

**NOTICE AND AGENDA
Regular Board Meeting
at Sanitary District No. 5 of Marin County
Thursday, January 20, 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 rdohrmann@sani5.org.

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

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

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

Meeting ID: 623 062 0778

or join by phone:

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

ROLL CALL

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

1. Review and affirm of Resolution No. 2021-07: A Resolution proclaiming the continuing need to meet by teleconference in accordance with Government Code Section 54953
2. Elections for Officers of the Board – Action
3. Appointment of Committee Members and setting date & time for regular, standing committee meetings – Action

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

4. Approval of December 16, 2021 Regular Board Meeting Minutes (Dohrmann)
5. Review and receive all electronic fund transfers (EFTs) and approve warrants from December 9th, 2021, through January 12th, 2022 (JP Morgan Chase Bank, check no. 8646 and checks no. 8648 through check no. 8717, all transactions totaling \$291,100.10) and receive December 2021 payroll, in the sum of \$213,266.24 (Dohrmann)
6. Receipt of Financial Reports for December 2021 (Dohrmann)

MANAGEMENT REPORTS:

7. District Management Summary Report (Rubio)

NEW BUSINESS:

8. Review and discussion re Sanitary District No 5 of Marin County's FY20-21 Audited Financial Statement, presented by Kat Harris (Perotti & Carrade) – Action (Rubio)
9. Review and accept proposal from Nute Engineers regarding the 2022 Sewer Rehabilitation Project and authorize District Manager to enter into a professional services agreement with Nute Engineers for the 2022 sewer rehabilitation project Options A and B for an amount not to exceed \$48,534 (forty eight thousand, five hundred thirty-four dollars) only – Action (Rubio)
10. Review and authorize Linscott Engineering to perform proposed emergency work at 1651 Tiburon Boulevard (manhole #353 to manhole #BT), 6" Sewer Main Replacement, with amount not to exceed \$89,785.00 (eighty-nine thousand, seven hundred eighty-five dollars) only – Action (Rubio)
11. Review and discussion re SB 273 (Hertzberg): Storm Water Authority and a CASA co-sponsored bill with California Coast Keepers Alliance, which provides all wastewater treatment agencies the authority to divert, treat and dispose of storm water and urban runoff – discussion only (Rubio)
12. Review and discussion of Sanitary District No. 5 of Marin County's Ordinance No. 2014-02(A), Sewer Use Regulations, Section 611, Subsection a.) Additions or improvements, increasing current trigger amount of \$50,000.00 (fifty thousand dollars) for sewer lateral inspections – discussion only (Rubio)

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

13. Capital Improvement Program Committee (Moody/Arias-Montez)
14. Finance & Fiscal Oversight Committee (Benediktsson/Arias-Montez)
15. Governance Committee (Moody/Carapiet)
16. Personnel Committee (Benediktsson/Snyder)
17. Renewable Energy Strategies Ad Hoc Committee (Carapiet/Moody) – verbal report

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

18. Confirmation e-mail from CSDA regarding SD5's application for the "\$100 million COVID-19 Independent Special District Relief Fund was funded". SD5 Application amount \$167,484

ADJOURNMENT

The Board will be asked to adjourn the meeting to a Regular Board Meeting on February 17, 2022, at 5:00 P.M.

The Board of Directors may, at its discretion, consider agenda items out of the order in which they appear above. 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 2021-07**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 5th day of October 2021, by the following vote:

AYES, and in favor thereof, Directors: RICHARD SNYDER, JOHN CARAPIET, TED MCCOY, CATHARINE BENEDIKTSSAL


NOES, Directors: NONE

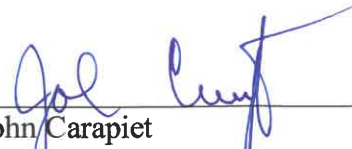
ABSENT, Directors: OMAR ARIAS-MATEZ

ABSTAIN, Directors: NONE

APPROVED:

ATTEST:


Richard Snyder
President, Board of Directors


John Carapiet
Vice President, Board of Directors

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

(PRINTED)

(SIGNATURES)

Board President, 2021

Name: Richard Snyder

Signature: _____

Board Vice President, 2021

Name: John Carapiet

Signature: _____

Board Secretary, 2021

Name: Omar Arias Montez

Signature: _____

Board President, 2022

Name: _____

Signature: _____

Board Vice President, 2022

Name: _____

Signature: _____

Board Secretary, 2022

Name: _____

Signature: _____

Sanitary District No. 5 of Marin County
Board of Directors Seats, Effective February 2021

(PRINTED)

(SIGNATURES)


Board President, 2020

Name: Catharine Benediktsson

Signature: 

Board President, 2021

Name: Richard Snyder

Signature: 

Board Vice President, 2020

Name: Tod Moody

Signature: 


Board Vice President, 2021

Name: John Carapiet

Signature: 

Board Secretary, 2020

Name: Richard Snyder

Signature: 

Board Secretary, 2021

Name: Omar Arias

Signature: 

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

(PRINTED)

(SIGNATURES)

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: _____

Member: _____

Alternate: _____

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: _____

Member: _____

Alternate: _____

Capital Improvement Program Committee

Chair: _____

Member: _____

Alternate: _____

Capital Improvement Program Committee

Chair: _____

Member: _____

Alternate: _____

Governance Committee

Chair: _____

Member: _____

Alternate: _____

Governance Committee

Chair: _____

Member: _____

Alternate: _____

Personnel Committee

Chair: _____

Member: _____

Alternate: _____

Personnel Committee

Chair: _____

Member: _____

Alternate: _____

Sanitary District No. 5 of Marin County
Board of Directors Committees, Effective February 2021

(PRINTED)

(SIGNATURES)

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: Catharine Benediktsson

Member: Omar Arias

Alternate: John Carapiet

Capital Improvement Program Committee

Chair: Tod Moody

Member: Omar Arias

Alternate: John Carapiet

Governance Committee

Chair: Tod Moody

Member: John Carapiet

Alternate: Richard Snyder

Personnel Committee

Chair: Catharine Benediktsson

Member: Richard Snyder

Alternate: John Carapiet

Finance & Fiscal Oversight Committee

(Includes Budget Review Committee)

Chair: C. Benediktsson

Member: [Signature]

Alternate: [Signature]

Capital Improvement Program Committee

Chair: Tod Moody

Member: [Signature]

Alternate: [Signature]

Governance Committee

Chair: Tod Moody

Member: [Signature]

Alternate: [Signature]

Personnel Committee

Chair: C. Benediktsson

Member: [Signature]

Alternate: [Signature]

**Regular Board Meeting Minutes
Sanitary District No. 5 of Marin County
Thursday, December 16, 2021**

5:00 P.M. REGULAR BOARD MEETING

COVID-19 ADVISORY NOTICE

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

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

How to Participate in the Meeting:

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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 Richard Snyder at 5:03 P.M.

ROLL CALL

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

Staff present: Tony Rubio, District Manager
Robin Dohrmann, Office Manager

Others in attendance: Benjamin Stock, Burke, Williams, & Sorensen, LLC
Allan & Sidney Bortel, Ned's Way, Tiburon

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.

- Allan (& Sidney) Bortel, HOA President for Chandler's Gate, requested SD5 increase the trigger threshold for sewer lateral inspections (see Ordinance No. Ordinance No. 2014-02(A) - Sewer Use Regulations) and asked that an agenda item be scheduled regarding said topic.

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

- Vice President John Carapiet advised Staff to include a discussion regarding the request for SD5 to increase the trigger threshold for sewer lateral inspections (see Ordinance No. Ordinance No. 2014-02(A) - Sewer Use Regulations) in the future
- Vice President John Carapiet was disappointed to learn SD5 had not inspected the Belvedere Land Company (BLC) laterals prior to their selling-off parcels in 2014
- Secretary Omar Arias-Montez requested to include the discussion regarding the request for SD5 to increase the trigger threshold for sewer lateral inspections (see Ordinance No. Ordinance No. 2014-02(A) - Sewer Use Regulations) at the Regular Board Meeting in January 2022
- Director Catharine Benediktsson requested a discussion re the collection and conversion of storm water considering the significant rainfall in 2021
- Director Catharine Benediktsson and Vice President John Carapiet requested notification be provided to Belvedere Lagoon Property Owners' Association (BLPOA), should there be an Sanitary Sewer Overflow (SSO) into the Belvedere Lagoon

CONSENT CALENDAR:

1. Review and Affirm Ordinance No. 2021-07: A Resolution proclaiming the continuing need to meet by teleconference in accordance with Government Code Section 54953 (Rubio)
2. Approval of November 18, 2021 Regular Board Meeting Minutes (Dohrmann)
3. Review ~~and receive~~ all electronic fund transfers (EFTs) and approve warrants from November 11th through December 8th, 2021 (JP Morgan Chase Bank, check no. 8593 through check no. 8647, all transactions totaling \$383,556.62) and receive November 2021 payroll, in the sum of \$161,023.10 (Dohrmann)
4. Receipt of Financial Reports for November 2021 (Dohrmann)

Discussion by the Board.

A) Secretary Arias-Montez requested clarification re duplication of warrant lists (summary and detailed), as there was confusion regarding which reports were updated. Secretary Arias-Montez requested modification to current notation (via notes and highlights) and to resubmit.

B) Director Catharine Benediktsson requested the removal of the words, "and receive" at Item #3 on the Consent Calendar.

Motion (Benediktsson/Carapiet) to approve Items No. 1 through No. 4, subsequent to corrections made, on the Consent Calendar. Passed unanimously.

MANAGEMENT REPORTS:

5. District Management 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. Secretary Omar Arias-Montez requested DM Rubio update the (Storm Watch) report to reflect the current generator status.

NEW BUSINESS:

6. Proclamation for SD5 retiree, Steve Driscoll – Action (Rubio)

Discussion by the Board. Motion (Benediktsson/Carapiet) to approve, subsequent to corrections requested by Secretary Omar Arias-Montez on the Proclamation for SD5 retiree, Steve Driscoll. Passed unanimously.

7. Discussion re SD5 administrative / scanning workload and recommendation to hire a part-time administrative assistant – Action (Rubio)

Discussion by the Board. No action taken. Direction given to Office Manager to tailor part-time Administrative Assistant position description prior to the next Personnel Meeting in January 2022.

8. Discussion re subcontracting document management (scanning, archiving and shredding) SD5 historical documents – discussion only (Rubio)

Discussion by the Board. Direction given to Office Manager to move forward with bids from document management companies and customize a Professional Services Agreement for Legal to review.

9. Discussion regarding the Main Plant Generator Control Panel Upgrade and transfer switch part replacement and troubleshooting work for the month of November – discussion only (Rubio)

Discussion by the Board only. No action or direction given.

10. Consideration of CASA Winter Conference attendance – January 19-21 (Palm Springs) or CASA Washington D.C. Policy Forum, February 28 - March 1 – Action (Rubio)

Discussion by the Board. No action given. Direction provided to District Manager to look into the Washington D.C. Policy Forum in February.

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

11. Capital Improvement Program Committee (Moody/Arias-Montez) – verbal report
12. Finance & Fiscal Oversight Committee (Benediktsson/Arias-Montez) – verbal report
13. Governance Committee (Moody/Carapiet) – N/A
14. Personnel Committee (Benediktsson/Snyder) – verbal report
15. Renewable Energy Strategies Ad Hoc Committee (Carapiet/Moody) – verbal report

OTHER BUSINESS: None

ENVIRONMENTAL: None

CORRESPONDENCE: None

INFORMATIONAL ITEMS: None

CONVENE TO CLOSED SESSION (6:23 p.m.):

16. 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

Discussion by the Board.

17. Report out of Closed Session (6:38 p.m.): No action taken.

RECONVENE TO OPEN SESSION (6:38 p.m.):

18. Discuss and possible action to increase District Manager’s compensation under Employment Contract and award of a one-time incentive payment to District Manager

Discussion by the Board. SD5 Board members approved District Manager, Tony Rubio, a 1-step salary increase, as of January 1, 2022. Passed unanimously.

ADJOURNMENT

The Board adjourned at 6:56 p.m. to a Regular Board Meeting on January 20, 2022, at 5:00 P.M.

Approved:

Attest:

Richard Snyder
President, Board of Directors

Omar Arias-Montez
Secretary, Board of Directors

**Sanitary Distr. No.5 of Marin Co.
Warrant List Summary
December 9, 2021 through January 12, 2022**

Item #5

01/12/22

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
12/16/21	EFT	CalPERS	EFT Health Premium, January 2022, Cust #4163206459	-16,720.15
01/12/22	EFT	PERS	EFT PERS Retirement, December 2021	-19,448.56
12/17/21	EFT	PERS	FY20-21 EMPC Audit Review (#3P20-055) - Special Comp Adjust...	-23.74
12/22/21	EFT	PERS	FY20-21 EMPC Audit Review (#3P20-055) - Special Comp Adjust...	-5.40
12/09/21	8646	State Water Resources Control B...	A Balf: Cert Renewal - April 2021	-125.00
12/16/21	8648	Herc Rentals, Inc.	Cust #1580740, ER Pull-up Generator, Oct - Dec 2021	-23,321.44
12/16/21	8649	Special District Risk Management...	Member #7665, Life, Vision, DDS & LTD Ins., January 2021	-1,586.73
12/16/21	8650	Mill Valley Refuse Service, Inc.	Acct #063092, SLUDGE TRANSPORT, Nov - Dec, 2021	-3,240.00
12/16/21	8651	Pacific Gas & Electric	Acct #2908031411-4, Utilities, November 2021	-22,621.23
12/16/21	8652	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm, December 2021	-235.65
12/16/21	8653	Driscoll, Stephen	S/B Mileage reimb., Aug - Dec 2022	-522.93
01/12/22	8654	AAAA Generator Services, Inc.	SD5 Generator Repair, December 2021	-7,305.00
01/12/22	8655	Access Answering Service	Acct #4080C, Answering Service, January 2022	-60.00
01/12/22	8656	Alhambra	Acct #547945611762129, Water, November - December 2021	-143.81
01/12/22	8657	AT&T	Acct #960732-76375559 - December 2021	-815.06
01/12/22	8658	BAAQMD	Permits, BPS#1 & TPS#11/SF#1 Renewals, December 2021	-378.00
01/12/22	8659	Banshee Networks, Inc.	Computer/IT Support, Hardware - December 2021	-81.18
01/12/22	8660	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, November 2021	-1,635.00
01/12/22	8662	Burke, Williams & Sorensen, LLP	Legal Advice, November 2021	-850.50
01/12/22	8663	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, December 2021	-1,730.93
01/12/22	8664	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, December 2021	-158.61
01/12/22	8665	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, December 2021	-212.53
01/12/22	8666	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Dece...	-1,137.64
01/12/22	8667	CSRMA California Sanitation Risk...	PLP Deposit & Fees, JPA Chgs & Retro Adjmt - December 2021 - ...	-49,073.00
01/12/22	8668	Cummins Pacific Power Systems	Cust #:245320, BPS#2 Parts Rplcmt, June 2021	-3,751.00
01/12/22	8669	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription - January 2022	-350.00
01/12/22	8670	Eaton Corporation	ID#:341599, M.P. Parts & Svc, November 2021	-5,138.00
01/12/22	8671	Fastenal Company	CASA10962, Safety & M.P. Parts & Service, December 2021	-8,929.52
01/12/22	8672	Goodman Building Supply Co.	Acct #20070, Safety, P.C.+M.P. Supplies, December 2021	-535.24
01/12/22	8673	Grainger	Acct #810128785, M.P. Supplies, December 2021	-181.30
01/12/22	8674	HireRight, LLC	Acct #:272761, Background Check for A Balf (D.O.H.: 12.6.2021)	-87.78
01/12/22	8675	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P., PPE & Breakroom - Decembe...	-618.99
01/12/22	8676	Jackson's Hardware, Inc.	Acct #7601, Rain Gear + M.P. Supplies, December 2021	-432.93
01/12/22	8677	JM Integration, LLC	M.P. Parts & Service, December 2021	-7,473.25
01/12/22	8678	Koffler Electrical Mechanical Repair	Cust #00-SAN060, M.P. & P.C. Parts & Svc. - December 2021	-3,855.15
01/12/22	8679	Larry Walker Associates, Inc.	Tech Support for M.P. NPDES Reg. Assistance Renewal - Nove...	-155.00
01/12/22	8680	Linscott Engineering Contractors I...	Belv P&L - October 2021	-4,662.29
01/12/22	8681	Lystek Int'l, LTD	Biosolids Transport, December 2021	-702.95
01/12/22	8682	Marin County Assessor's Office	CoM Assessment Roll by Fund + Dead Parcel History Report, Ja...	-137.00
01/12/22	8683	Marin Municipal Water District	Water, August - October, 2021	-1,516.75
01/12/22	8684	Medical Center of Marin, ES A/R	Acct #:SDN5_B1, A Balf - December 2021	-226.00
01/12/22	8685	MISCOwater	M.P. Parts & Svc. - December 2021	-8,622.32
01/12/22	8686	PACE Supply Corp.	M.P. Parts & Service, October 2021	-665.05
01/12/22	8687	Perotti & Carrade	Client #1901 - FY20-21 Audit Services, PP#3, December 2021	-6,500.00
01/12/22	8688	Peterson	Cust #:5656305, TPS#3 & TPS #3 Generator Service- December ...	-8,434.07
01/12/22	8689	Ram Print and Communications	Admin/Off Supplies, SD5 warrant approval stamp, December 2021	-45.47
01/12/22	8690	Robert L Talavera, LLC	SSGIS ArcView Support, December 2021	-750.00
01/12/22	8691	SASM	Bioassay Testing, Sept - Dec, 2021	-1,800.00
01/12/22	8692	SemiTorr Group, Inc.	Acct #400M14, M.P. Lab Supplies - December 2021	-3,938.73
01/12/22	8693	Shape Incorporated	Acct #400M14, BPS #12 Hatch Replacement - November 2021	-4,825.79
01/12/22	8694	Special District Risk Management...	Member #7665, Life, Vision, DDS & LTD Ins., February 2022	-1,797.57
01/12/22	8695	SWRCB FEES	SWRCB Permit (Threat/Complexity 3C) Permit, December 2020	-6,652.00
01/12/22	8696	Telstar Instrument, Inc.	Cust #SANDI, Telecommunication upgrades re BPS, TPS, PCPS...	-22,772.86
01/12/22	8697	TESCO Controls, Inc.	Cust #TIBU, M.P./SASM Chemical Feed Pump Service - Decemb...	-1,765.42
01/12/22	8698	U.S. Bank	Acct#:4246-0441-0158-3635, November - December 2021	-1,385.08
01/12/22	8699	Univar	Cust ID #STDT001, Chemicals - December 2021	-21,946.27
01/12/22	8700	USA BlueBook	Cust #933682, Safety - December 2021	-640.59
01/12/22	8701	Water Components & Building Su...	Acct #454, P&L Supplies, December 2022	-723.03
01/12/22	8702	Water Environment Federation	Member ID #01812507, Tony Rubio, Jan 2022 (AJE FY22-23)	-332.00
01/12/22	8703	Balf, Abigail	Safety Boots + PPE Reimbursement, December 2021	-448.58
01/12/22	8705	Catharine Benediktsson	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	-700.00
01/12/22	8706	Dohrmann, Robin	Safety Gear Reimbursement, FY21-22	-408.14
01/12/22	8707	Driscoll, Stephen	S/B Mileage reimb., December 2021	-101.81
01/12/22	8708	John Carapiet	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	-700.00
01/12/22	8709	La Torre, Daniel P.	Standby Mileage Reimb, October - December 2021	-638.40

Sanitary Distr. No.5 of Marin Co.
Warrant List Summary
December 9, 2021 through January 12, 2022

01/12/22

Date	Num	Name	Memo	Amount
01/12/22	8710	O'Day, Tim	Safety Gear Reimbursement, January 2022	-283.40
01/12/22	8711	Omar Arias	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	-500.00
01/12/22	8712	Richard Snyder	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	-700.00
01/12/22	8713	Rosser, John	Standby Mileage Reimb - December 2021	-147.12
01/12/22	8714	Tod Moody	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	-700.00
01/12/22	8715	Brewton Iron Works, Inc.	M.P. Equipmnt Replacements, December - 2021	-1,047.00
01/12/22	8716	Bilsborough, Chad	Standby Mileage Reimb, Oct - Dec 2021	-470.40
01/12/22	8717	Triola, Joseph	Standby Mileage Reimb, Dec- Jan 2021	-473.76
Total JP Morgan Chase - Primary 7399				-291,100.10
TOTAL				-291,100.10

Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
December 9, 2021 through January 12, 2022

01/12/22

Date	Num	Name	Memo	Account	Class	Paid Amount
12/16/21	EFT	CalPERS	EFT Health Premium, January 2022, Cust #4163206459	JP Morgan Chase - Primary 7399		
			Active Employee Health Premium - January 2022	8020.05 · Employee Health	Belvedere	-5,670.86
			Active Employee Health Premium - January 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-460.48
			Active Employee Health Premium - January 2022	8020.05 · Employee Health	Tiburon	-9,638.58
			Retiree Health Premium - January 2022	8022.05 · Reitree Health	Belvedere	-321.48
			Retiree Health Premium - January 2022	8022.05 · Reitree Health	Tiburon:Paradise ...	-26.10
			Retiree Health Premium - January 2022	8022.05 · Reitree Health	Tiburon	-546.42
			Active Employee Health Premium - January 2022 - Admin Fee	8020.05 · Employee Health	Belvedere	-14.18
			Active Employee Health Premium - January 2022 - Admin Fee	8020.05 · Employee Health	Tiburon:Paradise ...	-1.15
			Active Employee Health Premium - January 2022 - Admin Fee	8020.05 · Employee Health	Tiburon	-24.09
			Retiree Health Premium - January 2022 - Admin Fee	8022.05 · Reitree Health	Belvedere	-6.04
			Retiree Health Premium - January 2022 - Admin Fee	8022.05 · Reitree Health	Tiburon:Paradise ...	-0.49
			Retiree Health Premium - January 2022 - Admin Fee	8022.05 · Reitree Health	Tiburon	-10.28
TOTAL						-16,720.15
01/12/22	EFT	PERS	EFT PERS Retirement, December 2021	JP Morgan Chase - Primary 7399		
			Retirement December 2021(Classic 1600 Rate): ER @ 14.194 ...	8019.05 · PERS Retirement	Belvedere	-4,949.39
			Retirement December 2021(Classic 1600 Rate) (AJE FY20-21)	8019.05 · PERS Retirement	Tiburon:Paradise ...	-401.90
			Retirement December 2021(Classic 1600 Rate) (AJE FY20-21)	8019.05 · PERS Retirement	Tiburon	-8,412.30
			Retirement December 2021(PEPRA Rates: ER @ 7.732%; EE ...	8019.05 · PERS Retirement	Belvedere	-2,044.32
			Retirement December 2021(PEPRA Rate) (AJE FY20-21)	8019.05 · PERS Retirement	Tiburon:Paradise ...	-166.00
			Retirement December 2021(PEPRA Rate) (AJE FY20-21)	8019.05 · PERS Retirement	Tiburon	-3,474.65
TOTAL						-19,448.56
12/17/21	EFT	PERS	FY20-21 EMPC Audit Review (#3P20-055) - Special Comp Ad...	JP Morgan Chase - Primary 7399		
			Retirement September 2021(Classic 1600 Rate): T Rubio Adjus...	8019.05 · PERS Retirement	Belvedere	-8.54
			Retirement September 2021(Classic 1600 Rate): T Rubio Adjus...	8019.05 · PERS Retirement	Tiburon:Paradise ...	-0.69
			Retirement September 2021(Classic 1600 Rate): T Rubio Adjus...	8019.05 · PERS Retirement	Tiburon	-14.51
TOTAL						-23.74
12/22/21	EFT	PERS	FY20-21 EMPC Audit Review (#3P20-055) - Special Comp Ad...	JP Morgan Chase - Primary 7399		
			Retirement September 2021(Classic 1600 Rate): T Rubio Adjus...	8019.05 · PERS Retirement	Belvedere	-1.94
			Retirement September 2021(Classic 1600 Rate): T Rubio Adjus...	8019.05 · PERS Retirement	Tiburon:Paradise ...	-0.16
			Retirement September 2021(Classic 1600 Rate): T Rubio Adjus...	8019.05 · PERS Retirement	Tiburon	-3.30
TOTAL						-5.40

