
| Check | 11/15/22 | 296 | Cottrell, Rulon | 02.00 Hrs. O.T. @ 2.0x | 275.28 | 3,785.10 |
| Check | 11/29/22 | 309 | Cottrell, Rulon | 22.00 Hrs. O.T. @ 1.5x | 2,271.06 | 6,056.16 |
| Check | 11/29/22 | 309 | Cottrell, Rulon | 03.00 Hrs. O.T. @ 2.0x | 412.92 | 6,469.08 |
| Total Cottrell, Rulon | | | | | 6,469.08 | 6,469.08 |
| Dohrmann, Robin | | | | | | |
| Check | 11/15/22 | 297 | Dohrmann, Robin | 04.25 Hrs. O.T. @ 1.5x | 397.93 | 397.93 |
| Total Dohrmann, Robin | | | | | 397.93 | 397.93 |
| La Torre, Daniel P. | | | | | | |
| Check | 11/15/22 | 299 | La Torre, Daniel P. | 23.00 Hrs. O.T. @ 1.5x | 2,153.49 | 2,153.49 |
| Check | 11/15/22 | 299 | La Torre, Daniel P. | 03.00 Hrs. O.T. @ 2.0x | 374.52 | 2,528.01 |
| Check | 11/29/22 | 312 | La Torre, Daniel P. | 02.00 Hrs. O.T. @ 1.5x | 187.26 | 2,715.27 |
| Check | 11/29/22 | 312 | La Torre, Daniel P. | 03.00 Hrs. O.T. @ 2.0x | 374.52 | 3,089.79 |
| Total La Torre, Daniel P. | | | | | 3,089.79 | 3,089.79 |
| Rosser, John | | | | | | |
| Check | 11/15/22 | 301 | Rosser, John | 04.00 Hrs. @ 1.5x | 339.72 | 339.72 |
| Check | 11/15/22 | 301 | Rosser, John | 04.50 Hrs. @ 2.0x | 509.58 | 849.30 |
| Check | 11/29/22 | 314 | Rosser, John | 05.50 Hrs. @ 1.5x | 467.12 | 1,316.42 |
| Check | 11/29/22 | 314 | Rosser, John | 02.50 Hrs. @ 2.0x | 283.10 | 1,599.52 |
| Total Rosser, John | | | | | 1,599.52 | 1,599.52 |
| Triola, Joseph | | | | | | |
| Check | 11/15/22 | 304 | Triola, Joseph | 03.00 Hrs. O.T. @ 1.5x | 254.79 | 254.79 |
| Total Triola, Joseph | | | | | 254.79 | 254.79 |
| TOTAL | | | | | 18,178.64 | 18,178.64 |

Sanitary District No. 5 of Marin County



District Management Report November 2022

Contents:

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

Transmittal Memo

Date: December 17, 2022
To: Board of Directors
From: Tony Rubio, District Manager
Subject: Management Report for November 2022

Fiscal Status

Period Covered: July 1, 2022 –November 30, 2022
Percent of Fiscal Year: 41%
Percent of Budgeted Income to Date: 7%
Percent of Budgeted Expenditures to Date: 38.7% (operating only)

Personnel

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

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 November 2022 Include:

Financial/Budgetary/Business Administration

- Board and committee meetings will continue to be held virtually in compliance with AB361 and status of need will be reviewed every month.
- FY 21-22 Audit completed- draft agenda item.

HR and Personnel

- Recruitment of Maintenance/Collection System technician ongoing.

Continuing Education and Safety Training

- Work with DKF solutions on District safety program updates on-going – working on Emergency Action Plan policy review.
- In-person First Aid/CPR AED training- All Staff

Collection System Performance

Main Plant Tiburon/Belvedere:

- Submitted 1 Category 3 SSO for the month of October (Tiburon -roots) to RWQCB on CIWQS.
- 0 Odor complaints for reporting period

Paradise Cove:

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

Treatment Plant Performance

Paradise Cove:

- ATT Legacy analog leased line circuits discontinued. ATT to provide credit for circuits not in use for extended period of time

Main Plant:

- Submitted October 2022 Monthly SMR and DMR to the RWQCB on CIWQS.
- Blower Core rebuild completed -scheduled for mid-December installation

Pollution Prevention Activities

- Remote meetings with P2 Group.

Capital Improvement Projects

- 2022 Sewer Rehab underway- Alcatraz line completed- Centro East line Completed- Eastview completed, as well as Centro west and St. Bernard easement line
- CIP program review underway- HDR to perform site visit mid-December
- Cove Road MCC and Generator replacement project design underway-scheduling meeting with electrical engineer for possible guidance on pre-purchase of VFDs and Generators prior to design and bid.
- Digester Rehab design work continues along with staff preparation for beginning project as soon as this winter.

Glossary of Terms

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

Glossary of terms continued...

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

Glossary of terms continued...