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12/09/21	8646	State Water Resources Con...	A Balf: Cert Renewal - April 2021	JP Morgan Chase - Primary 7399		
			A. Balf - SWRCB Cert Application Fee: WWTP OIT-II Certificate,...	6025 · Dues & Subscriptions	Belvedere	-44.95
			A. Balf - SWRCB Cert Application Fee: WWTP OIT-II Certificate,...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-3.65
			A. Balf - SWRCB Cert Application Fee: WWTP OIT-II Certificate,...	6025 · Dues & Subscriptions	Tiburon	-76.40
TOTAL						-125.00
12/16/21	8648	Herc Rentals, Inc.	Cust #1580740, ER Pull-up Generator, Oct - Dec 2021	JP Morgan Chase - Primary 7399		
			Inv #1580740 + Inv #32462905-002 (PO#387945) ER Pull-up G...	7022 · Plant Maint. Parts & Service	Belvedere	-8,640.59
			Inv #1580740 + Inv #32462905-002 (PO#387945) ER Pull-up G...	7022 · Plant Maint. Parts & Service	Tiburon	-14,680.85
TOTAL						-23,321.44
12/16/21	8649	Special District Risk Manag...	Member #7665, Life, Vision, DDS & LTD Ins., January 2021	JP Morgan Chase - Primary 7399		
			Employee Life & ADD Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Belvedere	-48.91
			Employee Life & ADD Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-3.97
			Employee Life & ADD Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon	-83.12
			Employee LTD Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Belvedere	-127.69
			Employee LTD Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-10.37
			Employee LTD Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon	-217.03
			Employee DDS Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Belvedere	-335.86
			Employee DDS Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-27.28
			Employee DDS Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon	-571.00
			Employee Vision Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Belvedere	-58.08
			Employee Vision Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-4.72
			Employee Vision Insurance - Inv #37169 - January 2022	8020.05 · Employee Health	Tiburon	-98.70
TOTAL						-1,586.73
12/16/21	8650	Mill Valley Refuse Service, I...	Acct #063092, SLUDGE TRANSPORT, Nov - Dec, 2021	JP Morgan Chase - Primary 7399		
			Sludge Transport/Exchange only, 11.11.2021, 11.19.2021, 12.1....	7029 · Main Plant Sludge Disposal	Belvedere	-1,200.42
			Sludge Transport/Exchange only, 11.11.2021, 11.19.2021, 12.1....	7029 · Main Plant Sludge Disposal	Tiburon	-2,039.58
TOTAL						-3,240.00
12/16/21	8651	Pacific Gas & Electric	Acct #2908031411-4, Utilities, November 2021	JP Morgan Chase - Primary 7399		
			Acct #2908031411-4, Main Plant Utilities, November, 2021	8542 · Main Plant Utilities	Belvedere	-5,973.89
			Acct #2908031411-4, P.C. Plant Utilities, November, 2021	8543 · Paradise Cove Utilities	Tiburon:Paradise ...	-1,854.68
			Acct #2908031411-4, Main Plant Utilities, November, 2021	8542 · Main Plant Utilities	Tiburon	-10,149.98
			Acct #2908031411-4, Belv Pump St Utilities, November, 2021	8544 · Pump Station Utilities	Belvedere	-1,952.50
			Acct #2908031411-4, P.C. Pump St Utilities, November, 2021	8544 · Pump Station Utilities	Tiburon:Paradise ...	-290.64
			Acct #2908031411-4, Tib Pump St Utilities, November, 2021	8544 · Pump Station Utilities	Tiburon	-2,399.54
TOTAL						-22,621.23

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Date	Num	Name	Memo	Account	Class	Paid Amount
12/16/21	8652	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm, December ...	JP Morgan Chase - Primary 7399		
			Inv #9894409442: Monthly Charges, December 2021	8531 · Main Plant Telephones	Belvedere	-92.83
			Inv #9894409442: Monthly Charges, December 2021	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-7.54
			Inv #9894409442: Monthly Charges, December 2021	8531 · Main Plant Telephones	Tiburon	-157.78
			Inv #9894409442: Taxes, Gov't Surcharges & Fees, December ...	8531 · Main Plant Telephones	Belvedere	8.09
			Inv #9894409442: Taxes, Gov't Surcharges & Fees, December ...	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	0.66
			Inv #9894409442: Taxes, Gov't Surcharges & Fees, December ...	8531 · Main Plant Telephones	Tiburon	13.75
TOTAL						-235.65
12/16/21	8653	Driscoll, Stephen	S/B Mileage reimb., Aug - Dec 2022	JP Morgan Chase - Primary 7399		
			Mileage Reimb. for M.P. Standby, M.P. (B) - Aug - Dec 2022	6018.2 · Standby Mileage Expen...	Belvedere	-193.75
			Mileage Reimb. for M.P. Standby, M.P. (B) - Aug - Dec 2022	6018.2 · Standby Mileage Expen...	Tiburon	-329.18
TOTAL						-522.93
01/12/22	8654	AAAA Generator Services, I...	SD5 Generator Repair, December 2021	JP Morgan Chase - Primary 7399		
			Inv #51666 (PO#387875), M.P. Generator Repair/Upgrade to 5k...	7022 · Plant Maint. Parts & Service	Belvedere	-2,706.50
			Inv #51666 (PO#387875), M.P. Generator Repair/Upgrade to 5k...	7022 · Plant Maint. Parts & Service	Tiburon:Paradise ...	-4,598.50
TOTAL						-7,305.00
01/12/22	8655	Access Answering Service	Acct #4080C, Answering Service, January 2022	JP Morgan Chase - Primary 7399		
			Inv #26628, Answering Service, January 2022 - SSO & Alarm N...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-21.58
			Inv #26628, Answering Service, January 2022 - SSO & Alarm N...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-1.75
			Inv #26628, Answering Service, January 2022 - SSO & Alarm N...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-36.67
TOTAL						-60.00
01/12/22	8656	Alhambra	Acct #547945611762129, Water, November - December 2021	JP Morgan Chase - Primary 7399		
			Inv #12012314 121021 Water, 11.11.2021 - 12.08.2021	7023 · Janitorial Supplies & Servi...	Belvedere	-51.71
			Inv #12012314 121021 Water, 11.11.2021 - 12.08.2021	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-4.20
			Inv #12012314 121021 Water, 11.11.2021 - 12.08.2021	7023 · Janitorial Supplies & Servi...	Tiburon	-87.90
TOTAL						-143.81
01/12/22	8657	AT&T	Acct #960732-76375559 - December 2021	JP Morgan Chase - Primary 7399		
			PC Plant Telephones - December 2021	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-331.52
			PC Pumps & Lines Telephones - December 2021	8533 · Pumps & Lines Telephones	Tiburon:Paradise ...	-175.08
			Tib Pumps & Lines Telephones - December 2021	8533 · Pumps & Lines Telephones	Tiburon	-308.46
TOTAL						-815.06

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8658	BAAQMD	Permits, BPS#1 & TPS#11/SF#1 Renewals, December 2021	JP Morgan Chase - Primary 7399		
			Cust#:23WS6E2207, Inv #:4LM08, Plant #:22207, Belv P.S. #2 -...	7062 · Permits/Fees - General	Belvedere	-268.00
			Cust#:23WS6E2207, Inv #:4LM08, Plant #:22207, Belv P.S. #2 -...	7063 · Paradise Cove Permits/F...	Belvedere	-110.00
TOTAL						-378.00
01/12/22	8659	Banshee Networks, Inc.	Computer/IT Support, Hardware - December 2021	JP Morgan Chase - Primary 7399		
			Inv #15182, Inv #15182, Hardware provided at IT Tower - Dece...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-81.18
TOTAL						-81.18
01/12/22	8660	Brelje and Race Laboratorie...	M.P./P.C. Plant Samples, November 2021	JP Morgan Chase - Primary 7399		
			Inv #139151, M.P. Samples for November 2021	7051 · Main Plant Lab Monitoring	Belvedere	-527.96
			Inv #139151, P.C. Samples for November 2021	7052 · Paradise Cove Monitoring	Tiburon:Paradise ...	-210.00
			Inv #139151, M.P. Samples for November 2021	7051 · Main Plant Lab Monitoring	Tiburon	-897.04
TOTAL						-1,635.00
01/12/22	8662	Burke, Williams & Sorensen...	Legal Advice, November 2021	JP Morgan Chase - Primary 7399		
			Inv #278732, HR, November 2021	6039 · Legal	Belvedere	-124.60
			Inv #278732, HR, November 2021	6039 · Legal	Tiburon:Paradise ...	-10.12
			Inv #278732, HR, November 2021	6039 · Legal	Tiburon	-211.78
			Inv #278732, DCS, November 2021	6039 · Legal	Belvedere	-181.24
			Inv #278732, DCS, November 2021	6039 · Legal	Tiburon:Paradise ...	-14.72
			Inv #278732, DCS, November 2021	6039 · Legal	Tiburon	-308.04
TOTAL						-850.50
01/12/22	8663	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, December 2021	JP Morgan Chase - Primary 7399		
			M.P. - B: #628162, #628187, #628519, #627868, #627912 - Dec...	7051 · Main Plant Lab Monitoring	Belvedere	-592.39
			P.C.: Inv #628286, #628418, #628479 - December 2021	7052 · Paradise Cove Monitoring	Tiburon:Paradise ...	-132.05
			M.P. - B: #8162, #8187, #8519, 37868, #7912 - December 2021	7051 · Main Plant Lab Monitoring	Tiburon	-1,006.49
TOTAL						-1,730.93
01/12/22	8664	Caltronics Business System...	Acct #SD15, Multi-purpose Copier Contract, December 2021	JP Morgan Chase - Primary 7399		
			Inv #3398467 + Inv #3407590, Konica Multi-purpose copier (C3...	6047 · Office Supplies	Belvedere	-57.04
			Inv #3398467 + Inv #3407590, Konica Multi-purpose copier (C3...	6047 · Office Supplies	Tiburon:Paradise ...	-4.63
			Inv #3398467 + Inv #3407590, Konica Multi-purpose copier (C3...	6047 · Office Supplies	Tiburon	-96.94
TOTAL						-158.61

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8665	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, December 2021	JP Morgan Chase - Primary 7399		
			PPE/Safetwear + Service: Inv ending in #64151, #86374, #7233...	8520 · Personal Protection/Safet...	Belvedere	-63.79
			PPE/Safetwear + Service: Inv ending in #64151, #86374, #7233...	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-5.18
			PPE/Safetwear + Service: Inv ending in #64151, #86374, #7233...	8520 · Personal Protection/Safet...	Tiburon	-108.43
			Please note Inv #4102957155 was paid with SD5 check #8614, ...	8520 · Personal Protection/Safet...	Belvedere	-12.63
			"PPE/Safetwear + Service: Inv ending in #43538, #52320, #986...	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-1.03
			"PPE/Safetwear + Service: Inv ending in #43538, #52320, #986...	8520 · Personal Protection/Safet...	Tiburon	-21.47
TOTAL						-212.53
01/12/22	8666	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, De...	JP Morgan Chase - Primary 7399		
			Bundle: Cable (\$218.25), December 2021	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-78.48
			Bundle: Cable (\$218.25), December 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-6.37
			Bundle: Cable (\$218.25), December 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-133.40
			Bundle: Internet (\$19.95), December 2021	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-7.17
			Bundle: Internet (\$19.95), December 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-0.58
			Bundle: Internet (\$19.95), December 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-12.19
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees), Dece...	8531 · Main Plant Telephones	Belvedere	-113.74
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees), Dece...	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-9.24
			Bundle: Land Line Phones (\$249.50+ \$39.75 add'l Fees), Dece...	8531 · Main Plant Telephones	Tiburon	-193.33
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), December 2021	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-1.88
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), December 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-0.15
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), December 2021	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-3.19
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), December 2021	8531 · Main Plant Telephones	Belvedere	-1.88
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), December 2021	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-0.15
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), December 2021	8531 · Main Plant Telephones	Tiburon	-3.19
			Bundle: Cable (\$218.25), January 2022	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-78.48
			Bundle: Cable (\$218.25), January 2022	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-6.37
			Bundle: Cable (\$218.25), January 2022	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-133.40
			Bundle: Internet (\$19.95), January 2022	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-7.17
			Bundle: Internet (\$19.95), January 2022	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-0.58
			Bundle: Internet (\$19.95), January 2022	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-12.20
			Bundle: Land Line Phones (\$249.50+ \$70.10 add'l Fees), Janua...	8531 · Main Plant Telephones	Belvedere	-115.58
			Bundle: Land Line Phones (\$249.50+ \$70.10 add'l Fees), Janua...	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-9.38
			Bundle: Land Line Phones (\$249.50+ \$70.10 add'l Fees), Janua...	8531 · Main Plant Telephones	Tiburon	-196.44
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), January 2022	8531 · Main Plant Telephones	Belvedere	-2.36
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), January 2022	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-0.19
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), January 2022	8531 · Main Plant Telephones	Tiburon	-4.00
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), January 2022	8531 · Main Plant Telephones	Belvedere	-2.36
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), January 2022	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-0.19
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), January 2022	8531 · Main Plant Telephones	Tiburon	-4.00
TOTAL						-1,137.64

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8667	CSRMA California Sanitatio...	PLP Deposit & Fees, JPA Chgs & Retro Adjmt - December 2...	JP Morgan Chase - Primary 7399		
			Inv #6929, PLP Pooled Deposit (12.31.2021-6.30.2022)	6033.2 · General Liability	Belvedere	-3,195.59
			Inv #6929, PLP Pooled Deposit (12.31.2021-6.30.2022)	6033.2 · General Liability	Tiburon:Paradise ...	-259.49
			Inv #6929, PLP Pooled Deposit (12.31.2021-6.30.2022)	6033.2 · General Liability	Tiburon	-5,431.42
			Inv #6929, PLP Excess Ins. Premium (12.31.2021-6.30.2022)	6033.2 · General Liability	Belvedere	-2,736.02
			Inv #6929, PLP Excess Ins. Premium (12.31.2021-6.30.2022)	6033.2 · General Liability	Tiburon:Paradise ...	-222.17
			Inv #6929, PLP Excess Ins. Premium (12.31.2021-6.30.2022)	6033.2 · General Liability	Tiburon	-4,650.31
			Inv #6929, JPA Charge (12.31.2021-6.30.2022)	6033.2 · General Liability	Belvedere	-899.00
			Inv #6929, JPA Charge (12.31.2021-6.30.2022)	6033.2 · General Liability	Tiburon:Paradise ...	-73.00
			Inv #6929, JPA Charge (12.31.2021-6.30.2022)	6033.2 · General Liability	Tiburon	-1,528.00
			Inv #6929, PLP Pooled Deposit Fees (PDF) (12.31.2021-6.30.2...	6033.2 · General Liability	Belvedere	-870.41
			Inv #6929, PLP Pooled Deposit Fees (PDF) (12.31.2021-6.30.2...	6033.2 · General Liability	Tiburon:Paradise ...	-70.68
			Inv #6929, PLP Pooled Deposit Fees (PDF) (12.31.2021-6.30.2...	6033.2 · General Liability	Tiburon	-1,479.41
			nv #6929, PLP LIABILITY Retro Adjustment (FY2007/08 thru FY...	6033.2 · General Liability	Belvedere	-1,122.31
			Inv #6929, PLP LIABILITY Retro Adjustment (FY2007/08 thru F...	6033.2 · General Liability	Tiburon:Paradise ...	-91.13
			Inv #6929, PLP LIABILITY Retro Adjustment (FY2007/08 thru F...	6033.2 · General Liability	Tiburon	-1,907.56
			Inv #6929, PLP Pooled Deposit (7.1.22-12.31.22) (FY2022-202...	6033.2 · General Liability	Belvedere	-3,195.59
			Inv #6929, PLP Pooled Deposit (7.1.22-12.31.22) (FY2022-202...	6033.2 · General Liability	Tiburon:Paradise ...	-259.49
			Inv #6929, PLP Pooled Deposit (7.1.22-12.31.22) (FY2022-202...	6033.2 · General Liability	Tiburon	-5,431.42
			Inv #6929, PLP Excess Ins. Premium (7.1.22-12.31.22) (FY2022...	6033.2 · General Liability	Belvedere	-2,736.02
			Inv #6929, PLP Excess Ins. Premium (7.1.22-12.31.22) (FY2022...	6033.2 · General Liability	Tiburon:Paradise ...	-222.17
			Inv #6929, PLP Excess Ins. Premium (7.1.22-12.31.22) (FY2022...	6033.2 · General Liability	Tiburon	-4,650.31
			Inv #6929, JPA Charge (7.1.22-12.31.22) (FY2022-2023 AJE)	6033.2 · General Liability	Belvedere	-899.00
			Inv #6929, JPA Charge (7.1.22-12.31.22) (FY2022-2023 AJE)	6033.2 · General Liability	Tiburon:Paradise ...	-73.00
			Inv #6929, JPA Charge (7.1.22-12.31.22) (FY2022-2023 AJE)	6033.2 · General Liability	Tiburon	-1,528.00
			Inv #6929, PLP Retro Adjustment (FY2007/08 thru FY2018/19)	6033.2 · General Liability	Belvedere	-870.41
			nv #6929, PLP Retro Adjustment (FY2007/08 thru FY2018/19)	6033.2 · General Liability	Tiburon:Paradise ...	-70.68
			nv #6929, PLP Retro Adjustment (FY2007/08 thru FY2018/19)	6033.2 · General Liability	Tiburon	-1,479.41
			Inv #6929, PLP Pooled PDF Deposit Fees (7.1.22-12.31.22) (FY...	6033.2 · General Liability	Belvedere	-1,122.31
			Inv #6929, PLP Pooled PDF Deposit Fees (7.1.22-12.31.22) (FY...	6033.2 · General Liability	Tiburon:Paradise ...	-91.13
			Inv #6929, PLP Pooled PDF Deposit Fees (7.1.22-12.31.22) (FY...	6033.2 · General Liability	Tiburon	-1,907.56
TOTAL						-49,073.00
01/12/22	8668	Cummins Pacific Power Sy...	Cust.#:245320, BPS#2 Parts Rplcmnt, June 2021	JP Morgan Chase - Primary 7399		
			Inv #XPG-100-79785, P&L: Start-up testing for Generator @ BP...	9307 · PS Generator Replacement	Belvedere	-3,751.00
TOTAL						-3,751.00
01/12/22	8669	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription - January 2022	JP Morgan Chase - Primary 7399		
			Inv #20224/OET, My Safety Officer Monthly Subscription Fee, J...	8515 · Safety	Belvedere	-125.86
			Inv #20224/OET, My Safety Officer Monthly Subscription Fee, J...	8515 · Safety	Tiburon:Paradise ...	-10.22
			Inv #20224/OET, My Safety Officer Monthly Subscription Fee, J...	8515 · Safety	Tiburon	-213.92
TOTAL						-350.00

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8670	Eaton Corporation	ID#:341599, M.P. Parts & Srvc, November 2021	JP Morgan Chase - Primary 7399		
			Inv #58379700 (PO#160515), M.P. Parts & Srvc, ATS Repair, N...	7022 · Plant Maint. Parts & Service	Belvedere	-1,903.63
			Inv #58379700 (PO#160515), M.P. Parts & Srvc, ATS Repair, N...	7022 · Plant Maint. Parts & Service	Tiburon	-3,234.37
TOTAL						-5,138.00
01/12/22	8671	Fastenal Company	CASA10962, Safety & M.P. Parts & Service, December 2021	JP Morgan Chase - Primary 7399		
			Inv #CAPET59220 (PO#387883), Safety: Disinfectants - Decem...	8515 · Safety	Belvedere	-234.41
			Inv #CAPET59220 (PO#387883), Safety: Disinfectants - Decem...	8515 · Safety	Tiburon:Paradise ...	-19.03
			Inv #CAPET59220 (PO#387883), Safety: Disinfectants - Decem...	8515 · Safety	Tiburon	-398.43
			Inv #CAPET59221 (PO#160512), M.P. Parts - November 2021	7022 · Plant Maint. Parts & Service	Belvedere	-3,066.87
			Inv #CAPET59221 (PO#160512), M.P. Parts - November 2021	7022 · Plant Maint. Parts & Service	Tiburon	-5,210.78
TOTAL						-8,929.52
01/12/22	8672	Goodman Building Supply ...	Acct #20070, Safety, P.C.+M.P. Supplies, December 2021	JP Morgan Chase - Primary 7399		
			Inv #837737 (PO#387892), Safety - December 2021	8515 · Safety	Belvedere	-25.05
			Inv #837737 (PO#387892), Safety - December 2021	8515 · Safety	Tiburon:Paradise ...	-2.03
			Inv #837737 (PO#387892), Safety - December 2021	8515 · Safety	Tiburon	-42.57
			Inv #837737 (PO#387892), Inv #838914 (PO#286874) M.P. Sup...	7021 · Plant Maintenance Supplies	Belvedere	-89.05
			Inv #837737 (PO#387892), Inv #838914 (PO#286874) M.P. Sup...	7021 · Plant Maintenance Supplies	Tiburon	-151.30
			Inv #837737 (PO#387892), P.C. Supplies - December 2021	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-32.67
			Inv #837375 (PO#160582) + Inv #837347 (PO#160581), M.P. /...	7021 · Plant Maintenance Supplies	Belvedere	-71.35
			Inv #837347 (PO#100901) + Inv #837375 (PO#160582), M.P. /...	7021 · Plant Maintenance Supplies	Tiburon	-121.22
TOTAL						-535.24
01/12/22	8673	Grainger	Acct #810128785, M.P. Supplies, December 2021	JP Morgan Chase - Primary 7399		
			Inv #9152301819 & #9152664903 (PO#61175), M.P. Screw Pre...	7021 · Plant Maintenance Supplies	Belvedere	-49.18
			Inv #9152301819 & #9152664903 (PO#61175), M.P. Screw Pre...	7021 · Plant Maintenance Supplies	Tiburon	-83.55
			Inv #9135515915 (PO#161170), M.P. Scrubber motor bushing - ...	7021 · Plant Maintenance Supplies	Belvedere	-18.00
			Inv #9135515915 (PO#161170), M.P. Scrubber motor bushing - ...	7021 · Plant Maintenance Supplies	Tiburon	-30.57
TOTAL						-181.30
01/12/22	8674	HireRight, LLC	Acct #:272761, Background Check for A Balf (D.O.H.: 12.6.2...	JP Morgan Chase - Primary 7399		
			Inv #G3349262, Background Check for A Balf, November 2021	6017 · Consulting Fees	Belvedere	-31.57
			Inv #G3349262, Background Check for A Balf, November 2021	6017 · Consulting Fees	Tiburon:Paradise ...	-2.56
			Inv #G3349262, Background Check for A Balf, November 2021	6017 · Consulting Fees	Tiburon	-53.65
TOTAL						-87.78

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01/12/22	8675	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P., PPE & Breakroom - Decem...	JP Morgan Chase - Primary 7399		
			PO#161172 + 2 TR Receipts: Sealant re Aeartion Basin air pipe,...	7021 · Plant Maintenance Supplies	Belvedere	-165.17
			PO#161172 + 2 TR Receipts: Sealant re Aeartion Basin air pipe,...	7021 · Plant Maintenance Supplies	Tiburon	-280.63
			P.O. #387894, Raingear (AB) - December 2021	8520 · Personal Protection/Safet...	Belvedere	-62.28
			P.O. #387894, Raingear (AB) - December 2021	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-5.06
			P.O. #387894, Raingear (AB) - December 2021	8520 · Personal Protection/Safet...	Tiburon	-105.85
TOTAL						-618.99
01/12/22	8676	Jackson's Hardware, Inc.	Acct #7601, Rain Gear + M.P. Supplies, December 2021	JP Morgan Chase - Primary 7399		
			Inv #95246 (PO #3878930), Rain gear - December 2021	8520 · Personal Protection/Safet...	Belvedere	-117.85
			Inv #95246 (PO #3878930), Rain gear - December 2021	8520 · Personal Protection/Safet...	Tiburon	-9.57
			Inv #95246 (PO #3878930), Rain gear - December 2021	8520 · Personal Protection/Safet...	Belvedere	-200.30
			Inv #96286 (PO#286873), M.P. Supplies - December 2021	7021 · Plant Maintenance Supplies	Belvedere	-38.98
			Inv #96286 (PO#286873), M.P. Supplies - December 2021	7021 · Plant Maintenance Supplies	Tiburon	-66.23
TOTAL						-432.93
01/12/22	8677	JM Integration, LLC	M.P. Parts & Service, December 2021	JP Morgan Chase - Primary 7399		
			Inv #21132, P.O. #160522: M.P. Parts & Service (4 Site visits: S...	7022 · Plant Maint. Parts & Service	Belvedere	-2,768.84
			Inv #21132, P.O. #160522: M.P. Parts & Service (4 Site visits: S...	7022 · Plant Maint. Parts & Service	Tiburon	-4,704.41
TOTAL						-7,473.25
01/12/22	8678	Koffler Electrical Mechanic...	Cust #00-SAN060, M.P. & P.C. Parts & Srvc. - December 2021	JP Morgan Chase - Primary 7399		
			Inv #0099345-IN (PO#161172), M.P. 30HP motor rebuild @ Scr...	7022 · Plant Maint. Parts & Service	Belvedere	-1,033.73
			Inv #0099345-IN (PO#161172), M.P. 30HP motor rebuild @ Scr...	7022 · Plant Maint. Parts & Service	Tiburon	-1,756.37
			Inv #0099431-IN (PO#161156), P.C., Blower Motor - December ...	7041 · Paradise Parts & Service	Tiburon:Paradise ...	-1,065.05
TOTAL						-3,855.15
01/12/22	8679	Larry Walker Associates, Inc.	Tech Support for M.P. NPDES Reg. Assistance Renewal - N...	JP Morgan Chase - Primary 7399		
			Inv #00113.10 - 24, M.P. Regulatory Assistance Renewal - Nove...	7061 · Main Plant NPDES Rene...	Belvedere	-57.43
			Inv #00113.10 - 24, M.P. Regulatory Assistance Renewal - Nove...	7061 · Main Plant NPDES Rene...	Tiburon	-97.57
TOTAL						-155.00
01/12/22	8680	Linscott Engineering Contr...	Belv P&L - October 2021	JP Morgan Chase - Primary 7399		
			Inv #3805 (PO#161171), Spot repair at 280 Belvedere Ave. - Oc...	7011 · Pumps & Lines Maintena...	Belvedere	-4,662.29
TOTAL						-4,662.29

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01/12/22	8681	Lystek Int'l, LTD	Biosolids Transport, December 2021	JP Morgan Chase - Primary 7399		
			Inv #153-479, Biosolids Transport to Lystek Facility - December ...	7029 · Main Plant Sludge Disposal	Belvedere	-260.44
			Inv #153-479, Biosolids Transport to Lystek Facility - December ...	7029 · Main Plant Sludge Disposal	Tiburon	-442.51
TOTAL						-702.95
01/12/22	8682	Marin County Assessor's Of...	CoM Assessment Roll by Fund + Dead Parcel History Repor...	JP Morgan Chase - Primary 7399		
			CoM Dead Parcel History Report for 105421 - P.C.	6021 · County Fees	Tiburon:Paradise ...	-1.14
			CoM Dead Parcel History Report for 105421 - Tiburon	6021 · County Fees	Tiburon	-23.86
			CoM Assessment Roll by Fund for 105421 - P.C.	6021 · County Fees	Tiburon:Paradise ...	-5.12
			CoM Assessment Roll by Fund for 105421 - Tiburon	6021 · County Fees	Tiburon	-106.88
TOTAL						-137.00
01/12/22	8683	Marin Municipal Water Distr...	Water, August - October, 2021	JP Morgan Chase - Primary 7399		
			Cust #:424793, Golden Gate BPS - Water, October - December,...	8541 · Water	Belvedere	-83.29
			Cust #:424791, Cove Rd. BPS - Water, October - December, 20...	8541 · Water	Belvedere	-83.29
			Cust #:558095, San Rafael Ave. BPS - Water - October - Dece...	8541 · Water	Belvedere	-83.29
			Cust #138856, Mar West TPS - Water, October - December, 20...	8541 · Water	Tiburon	-87.73
			Cust #100098, M.P. - Water, 2021 - October - December, 2021	8541 · Water	Belvedere	-436.88
			Cust #100098, M.P. - Water, 2021 - October - December, 2021	8541 · Water	Tiburon	-742.27
TOTAL						-1,516.75
01/12/22	8684	Medical Center of Marin, ES...	Acct #:SDN5_B1, A Balf - December 2021	JP Morgan Chase - Primary 7399		
			Inv #00151731-00, Preemployment Screening: A Balf (DOH: 12....	8020.05 · Employee Health	Belvedere	-81.27
			Inv #00151731-00, Preemployment Screening: A Balf (DOH: 12....	8020.05 · Employee Health	Tiburon:Paradise ...	-6.60
			Inv #00151731-00, Preemployment Screening: A Balf (DOH: 12....	8020.05 · Employee Health	Tiburon	-138.13
TOTAL						-226.00
01/12/22	8685	MISCOwater	M.P. Parts & Srvc. - December 2021	JP Morgan Chase - Primary 7399		
			Inv #16801PABR (PO #989650), M.P. Chemical Feed Replace...	9208 · M.P. Chemical Feed Pum...	Belvedere	-3,194.57
			Inv #16801PABR (PO #989650), M.P. Chemical Feed Replace...	9208 · M.P. Chemical Feed Pum...	Tiburon	-5,427.75
TOTAL						-8,622.32
01/12/22	8686	PACE Supply Corp.	M.P. Parts & Service, October 2021	JP Morgan Chase - Primary 7399		
			Inv #037361758, Inv #037362149 (PO #160864) - Repair at DW...	7022 · Plant Maint. Parts & Service	Belvedere	-246.40
			Inv #037361758, Inv #037362149 (PO #160864) - Repair at DW...	7022 · Plant Maint. Parts & Service	Tiburon	-418.65
TOTAL						-665.05

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8687	Perotti & Carrade	Client #1901 - FY20-21 Audit Services, PP#3, December 2021	JP Morgan Chase - Primary 7399		
			Inv #97813, FY20-21 Audit Services, PP#3 - December 2021	6008 · Audit & Accounting	Belvedere	-2,337.40
			Inv #97813, FY20-21 Audit Services, PP#3 - December 2021	6008 · Audit & Accounting	Tiburon:Paradise ...	-189.80
			Inv #97813, FY20-21 Audit Services, PP#3 - December 2021	6008 · Audit & Accounting	Tiburon	-3,972.80
TOTAL						-6,500.00
01/12/22	8688	Peterson	Cust #:5656305, TPS#3 & TPS #3 Generator Service- Decem...	JP Morgan Chase - Primary 7399		
			Inv #2743920 (PO#161176) - TPS#2 Generator Service - Dece...	7011 · Pumps & Lines Maintena...	Tiburon	-366.07
			Inv #2743921 (PO#161176) - TPS#3 Generator Service - Dece...	7011 · Pumps & Lines Maintena...	Tiburon	-419.32
			Inv #SW270054472 (PO#387832) - TPS#3 Generator Service - ...	7011 · Pumps & Lines Maintena...	Tiburon	-7,648.68
TOTAL						-8,434.07
01/12/22	8689	Ram Print and Communicat...	Admin/Off Supplies, SD5 warrant approval stamp, Decembe...	JP Morgan Chase - Primary 7399		
			Inv #294078 - new SD5 return address stamp, December 2021	6047 · Office Supplies	Belvedere	-16.35
			Inv #294078 - new SD5 return address stamp, December 2021	6047 · Office Supplies	Tiburon:Paradise ...	-1.33
			Inv #294078 - new SD5 return address stamp, December 2021	6047 · Office Supplies	Tiburon	-27.79
TOTAL						-45.47
01/12/22	8690	Robert L Talavera, LLC	SSGIS ArcView Support, December 2021	JP Morgan Chase - Primary 7399		
			Inv #RLT121F1, SSGIS ArcView Support - Upload pipe history d...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-269.70
			Inv #RLT121F1, SSGIS ArcView Support - Upload pipe history d...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-21.90
			Inv #RLT121F1, SSGIS ArcView Support - Upload pipe history d...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-458.40
TOTAL						-750.00
01/12/22	8691	SASM	Bioassay Testing, Sept - Dec, 2021	JP Morgan Chase - Primary 7399		
			Inv #3391, Bioassay testing service, September - December, 2021	7051 · Main Plant Lab Monitoring	Belvedere	-666.90
			Inv #3391, Bioassay testing service, September - December, 2021	7051 · Main Plant Lab Monitoring	Tiburon	-1,133.10
TOTAL						-1,800.00
01/12/22	8692	SemiTorr Group, Inc.	Acct #400M14, M.P. Lab Supplies - December 2021	JP Morgan Chase - Primary 7399		
			Inv #5445550 (PO#387859), All weather pressure & vacuum val...	7022 · Plant Maint. Parts & Service	Belvedere	-1,459.30
			Inv #5445550 (PO#387859), All weather pressure & vacuum val...	7022 · Plant Maint. Parts & Service	Tiburon	-2,479.43
TOTAL						-3,938.73

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01/12/22	8693	Shape Incorporated	Acct #400M14, BPS #12 Hatch Replacement - November 2021	JP Morgan Chase - Primary 7399		
			Inv #129139 (PO#161164) Hatch replacement for BPS #12 - De...	7011 · Pumps & Lines Maintena...	Belvedere	-4,825.79
TOTAL						-4,825.79
01/12/22	8694	Special District Risk Manag...	Member #7665, Life, Vision, DDS & LTD Ins., February 2022	JP Morgan Chase - Primary 7399		
			Employee Life & ADD Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Belvedere	-58.69
			Employee Life & ADD Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-4.77
			Employee Life & ADD Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon	-99.74
			Employee LTD Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Belvedere	-149.76
			Employee LTD Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-12.16
			Employee LTD Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon	-254.55
			Employee DDS Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Belvedere	-374.11
			Employee DDS Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-30.38
			Employee DDS Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon	-635.85
			Employee Vision Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Belvedere	-63.85
			Employee Vision Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-5.18
			Employee Vision Insurance - Inv #37493 - February 2022	8020.05 · Employee Health	Tiburon	-108.53
TOTAL						-1,797.57
01/12/22	8695	SWRCB FEES	SWRCB Permit (Threat/Complexity 3C) Permit, December 20...	JP Morgan Chase - Primary 7399		
			Facility #: 2SSO10151, Inv #WD-0190136, Index No. 458188: S...	7062 · Permits/Fees - General	Belvedere	-1,232.28
			Facility #: 2SSO10151, Inv #WD-0190136, Index No. 458188: S...	7062 · Permits/Fees - General	Tiburon	-2,093.72
			Facility #: 2SSO10152, Inv #WD-0189719, Index No. 457771, S...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-3,326.00
TOTAL						-6,652.00
01/12/22	8696	Telstar Instrument, Inc.	Cust #SANDI, Telecommunication upgrades re BPS, TPS, P...	JP Morgan Chase - Primary 7399		
			Inv #110391 (PO #161177), TPS #1 & #9, Communication Upgr...	9315 · TPS Communication Proj...	Tiburon	-946.43
			Inv #110391 (PO #161177), P.C.+Seafirth Stations, Communica...	9403.1 · Cellular	Tiburon:Paradise ...	-946.43
			Inv #110481 (PO#161177), trouble shooting @ Seafirth Stations...	9403.1 · Cellular	Tiburon:Paradise ...	-510.00
			Inv #110390 (PO#160852), P.C. Alarms communication - Dece...	9403.1 · Cellular	Tiburon:Paradise ...	-370.00
			Inv #110094 (PO#160852), P.C.+Seafirth Stations, Communicat...	9403.1 · Cellular	Tiburon:Paradise ...	-20,000.00
TOTAL						-22,772.86
01/12/22	8697	TESCO Controls, Inc.	Cust #TIBU, M.P./SASM Chemical Feed Pump Service - Dec...	JP Morgan Chase - Primary 7399		
			Inv #0075284-IN (PO#160514), M.P. Chemical Feed Pump Serv...	9208 · M.P. Chemical Feed Pum...	Belvedere	-435.62
			Inv #0075284-IN (PO#160514), M.P. Chemical Feed Pump Serv...	9208 · M.P. Chemical Feed Pum...	Tiburon	-740.15
			Inv #0075284-IN (PO#160514), SASM Chemical Feed Pump Se...	9208 · M.P. Chemical Feed Pum...	Belvedere	-218.47
			Inv #0075284-IN (PO#160514), SASM Chemical Feed Pump Se...	9208 · M.P. Chemical Feed Pum...	Tiburon	-371.18
TOTAL						-1,765.42

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01/12/22	8698	U.S. Bank	Acct#:4246-0441-0158-3635, November - December 2021	JP Morgan Chase - Primary 7399		
			#0822:/9545:	6001 · Advertising	Belvedere	-49.98
			#0822:/9545:	6001 · Advertising	Tiburon:Paradise ...	-4.06
			#0822:/9545:	6001 · Advertising	Tiburon	-84.96
			#0822:/9545: Zoom Platform re SD5 Meetings	6018.1 · Meetings & Travel	Belvedere	-25.38
			#0822:/9545: Zoom Platform re SD5 Meetings	6018.1 · Meetings & Travel	Tiburon:Paradise ...	-2.06
			#0822:/9545: Zoom Platform re SD5 Meetings	6018.1 · Meetings & Travel	Tiburon	-43.13
			#0822:/9545: Fastrack December 2021	6025 · Dues & Subscriptions	Belvedere	-8.99
			#0822:/9545: Fastrack December 2021	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.73
			#0822:/9545: Fastrack December 2021	6025 · Dues & Subscriptions	Tiburon	-15.28
			#0822:/9545: Amazon Y/E Office Suplies - November - Decemb...	6047 · Office Supplies	Belvedere	-30.54
			#0822:/9545: Amazon Y/E Office Suplies - November - Decemb...	6047 · Office Supplies	Tiburon:Paradise ...	-2.48
			#0822:/9545: Amazon Y/E Office Suplies - November - Decemb...	6047 · Office Supplies	Tiburon	-51.92
			#0822:/9545: M.P. Supplies: Amazon, Ace Hardware - Novembe...	7021 · Plant Maintenance Supplies	Belvedere	-127.17
			#0822:/9545: M.P. Supplies: Amazon, Ace Hardware - Novembe...	7021 · Plant Maintenance Supplies	Tiburon	-216.06
			#0822:/9545: M.P. Screw Press vfd/TR	7072 · Maintenance	Belvedere	-267.63
			#0822:/9545: M.P. Screw Press vfd/TR	7072 · Maintenance	Tiburon:Paradise ...	-454.71
TOTAL						-1,385.08
01/12/22	8699	Univar	Cust ID #STDT001, Chemicals - December 2021	JP Morgan Chase - Primary 7399		
			Inv #49694505 (PO #387889) Sodium Bisulfite 25% (\$1.300/Gal...	7024 · Main Plant Chemicals	Belvedere	-2,467.00
			Inv #49694505 (PO #387889) Sodium Bisulfite 25% (\$1.300/Gal...	7025 · Lab Supplies & Chemicals	Tiburon:Paradise ...	-200.32
			Inv #49694505 (PO #387889) Sodium Bisulfite 25% (\$1.300/Gal...	7024 · Main Plant Chemicals	Tiburon	-4,193.08
			Inv #49721293 (PO #387895), Sodium Bisulfite 25% (\$1.300/Ga...	7024 · Main Plant Chemicals	Belvedere	-2,431.29
			Inv #49721293 (PO #387895), Sodium Bisulfite 25% (\$1.300/Ga...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-197.42
			Inv #49721293 (PO #387895), Sodium Bisulfite 25% (\$1.300/Ga...	7024 · Main Plant Chemicals	Tiburon	-4,132.38
			Inv #49733836 (PO #387899), Sodium Bisulfite 25% (\$1.300/Ga...	7024 · Main Plant Chemicals	Belvedere	-2,311.92
			Inv #49733836 (PO #387899), Sodium Bisulfite 25% (\$1.300/Ga...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-187.73
			Inv #49733836 (PO #387899), Sodium Bisulfite 25% (\$1.300/Ga...	7024 · Main Plant Chemicals	Tiburon	-3,929.49
			Inv #49698588 (PO #387891), Sodium Hypochlorite 12.5% (\$0....	7024 · Main Plant Chemicals	Belvedere	-681.67
			Inv #49698588 (PO #387891), Sodium Hypochlorite 12.5% (\$0....	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-55.35
			Inv #49698588 (PO #387891), Sodium Hypochlorite 12.5% (\$0....	7024 · Main Plant Chemicals	Tiburon	-1,158.62
TOTAL						-21,946.27
01/12/22	8700	USA BlueBook	Cust #933682, Safety - December 2021	JP Morgan Chase - Primary 7399		
			Inv #805826 (PO#387882), M.P. Lab supplies - December 2021	7025 · Lab Supplies & Chemicals	Belvedere	-133.28
			Inv #805826 (PO#387882), M.P. Lab supplies - December 2021	7025 · Lab Supplies & Chemicals	Tiburon	-226.46
			Inv #823675 (PO#387896) + Inv #827752 (PO#387898) - Glove...	8515 · Safety	Belvedere	-100.99
			Inv #823675 (PO#387896) + Inv #827752 (PO#387898) - Glove...	8515 · Safety	Tiburon:Paradise ...	-8.20
			Inv #823675 (PO#387896) + Inv #827752 (PO#387898) - Glove...	8515 · Safety	Tiburon	-171.66
TOTAL						-640.59

Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
December 9, 2021 through January 12, 2022

01/12/22

Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8701	Water Components & Buildi...	Acct #454, P&L Supplies, December 2022	JP Morgan Chase - Primary 7399		
			Inv #30570604 (PO #286872), P&L Supplies - December 2021	7011 · Pumps & Lines Maintena...	Belvedere	-260.00
			Inv #30570604 (PO #286872), P&L Supplies - December 2021	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-21.11
			Inv #30570604 (PO #286872), P&L Supplies - December 2021	7011 · Pumps & Lines Maintena...	Tiburon	-441.92
TOTAL						-723.03
01/12/22	8702	Water Environment Federati...	Member ID #01812507, Tony Rubio, Jan 2022 (AJE FY22-23)	JP Morgan Chase - Primary 7399		
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (ex...	6025 · Dues & Subscriptions	Belvedere	-29.85
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (ex...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-2.42
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (ex...	6025 · Dues & Subscriptions	Tiburon	-50.73
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (ex...	6025 · Dues & Subscriptions	Belvedere	-89.54
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (ex...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-7.27
			Tony Rubio - 2022 WEF Membership Dues, Code #RE90BE (ex...	6025 · Dues & Subscriptions	Tiburon	-152.19
TOTAL						-332.00
01/12/22	8703	Balf, Abigail	Safety Boots + PPE Reimbursement, December 2021	JP Morgan Chase - Primary 7399		
			FY21-22 Boot Reimbursement, 1.3.2021 (AB)	8515 · Safety	Belvedere	-52.12
			FY21-22 Boot Reimbursement, 1.3.2021 (AB)	8515 · Safety	Tiburon:Paradise ...	-4.23
			FY21-22 Boot Reimbursement, 1.3.2021 (AB)	8515 · Safety	Tiburon	-88.59
			PPE Reimbursement (Uniform/Pants, gloves, etc.), 12.22.2021	8520 · Personal Protection/Safet...	Belvedere	-109.19
			PPE Reimbursement (Uniform/Pants, gloves, etc.), 12.22.2021	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-8.87
			PPE Reimbursement (Uniform/Pants, gloves, etc.), 12.22.2021	8520 · Personal Protection/Safet...	Tiburon	-185.58
TOTAL						-448.58
01/12/22	8705	Catharine Benediktsson	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	JP Morgan Chase - Primary 7399		
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Belvedere	-251.72
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon:Paradise ...	-20.44
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon	-427.84
TOTAL						-700.00
01/12/22	8706	Dohrmann, Robin	Safety Gear Reimbursement, FY21-22	JP Morgan Chase - Primary 7399		
			Safety Boots, FY21-22, 12.22.2021 (RLD)	8515 · Safety	Belvedere	-38.89
			Safety Boots, FY21-22, 12.22.2021 (RLD)	8515 · Safety	Tiburon:Paradise ...	-3.16
			Safety Boots, FY21-22, 12.22.2021 (RLD)	8515 · Safety	Tiburon	-66.10
			Safety Glasses, FY21-22, 12.22.2021 (RLD)	8515 · Safety	Belvedere	-107.88
			Safety Glasses, FY21-22, 12.22.2021 (RLD)	8515 · Safety	Tiburon:Paradise ...	-8.76
			Safety Glasses, FY21-22, 12.22.2021 (RLD)	8515 · Safety	Tiburon	-183.35
TOTAL						-408.14

Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
December 9, 2021 through January 12, 2022

01/12/22

Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8707	Driscoll, Stephen	S/B Mileage reimb., December 2021	JP Morgan Chase - Primary 7399		
			Mileage Reimb. for M.P. Standby, M.P. (B) - thru Dec 29, 2022	6018.2 · Standby Mileage Expen...	Belvedere	-37.72
			Mileage Reimb. for M.P. Standby, M.P. (B) - thru Dec 29, 2022	6018.2 · Standby Mileage Expen...	Tiburon	-64.09
TOTAL						-101.81
01/12/22	8708	John Carapiet	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	JP Morgan Chase - Primary 7399		
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Belvedere	-251.72
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon:Paradise ...	-20.44
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon	-427.84
TOTAL						-700.00
01/12/22	8709	La Torre, Daniel P.	Standby Mileage Reimb, October - December 2021	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb. for Belvedere P&L, October - Decembe...	6018.2 · Standby Mileage Expen...	Belvedere	-231.00
			Standby Mileage Reimb. for Tiburon P&L, October - December ...	6018.2 · Standby Mileage Expen...	Tiburon	-198.00
			Standby Mileage Reimb. for M.P Call-out/night work - Belvedere...	6018.2 · Standby Mileage Expen...	Belvedere	-77.58
			Standby Mileage Reimb. for M.P Call-out/night work - Tiburon, O...	6018.2 · Standby Mileage Expen...	Tiburon	-131.82
TOTAL						-638.40
01/12/22	8710	O'Day, Tim	Safety Gear Reimbursement, January 2022	JP Morgan Chase - Primary 7399		
			FY21-22 Safety Gear Reimbursement, 1.3.2021 (TO'D)	8515 · Safety	Belvedere	-101.91
			FY21-22 Safety Gear Reimbursement, 1.3.2021 (TO'D)	8515 · Safety	Tiburon:Paradise ...	-8.28
			FY21-22 Safety Gear Reimbursement, 1.3.2021 (TO'D)	8515 · Safety	Tiburon	-173.21
TOTAL						-283.40
01/12/22	8711	Omar Arias	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	JP Morgan Chase - Primary 7399		
			Attendance at SD5 Board Mtgs, Jul - Dec, 2021	6024 · Director Fees	Belvedere	-179.80
			Attendance at SD5 Board Mtgs, Jul - Dec, 2021	6024 · Director Fees	Tiburon:Paradise ...	-14.60
			Attendance at SD5 Board Mtgs, Jul - Dec, 2021	6024 · Director Fees	Tiburon	-305.60
TOTAL						-500.00
01/12/22	8712	Richard Snyder	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	JP Morgan Chase - Primary 7399		
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Belvedere	-251.72
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon:Paradise ...	-20.44
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon	-427.84
TOTAL						-700.00