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

Wastewater Acronyms

| | | | |
|----------------|--|---------------|--|
| ACWA | Assoc of California Water Agencies | APWA | American Public Works Association |
| AWWA | American Water Works Association | BAAQMD | Bay Area Air Quality Management District |
| BACWA | Bay Area Clean Water Agencies | BAPPG: | Bay Area Pollution Prevention Group |
| CASA | California Association of Sanitation Agencies | CSDA | California Special Districts Association |
| CSRMA: | California Sanitation Risk Management Authority | CAAQS | California Ambient Air Quality Standard |
| 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 | 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 |



December **, 2022

Board of Directors
Sanitary District Number 5 of Marin

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

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

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

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

Very truly yours,



December **, 2022

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

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

Our Responsibility under U.S. Generally Accepted Auditing Standards

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

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

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

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

Planned Scope and Timing of the Audit

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

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

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

We identified the following significant risks of material misstatement as part of our audit planning:

- Risk of fraud in revenue
- Risk of fictitious disbursements

Qualitative Aspects of Accounting Practices

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

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

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

Restriction on Use

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

Very truly yours,

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021



SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

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INDEPENDENT AUDITORS' REPORT

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

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

December **, 2022

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

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

FINANCIAL HIGHLIGHTS

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

FIGURE A-1 Major Financial Statement Features

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

Basic Financial Statements

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

TABLE A-1: Net Position of the District

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

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

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

CAPITAL ASSET AND DEBT ADMINISTRATION

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

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

Capital Assets

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

Long-Term Debt

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

ECONOMIC FACTORS AND NEXT YEAR’S OPERATING PLAN AND RATES

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

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

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022 AND 2021

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

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

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

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

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

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

1. THE ORGANIZATION

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows and Inflows:

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

3. CASH AND CASH EQUIVALENTS AND BOARD RESTRICTED INVESTMENTS

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

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

Board restricted reserves are specified for:

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

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

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

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

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

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

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

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

4. CAPITAL ASSETS

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

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

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

4. CAPITAL ASSETS (continued)

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

5. LONG-TERM OBLIGATIONS

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

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

5. LONG-TERM OBLIGATIONS (continued)

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

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

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

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

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

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

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

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

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

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

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

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

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

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

| | | | |
|-------|----|-----------|--|
| 2023 | \$ | 227,990 | |
| 2024 | | 286,119 | |
| 2025 | | 348,583 | |
| 2026 | | 402,817 | |
| Total | \$ | 1,265,509 | |

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

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

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

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

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

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

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

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

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

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

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

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

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8. DEFERRED COMPENSATION PLAN

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

9. RISK MANAGEMENT

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

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

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

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

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

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

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

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

for the measurement periods ended June 30

**CALPERS Employer Retirement Plan
 Last 10 Fiscal Years***

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
PENSION CONTRIBUTIONS
for the measurement periods ended June 30
CALPERS Employer Retirement Plan
Last 10 Fiscal Years*

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

Notes to Schedule:

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF CHANGES IN THE
NET OPEB LIABILITY AND RELATED RATIOS
for the measurement periods ended June 30

Last 10 Fiscal Years*

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

**REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
OPEB CONTRIBUTIONS
for the measurement periods ended June 30**

Last 10 Fiscal Years*

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

Notes to Schedule:

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

| | |
|----------------------------|---|
| Actuarial Cost Method | Entry age normal, level percent of pay |
| Amortization Method/Period | Closed period, level percent of payroll, 20 years |
| Asset Valuation Method | Market value |
| Inflation | 2.50% |
| Salary Increases | 2.75% per year |
| Investment rate of return | 5.85% |
| Healthcare Trend Rate | 6.50% trending down to 4.04% |
| Retirement Age | Derived from CalPERS OPEB Assumptions model |
| Mortality Rate | Derived from CalPERS OPEB Assumptions model |

**REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
OPEB INVESTMENT RETURNS
for the measurement periods ended June 30**

Last 10 Fiscal Years*

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

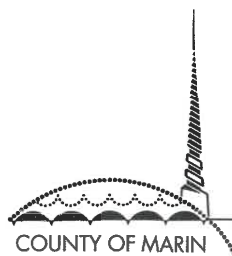
The annual money-weighted rate of return, net of investment expenses, is the net investment income for the year divided by the average net position for the year (less investment expenses).

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

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

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

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



COMMUNITY DEVELOPMENT AGENCY
PLANNING DIVISION

**NOTICE OF MARIN COUNTY PLANNING COMMISSION HEARINGS
Rezoning Related to the Housing Element**

NOTICE IS HEREBY GIVEN that the Marin County Planning Commission will hold hearings regarding the proposed rezonings related to the 2023-2031 Marin County Housing Element on December 12, 2022, at 5 PM and on January 5, 2023, at 5 PM.

Housing Division staff will propose rezoning multiple properties to meet the goals of the Marin Countywide Plan Housing Element. These rezonings will increase the allowable residential density to promote housing development on rezoned sites in compliance with State requirements to reduce barriers to housing development and meet the Regional Housing Need Allocation (RHNA).

The Planning Commission will not be providing a physical location for the public to attend the hearings in person. Members of the public may attend and participate using Zoom.

To participate in the Planning Commission hearings, please visit the Planning Commission's website at: <https://www.marincounty.org/depts/cd/divisions/planning/boards-commissions-and-public-hearings/planning-commission-hearings-page> where you can view the meeting agenda, staff report, proposed rezonings, and other related documents, and get the Zoom link to participate in the meeting.

November 22, 2022

Leelee Thomas
Deputy Director
Housing and Federal Grants



All public meetings and events sponsored or conducted by the County of Marin are held in accessible sites. Requests for accommodations may be made by calling (415) 473-4381 (Voice) 473-3232 (TDD/TTY) or by e-mail at disabilityaccess@marincounty.org at least four workdays in advance of the event. Copies of documents are available in alternative formats, upon request.