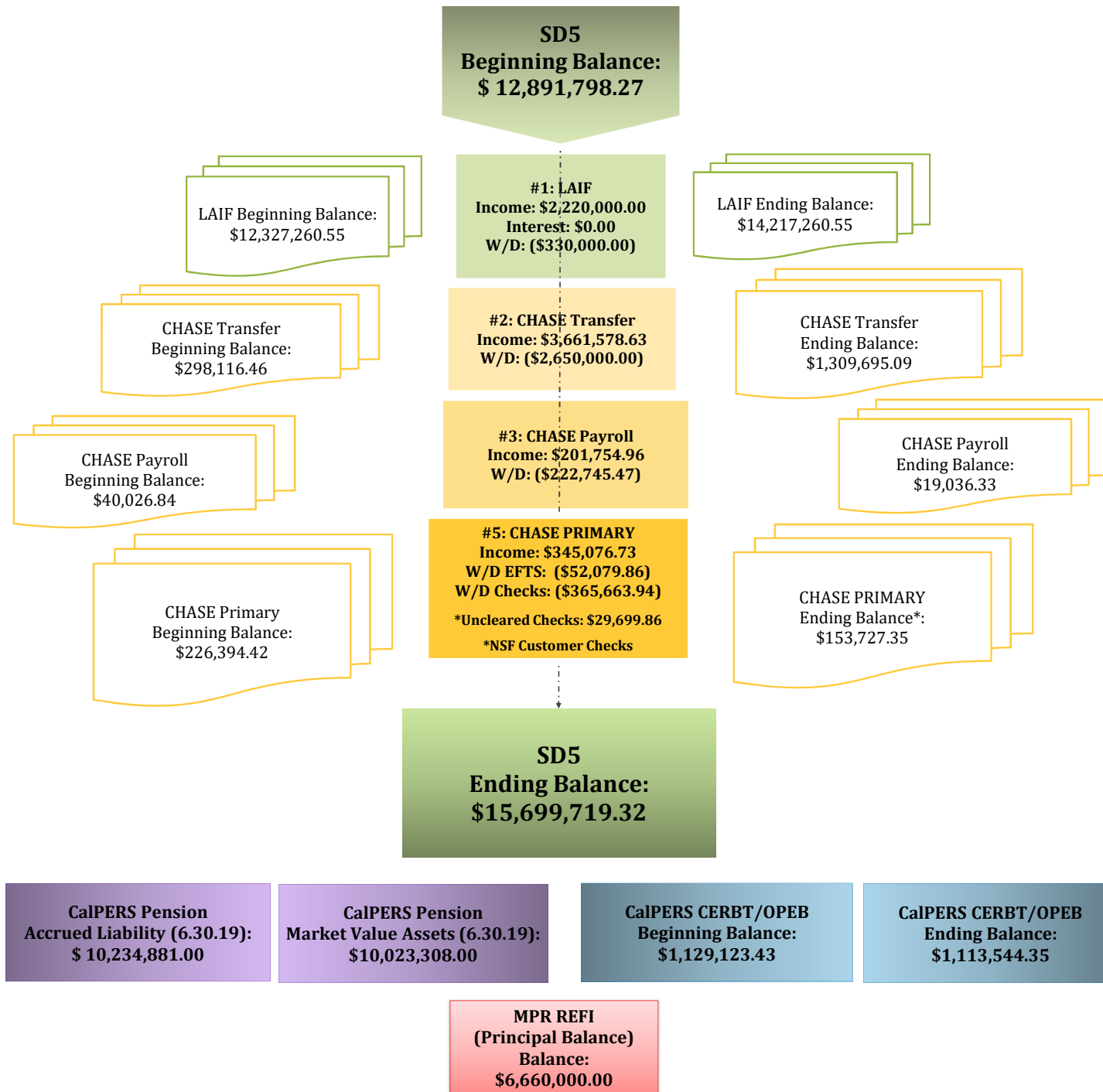
Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
December 9, 2021 through January 12, 2022

01/12/22

Date	Num	Name	Memo	Account	Class	Paid Amount
01/12/22	8713	Rosser, John	Standby Mileage Reimb - December 2021	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb. for Tiburon P&L, December 2021	6018.2 · Standby Mileage Expen...	Tiburon	-49.04
			Standby Mileage Reimb. for M.P Call-out/night work - Belvedere...	6018.2 · Standby Mileage Expen...	Belvedere	-36.34
			Standby Mileage Reimb. for M.P Call-out/night work - Tiburon, D...	6018.2 · Standby Mileage Expen...	Tiburon	-61.74
TOTAL						-147.12
01/12/22	8714	Tod Moody	Attendance at SD5 Board Mtgs, Jul - Dec, 2021	JP Morgan Chase - Primary 7399		
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Belvedere	-251.72
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon:Paradise ...	-20.44
			SD5 Board Meeting Attendance, Jul - Dec 2021	6024 · Director Fees	Tiburon	-427.84
TOTAL						-700.00
01/12/22	8715	Brewton Iron Works, Inc.	M.P. Equipmnt Replacements, December - 2021	JP Morgan Chase - Primary 7399		
			Inv #1121093 (P.O.#387946), M.P. Clarifier Helical Skimmer rep...	7022 · Plant Maint. Parts & Service	Belvedere	-387.91
			Inv #1121093 (P.O.#387946), M.P. Clarifier Helical Skimmer rep...	7022 · Plant Maint. Parts & Service	Tiburon	-659.09
TOTAL						-1,047.00
01/12/22	8716	Bilsborough, Chad	Standby Mileage Reimb, Oct - Dec 2021	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb. for M.P. - Belvedere - Oct - Dec, 2021	6018.2 · Standby Mileage Expen...	Belvedere	-174.28
			Standby Mileage Reimb. for M.P. - Tiburon - Oct - Dec, 2021	6018.2 · Standby Mileage Expen...	Tiburon	-296.12
TOTAL						-470.40
01/12/22	8717	Triola, Joseph	Standby Mileage Reimb, Dec- Jan 2021	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb. for P&L - Belvedere - 12.18.2021 - 1.3...	6018.2 · Standby Mileage Expen...	Belvedere	-263.20
			Standby Mileage Reimb. for P&L - Tiburon - 12.18.2021 - 1.3.20...	6018.2 · Standby Mileage Expen...	Tiburon	-52.64
			Standby Mileage Reimb. for M.P. - Belvedere - 12.18.2021 - 1.3...	6018.2 · Standby Mileage Expen...	Belvedere	-58.51
			Standby Mileage Reimb. for M.P. - Tiburon - 12.18.2021 - 1.3.2...	6018.2 · Standby Mileage Expen...	Tiburon	-99.41
TOTAL						-473.76

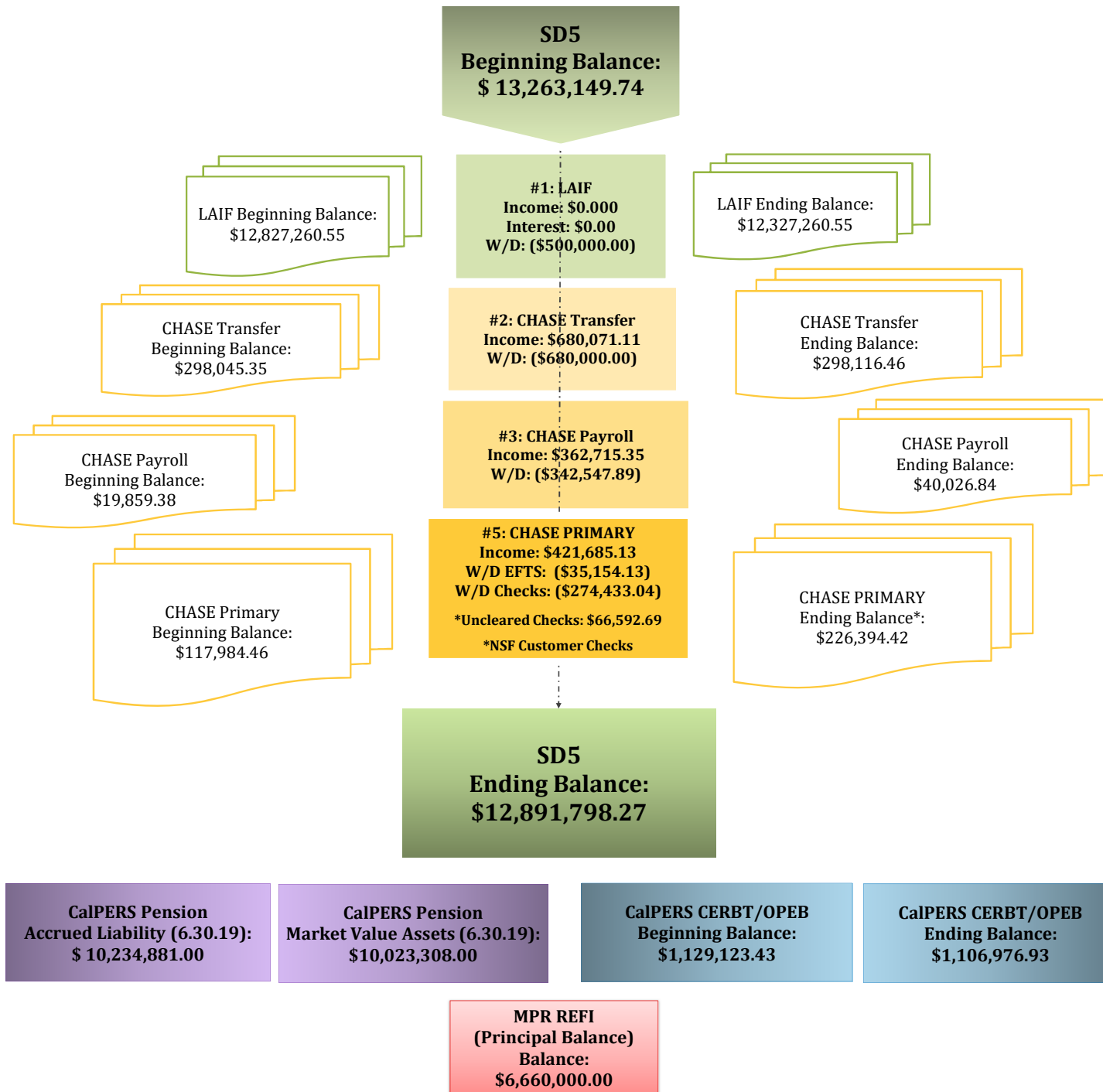
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: December 2021



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: November 2021



NOTICE OF AUTOMATIC PAYMENT

PAYCHEX

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

Client # 0082 Y400-2116
 Invoice # 2021121401

AUTOMATIC PAYMENT \$239.90

This amount will be deducted from the following bank account at or after 12:01 A.M. on 12/15/21.

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#2021112301 Due 11/30/21				236.03
Payment Received - Thank You				-236.03
Balance Forward				0.00
Total New Charges				239.90
Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments)				239.90

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
NEW CHARGES				
12/15/21	Paychex Productivity	12/14/21	12	311.32
	Direct Deposit Premium Processing			60.00
	Client Discount		1	-147.17
	Delivery		1	15.75
	Total New Charges			239.90
Automatic Payment (Includes New Charges and applicable credits from Balance Forward above)				239.90



Thank you for choosing Paychex.

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/15/21: \$76,436.38

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)	76,436.38
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	76,436.38
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	4,187.12
	CASH REQUIRED FOR CHECK DATE 12/15/21	80,623.50

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>	
12/15/21	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	49,016.12
12/15/21	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Taxpay@	Employee Withholdings	
				Social Security	2,176.03
				Medicare	1,188.28
				Fed Income Tax	14,841.32
				CA Income Tax	5,781.55
				Total Withholdings	23,987.18
				Employer Liabilities	
				Social Security	2,176.04
				Medicare	1,117.86
				Fed Unemploy	12.65
				CA Unemploy	124.42
				CA Emp Train	2.11
				Total Liabilities	3,433.08
				EFT FOR 12/15/21	76,436.38
				TOTAL EFT	76,436.38

BANK DRAFT AMOUNTS

OTHER TOTALS
49,016.12

27,420.26

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/15/21	Refer to your records for account information		Payroll	Employee Deductions	
				401A Member Contribu	2,564.27
				Calpers 457B	400.00
				Calpers 457B Roth	1,124.92

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/15/21: \$76,436.38

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/15/21	Refer to your records for account	Information	Payroll	Employee Deductions (cont.)	
				Med 125	97.93
				Total Deductions	4,187.12
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					4,187.12

PAYCHEX WILL MAKE THESE TAX DEPOSIT(S) ON YOUR BEHALF - *This information serves as a record of payment.*

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	
12/22/21	Taxpay®	FED IT PMT Group	21,499.53
12/22/21	Taxpay®	CA IT PMT Group	5,781.55

NOTICE OF AUTOMATIC PAYMENT

PAYCHEX

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

Client # 0082 Y400-2116
Invoice # 2021122801

AUTOMATIC PAYMENT \$251.48

This amount will be deducted from the following bank account at or after 12:01 A.M on 12/29/21.

XXXXXXXXXXXXXXXXX506

ADDRESS SERVICE REQUESTED

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

SALARY ▷ 12.16.21 - 12.31.2021
 SICK/VACA
 HOL + 5/8 ▷ 12.1.21 - 12.15.2021

 BEG. BAL: \$160,291.28
 END. BAL: \$ 23,701.32
 TOTAL P.R.: \$136,589.96

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

ACCOUNT SUMMARY				AMOUNT
Previous Balance on Invoice#2021121601 Due 12/17/21				201.31
Payment Received - Thank You				-201.31
Balance Forward				0.00
Total New Charges				251.48
Account Balance (Includes Balance Forward, New Charges, and Pending Automatic Payments)				251.48

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
NEW CHARGES				
12/29/21	Paychex Productivity	12/28/21	15	327.40
	Direct Deposit Premium Processing			60.00
	Client Discount		1	-151.67
	Delivery		1	15.75
	Total New Charges			251.48
Automatic Payment (Includes New Charges and applicable credits from Balance Forward above)				251.48



Thank you for choosing Paychex.

CASH REQUIREMENTS

(Prior to Processing)

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/29/21: \$136,338.48

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)	136,338.48
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	136,338.48
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	4,166.82
	CASH REQUIRED FOR CHECK DATE 12/29/21	140,505.30

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
12/29/21	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	86,623.45	C 86,623.45
12/29/21	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings		
				Social Security	1,961.51	
				Medicare	2,433.65	
				Fed Income Tax	29,899.98	
				CA Income Tax	11,273.81	
				Total Withholdings	45,568.95	
				Employer Liabilities		
				Social Security	1,961.51	
				Medicare	1,975.80	
				Fed Unemploy	18.98	
				CA Unemploy	186.63	
				CA Emp Train	3.16	
				Total Liabilities	4,146.08	B 49,715.03
				EFT FOR 12/29/21	136,338.48	
				TOTAL EFT	136,338.48	

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
12/29/21	Refer to your records for account	Information	Payroll	Employee Deductions		
				401A Member Contribu	2,788.65	
				Calpers 457B	400.00	
				Calpers 457B Roth	880.24	

CASH REQUIREMENTS

(Prior to Processing)

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/29/21: \$136,338.48

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/29/21	Refer to your records for account Information		Payroll	Employee Deductions (cont.)	
				Med 125	97.93
				Total Deductions	4,166.82
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					4,166.82

PAYCHEX WILL MAKE THESE TAX DEPOSIT(S) ON YOUR BEHALF - *This information serves as a record of payment.*

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	
01/05/22	Taxpay@	FED IT PMT Group	38,232.45
01/05/22	Taxpay@	CA IT PMT Group	11,273.81

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Nov 30, 21</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Local Agency Investment Fund			
Belvedere			
Belvedere Operating	3,503,173.60	2,871,873.01	631,300.59
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere Capital & CIP Reserve	2,368,546.91	1,919,385.63	449,161.28
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
Total Belvedere	<u>7,101,143.56</u>	<u>6,020,681.69</u>	<u>1,080,461.87</u>
Tiburon			
Tiburon Operating	1,026,128.32	1,040,620.14	-14,491.82
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon Capital & CIP Reserve	4,018,558.67	3,294,528.72	724,029.95
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Total Tiburon	<u>7,016,116.99</u>	<u>6,306,578.86</u>	<u>709,538.13</u>
Total Local Agency Investment Fund	<u>14,117,260.55</u>	<u>12,327,260.55</u>	<u>1,790,000.00</u>
JP Morgan Chase - Primary 7399	127,715.49	159,801.73	-32,086.24
JP Morgan Chase - Payroll 7506	19,036.33	38,547.20	-19,510.87
JP Morgan Chase - Transfer 7522	1,409,695.09	298,116.46	1,111,578.63
Total Checking/Savings	<u>15,673,707.46</u>	<u>12,823,725.94</u>	<u>2,849,981.52</u>
Accounts Receivable			
Accounts Receivable	3,688.00	15,062.00	-11,374.00
Total Accounts Receivable	<u>3,688.00</u>	<u>15,062.00</u>	<u>-11,374.00</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>15,678,277.38</u>	<u>12,839,669.86</u>	<u>2,838,607.52</u>
Fixed Assets	<u>20,408,185.19</u>	<u>20,408,185.19</u>	<u>0.00</u>
TOTAL ASSETS	<u>36,086,462.57</u>	<u>33,247,855.05</u>	<u>2,838,607.52</u>
LIABILITIES & EQUITY			
Liabilities	7,995,217.87	7,995,217.87	0.00
Equity			
3900 - Net Assets	27,341,540.03	27,341,540.03	0.00
Net Income	749,704.67	-2,088,902.85	2,838,607.52
Total Equity	<u>28,091,244.70</u>	<u>25,252,637.18</u>	<u>2,838,607.52</u>
TOTAL LIABILITIES & EQUITY	<u>36,086,462.57</u>	<u>33,247,855.05</u>	<u>2,838,607.52</u>

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

	Jul - Dec 21	Budget	\$ Over Budget	% of Bud...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · TEETER	500,691.10	825,000.00	-324,308.90	60.7%
5002 · UNSEC	14,562.76	15,000.00	-437.24	97.1%
5003 · PUNS / PRIOR UNSECURED	771.34	500.00	271.34	154.3%
5004 · REDEMPTION / RDMPT	340.70			
5006 · SPLU	291.47	300.00	-8.53	97.2%
5041 · SUPSEC	5,160.10	12,000.00	-6,839.90	43.0%
5043 · SECU	111.57	0.00	111.57	100.0%
5046 · Excess ERAF	272,557.16	300,000.00	-27,442.84	90.9%
5280 · HOPTR	551.29	3,333.00	-2,781.71	16.5%
5483 · Other tax	71.11			
Total 5000 · Property Taxes	795,108.60	1,156,133.00	-361,024.40	68.8%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	1,392,878.27	2,283,000.00	-890,121.73	61.0%
5007.5 · Sewer Service - Tiburon Cap	0.00	12,000.00	-12,000.00	0.0%
5007.2 · Sewer Service-Belv Ops	779,367.65	1,300,000.00	-520,632.35	60.0%
5007.3 · Sewer Service-Belv Cap	484,936.49	866,300.00	-381,363.51	56.0%
5007.4 · Other User Fees	0.00	38,700.00	-38,700.00	0.0%
Total 5007 · Sewer Service Charge	2,657,182.41	4,500,000.00	-1,842,817.59	59.0%
5201 · Interest				
5201.1 · Interest County of Marin	119.96			
5201.2 · Interest LAIF	0.00	100,000.00	-100,000.00	0.0%
Total 5201 · Interest	119.96	100,000.00	-99,880.04	0.1%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	5,400.00	10,000.00	-4,600.00	54.0%
5900.31 · Collection	123,214.78	100,000.00	23,214.78	123.2%
5900.34 · Treatment	136,058.12	100,000.00	36,058.12	136.1%
Total 5900.3 · Connection Fees	264,672.90	210,000.00	54,672.90	126.0%
5900.4 · Inspection Permit Fees	4,850.00	17,000.00	-12,150.00	28.5%
5900.5 · SASM Expense Reimb.	19,913.11	100,000.00	-80,086.89	19.9%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	14,040.00	-14,040.00	0.0%
Total Income	3,741,846.98	6,097,273.00	-2,355,426.02	61.4%
Gross Profit	3,741,846.98	6,097,273.00	-2,355,426.02	61.4%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	678.00	1,000.00	-322.00	67.8%
6008 · Audit & Accounting	20,000.00	40,000.00	-20,000.00	50.0%
6017 · Consulting Fees	468.85	150,000.00	-149,531.15	0.3%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	6,577.49	6,000.00	577.49	109.6%
6018.2 · Standby Mileage Expense Reimb	4,386.72	9,000.00	-4,613.28	48.7%
Total 6018 · Travel & Meetings	10,964.21	15,000.00	-4,035.79	73.1%
6020 · Continuing Education	381.03	10,000.00	-9,618.97	3.8%
6021 · County Fees	10,131.65	16,590.00	-6,458.35	61.1%
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions	21,275.73	31,000.00	-9,724.27	68.6%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	0.00	25,000.00	-25,000.00	0.0%
6033.2 · General Liability	61,710.21	45,000.00	16,710.21	137.1%
6033.3 · Physical Property Damage - Auto	4,174.00	4,000.00	174.00	104.4%
Total 6033 · Insurance Property & Liability	65,884.21	74,000.00	-8,115.79	89.0%
6039 · Legal	11,629.50	50,000.00	-38,370.50	23.3%
6047 · Office Supplies	2,318.72	10,000.00	-7,681.28	23.2%
6056 · Postage	316.83	1,000.00	-683.17	31.7%
6059 · Pollution Prevention/Public Edu	2,394.91	5,000.00	-2,605.09	47.9%
6065 · Miscellaneous Expense	0.00			
Total 6000 · Administrative Expenses	146,443.64	412,590.00	-266,146.36	35.5%

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

	Jul - Dec 21	Budget	\$ Over Budget	% of Bud...
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	168,362.51	75,000.00	93,362.51	224.5%
7013 · Emergency Line Repair	7,763.16	50,000.00	-42,236.84	15.5%
Total 7010 · Pumps & Lines Maintenance	176,125.67	125,000.00	51,125.67	140.9%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	15,671.09	25,000.00	-9,328.91	62.7%
7022 · Plant Maint. Parts & Service	136,745.21	130,000.00	6,745.21	105.2%
7023 · Janitorial Supplies & Service	3,235.98	9,000.00	-5,764.02	36.0%
7024 · Main Plant Chemicals	62,765.38	111,000.00	-48,234.62	56.5%
7025 · Lab Supplies & Chemicals	1,686.35	20,000.00	-18,313.65	8.4%
7027 · Electrical & Instrument	116.84	15,000.00	-14,883.16	0.8%
7028 · Grounds Maintenance	357.73	6,000.00	-5,642.27	6.0%
7029 · Main Plant Sludge Disposal	14,498.23	41,000.00	-26,501.77	35.4%
7030 · Main Plant Outfall	5,925.00	6,500.00	-575.00	91.2%
Total 7020 · Main Plant Maintenance	241,001.81	363,500.00	-122,498.19	66.3%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	13,970.88	10,000.00	3,970.88	139.7%
7042 · Paradise Supplies & Chemicals	4,170.25	5,000.00	-829.75	83.4%
7043 · Paradise Sludge Disposal	0.00			
Total 7040 · Paradise Cove Plant Maint	18,141.13	15,000.00	3,141.13	120.9%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	20,517.45	45,000.00	-24,482.55	45.6%
7052 · Paradise Cove Monitoring	4,311.65	15,000.00	-10,688.35	28.7%
7053 · Chronic Toxicity	1,974.50			
Total 7050 · Monitoring	26,803.60	60,000.00	-33,196.40	44.7%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	697.50			
7062 · Permits/Fees - General	12,694.46	50,000.00	-37,305.54	25.4%
7063 · Paradise Cove Permits/Fees	789.44	9,000.00	-8,210.56	8.8%
7064 · Paradise Cove NPDES Renewal	0.00			
Total 7060 · Permits/Fees	14,181.40	59,000.00	-44,818.60	24.0%
7070 · Truck Maintenance				
7071 · Fuel	3,012.05	15,000.00	-11,987.95	20.1%
7072 · Maintenance	13,317.79	10,000.00	3,317.79	133.2%
Total 7070 · Truck Maintenance	16,329.84	25,000.00	-8,670.16	65.3%
Total 7000 · Ops & Maintenance Expenses	492,583.45	647,500.00	-154,916.55	76.1%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	628,177.84	1,353,783.00	-725,605.16	46.4%
8003 · Overtime	130,854.89	100,000.00	30,854.89	130.9%
8004 · Standby Pay	41,109.75	76,043.00	-34,933.25	54.1%
8005 · Employee Incentives	45,460.04	70,000.00	-24,539.96	64.9%
8006 · Vacation Buyout	43,667.05	30,000.00	13,667.05	145.6%
8013 · Payroll Taxes	49,151.02	101,047.00	-51,895.98	48.6%
8015 · Payroll/Bank Fees	3,648.92	6,250.00	-2,601.08	58.4%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	47,534.03	304,705.00	-257,170.97	15.6%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS U...	0.00	20,000.00	-20,000.00	0.0%
8019 · PERS Retirement - Other	-1,800.00			
Total 8019 · PERS Retirement	45,734.03	325,055.00	-279,320.97	14.1%
8020 · Employee Health				
8020.05 · Employee Health	113,714.67	223,418.00	-109,703.33	50.9%
8021 · Employee Health Deductions	-1,191.58			
Total 8020 · Employee Health	112,523.09	223,418.00	-110,894.91	50.4%

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

	Jul - Dec 21	Budget	\$ Over Budget	% of Bud...
8022 · Retiree Health				
8022.05 · Retiree Health	66,115.06	77,127.00	-11,011.94	85.7%
8022.10 · CERBT/OPEB Annual Arc Cont...	0.00	118,400.00	-118,400.00	0.0%
Total 8022 · Retiree Health	66,115.06	195,527.00	-129,411.94	33.8%
8023 · Workers Comp Insurance	41,289.30	55,000.00	-13,710.70	75.1%
Total 8000 · Salaries and Benefits Expenses	1,213,730.99	2,542,123.00	-1,328,392.01	47.7%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	52,243.33	100,000.00	-47,756.67	52.2%
8515 · Safety	23,293.03	40,000.00	-16,706.97	58.2%
8520 · Personal Protection/Safety Wear	4,926.72	15,000.00	-10,073.28	32.8%
8530 · Telephone				
8531 · Main Plant Telephones	3,182.00	11,000.00	-7,818.00	28.9%
8532 · Paradise Cove Telephones	1,798.81	4,000.00	-2,201.19	45.0%
8533 · Pumps & Lines Telephones	3,527.28	7,000.00	-3,472.72	50.4%
Total 8530 · Telephone	8,508.09	22,000.00	-13,491.91	38.7%
8540 · Utilities				
8541 · Water	3,101.89	8,000.00	-4,898.11	38.8%
8542 · Main Plant Utilities	90,134.61	200,000.00	-109,865.39	45.1%
8543 · Paradise Cove Utilities	9,131.01	18,000.00	-8,868.99	50.7%
8544 · Pump Station Utilities	18,206.77	45,000.00	-26,793.23	40.5%
Total 8540 · Utilities	120,574.28	271,000.00	-150,425.72	44.5%
Total 8500 · Other Operating Expenses	209,545.45	448,000.00	-238,454.55	46.8%
Total Expense	2,062,303.53	4,050,213.00	-1,987,909.47	50.9%
Net Ordinary Income	1,679,543.45	2,047,060.00	-367,516.55	82.0%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9203 · M.P. Flare Rehabilitation	0.00	30,000.00	-30,000.00	0.0%
9204 · M.P. Boiler Replacement	30,938.12			
9209 · ScrewPress PolyBlend Redundancy	0.00	35,000.00	-35,000.00	0.0%
9212 · M.P. Headworks Grinder Rplcmnt	0.00	35,000.00	-35,000.00	0.0%
9217 · SD5 Shop Rplcmnt /Ops Control	764.47			
9218 · Generator Control Panel	1,435.44			
9219 · CI2 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	33,138.03	115,000.00	-81,861.97	28.8%
9300 · Pumps & Lines Capital				
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			
9304 · Belvedere Sewer Line Rehab Prog	0.00	100,000.00	-100,000.00	0.0%
9306 · PS Pump & Valve Replacements	90,260.16	50,000.00	40,260.16	180.5%
9307 · PS Generator Replacement	0.00	100,000.00	-100,000.00	0.0%
9310 · BPS Communication Project	2,923.07			
9313 · Manholes/Rodholes	14,842.24	75,000.00	-60,157.76	19.8%
9314 · Portable Emergency Generators	0.00			
9227.8 · Rodder/Vactor Truck	0.00			
Total 9300 · Pumps & Lines Capital	108,025.47	1,325,000.00	-1,216,974.53	8.2%
9400 · Paradise Cove Capital	0.00			
9500 · Undesignated Capital	0.00	85,000.00	-85,000.00	0.0%
Total 9100 · Capital Expenditures	141,163.50	1,525,000.00	-1,383,836.50	9.3%
Total Other Expense	141,163.50	1,525,000.00	-1,383,836.50	9.3%
Net Other Income	-141,163.50	-1,525,000.00	1,383,836.50	9.3%
Net Income	1,538,379.95	522,060.00	1,016,319.95	294.7%

Sanitary Distr. No.5 of Marin Co.

Zone Report

December 2021

01/11/22

	Paradise ... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5001.2 · TEETER	22,881.58	477,809.52	500,691.10	0.00	500,691.10
5004 · REDEMPTION / RDMPT	1.58	33.06	34.64	0.00	34.64
5041 · SUPSEC	235.81	4,924.29	5,160.10	0.00	5,160.10
5046 · Excess ERAF	9,852.71	205,742.63	215,595.34	0.00	215,595.34
5280 · HOPTR	22.27	529.02	551.29	0.00	551.29
Total 5000 · Property Taxes	32,993.95	689,038.52	722,032.47	0.00	722,032.47
5007 · Sewer Service Charge					
5007.1 · Sewer Service - Tiburon Ops	61,750.21	1,289,457.86	1,351,208.07	0.00	1,351,208.07
5007.5 · Sewer Service - Tiburon Cap	0.00	0.00	0.00	0.00	0.00
5007.2 · Sewer Service-Belv Ops	0.00	0.00	0.00	779,367.65	779,367.65
5007.3 · Sewer Service-Belv Cap	0.00	0.00	0.00	484,936.49	484,936.49
5007.4 · Other User Fees	0.00	0.00	0.00	0.00	0.00
Total 5007 · Sewer Service Charge	61,750.21	1,289,457.86	1,351,208.07	1,264,304.14	2,615,512.21
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	1,300.00	1,300.00	300.00	1,600.00
5900.31 · Collection	0.00	35,217.00	35,217.00	9,659.00	44,876.00
5900.34 · Treatment	0.00	48,685.00	48,685.00	6,955.00	55,640.00
Total 5900.3 · Connection Fees	0.00	85,202.00	85,202.00	16,914.00	102,116.00
5900.4 · Inspection Permit Fees	100.00	700.00	800.00	500.00	1,300.00
Total Income	94,844.16	2,064,398.38	2,159,242.54	1,281,718.14	3,440,960.68
Gross Profit	94,844.16	2,064,398.38	2,159,242.54	1,281,718.14	3,440,960.68
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	11.68	244.48	256.16	143.84	400.00
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	4.61	96.45	101.06	56.73	157.79
6018.2 · Standby Mileage Expense Reimb	0.00	965.59	965.59	558.81	1,524.40
Total 6018 · Travel & Meetings	4.61	1,062.04	1,066.65	615.54	1,682.19
6020 · Continuing Education	0.00	0.00	0.00	0.00	0.00
6021 · County Fees	272.65	5,693.40	5,966.05	0.00	5,966.05
6025 · Dues & Subscriptions	214.38	4,487.44	4,701.82	2,640.18	7,342.00
6039 · Legal	144.28	3,019.93	3,164.21	1,776.79	4,941.00
6047 · Office Supplies	20.94	438.42	459.36	257.93	717.29
6056 · Postage	26.88	0.00	26.88	0.00	26.88
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total 6000 · Administrative Expenses	695.42	14,945.71	15,641.13	5,434.28	21,075.41
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	1,000.00	17,828.11	18,828.11	9,882.83	28,710.94
Total 7010 · Pumps & Lines Maintenance	1,000.00	17,828.11	18,828.11	9,882.83	28,710.94
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	535.91	535.91	28.68	564.59
7022 · Plant Maint. Parts & Service					
7022.1 · SASM Plant Maint. Parts&Serv...	0.00	5,898.69	5,898.69	3,471.74	9,370.43
7022 · Plant Maint. Parts & Service - Ot...	0.00	43,631.46	43,631.46	25,679.81	69,311.27
Total 7022 · Plant Maint. Parts & Service	0.00	49,530.15	49,530.15	29,151.55	78,681.70
7023 · Janitorial Supplies & Service	0.00	313.24	313.24	184.34	497.58
7024 · Main Plant Chemicals	0.00	6,133.05	6,133.05	3,608.38	9,741.43
7025 · Lab Supplies & Chemicals	0.00	0.00	0.00	0.00	0.00
7027 · Electrical & Instrument	0.00	258.03	258.03	151.87	409.90
7029 · Main Plant Sludge Disposal	0.00	3,373.20	3,373.20	1,985.33	5,358.53
Total 7020 · Main Plant Maintenance	0.00	60,143.58	60,143.58	35,110.15	95,253.73

**Sanitary Distr. No.5 of Marin Co.
Zone Report
December 2021**

01/11/22

	Paradise ... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	4,384.13	0.00	4,384.13	0.00	4,384.13
7042 · Paradise Supplies & Chemicals	1,298.70	0.00	1,298.70	0.00	1,298.70
Total 7040 · Paradise Cove Plant Maint	5,682.83	0.00	5,682.83	0.00	5,682.83
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	3,405.87	3,405.87	2,004.58	5,410.45
7052 · Paradise Cove Monitoring	713.70	0.00	713.70	0.00	713.70
Total 7050 · Monitoring	713.70	3,405.87	4,119.57	2,004.58	6,124.15
7060 · Permits/Fees					
7061 · Main Plant NPDES Renewal	0.00	131.72	131.72	77.53	209.25
7062 · Permits/Fees - General	0.00	844.04	844.04	496.62	1,340.66
7063 · Paradise Cove Permits/Fees	144.00	0.00	144.00	0.00	144.00
7060 · Permits/Fees - Other	0.00	2,169.76	2,169.76	1,276.58	3,446.34
Total 7060 · Permits/Fees	144.00	3,145.52	3,289.52	1,850.73	5,140.25
7070 · Truck Maintenance					
7071 · Fuel	0.00	0.00	0.00	0.00	0.00
7072 · Maintenance	0.00	0.00	0.00	0.00	0.00
Total 7070 · Truck Maintenance	0.00	0.00	0.00	0.00	0.00
Total 7000 · Ops & Maintenance Expenses	7,540.53	84,523.08	92,063.61	48,848.29	140,911.90
8000 · Salaries and Benefits Expenses					
8001 · Salaries	3,195.68	83,676.39	86,872.07	39,354.95	126,227.02
8003 · Overtime	992.55	20,775.48	21,768.03	12,223.27	33,991.30
8004 · Standby Pay	210.13	4,398.25	4,608.38	2,587.72	7,196.10
8005 · Employee Incentives	0.00	38,460.04	38,460.04	0.00	38,460.04
8006 · Vacation Buyout	714.27	14,950.75	15,665.02	8,796.28	24,461.30
8007 · Voluntary Deductions	0.00	-8,500.00	-8,500.00	0.00	-8,500.00
8008 · Deferred Comp 457	0.00	1,470.20	1,470.20	0.00	1,470.20
8013 · Payroll Taxes	221.32	957.03	1,178.35	2,725.47	3,903.82
8015 · Payroll/Bank Fees	21.61	405.01	426.62	266.07	692.69
PayChex Errors	0.00	0.00	0.00	0.00	0.00
8019 · PERS Retirement					
8019.05 · PERS Retirement	412.44	7,961.63	8,374.07	5,079.27	13,453.34
8019 · PERS Retirement - Other	0.00	-400.00	-400.00	0.00	-400.00
Total 8019 · PERS Retirement	412.44	7,561.63	7,974.07	5,079.27	13,053.34
8020 · Employee Health					
8020.05 · Employee Health	946.21	19,805.65	20,751.86	11,652.60	32,404.46
8021 · Employee Health Deductions	-5.72	-136.12	-141.84	-70.44	-212.28
Total 8020 · Employee Health	940.49	19,669.53	20,610.02	11,582.16	32,192.18
8022 · Retiree Health					
8022.05 · Retiree Health	58.67	1,228.17	1,286.84	722.59	2,009.43
Total 8022 · Retiree Health	58.67	1,228.17	1,286.84	722.59	2,009.43
Total 8000 · Salaries and Benefits Expenses	6,767.16	185,052.48	191,819.64	83,337.78	275,157.42
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	149.32	3,125.60	3,274.92	1,838.96	5,113.88
8515 · Safety	109.25	2,286.85	2,396.10	1,345.46	3,741.56
8520 · Personal Protection/Safety Wear	4.15	86.96	91.11	51.16	142.27
8530 · Telephone					
8531 · Main Plant Telephones	0.00	144.03	144.03	84.74	228.77
8532 · Paradise Cove Telephones	338.40	0.00	338.40	0.00	338.40
8533 · Pumps & Lines Telephones	175.08	308.47	483.55	0.00	483.55
Total 8530 · Telephone	513.48	452.50	965.98	84.74	1,050.72

**Sanitary Distr. No.5 of Marin Co.
Zone Report
December 2021**

01/11/22

	Paradise ... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
8540 · Utilities					
8542 · Main Plant Utilities	0.00	10,149.98	10,149.98	5,973.89	16,123.87
8543 · Paradise Cove Utilities	1,854.68	0.00	1,854.68	0.00	1,854.68
8544 · Pump Station Utilities	290.64	2,399.54	2,690.18	1,952.50	4,642.68
Total 8540 · Utilities	<u>2,145.32</u>	<u>12,549.52</u>	<u>14,694.84</u>	<u>7,926.39</u>	<u>22,621.23</u>
Total 8500 · Other Operating Expenses	<u>2,921.52</u>	<u>18,501.43</u>	<u>21,422.95</u>	<u>11,246.71</u>	<u>32,669.66</u>
Total Expense	<u>17,924.63</u>	<u>303,022.70</u>	<u>320,947.33</u>	<u>148,867.06</u>	<u>469,814.39</u>
Net Ordinary Income	76,919.53	1,761,375.68	1,838,295.21	1,132,851.08	2,971,146.29
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9204 · M.P. Boiler Replacement	0.00	18,152.04	18,152.04	10,886.08	29,038.12
9208 · M.P. Chemical Feed Pump Rplcmnt	0.00	16,498.14	16,498.14	9,710.18	26,208.32
9218 · Generator Control Panel	903.61	0.00	903.61	531.83	1,435.44
Total 9200 · Main Plant Equipment Capital	<u>903.61</u>	<u>34,650.18</u>	<u>35,553.79</u>	<u>21,128.09</u>	<u>56,681.88</u>
9300 · Pumps & Lines Capital					
9305 · Valve/Wet Well Replacements	0.00	0.00	0.00	7,321.86	7,321.86
9306 · PS Pump & Valve Replacements	0.00	34,610.77	34,610.77	22,569.04	57,179.81
9310 · BPS Communication Project	0.00	0.00	0.00	1,370.22	1,370.22
9313 · Manholes/Rodholes	0.00	11,399.96	11,399.96	0.00	11,399.96
9314 · Portable Emergency Generators	0.00	0.00	0.00	0.00	0.00
Total 9300 · Pumps & Lines Capital	<u>0.00</u>	<u>46,010.73</u>	<u>46,010.73</u>	<u>31,261.12</u>	<u>77,271.85</u>
9400 · Paradise Cove Capital					
9403 · P.C. Communication Upgrades					
9403.1 · Cellular	340.00	0.00	340.00	0.00	340.00
Total 9403 · P.C. Communication Upgrades	<u>340.00</u>	<u>0.00</u>	<u>340.00</u>	<u>0.00</u>	<u>340.00</u>
Total 9400 · Paradise Cove Capital	<u>340.00</u>	<u>0.00</u>	<u>340.00</u>	<u>0.00</u>	<u>340.00</u>
Total 9100 · Capital Expenditures	<u>1,243.61</u>	<u>80,660.91</u>	<u>81,904.52</u>	<u>52,389.21</u>	<u>134,293.73</u>
Total Other Expense	<u>1,243.61</u>	<u>80,660.91</u>	<u>81,904.52</u>	<u>52,389.21</u>	<u>134,293.73</u>
Net Other Income	-1,243.61	-80,660.91	-81,904.52	-52,389.21	-134,293.73
Net Income	<u><u>75,675.92</u></u>	<u><u>1,680,714.77</u></u>	<u><u>1,756,390.69</u></u>	<u><u>1,080,461.87</u></u>	<u><u>2,836,852.56</u></u>

Sanitary District No. 5 of Marin County



District Management Report December 2021

Contents:

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

Transmittal Memo

Date: January 21, 2022
To: Board of Directors
From: Tony Rubio, District Manager/ Chief Plant Operator
Subject: Management Report for December 2021

Fiscal Status

Period Covered: July 1, 2021 –December 31, 2021
Percent of Fiscal Year: 50%
Percent of Budgeted Income to Date: 61.4%
Percent of Budgeted Expenditures to Date: 50.9% (operating only)

Personnel

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

Regulatory Compliance

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

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of December 2021 Include:

Financial/Budgetary/Business Administration

- 2020-2021 annual financial audit completed- ready for January board meeting acceptance (on agenda)
- Board and committee meetings will continue to be held virtually in compliance with AB361 and status of need will be reviewed every month.
- Covid-19 relief funding approved (informational item on agenda)

HR and Personnel

- Steve Driscoll Senior Operator- retired December 30, 2021
- Have begun preliminary work on successor MOU. Putting estimated costs behind potential negotiating items.
- Staffing level assessment meeting performed by HDR- should have a final report last part of February.
- Part time administrative assistant- job description and potential hire status being evaluated by legal counsel

Continuing Education and Safety Training.

- Began work with DKF solutions on District safety program updates.
- Reviewed first draft of new IIPP plan and Wild Fire safety plan

Collection System Performance

Main Plant Tiburon/Belvedere:

- Submitted 3 category 1 SSO and 1 category 3 SSO for the month of November to RWQCB on CIWQS (Tiburon-75 & 95 Roundhill and 46 Bayview Belvedere Cat 1 -270 Beach Road -Belvedere Cat 1's)
- New Portable 30KW Generator repaired and back in service under warranty
- Tiburon Pump station #3 Generator had the radiator replaced.

Paradise Cove:

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

Treatment Plant Performance

Paradise Cove:

- Normal operations and preventive maintenance being performed at site.

Main Plant:

- Submitted November 2021 SMR and DMR to the RWQCB
- Boiler had emergency repairs completed to water loop- pinholes on 3 tubes.
- 1-Dry Weather and 1-Wet Weather Pumps replaced in Headworks

Pollution Prevention Activities

- Remote meetings with P2 Group

Capital Improvement Projects

- 2022 Sewer Rehab Project Proposal from Nute Engineers received
- Working on scope of work for the 2022/2023 Fiscal year Digester Cleaning and lid and valve and piping rehabilitation project RFP
- Will be meeting with staff first part of February to go down the list of Current and Future CIP projects for the District in anticipation of the budget preparation and upcoming sewer rate study.

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 Agency	WWWIFA	Water and Wastewater Infrastructure Financing



January **, 2022

Board of Directors
Sanitary District Number 5 of Marin County

In planning and performing our audit of the financial statements of Sanitary District Number 5 of Marin County as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Sanitary District Number 5 of Marin County'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 an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sanitary District Number 5 of Marin County's internal control. Accordingly, we do not express an opinion on the effectiveness of Sanitary District Number 5 of Marin County'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Very truly yours,



January **, 2022

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

We have audited the financial statements of Sanitary District Number 5 of Marin County for the year ended June 30, 2021, and have issued our report thereon dated January **, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. 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 30, 2021, 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.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

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 involves judgment about the number of transactions examined and the areas tested.

We began our audit as expected, which was in September 2021.

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 County 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 2021. We noted no transactions

entered into by the District during the year for which there is a lack of authoritative guidance or consensus. To our knowledge, there are no significant transactions that have been recognized in the financial statements in an improper 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 and the refinancing of the District's bond obligation. 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. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

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 January **, 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 supplemental combining schedule of revenues, expenses and changes in net position by zone, 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 have provided a separate letter to the Board of Directors surrounding internal controls.

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

Very truly yours,

Client: 19017 - Sanitary District Number 5 of Marin County
 Engagement: 2021-190 - Sanitary District Number 5 of Marin County
 Period Ending: 6/30/2021
 Trial Balance: A-01 - TB
 Workpaper: B-01 - Passed Adjustments Report

Account	Description	W/P Ref	Debit	Credit	Impact on P/L
Proposed JE # 1 ✓ 13-01					
Pass on correcting sewer service charges for overaccrual in prior year.					
3900	3900 → Net Assets		41,712		
5007.1	5007 → Sewer Service Charge:5007.1 → Sewer Service - Tiburon Ops			41,712	
Total			<u>41,712</u>	<u>41,712</u>	41,712
Proposed JE # 2 ✓ 07-02					
Pass on adjusting accounts payable for overstatement.					
2000	2000 → Accounts Payable		35,991		
7010	7000 → Ops & Maintenance Expenses:7010 → Pumps & Lines Maintenance			35,991	35,991
Total			<u>35,991</u>	<u>35,991</u>	
Proposed JE # 4 ✓ 08-01					
Pass on correcting difference in accrued wages.					
8001	8000 → Salaries and Benefits Expenses:8001 → Salaries		53,901		
2010	Compensated Absences Current			53,901	(53,901)
Total			<u>53,901</u>	<u>53,901</u>	
					<u>23,802</u>

DISCUSSION DRAFT

Client: **19017 - Sanitary District Number 5 of Marin County**
 Engagement: **2021-190 - Sanitary District Number 5 of Marin County**
 Period Ending: **6/30/2021**
 Trial Balance: **A-01 - TB**
 Workpaper: **B-03 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 5				
Reclassify rounding difference in net assets.				
3900	3900 -+ Net Assets		48.00	
6047	6000 -+ Administrative Expenses:6047 -+ Office Supplies			48.00
Total			48.00	48.00

Client: **19017 - Sanitary District Number 5 of Marin County**
 Engagement: **2021-190 - Sanitary District Number 5 of Marin County**
 Period Ending: **6/30/2021**
 Trial Balance: **A-01 - TB**
 Workpaper: **B-02 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 3		✓ 10-03		
Reflect change in net pension asset and related accounts.				
1950	Pension - Deferred Outflows		438,495.00	
1955	Net pension asset		40,726.00	
8018	PERS RETIREMENT - EE contributions paid by ER		52,782.00	
8019	8000 -+ Salaries and Benefits Expenses:8019 -+ PERS Retirement		163,263.00	
2060	Pension-related Liabilities			375,847.00
2065	Pension - Deferred Inflows			319,419.00
Total			<u>695,266.00</u>	<u>695,266.00</u>
Adjusting Journal Entries JE # 6		✓ 10-07		
Reflect change in OPEB.				
1951	Deferred outflow-OPEB		126,175.00	
2061	2061 -+ OPEB Related Liability		27,689.00	
2066	Deferred inflow-OPEB			133,668.00
8022.2	Retired Health-OPEB Adjustment			20,196.00
Total			<u>153,864.00</u>	<u>153,864.00</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

P&C

PEROTTI & CARRADE

Certified Public Accountants

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

We have audited the accompanying financial statements of Sanitary District Number 5 of Marin County as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 District's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Sanitary District Number 5 of Marin County as of June 30, 2021 and 2020, and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9, the required supplementary information included on pages 34-37, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of the 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Sanitary District Number 5 of Marin County's basic financial statements. The additional information on page 38 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

January **, 2022

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021 AND 2020

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, 2021. 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 \$723,000 during the year ended June 30, 2021.
- Total operating revenues decreased by approximately \$74,000 due to a decrease in sewer service charges. Nonoperating revenues decreased by approximately \$117,000 attributed to a decrease of approximately \$202,000 in interest income offset by an increase of approximately \$85,000 in property taxes income.
- Total operating expenses for the year ended June 30, 2021 increased by approximately \$509,000 compared to the year ended June 30, 2020. The increase in operating expenses was principally attributed to increases in salaries and benefits of approximately \$210,000, and an increase in contracted and professional services of approximately \$224,000.
- There were no increases in customer rates during the year ended June 30, 2021.

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 one kind of statement that present 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, 2021 AND 2020

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, 2021 AND 2020

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

TABLE A-1: Net Position of the District

	2021	2020	Increase (Decrease) Over 2020	Percent Increase (Decrease)	2019	Increase (Decrease) Over 2019
Cash, including board reserves	\$ 15,080,074	\$ 15,953,792	\$ (873,718)	-5.48%	\$ 15,078,854	\$ 874,938
Capital assets	20,408,185	19,228,004	1,180,181	6.14%	19,149,116	78,888
Other assets and deferred outflows of resources	<u>778,363</u>	<u>1,130,863</u>	<u>(352,500)</u>	-31.17%	<u>1,387,269</u>	<u>(256,406)</u>
Total assets and deferred outflows of resources	<u>36,266,622</u>	<u>36,312,659</u>	<u>(46,037)</u>	-0.13%	<u>35,615,239</u>	<u>697,420</u>
Current liabilities	1,222,899	1,330,851	(107,952)	-8.11%	1,197,939	132,912
Net pension and OPEB liabilities and related deferred inflows of resources	1,117,194	1,185,031	(67,837)	-5.72%	1,453,323	(268,292)
Bond payable, and note payable from direct borrowing, and related deferred inflows of resources	<u>6,780,838</u>	<u>7,374,264</u>	<u>(593,426)</u>	-8.05%	<u>7,939,093</u>	<u>(564,829)</u>
Total liabilities and deferred inflows of resources	<u>9,120,931</u>	<u>9,890,146</u>	<u>(769,215)</u>	-7.78%	<u>10,590,355</u>	<u>(700,209)</u>
Net position:						
Net investment in capital assets	13,168,185	11,328,004	1,840,181	16.24%	10,665,275	662,729
Unrestricted	<u>13,977,506</u>	<u>15,094,509</u>	<u>(1,117,003)</u>	-7.40%	<u>14,359,609</u>	<u>734,900</u>
Total net position	\$ <u>27,145,691</u>	\$ <u>26,422,513</u>	\$ <u>723,178</u>	2.74%	\$ <u>25,024,884</u>	\$ <u>1,397,629</u>

Net Position. 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.

The District's total net position increased by \$1,397,629 during the year ended June 30, 2020. This increase is discussed in detail on the following page. The \$700,209 decrease in liabilities and deferred inflows of resources is attributed principally to the reduction in bond payable of \$564,829.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021 AND 2020

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

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

	2021	2020	Increase (Decrease) Over 2020	Percent Increase (Decrease)	2019	Increase (Decrease) Over 2019
Operating revenues	\$ 5,300,933	\$ 5,374,515	\$ (73,582)	-1.37%	\$ 5,654,446	\$ (279,931)
Nonoperating revenues	1,381,865	1,499,193	(117,328)	-7.83%	1,520,579	(21,386)
Total revenues	6,682,798	6,873,708	(190,910)	-2.78%	7,175,025	(301,317)
Operating expenses	5,788,067	5,278,679	509,388	9.65%	4,534,797	743,882
Nonoperating expenses	171,553	210,764	(39,211)	-18.60%	271,400	(60,636)
Total expenses	5,959,620	5,489,443	470,177	8.57%	4,806,197	683,246
Change in net assets	723,178	1,384,265	(661,087)	-47.76%	2,368,828	(984,563)
Capital contribution		13,364	(13,364)	100.00%	-	13,364
Net position - beginning of period	26,422,513	25,024,884	1,397,629	5.58%	22,656,056	2,368,828
Net position - end of period	\$ 27,145,691	\$ 26,422,513	\$ 723,178	2.74%	\$ 25,024,884	\$ 1,397,629

Overall, during the year ended June 30, 2021, there was a decrease of \$190,910, or about 2.78 percent, in total revenues for the year ended June 30, 2020. This was principally due to a decrease of 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.

Overall, during the year ended June 30, 2020, there was a decrease of \$301,317, or about 4.20 percent, in total revenues for the year ended June 30, 2019. This was principally due to a decrease of connection and inspection fees and interest income of approximately \$292,000. Revenue from connection and inspection fees and property tax fluctuate yearly.

The District's total expenses for the year ended June 30, 2020 increased by \$683,246, or about 14.22 percent, compared to total expenses for the year ended June 30, 2019. Salaries and benefits costs increased by \$396,765 principally due to the amortization of pension and OPEB costs and the increase in staffing. There was also an increase in maintenance and repairs of approximately \$227,000.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2021 AND 2020

CAPITAL ASSET AND DEBT ADMINISTRATION

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

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	Increase (Decrease) Over 2020	Percent Increase (Decrease)
Land	\$ 49,295	\$ 49,295	\$ -	0.00%
Main and Paradise Cove plants	9,365,261	10,421,237	(1,055,976)	-10.13%
Sewer line and pump stations	10,545,959	8,563,449	1,982,510	23.15%
Plant equipment, vehicles, and other equipment	<u>447,670</u>	<u>194,023</u>	<u>253,647</u>	<u>130.73%</u>
Total capital assets	<u>\$ 20,408,185</u>	<u>\$ 19,228,004</u>	<u>\$ 1,180,181</u>	<u>6.14%</u>

Capital Assets

There was a net increase in capital assets of \$1,180,181 during the year ended June 30, 2021 due to the current year’s depreciation of \$1,644,565 and as the District added \$2,824,746 of improvements during the year ended June 30, 2021. This included approximately \$2,360,000 toward sewer lines and pump station improvements.

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. Because of the financial condition of the District, the bonds were sold at a \$1,076,031 premium that effectively reduced the overall interest rate on the District’s bonds. Principal and interest payments began in fiscal year 2013.

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.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021 AND 2020

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 largest item of concern that will impact District income for the upcoming year would be the on the ongoing closures of several restaurants in the district's service area either due to extensive remodeling or permanent closure as a result of Covid-19. These closures effect the district's anticipated annual income. Also, beginning in March 2020, the world was impacted by Covid-19 which shuttered businesses and hindered construction as a result. The final financial impact to the district as result of Covid-19 government mandated closures was \$167K for fiscal year 2021-2022. We currently estimate a loss of commercial income for fiscal year 2022-2023 to be between \$100-150K. Also, the cost of goods and services has increased substantially in the past year as a result of Covid-19. We have seen prices increase between 25%-50% for pumps, parts, and service.

During Fiscal Year 2020-2021, the district determined there is an urgent need for significant capital improvements. These needs primarily deal with the aging infrastructure of the district's wastewater collection system. Future large capital improvement projects impacting District operations include the Cove Road Pump Station Generator and Control Panel Replacement Project and several other force main and pump station wet well rehabilitation and replacement projects. These projects are major rehabilitations of central pump stations in both Tiburon and Belvedere District service areas. Capital improvement work will continue on the collection system, according to the 10-year CIP Program. Inflow and Infiltration (I&I) remains one of the district's highest items of concern, as reducing I&I requires a comprehensive plan and adequate funding to achieve results. I&I effects the District's National Pollutant Discharge Elimination System permit, which has compliance objectives, regulated by the California Regional Water Quality Control Board.

Currently the District is in the process of replacing the control panels at pump station sites, as the existing ones become obsolete, as well as for standardization purposes. The same is true for the emergency generators serving the pump stations. During the year ended June 30, 2019, the District updated its 10-year Capital Improvement Program (CIP). The CIP process included comprehensively evaluating and assessing the capital work completed in recent years and identifying future improvements, which could be required in the sanitary sewer collection system as well as both of the district's treatment plants. The CIP includes projected costs for proposed improvements (at present-day market value) and an anticipated schedule for completion. The district owns and maintains a total of 24 pump stations and two treatment plants which are critical to the operation of the district. The impact of the district's update to the CIP pertaining to the operations of the district will be evaluated annually now that the district has identified sixteen million dollars of anticipated projects through 2028. The district also completed a Collection System Master Plan during 2021 in order to further define rehabilitation and improvement projects in the collection system through 2036.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021 AND 2020

ECONOMIC FACTORS AND NEXT YEAR'S OPERATING PLAN AND RATES

As of 2021, the Tiburon Collection system has an estimated \$6,050,000 of capital work identified in the 10-yr CIP. The Belvedere Collections system has an estimated \$5,925,000 of capital work identified in the 10-yr CIP. 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. As of June 30, 2021, the District has replaced all five (5) emergency generators in the Tiburon Zone as well as nine (9) control panels. In the Belvedere Zone, 2 of the 3 emergency generators have been replaced, and a total of ten (11) out of thirteen (13) control panels have been replaced; the remaining generators and control panels are scheduled for replacement over the next three years (or less).

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, specifically those involving the Nutrient Order. The district is currently participating in the second Nutrient Order issued by the Regional Water Quality Control Board (RWQCB). Order No. R2-2019-0017 requires both treatment plants to sample and provide data results to the Regional Board through June 30, 2024, for its nutrient discharge into the bay. The current collected data is used to study the effect treatment plant dischargers have on the bay. It is anticipated the results of this second permit will lead to a third permit, in which it will require additional funding from the dischargers to further collect and study the issue of nutrients in the SF Bay and the continued effects dischargers have on it. For more information regarding nutrient orders please visit: https://www.waterboards.ca.gov/sanfranciscobay//water_issues/programs/planningmdls/amendments/estuaryne.html

One other potential change facing the district is that of 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, as well as requiring 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. 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.

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, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 6,200,269	\$ 6,387,952
Accounts receivable	94,718	194,627
Prepaid expenses	78,249	67,154
Total current assets	<u>6,373,236</u>	<u>6,649,733</u>
Other Assets:		
Board restricted investments	8,879,805	9,565,840
Net pension asset	40,726	103,967
Capital assets, net of accumulated depreciation	20,408,185	19,228,004
Total other assets	<u>29,328,716</u>	<u>28,897,811</u>
Total Assets	<u>35,701,952</u>	<u>35,547,544</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension related	438,495	579,586
OPEB related	126,175	185,529
Total Deferred Outflows of Resources	<u>564,670</u>	<u>765,115</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts payable	324,467	330,391
Compensated absence liability	118,845	133,203
Accrued interest payable	44,888	50,341
Deferred permit revenue	154,699	156,916
Current portion of note payable from direct borrowing	580,000	660,000
Total current liabilities	<u>1,222,899</u>	<u>1,330,851</u>
Long-term liabilities:		
Net OPEB liability	664,107	848,588
Note payable from direct borrowing	6,660,000	7,240,000
Total long-term liabilities	<u>7,324,107</u>	<u>8,088,588</u>
Total Liabilities	<u>8,547,006</u>	<u>9,419,439</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension related	319,419	307,706
Deferred amount on debt refunding	120,838	134,264
OPEB related	133,668	28,737
Total Deferred Inflows of Resources	<u>573,925</u>	<u>470,707</u>
<u>NET POSITION</u>		
Net investment in capital assets	13,168,185	11,328,004
Unrestricted	<u>13,977,506</u>	<u>15,094,509</u>
Net Position	<u>\$ 27,145,691</u>	<u>\$ 26,422,513</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, 2021 AND 2020

	2021	2020
Operating Revenues:		
Sewer service charges	\$ 4,918,787	\$ 5,036,528
Connection and inspection fees	304,540	254,658
Maintenance agreements	52,736	65,505
Other	24,870	17,824
Total operating revenues	5,300,933	5,374,515
Operating Expenses:		
Salaries and benefits	2,333,834	2,123,459
Contracted and professional services	424,229	199,407
Maintenance and repairs	346,438	316,436
Utilities	265,247	237,587
Supplies (chemicals)	162,391	186,674
Other operating costs	145,515	106,412
Line cleaning and inspection	121,931	239,609
Telephone and internet	120,364	103,131
Other administrative costs	87,570	71,740
Liability and property insurance	70,444	44,596
Monitoring	65,539	81,328
Depreciation	1,644,565	1,568,300
Total operating expenses	5,788,067	5,278,679
Operating Income (Loss)	(487,134)	95,836
Non-Operating Revenues (Expenses):		
Property taxes	1,303,702	1,218,544
Investment income	78,163	280,649
Loss on disposal of capital assets	-	(56,162)
Interest expense	(171,553)	(59,431)
Refinancing costs	-	(95,171)
Total net non-operating revenues (expenses)	1,210,312	1,288,429
Increase in Net Position Before Capital Contributions	723,178	1,384,265
Contributed Capital	-	13,364
Net Position, Beginning of Year	26,422,513	25,024,884
Net Position, End of Year	\$ 27,145,691	\$ 26,422,513

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Cash Flows from Operating Activities:		
Cash receipts from:		
Sewer service charges	\$ 5,018,696	\$ 5,023,283
Connection and inspection fees	302,323	323,248
Other operating sources	77,606	83,329
Total cash receipts	5,398,625	5,429,860
Cash paid for:		
Salaries and benefits	(2,146,699)	(2,116,558)
Utilities	(263,442)	(241,670)
Contracted and professional services	(443,526)	(202,741)
Supplies (chemicals)	(177,365)	(175,309)
Line cleaning and inspection	(188,783)	(218,122)
Other expenses	(759,215)	(772,054)
Total cash paid	(3,979,030)	(3,726,454)
Net cash provided by operating activities	1,419,595	1,703,406
Cash Flows from Investing Activities:		
Interest income	78,163	280,649
Net cash provided by investing activities	78,163	280,649
Cash Flows from Capital and Related Financing Activities:		
Interest paid on bond debt	(190,432)	(167,676)
Payment on bond debt	(660,000)	(470,000)
Property additions	(2,824,746)	(1,703,349)
Contributed capital	-	13,364
Net cash used for capital and related financing activities	(3,675,178)	(2,327,661)
Cash Flows from Non-Capital and Related Financing Activities:		
Property taxes collected	1,303,702	1,218,544
Net cash provided by non-capital and related financing activities	1,303,702	1,218,544
Net Increase (Decrease) in Cash and Cash Equivalents, and Board Restricted Investments	(873,718)	874,938
Cash and Cash Equivalents, and Board Restricted Investments, Beginning of Year	15,953,792	15,078,854
Cash and Cash Equivalents, and Board Restricted Investments, End of Year	\$ 15,080,074	\$ 15,953,792
Reconciliation of Cash and Cash Equivalents, and Board Restricted Investments to Amounts Reported on the Statement of Net Position:		
Cash and cash equivalents	\$ 6,200,269	\$ 6,387,952
Board restricted investments	8,879,805	9,565,840
	\$ 15,080,074	\$ 15,953,792

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
RECONCILIATIONS OF OPERATING INCOME TO CASH
PROVIDED BY OPERATING ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
Operating Income (Loss)	\$ (487,134)	\$ 95,836
Add or deduct items not requiring the use of cash:		
Depreciation	1,644,565	1,568,300
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	99,909	(13,245)
Decrease (increase) in prepaid expenses	(11,095)	10,427
Decrease in accounts payable	(5,924)	(14,962)
Decrease in compensated absence liability	(14,358)	(2,472)
Increase (decrease) in deferred permit revenue	(2,217)	68,590
Net pension liability	63,241	160,347
Change in deferred pension outflows and inflows of resources	152,804	(51,929)
Net OPEB liability	(184,481)	(40,701)
Change in deferred OPEB outflows and inflows of resources	164,285	(76,785)
Net Cash Provided by Operating Activities	\$ 1,419,595	\$ 1,703,406

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

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, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 billings, and such fees are due in two equal installments on December 10 and April 10

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables, Property Taxes and Sewer Service Revenues, continued: 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, 2021 AND 2020

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, 2021 and 2020, 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, 2021 AND 2020

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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Available for operations:		
Demand deposits with banks	\$ 393,063	\$ 578,493
LAIF investment fund	5,807,206	5,809,459
Total current	<u>6,200,269</u>	<u>6,387,952</u>
Board restricted investments:		
LAIF investment fund	<u>8,879,805</u>	<u>9,565,840</u>
Total cash & investments (considered cash equivalents)	<u>\$ 15,080,074</u>	<u>\$ 15,953,792</u>

Board restricted reserves are specified for:

	<u>2021</u>	<u>2020</u>
Capital improvements	\$ 5,678,952	\$ 6,901,482
Working capital reserve	1,200,853	949,653
Pension plan reserve	1,000,000	714,705
Disaster	1,000,000	1,000,000
Total board restricted reserves	<u>\$ 8,879,805</u>	<u>\$ 9,565,840</u>

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

LAIF allows local agencies such as the District to participate in a Pooled Money Investment Account managed by the State Treasurers Office and overseen by the Pooled Money Investment Board and State Treasurer investment committee. A Local Agency Investment Advisory Board oversees LAIF. The investments with LAIF are not classified for credit risk due to their diverse nature and are stated at cost, which approximates fair value. The total amount invested by all public agencies in LAIF, as of June 30, 2021, was approximately \$103.3 billion with an average life of 291 days. Of that amount, 99.99% was invested in non-derivative financial products and 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, 2021, \$248,774 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, 2021 AND 2020

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, 2020 and 2021 is summarized as follows:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
Capital asset, not being depreciated - Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	27,109,989	19,588	(120,005)	27,009,572
Paradise Cove plant	1,986,883	-	(5,936)	1,980,947
Sewer line and pump stations	14,532,312	1,631,514	(109,707)	16,054,119
Plant equipment, vehicles and other equipment	554,834	52,248	(28,213)	578,869
Total capital assets, being depreciated	44,184,018	1,703,350	(263,861)	45,623,507
<u>Accumulated Depreciation:</u>				
Main plant	16,882,645	1,145,847	(68,953)	17,959,539
Paradise Cove plant	558,059	54,182	(2,498)	609,743
Sewer line and pump stations	7,272,789	327,588	(109,707)	7,490,670
Plant equipment, vehicles and other equipment	370,704	40,683	(26,541)	384,846
Total accumulated depreciation	25,084,197	1,568,300	(207,699)	26,444,798
Total capital assets, being depreciated, net	19,099,821	135,050	(56,162)	19,178,709
Capital assets - net	\$ 19,149,116	\$ 135,050	\$ (56,162)	\$ 19,228,004

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

4. CAPITAL ASSETS (continued)

	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 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 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

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. The District entered into an installment agreement with the Authority to make installment payments in amounts sufficient to provide for the payment of all future bond principal and interest when due. The Authority's receivable and payable by the District have been eliminated from the accompanying financial statements as the Authority is deemed a component unit of the District, and revenue bonds are reported as a long-term obligation of the District.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

5. LONG-TERM OBLIGATIONS (continued)

The bonds bear interest at rates from 0.25 percent to 5.0 percent, mature each October 1st through 2031, and interest is payable each October 1st and April 1st commencing October 1, 2012. The original bond offering consisted of \$5,205,000 in serial bonds maturing in various amounts through 2022 and \$5,730,000 in term bonds maturing October 1, 2031. The serial bonds maturing on or before October 1, 2021 are not subject to optional redemption prior to their stated maturity.

Bonds maturing on or after October 1, 2022 are subject to redemption at the option of the Authority from any available source of funds without premium. The term bonds are subject to mandatory sinking fund redemption in various amounts commencing October 1, 2023.

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.

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 \$7,240,000 as of June 30, 2021. The outstanding principal balance on the bond payable was \$7,900,000 as of June 30, 2020.

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

Year ending June 30	Principal	Interest	Total
2022	\$ 580,000	\$ 172,360	\$ 752,360
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
2027-2031	3,445,000	310,310	3,755,310
2032	745,000	9,238	754,238
Total	\$ 7,240,000	\$ 1,031,928	\$ 8,271,928

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

5. LONG-TERM OBLIGATIONS (continued)

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, 2021 and 2020 was \$850,432 and \$637,676, respectively. During the years ended June 30, 2021 and 2020 total zone system net revenues as defined were \$1,157,431 and \$1,779,697, respectively.

The \$120,838 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, 2021 and 2020 was \$13,426 and \$74,748, respectively.

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.

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, 2021 and 2020. The total amount paid by the District on behalf of employees totaled \$52,782 and \$37,089 for the years ended June 30, 2021 and 2020, 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 14.194% and 13.182% of wages for the years ended June 30, 2021 and 2020, respectively. The District's contractually required contribution rate for employees hired after 2012 was 7.732% and 6.985% of wages for the years ended June 30, 2021 and 2020,

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

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 \$224,838 and \$248,708 for the years ended June 30, 2021 and 2020, respectively. The District's proportionate share of employer contributions allocated to its CalPERS account was \$472,177 and \$400,155 for the measurement years ended June 30, 2020 and 2019, 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, 2021, the District reported an asset of \$40,726 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2020, 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, 2020 and 2019, the District's proportion was -0.0003 percent and -0.001 percent, respectively.

For the years ended June 30, 2021 and 2020, the District recognized pension expense of \$440,882 and \$116,289, respectively. At June 30, 2021 and 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

As of June 30, 2020	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ (7,221)	\$ (559)
Changes of assumptions	(4,958)	(1,757)
Net difference between projected and actual earnings on pension plan investments	1,818	-
Differences between actual contributions and proportionate share of contributions	228,834	215,751
Change in employer proportion	112,405	94,271
District contributions subsequent to the measurement date	248,708	-
Total	<u>\$ 579,586</u>	<u>\$ 307,706</u>

The \$224,838 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$ 4,832
2023	(74,033)
2024	(35,980)
2025	(581)
Total	<u>\$ (105,762)</u>

Actuarial Assumptions: The total pension liabilities in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
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.

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.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

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.

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 liability (asset)	\$ 1,360,205	\$ (40,726)	\$ (1,198,271)

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

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 are entitled to minimum 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.

Employees Covered: As of June 30, 2020 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	<u>21</u>

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, 2021, the District's contributions were \$72,400 in payments to the trust and \$57,663 in current year premiums for retired employees. For the year ended June 30, 2020, the District's contributions were \$70,200 in payments to the trust and \$95,745 in current year premiums for retired employees.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020 to determine the June 30, 2020 total OPEB liability, based on the following actuarial methods and assumptions.

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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

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

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	7.00% pre-medicare, 6.00% 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.

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

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

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 (6.78 percent) or 1-percentage-point higher (8.78 percent) than the current rate:

	1% Decrease (6.78%)	Discount Rate (7.78%)	1% Increase (8.78%)
	<hr/>	<hr/>	<hr/>
Net OPEB liability	\$ 838,556	\$ 664,107	\$ 518,484

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 a health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease to 6.00%	Trend Rate 7.00%	1% Increase to 8.00%
	<hr/>	<hr/>	<hr/>
Net OPEB liability	\$ 502,676	\$ 664,107	\$ 861,835

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, 2021 AND 2020

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

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

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2019 (Valuation Date June 30, 2018)	\$ 1,485,034	\$ 595,745	\$ 889,289
Changes recognized for the measurement period:			
Service cost	37,269	-	37,269
Interest	113,333	-	113,333
Differences between expected and actual experience	(226)	-	(226)
Changes in assumptions	(2,175)	-	(2,175)
Contributions - employer	-	152,516	(152,516)
Implicit rate subsidy	(29,093)	(29,093)	-
Net investment income	-	36,822	(36,822)
Benefits payments	(55,423)	(55,423)	-
Administrative expense	-	(436)	436
Net changes	63,685	104,386	(40,701)
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

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, 2021 AND 2020

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (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, 2021 and 2020, the District recognized OPEB expense of \$109,867 and \$48,459, respectively. As of June 30, 2021 and 2020, the District reported deferred outflows of resources related to OPEB from the following sources:

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>
As of June 30, 2020	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 195
Changes in assumptions	-	28,542
Net difference between projected and actual earnings on pension plan investments	497	-
District contributions subsequent to the measurement date	185,032	-
Total	<u>\$ 185,529</u>	<u>\$ 28,737</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

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

The \$99,524 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022.

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

2022	\$	17,408
2023		14,067
2024		13,543
2025		15,735
2026		19,426
Thereafter		26,838
Total	\$	<u>107,017</u>

8. DEFERRED COMPENSATION PLAN

The District's employees may participate in one 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, 2021 amounted to \$1,123,344.

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, 2021 AND 2020

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, 2020 (most recent information available):

	<u>June 30, 2020</u>
Total Assets	\$ 29,737,991
Total Liabilities	<u>22,524,920</u>
Total Equity	<u>\$ 7,213,071</u>
Total Revenues	\$ 16,076,801
Total Expenditures	\$ 15,266,567

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. Liabilities include an amount for claims that have been incurred but not reported. There were no claims payable as of June 30, 2021.

**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>	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	(0.00037%)	(0.00101%)	(0.00274%)	0.0059%	0.0078%	0.0260%	0.0440%
District's proportionate share of the net pension liability (asset)	(40,726)	(103,967)	(264,314)	583,347	676,578	1,786,666	2,757,064
District's covered-employee payroll	1,064,427	996,872	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	(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	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>	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	116,931	109,596	106,300	98,415	165,113	190,004	217,873
Contributions in relation to actuarially determined contributions	224,838	241,373	847,033	352,863	1,794,175	1,516,679	217,873
Contribution Deficiency (excess)	<u>(107,907)</u>	<u>(131,777)</u>	<u>(740,733)</u>	<u>(254,448)</u>	<u>(1,629,062)</u>	<u>(1,326,675)</u>	<u>-</u>
Covered payroll	1,064,427	996,872	1,002,415	953,249	856,421	811,997	878,354
Contributions as a percentage of covered-employee payroll	21.12%	24.21%	84.50%	37.02%	209.50%	186.78%	24.80%

Notes to Schedule:

Valuation Date:	June 30, 2019
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>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB liability				
Service cost	\$ 37,241	\$ 37,269	\$ 35,301	\$ 39,129
Interest	115,941	113,333	116,967	87,909
Actual and expected experience difference	(103,657)	(226)	-	-
Change in assumptions	(24,122)	(2,175)	(36,351)	-
Changes in benefit terms	-	-	-	-
Benefits payments	(80,818)	(55,423)	(55,136)	(56,379)
Implicit Rate Subsidy Fulfilled	(34,014)	(29,093)	(27,041)	-
Net change in total OPEB liability	(89,429)	63,685	33,740	70,659
Total OPEB Liability - beginning	1,548,719	1,485,034	1,451,294	1,380,635
Total OPEB Liability - ending (a)	<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	\$ 151,018	\$ 123,423	\$ 120,836	\$ 93,476
Implicit Subsidy - employer	34,014	29,093	27,041	-
Implicit Rate Subsidy Fulfilled	(34,014)	(29,093)	(27,041)	-
Net investment income	25,195	36,822	38,672	43,423
Benefits payments	(80,818)	(55,423)	(55,136)	(56,379)
Administrative expense	(343)	(436)	(257)	(212)
Net change in plan fiduciary net position	95,052	104,386	104,115	80,308
Plan fiduciary net position - beginning	700,131	595,745	491,630	411,322
Plan fiduciary net position - ending (b)	<u>\$ 795,183</u>	<u>\$ 700,131</u>	<u>\$ 595,745</u>	<u>\$ 491,630</u>
Net OPEB Liability - ending (a) - (b)	<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	54.49%	45.21%	40.12%	33.88%
Covered-employee payroll	916,620	888,075	849,372	909,928
Net OPEB liability as a percentage of covered-employee payroll	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>	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 112,895	\$ 106,991	\$ 108,953	\$ 93,476
Contributions in relation to actuarially determined contributions	185,032	152,516	147,877	93,476
Contribution Deficiency (excess)	\$ (72,137)	\$ (45,525)	\$ (38,924)	\$ -
Covered payroll	916,620	888,075	849,372	909,928
Contributions as a percentage of covered-employee payroll	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, 2020 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	7.00% pre-medicare, 6.00% medicare - 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>	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, net of investment expense	3.43%	5.85%	7.38%	9.57%

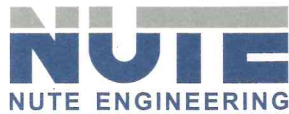
The annual money-weighted rate of return, net of investment expenses, is the net investment income for the year divided by the average net position for the year (less investment expenses).

* 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, 2021

	<u>Paradise Cove</u>	<u>Tiburon</u>	<u>Tiburon/Paradise Cove Zones Combined</u>	<u>Belvedere</u>	<u>District Total</u>
Operating Revenues:					
Sewer service charges	\$ 104,150	\$ 2,484,366	\$ 2,588,516	\$ 2,330,271	\$ 4,918,787
Connection and inspection fees	22,345	153,857	176,202	128,338	304,540
Maintenance agreements	-	29,410	29,410	23,326	52,736
Other	200	14,720	14,920	9,950	24,870
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total operating revenues	126,695	2,682,353	2,809,048	2,491,885	5,300,933
Operating Expenses:					
Salaries and benefits	58,867	1,429,584	1,488,451	845,383	2,333,834
Maintenance and repairs	86,151	192,777	278,928	67,510	346,438
Line cleaning and inspection	314	104,481	104,795	17,136	121,931
Utilities	22,256	151,030	173,286	91,961	265,247
Contracted and professional services	6,977	231,173	238,150	186,079	424,229
Supplies (chemicals)	9,023	96,647	105,670	56,721	162,391
Telephone and internet	8,890	71,695	80,585	39,779	120,364
Other operating costs	22,080	79,978	102,058	43,457	145,515
Monitoring	13,634	32,663	46,297	19,242	65,539
Other administrative costs	2,628	53,999	56,627	30,943	87,570
Liability and property insurance	1,793	43,324	45,117	25,327	70,444
Depreciation	77,515	1,123,715	1,201,230	443,335	1,644,565
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total operating expenses	310,128	3,611,066	3,921,194	1,866,873	5,788,067
Operating Loss	<hr/> (183,433)	<hr/> (928,713)	<hr/> (1,112,146)	<hr/> 625,012	<hr/> (487,134)
Non-Operating Revenues (Expenses):					
Property taxes	52,805	1,250,897	1,303,702	-	1,303,702
Investment income	5	36,690	36,695	41,468	78,163
Interest expense	-	(111,281)	(111,281)	(60,272)	(171,553)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	52,810	1,176,306	1,229,116	(18,804)	1,210,312
Increase (Decrease) in Net Position Before Capital Contributions	<hr/> (130,623)	<hr/> 247,593	<hr/> 116,970	<hr/> 606,208	<hr/> 723,178
Contributed Capital	<hr/> -	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Change in Net Position	<hr/> \$ (130,623)	<hr/> \$ 247,593	<hr/> \$ 116,970	<hr/> \$ 606,208	<hr/> \$ 723,178



Civil & Sanitary Consultants

Item #9

January 5, 2022

Mr. Tony Rubio, District Manager/Chief Plant Operator
Sanitary District No. 5
P.O. Box 227
Tiburon, CA 94920

**Re: 2022 Sewer Rehabilitation Project
Proposal for Engineering Services**

Dear Tony:

In response to your request Nute Engineering is pleased to submit the following proposal for the preparation of plans and specifications for rehabilitation of various sewers in the Tiburon and Belvedere service zones, for the 2022 Sewer Rehabilitation Project.

Similar to the recent 2019 Sewer Rehabilitation Project, the sewers selected for rehabilitation and improvement are sewers within easements and streets for the Tiburon zone and a combination of street sewers and easement sewers for the Belvedere zone. All of these sewers have been found to have various defects discovered as a result of closed circuit televising and the District's daily maintenance reports. Rehabilitation of these clay sewers can be done by pipebursting the existing sewer with a pulled pipe breaking head. Attached to the breaking head is the end of a new high density polyethylene pipe (HDPE). This new pipe is pulled in by winch to completely replace the clay sewer pipe. Sometimes the older existing pipe condition is such that the contractor may have to dig down and clear collapsed pipe sections to facilitate successful pipe bursting. For determining this, the contractor pre-videos the existing sewer. Finally, new pipe connections and laterals are reinstated at the sewer manholes and the finished pipe is tested. Normally, all new sewers are connected to the existing manhole. Each existing manhole will be assessed and determined if they are in good condition. (At least one new manhole will be needed in the Belvedere sewer segments).

The 2022 Sewer Rehabilitation Project will address approximately 25 percent more pipe footage than the 2019 project. In the Tiburon zone, the project will consist of pipebursting approximately 4,754 LF (linear feet) of sewer lines. In the Belvedere zone, the project will consist of pipebursting approximately 701 LF of sewer lines.

The following is the list of sewers selected for the 2022 Sewer Rehabilitation Project:

Tiburon – Various Locations

MH 71 to MH 73, Centro West to Racoon Lane street and easement, 258 LF
MH 19a to MH 19, Esperanza Street, 122 LF
MH 36 to MH 35, Linda Vista to Mareast, 210 LF
MH 116 to MH 113, Harbor Oak Drive to Manor Way, 223 LF
MH 360 to MH 360a, Eastview Avenue, 191 LF
MH 360a to MH 360b, Eastview Avenue, 195 LF
MH 360 to MH 643, Eastview Avenue, 242 LF
MH 643 to MH 359c, Eastview Avenue, 208 LF
MH 359c to MH 359, Eastview Avenue, 125 LF
MH 74a to 74b, Easement adjacent to Racoon Lane, 303 LF
MH 74b to MH 74, Easement adjacent to Racoon Lane, 165 LF
MH 72a to MH 71, Easement adjacent St. Bernard Lane, 392 LF
MH 66c to MH 66, Easement adjacent to Diviso Street, 125 LF
MH 78 to MH 76, Easement adjacent to Ridge Road, 101 LF
MH 51a to MH 51, Easement alongside Centro East Street, 425 LF
MH 60a to MH 60, Spanish Trail Road, 360 LF
MH 359a to 359b, Main Street, 240 LF
MH 58 to MH 41, Paradise Drive to Mar East, 204 LF
MH 32 to MH 31, Paradise Drive, 210 LF
MH 31 to JBox, Paradise Drive, 474 LF

Belvedere – Various Locations

MH P9 to MH P8, Alcatraz Avenue, 197 LF
MH P8 to MH P7, Alcatraz Avenue, 41 LF
MH P11 to MH P10 6, Alcatraz Avenue, 135 LF
MH P10 to MH P2, Alcatraz and Belevue Avenue, (New manhole at blind tee), 120 LF
MH P2 to MH P1, Belevue to Beach Rd, 113 LF
R 25 to R 24, Beach Rd, 95 LF

(See attached area system maps)

In addition, we intend to meet with Public Works staff for both the Town of Tiburon and City of Belvedere to discuss expected paving restoration requirements. Recent changes to the Uniform Standards All Cities and County of Marin for the trench paving requirements are being adopted by the respective Public Works staff. During the most recent project, requirements for additional paving beyond the initial project were brought up by the Public Works representative for the Town of Tiburon after design was completed and the low bid accepted. Design period meetings with the respective Town staffs should correct this.

SCOPE OF WORK

The scope of work to prepare for rehabilitation of the sewers listed above will consist of the following:

Schedule A Services – Preparation of Plans and Specifications

1. Prepare plan drawings showing the sewer line location, spot repair locations and sewers to be pre-televised by the contractor.
2. Prepare plan drawings showing the sewer lines to be pipeburst.
3. Prepare contract documents and technical specifications for the project.
4. Walk through all project alignments with District staff to cross check constructability of sewers.
5. Confer with the Town of Tiburon and City of Belvedere regarding traffic control requirements necessary for this work, and pavement restoration, if any, and incorporate these requirements in the plans and specifications.
6. Based on the construction plans and specifications, prepare a final estimate of the project construction cost.
7. Assist the District at one (1) public pre-bid meeting related to the bidding process, prepare addenda and review the bid documents for responsiveness.
8. Attend one (1) meeting with staff to review the project.

Schedule B Services – Services During Construction

1. Review Contractor's submittals and shop drawings.
2. Render advice on the conduct of the construction work.
3. Evaluate proposals from the Contractor for modifications to the contract work and prepare change orders to the contract for the District's approval.

Schedule C Services – Construction Observer Services (Optional)

1. Provide a construction observer two and one half (2.5) hours a day for the contract period.

SERVICES NOT INCLUDED IN THIS PROPOSAL

It is understood that the following services are outside the scope of this proposal and will need to be provided by others as necessary or advisable.

1. Soil engineering services are not included at this time because this is a pipeburst project, and only requires soil compaction testing on the sewer segments which end in open trenching within paved streets. Soil boring's have not been conventionally done for the pipeburst projects. Based on recent projects, the full extent of paving required by the Public Works departments of Tiburon and Belvedere has not been known until the construction period. Because of this, it has been difficult to estimate the construction period costs for soil compaction. Therefore, we recommend the District utilize Miller Pacific Engineering Group independently on a time and materials basis, during the construction period.
2. Hazardous materials investigations, assessment or removal.
3. Determining the exact location of sewer laterals.
4. Locating or potholing of underground utilities or showing utilities on the plans.
5. Field topographical surveys to determine manhole locations or elevations. Boundary surveys to determine property lines.
6. Environmental review or preparation of an environmental impact report of the project.
7. Necessary permit applications and application fees.
8. Legal services in connection with the project.
9. Acquisition of rights of ways, rights of entries or permits.
10. Printing of plans and specifications for bidding purposes and for the Contractor's use.
11. Clerical time to send bid documents out to bidders.
12. Preparation of As Built drawings.

ENGINEERING FEE

We propose to do all the work on a time and materials basis to be billed according to the Schedule of Hourly Rates attached hereto as Attachment A. The following are budgets for the engineering fees for the various schedules outlined above:

Schedule A - Preparation of Plans and Specifications	\$40,988
Schedule B - Services During Construction	\$ 7,546
Schedule C - (Optional) Construction Observer Services	\$26,740

Very truly yours,

NUTE ENGINEERING

By: 
Mark T. Wilson, P.E.

Attachment A – Schedule of Hourly Rates
Attachment B – Project Estimating Sheet
Attachment C – Project Sewer System Maps



ATTACHMENT A

2022 HOURLY RATE SCHEDULE

OFFICE PERSONNEL	HOURLY RATE
Principal Engineer	\$258.00
Senior Engineer	211.00
Engineer III	199.00
Engineer II	191.00
Engineer I	165.00
Field Representative*	181.00
Assistant Engineer II	129.00
Assistant Engineer I	119.00
Senior Designer	188.00
CAD Drafter II	158.00
CAD Drafter I	138.00
Technical Administrative Support	118.00
Clerical	101.00
LITIGATION SERVICES	
Court Appearance/Deposition	372.00

*Field Representative for construction is a Prevailing Wage category as required by the California Department of Industrial Relations.

REIMBURSABLE EXPENSES

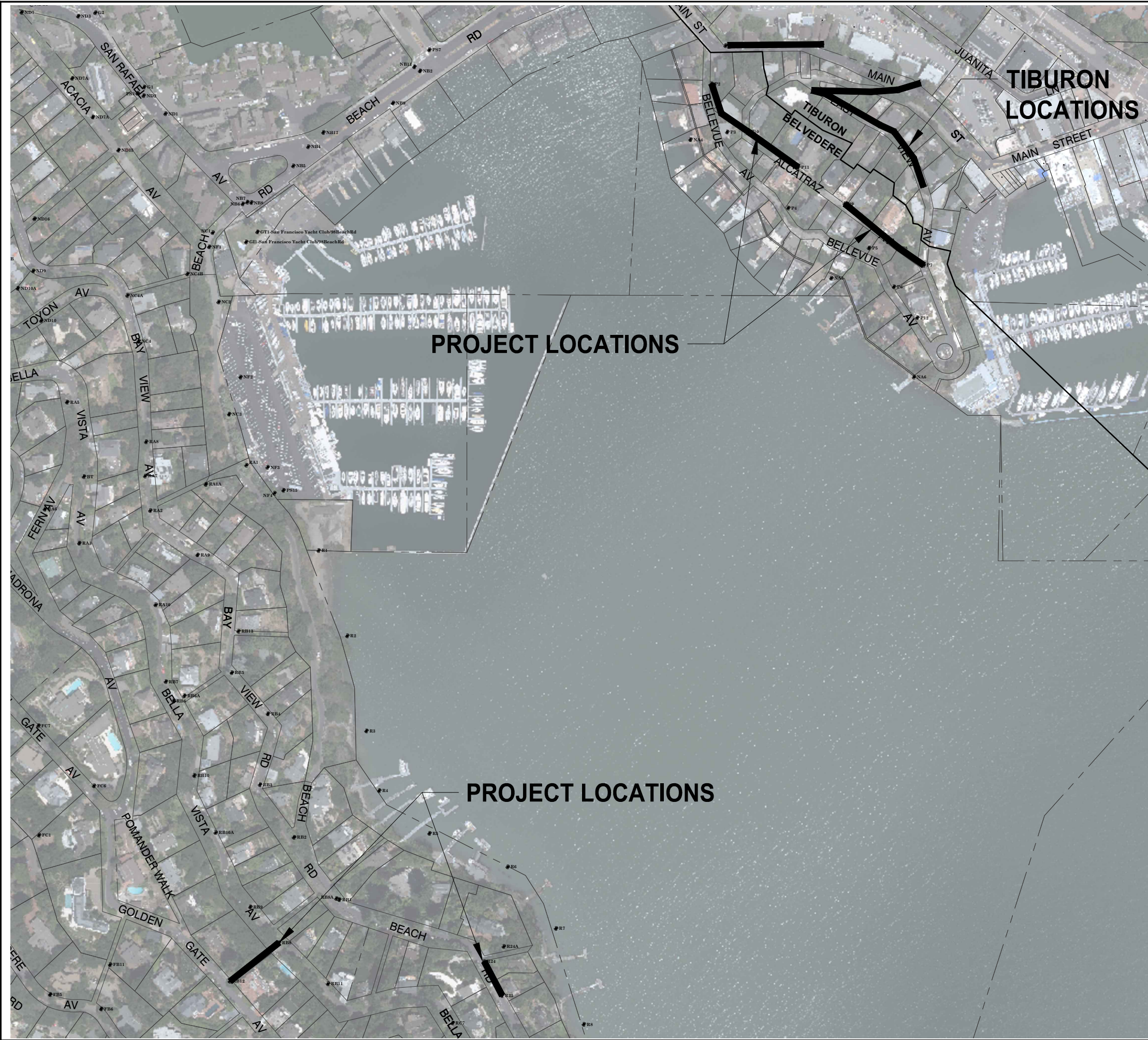
Sub-consultants will be charged at 1.10 times cost. Charges for reproductions, blueprinting, outside computer services, rental of special equipment, delivery, express mail, insurance certificates (where client requires to be listed as an additional insured) and meals and lodging will be charged at 1.10 times cost. Mileage and technology charges are included in the hourly rates. Nute Engineering reserves the right to adjust its hourly rate structure for all ongoing contracts.

EFFECTIVE DATE: January 1, 2022

ATTACHMENT B
SANITARY DISTRICT NO. 5 OF MARIN COUNTY
2022 SEWER REHABILITATION PROJECT
PROPOSAL FOR ENGINEERING SERVICES
PROJECT ESTIMATING SHEET

Description	Rate \$/Hr	Senior Engineer	Engineer II	CAD Drafter II	Tech Admin Support	TOTAL
		\$211	\$191	\$158	\$118	
Schedule A Services - Design and Prepare Plans and Specifications						
1. Prepare plan drawings showing sewer line, spot repair and sewers to televise		2	6	24	1	
2. Prepare plan drawings showing sewer lines to pipeburst		2	26	96	1	
3. Prepare contract documents and technical specifications		4	20		20	
4. Perform site visit of alignments for constructability x-check		6	6	8		
5. Confer with Town of Tiburon and City of Belvedere re traffic control, paving		2	4			
6. Prepare a final estimate of the project construction cost		2	6		2	
7. Attend one (1) meeting with staff to review the project			3			
8. Assist District at one (1) public meeting related to bidding process			3			
	Hours	18	74	128	24	
	Cost	\$3,798	\$14,134	\$20,224	\$2,832	\$40,988
Schedule B Services - Construction Engineering Services						
1. Review Contractor's submittals and shop drawings		4	6			
2. Render advice on the conduct of the construction work		4	6			
3. Evaluate proposed Contractor modifications and prepare change orders		4	6	4	8	
	Hours	12	18	4	8	
	Cost	\$2,532	\$3,438	\$632	\$944	\$7,546
Schedule C Services (Optional) - On-Site Construction Observation						
1. Construction Observer/ Liaison - Cont, Dist, Property Owners, City, Utilities			140			
2. Inspect Installation/Maintenance of Temp Bypass Pumping Systems as Necessary			*			
3. Monitor and Coordinate Overall Safety at the Job Site			*			
4. Coordinate Installation of Traffic Control Signs, SWPPP, Shoring as Required			*			
5. Monitor/Coordinate Contractor Field Changes to Plans & Specs			*			
6. Monitor Compliance w/Const Permits, Recommend Action			*			
7. Coordinate and Implement Access Agreement Conditions as Necessary			*			
8. Coordinate Compaction Testing & Obtain Inspection Releases			*			
9. Review Project for Safety Issues, Bring to Attn of Cont & Dist			*			
10. Perform Final Inspection for all Aspects of Construction			*			
11. Maintain Project Report (Inspection, Const Photos, Mtrl. Testing...)			*			
12. Schedule/Conduct Completion Inspection, Punch Lists, Compliance			*			
	Subtotals		140			
			\$26,740			\$26,740
						\$75,274


* Construction Observation hours assumes that the Observer will be on-site for 2.5 hours per day for a 90 calendar day project (60 working days).



**NOT APPROVED
FOR CONSTRUCTION**

**SANITARY DISTRICT No. 5
2022 SEWER REHABILITATION PROJECT
BELVEDERE
2022 PROPOSED
SEWER IMPROVEMENT PROJECT**

JOB NUMBER: **9005**
DATE: **December 30, 2021**
PAGE: **#** OF **#**

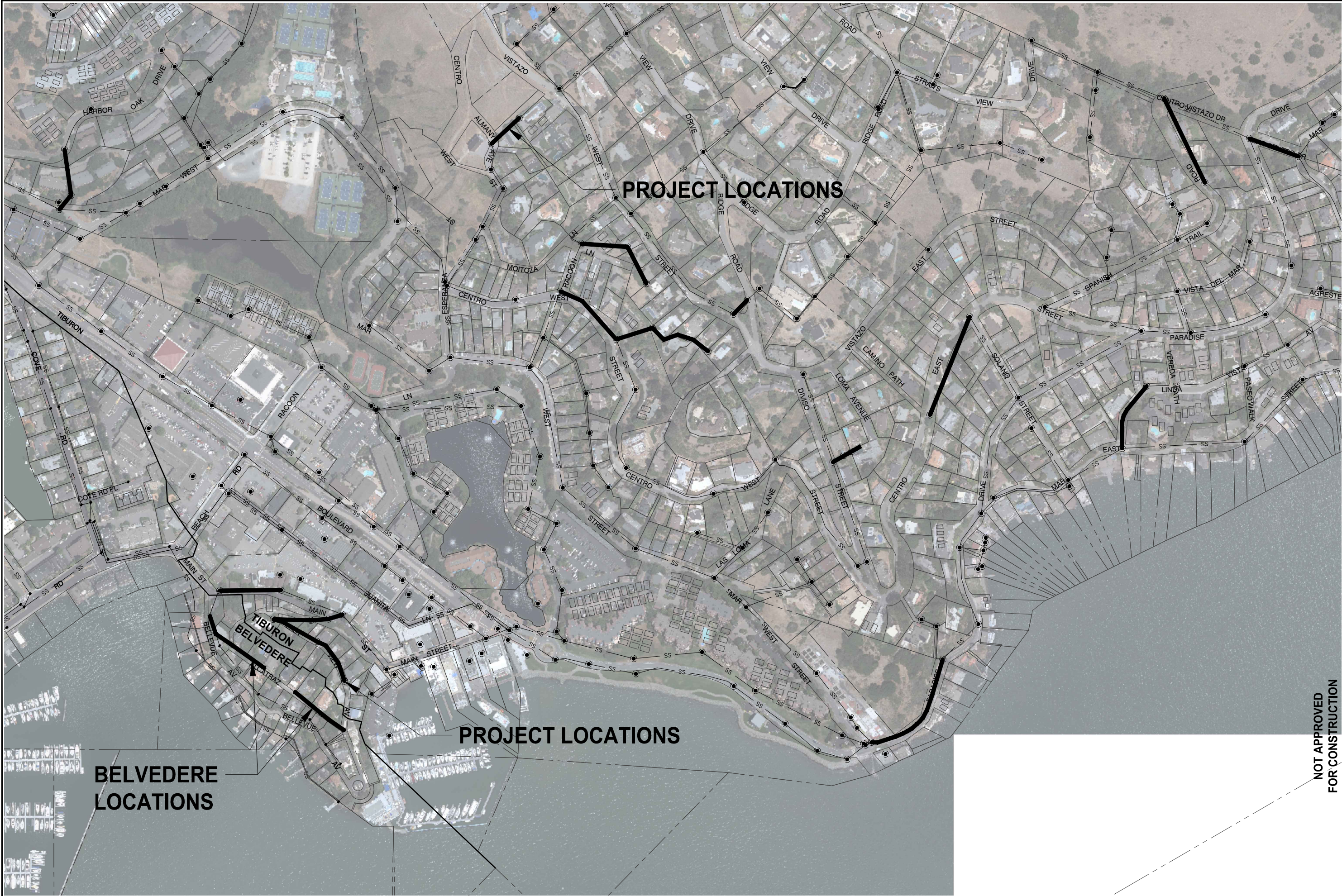
PREPARED FOR:

SANITARY DISTRICT No. 5
2001 PARADISE DRIVE
TIBURON CA 94920
PHONE: (415) 435-1501
FAX: (415) 435-0221
MARIN COUNTY CALIFORNIA

PREPARED BY:

NUTE
Civil and Sanitary Consultants
907 MISSION AVE. SAN RAFAEL, CA 94901
T: 415.453.4480 F: 415.453.0343 www.nute.biz

Designed: **BEO**
Drawn: **BEO**
Checked: **MTW**
Scale: 1" = 1000'
IF DIMENSIONS NOT SPECIFIED IN THESE PLANS, THESE PLANS ARE NOT TO SCALE.

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**BELVEDERE
LOCATIONS**

PROJECT LOCATIONS

**NOT APPROVED
FOR CONSTRUCTION**

<p>PREPARED BY: NUITE Civil and Sanitary Consultants 907 MISSION AVE. SAN RAFAEL, CA 94901 T: 415.453.4800 F: 415.453.0343 www.nuite.biz</p>		<p>DESIGNED: <input checked="" type="checkbox"/> BEO DRAWN: <input checked="" type="checkbox"/> BEO CHECKED: <input checked="" type="checkbox"/> MTW</p>	<p>DATE: <input type="text"/></p>	<p>NO. <input type="text"/></p>	<p>DESCRIPTION <input type="text"/></p>	<p>INIT. <input type="text"/></p>
<p>PREPARED FOR: SANITARY DISTRICT No. 5 2001 PARADISE DRIVE TIBURON, CA 94920 PHONE: (415) 435-1501 FAX: (415) 435-0221</p>		<p>SCALE: 1" = 100' (SEE NOTES FOR DETAILS) IF ONE INCH, THESE PLANS ARE NOT TO SCALE.</p>		<p>DATE: December 30, 2021</p>		
<p>PROJECT: 2022 SEWER REHABILITATION PROJECT</p>		<p>JOB NUMBER: 9005</p>		<p>PAGE: # OF #</p>		
<p>PROJECT: TIBURON 2022 PROPOSED SEWER IMPROVEMENT PROJECT</p>		<p>MARIN COUNTY CALIFORNIA</p>				

Agenda – Notes of Explanation

Sanitary District No. 5 Regular Board Meeting

January 21, 2022

Discussion regarding Emergency repairs required at line segment MH353 to BT on Tiburon Blvd and Directing the District Manager to work with Linscott Engineers to complete the repairs.

Approve a not to exceed amount of \$89,785 for the Emergency Repairs

STAFF REPORT:

The Tiburon Lodge is currently undergoing sewer lateral replacement work on their property as a result of non-compliance with the Districts sewer use ordinance. There is 2-3 sewer laterals servicing the property that tie into the Districts 6” sewer main. As part of this investigation, it was noted that the District sewer main was in bad shape- a few spots of broken and missing pipe and the rest of it in poor but serviceable shape with several cracks and off set joints.

Because of the lines bad shape and potential for failing, this line needs to be replaced ASAP. Linscott Engineering is currently working for the Lodge for there lateral work and has provided us a cost to replace our line in conjunction with there current lateral replacement work. There is a potential to save over \$10,000 if this work is approved in conjunction with the lateral work.

The total cost of the emergency work is estimated at \$89,785. With a potential savings of \$10,000+ dollars if performed in conjunction with the lateral replacement project.

FISCAL IMPACT:

Currently estimated at \$89,798 . I would estimate total costs if done in conjunction with the lodge work would be no more than \$75,000.

This emergency item is not budgeted and will have to come out of Tiburon Capital Reserves

CEQA (California Environmental Quality Act)

Exempt

Recommendation:

Approve the use of \$89,785 (unbudgeted) from Tiburon Capital Reserves for the emergency repairs to line segment MH353 to BT



Tony Rubio, District Manager

ATTACHMENT:

Linscott Engineers Proposal

Linscott Engineering Contractors, Inc.

397 Smith Ranch Road
San Rafael, CA 94903
California License No. 477476

415-479-6657
415-492-1755
Fax: 415-492-0301

Tony Rubio
Sanitary District No. 5
P O Box 227
Tiburon CA 94920

January 12, 2022

Email: trubio@sani5.org

RE: The Lodge at Tiburon, 1651 Tiburon Blvd, Tiburon
6" Sewer Main Replacement

Proposal

We, as contractors, having examined the jobsite provide the following scope of work for the estimated costs as shown. The project is presented on a Time and Materials format to provide flexibility to address unknown underground conditions and obstructions that may be encountered. Reasonable, but conservative, cost estimates are provided below to assist with budgeting and contractor selection purposes. Materials costs reflect current quoted prices from our suppliers but are subject to increase (or decrease) due to demand and fluctuations in the current marketplace. Our basic rates for labor and equipment are attached for your review. All materials and outside services will be charged at our cost plus 15%.

All fees and permits to be obtained by Sanitary District No. 5 or by the contractor at additional cost.

Scope of Work

1. Saw cut and remove asphalt, a section of the concrete sidewalk and portions of the concrete patio.
2. Spot and expose each for the 5 (five) 4" sewer lateral connections to the 6" sewer main. Furnish and place shoring jacks as needed.
3. Remove concrete around 6" manhole inlet.
4. Excavate pipe bursting pits. Furnish and install approximately 194 LF of 6" DR 17 HDPE pipe by pipe bursting "trenchless" methods. Fuse 5 (five) 4" sewer lateral tees to the new main. Extend as needed to install a 6" cleanout at the south end of the new 6" main. Arrange for inspection, pressure test and a video of the new line.
5. Connect the new line at the manhole with cement grout.
6. Backfill each of the excavation pits with drain rock around pipe zone and remainder with compacted Class II base rock.
 - o Provide one compaction density test for pit in Tiburon Blvd.
7. Dowel in number 4 rebar to the concrete, furnish and place sack mix concrete. Note: Color, texture and finish may not match existing. Furnish and install a 6" rodding inlet at the end of the line cast in a concrete collar.
8. Remove 2 FT of asphalt beyond edge of trench and pave with hot asphalt in the Cal-Trans right of way. Plug pave only the trench in the driveway.

Linscott Engineering Contractors, Inc.

397 Smith Ranch Road
San Rafael, CA 94903
California License No. 477476

415-479-6657
415-492-1755
Fax: 415-492-0301

Tony Rubio

January 12, 2022

Sanitary District No. 5

RE: The Lodge at Tiburon, 1651 Tiburon Blvd, Tiburon
6" Sewer Main Line Replacement

Labor and Equipment	\$ 62,400.00
Pipe Bursting Budget	\$ 17,250.00
Pipe and Fittings Budget	\$ 4,225.00
Export/Import Materials Budget	\$ 5,650.00
Compaction Density Test	\$ 260.00

6" Sewer Lateral Replacement \$ 89,785.00*

*Note: Cost savings of approximately \$10,200.00 could be realized for performing this work in conjunction with private sewer lateral replacements currently in progress.

These estimates do not include allowances for:

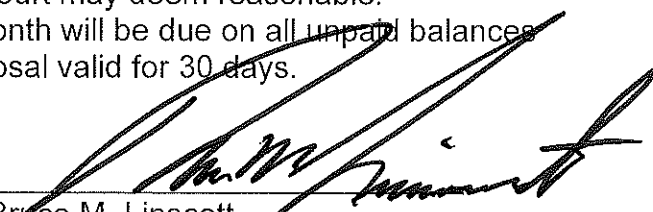
- Fees, permits, bonds or required deposits.
- Unknown permit requirements or requests made in the field.
- Bypass pumping and/or tank trucks.
- Special Inspections and/or testing requirements.
- SWPPP or implementation of any other required BMP practices described therein except as noted.
- Any work not specifically stated above.

The work will be done under the direction of Sanitary District #5. If the scope of work changes from the above description, the price will be negotiated.

The contractor will provide Workmen's Compensation, Public Liability, and Property Damage Insurance. Increased limits and special wording on certificates of insurance will be charged at our cost-plus fifteen percent.

The contractor will provide a detailed accounting of all work performed. Payment will be due in 10 days. Retention will not be withheld. If a suit is commenced to collect all or a portion of this obligation, the contractor will be entitled to attorney's fees, as the court may deem reasonable. An administrative charge of 1 ½ % per month will be due on all unpaid balances thirty days after the statement date. Proposal valid for 30 days.

Tony Rubio
Sanitary District #5
Accepted Date: _____



Bruce M. Linscott
Linscott Engineering
Contractors, Inc.



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State Legislative Update 2/9

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Senator Hertzberg Introduces SB 273

On February 1, 2021, Senator Hertzberg introduced CASA sponsored legislation Senate Bill (SB) 273. Similar to SB 1052, which CASA sponsored last session, this bill will authorize wastewater agencies to voluntarily enter into agreements with stormwater management facilities in order to manage stormwater. We look forward to partnering with Senator Hertzberg to work on this important piece of legislation which will improve water quality throughout the State. The bill introduction deadline is Friday, February 19, and we expected to see a lot more bills introduced between now and then. We will continue to keep you updated with news of any relevant legislation. If you have any questions or need additional information, please contact [Jessica Gauger](#) or [Alma Musvosvi](#).

By [Cheryl MacKelvie](#) | February 8th, 2021 | [Hot Topics](#) | [Comments Off](#)



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@CASA_CleanWater

It's almost that time again! Be thinking about current or past projects of the year to submit for CASA's 2022 Award of Excellence. CASA seeks to recognize members who provide essential public services & go above & beyond to protect public health & the environment! 🏆 pic.twitter.com/IW6S9tKPb7

Last week from CASA_CleanWater's Twitter



SB-273 Water quality: municipal wastewater agencies. (2021-2022)

SHARE THIS:



Date Published: 09/24/2021 02:00 PM

Senate Bill No. 273

CHAPTER 241

An act to add Chapter 11.5 (commencing with Section 13910) to Division 7 of the Water Code, relating to water quality.

[Approved by Governor September 23, 2021. Filed with Secretary of State September 23, 2021.]

LEGISLATIVE COUNSEL'S DIGEST

SB 273, Hertzberg. Water quality: municipal wastewater agencies.

Under existing law, the State Water Resources Control Board and the California regional water quality control boards prescribe waste discharge requirements for the discharge of stormwater by municipalities and industries in accordance with the National Pollutant Discharge Elimination System permit program and the Porter-Cologne Water Quality Control Act. Existing law requires regulated municipalities and industries to obtain a stormwater permit.

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 provides the authority and procedure for the initiation, conduct, and completion of changes of organization, reorganization, and sphere of influence changes for cities and districts, as specified.

This bill would authorize a municipal wastewater agency, as defined, to enter into agreements with entities responsible for stormwater management for the purpose of managing stormwater and dry weather runoff, as defined, to acquire, construct, expand, operate, maintain, and provide facilities for specified purposes relating to managing stormwater and dry weather runoff, and to levy taxes, fees, and charges consistent with the municipal wastewater agency's existing authority in order to fund projects undertaken pursuant to the bill. The bill would require the exercise of any new authority granted under the bill to comply with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The bill would require a municipal wastewater agency that enters into or amends one of these agreements after January 1, 2022, to file a copy of the agreement or amendment with the local agency formation commission in each county where any part of the municipal wastewater agency's territory is located, but would exempt those agreements and amendments from local agency formation commission approval except as required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. To the extent this requirement would impose new duties on local agency formation commissions, the bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted

above.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: yes

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Chapter 11.5 (commencing with Section 13910) is added to Division 7 of the Water Code, to read:

CHAPTER 11.5. Municipal Wastewater Agencies

13910. The Legislature finds and declares all of the following:

(a) Fostering regional cooperative efforts to improve water quality and local sustainable water supply is fundamental for developing California's 21st century water portfolio.

(b) Stormwater capture, treatment, and use as a water supply is increasingly viewed as an innovative opportunity to improve water quality where it is viable and economically feasible.

(c) Municipal wastewater agencies have existing infrastructure, capacity, and expertise that could be used to assist in meeting the state's water quality and water supply goals when circumstances allow, while allowing wastewater agencies to still meet their primary goals of meeting water quality requirements for wastewater discharge and avoiding sanitary sewer overflows. However, in some circumstances municipal wastewater agencies may need explicit legislative authority before they can pursue certain types of projects.

(d) In order to promote regional interagency cooperation, improve the quality of the waters of the state, and make efficient use of publicly owned infrastructure, it would be beneficial if municipal wastewater agencies had the authority to enter into voluntary agreements for stormwater projects in the future, where cost effective and regionally suitable.

13911. (a) A municipal wastewater agency may enter into agreements with entities responsible for stormwater management, including, but not limited to, municipal, industrial, and commercial stormwater dischargers subject to this division, for the purpose of managing stormwater and dry weather runoff.

(b) A municipal wastewater agency may acquire, construct, expand, operate, maintain, and provide facilities for any of the following purposes:

(1) The diversion of stormwater and dry weather runoff from the stormwater system to the wastewater collection or treatment system.

(2) The management and treatment of stormwater and dry weather runoff.

(3) The discharge of treated dry weather runoff and stormwater to the stormwater drainage system or receiving waters.

(4) The beneficial reuse of captured dry weather runoff and stormwater.

13912. (a) A municipal wastewater agency may do any of the following:

(1) To the extent permitted by federal law, authorize the discharge of stormwater or dry weather runoff captured at industrial and commercial sites to the wastewater collection or treatment system subject to any requirements that may be imposed by the municipal wastewater agency or public agency that owns and operates the tributary collection system.

(2) In order to carry out the powers granted, and the purposes established, under this chapter, exercise any of the powers otherwise granted to it by law, including, but not limited to, enforcing compliance with local, state, and federal water quality requirements through the implementation of the municipal wastewater agency's industrial pretreatment programs and ensuring that the project or program is consistent with local watershed priorities, obligations, and circumstances.

(3) Levy taxes, fees, and charges consistent with the municipal wastewater agency's existing authority in order to fund projects undertaken pursuant to this chapter.

(b) The exercise of any new authority granted under this chapter is subject to and shall comply with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Division 3 (commencing with Section 56000) of

Title 5 of the Government Code).

(c) (1) If, after January 1, 2022, a municipal wastewater agency enters into a new agreement or amends an agreement pursuant to this chapter, the agency shall, within 30 days after the effective date of the new agreement or amendment, file a copy of the agreement or amendment with the local agency formation commission in each county where any part of the municipal wastewater agency's territory is located.

(2) The local agency formation commission's approval of an agreement or an amendment to an agreement as described in paragraph (1) shall not be required, except as required by subdivision (b).

13913. (a) An agreement, project, or use of authority authorized under this chapter shall be completely voluntary for all participating entities.

(b) Nothing in this chapter shall be construed to interfere with any existing programs or projects, authorities, or obligations for municipal wastewater agencies or stormwater dischargers.

(c) It is the intent of the Legislature in enacting this chapter merely to allow local agencies interested in pursuing the types of projects described in this chapter to proceed without additional legislative changes to their authorizing statutes.

13914. Nothing in this chapter shall be construed to alter or interfere with any of the following:

(a) Existing water rights to water from any source, including any adjudicated rights allocated by a court judgment or order, including any physical solution, rights issued by the state or a state agency, and rights acquired pursuant to any federal or state statute.

(b) Existing water rights law.

(c) Any rights, remedies, or obligations that may exist pursuant to Article 1 (commencing with Section 1200) or Article 1.5 (commencing with Section 1210) of Chapter 1 of Part 2 of Division 2 of this code, Chapter 10 (commencing with Section 1700) of Part 2 of Division 2 of this code, or Chapter 8.5 (commencing with Section 1501) of Part 1 of Division 1 of the Public Utilities Code.

13915. For purposes of this chapter, the following definitions apply:

(a) "Dry weather runoff" has the same meaning as defined in Section 10561.5.

(b) "Local agency" includes, but is not limited to, a city, county, special district, joint powers authority, sanitary district, sanitation district, county sanitation district, community services district, and municipal utility district.

(c) "Municipal wastewater agency" means a local agency that chooses to exercise any authority granted under this chapter.

(d) "Stormwater" has the same meaning as defined in Section 10561.5.

SEC. 2. If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

ORDINANCE NO. 2014-02 (A)

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

AN AMENDED ORDINANCE REGULATING THE USE OF PUBLIC AND PRIVATE SEWERS AND DRAINS, THE INSTALLATION AND CONNECTION OF BUILDING SEWERS, THE INSTALLATION OF SEWER LATERALS AND PUBLIC SEWER MAIN EXTENSIONS, PROVIDING PERMITS AND FIXING FEES FOR THE INSTALLATION AND CONNECTION OF SANITARY SEWERS, REGULATING THE DISCHARGE OF WATERS AND WASTES INTO THE PUBLIC SEWER SYSTEM, AND PROVIDING PENALTIES FOR THE VIOLATION OF THE PROVISIONS THEREOF.

The Sanitary Board of Sanitary District No. 5 of Marin County, California, does ordain as follows:

ARTICLE I. DEFINITIONS

- Sec. 100. District shall mean Sanitary District No. 5 of Marin County, California.
- Sec. 101. Town shall mean the Town of Tiburon
- Sec. 102. City shall mean the City of Belvedere.
- Sec. 103. County shall mean the County of Marin, California.
- Sec. 104. Board shall mean the Sanitary Board of said District.
- Sec. 105. District Engineer shall mean the Engineer appointed by and acting for the Board and shall be a Registered Civil Engineer.
- Sec. 106. District Inspector shall mean the Inspector acting for the Board and may be a contractor hired by the District, the District Inspector or any other individual appointed by the District Manager.
- Sec. 107. District Secretary shall mean the Secretary of the Board.
- Sec. 108. Person shall mean any human being, individual, firm, company, partnership, association, private or public or Municipal Corporation, the United States of America, the State of California, and any district, political subdivision, governmental agency and mandatory thereof.
- Sec. 109. Permit shall mean any written authorization required pursuant to this or any other regulation of District.
- Sec. 110. Building shall mean any structure or vessel used for human habitation or a place of business, recreation or other purpose containing sanitary facilities. For the purpose of

such sections therein as are shown to be omitted, amended, or added thereto, in said copies, is hereby adopted as the UNIFORM PLUMBING CODE OF SANITARY DISTRICT NO. 5 OF MARIN COUNTY, to which reference is hereby made and is hereby adopted by reference as if set forth in full herein.

Sec. 502. Administrative Authority. Wherever the term “Administrative Authority” is used in the Uniform Plumbing Code of Sanitary District No. 5 of Marin County it shall be construed to mean only those persons duly authorized by the Board to administer the code as follows:

Administration of the code and enforcement of regulations thereof shall be under the direction of the Board.

Main Sewers and Lateral Sewers outside of the building plumbing and drainage system shall be inspected by the District Inspector.

The interpretation of technical provisions of this Ordinance, review of plans and specifications required thereby, determination of the suitability of alternate materials and types of construction and the development of rules and regulations covering unusual conditions not inconsistent with the requirements of this Ordinance, shall be made by the District Engineer.

ARTICLE VI. LATERAL SEWERS AND CONNECTIONS

Sec. 601. Permit Required. In accordance with Article IX of this Ordinance no person shall construct a Lateral Sewer or make a connection with any Public Sewer without first obtaining a written Permit from the District and paying all fees and connection charges as required therein. In addition all applicants shall provide proof that proposed Side Sewer has been reviewed by the appropriate City, Town, or County agency and that a valid permit for the construction and installation of such Side Sewer has been issued by such agency.

Sec. 602. Construction Requirements. Construction of Lateral Sewers, when subject to the jurisdiction of District, shall be in accordance with the requirements of the Uniform Plumbing Code of Sanitary District No. 5 of Marin County and all other requirements of the District. Construction plans shall include recommended backfilling, type of backfill material and compaction of backfill as recommended by a licensed soils engineer.

Sec. 608. Protection of Excavation. All excavations for a Lateral Sewer installation shall be adequately guarded with barricades or lights so as to protect the public from hazard. Streets sidewalks, parkways and other property disturbed in the course of the work shall be restored in a manner satisfactory to the District, the City and the County, or any other person having jurisdiction thereover.

Sec. 609. Maintenance of Lateral Sewer. Lateral Sewers shall be maintained by the owner(s) of the property(s) served thereby.

Sec. 610 Lateral Sewer Inspection Upon Connection Permit Application. As part of any Application for a connection Permit for residential and commercial structures, the owner shall provide the District with a current report and video, not older than one year, and conducted by a Licensed Contractor, of the entire Lateral Sewer serving the structure. The report and video shall include a written and graphic description of the owner's Lateral Sewer, and a compact disc containing photographs of any notable features of the Lateral Sewer. Based on the information contained in the report, the District may require repairs or modifications of the Lateral Sewer. In the event that a Lateral Sewer is shared by multiple properties, the District will notify all of the affected properties of their shared responsibility of the Lateral Sewer, absent a maintenance agreement between the properties the property owners shall be jointly and severally liable for the repairs of the shared Lateral Sewer

Sec. 611. Events Requiring a Lateral Sewer Inspection – All Properties. A property owner shall have the Lateral Sewer of his property inspected and provide the District with a report and video as described in Section 610, and have any necessary repairs to the Sewer Lateral made, upon the occurrence of any of the following events:

(a) Additions or Improvements. Prior to the issuance of a County, City, or Town building permit for an addition or new improvement on the real property where said addition or improvements (or cumulative additions or improvements through multiple projects over three (3) years) have a value of \$50,000 or greater. The District shall notify the City, Town, and County of this requirement so that issuance of a building permit is conditioned upon the requirement of a Lateral Sewer inspection and any necessary repairs.

(b) Transfer of Property Title. Where the sale of any real property with

Robin Dohrmann

From: Colleen Haley <colleenh@csla.net>
Sent: Monday, December 20, 2021 10:45 AM
To: Tony Rubio
Cc: Robin Dohrmann
Subject: FW: Congratulations! You Were Funded: Awardees Announced for \$100 M Special District COVID-19 Relief Fund

Good morning, Tony.

I want to make sure you saw this email from CSDA's CEO Neil McCormick.

Your district was awarded funding from the Special District COVID-19 Relief Fund!

This list of awardees and amounts are available at: [Final Auditor Controller Allocation Schedule - COVID-19 Fiscal Relief for SDs.pdf \(higherlogicdownload.s3.amazonaws.com\)](#)

Congratulations and thank you again for your advocacy efforts. These funds would not have been possible without the legislative engagement of districts across the state.

Please do not hesitate to contact me with any questions.

Thanks very much,

Colleen

Colleen Haley
530.902.3932 cell
www.csla.net

From: Neil McCormick <neilm@csla.net>
Sent: Thursday, December 16, 2021 5:26 PM
To: Colleen Haley <colleenh@csla.net>
Subject: Congratulations! You Were Funded: Awardees Announced for \$100 M Special District COVID-19 Relief Fund



California Special
Districts Association
Districts Stronger Together



**CSDA IS YOUR VOICE
IN AND AROUND
THE CAPITOL**

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Alameda	\$ 9,085,375.00
Alameda County Mosquito Abatement District	\$ 50,241.00
Alameda County Resource Conservation District	\$ 548,642.00
Dublin San Ramon Services District	\$ 2,847,966.00
East Bay Regional Park District	\$ 564,092.00
Eden Township Healthcare District	\$ 1,250,663.00
Hayward Area Recreation and Park District	\$ 1,007,307.00
Livermore Area Recreation and Park District	\$ 1,223,460.00
Oro Loma Sanitary District (Alameda)	\$ 23,821.00
Union Sanitary District (Alameda)	\$ 1,569,183.00
Alpine	\$ 95,675.00
Bear Valley Water District	\$ 95,675.00
Amador	\$ 175,034.00
Jackson Valley Irrigation District	\$ 167,246.00
Volcano Community Services District	\$ 7,788.00
Butte	\$ 1,435,595.00
Durham Recreation and Park District	\$ 93,798.00
Feather River Recreation and Park District	\$ 278,252.00
Paradise Irrigation District	\$ 1,024,700.00
Paradise Recreation and Park District	\$ 38,845.00
Calaveras	\$ 696,638.00
Mark Twain Health Care District	\$ 347,687.00
San Andreas Recreation and Park District	\$ 6,532.00
Valley Springs Public Utility District	\$ 342,419.00
Colusa	\$ 42,059.00
Arbuckle Park and Recreation District	\$ 42,059.00
Contra Costa	\$ 3,329,425.00
Alamo-Lafayette Cemetery District	\$ 67,587.00
Central Contra Costa Sanitary District (Contra Costa)	\$ 996,177.00
Contra Costa Resource Conservation District	\$ 5,868.00
East Contra Costa Fire Protection District	\$ 24,296.00
Ironhouse Sanitary District (Contra Costa)	\$ 4,066.00
Kensington Police Protection and Community Services District	\$ 387,210.00
Mountain View Sanitary District (Contra Costa)	\$ 44,309.00
Pleasant Hill Recreation and Park District	\$ 1,314,137.00
Rodeo-Hercules Fire Protection District	\$ 276,087.00
West County Wastewater District (Contra Costa)	\$ 209,688.00
Del Norte	\$ 608,262.00
Crescent City Harbor District	\$ 486,658.00
Smith River Community Services District	\$ 121,604.00
El Dorado	\$ 1,387,027.00
Cameron Park Community Services District	\$ 193,788.00
El Dorado County Fire Protection District	\$ 114,115.00
El Dorado Hills Community Services District	\$ 212,314.00
El Dorado Irrigation District	\$ 550,390.00
Fallen Leaf Lake Community Services District	\$ 308,607.00
Tahoe Resource Conservation District	\$ 7,813.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Fresno	\$ 11,140,649.00
Bluffs Community Services District	\$ 61,213.00
Calwa Recreation and Park District	\$ 252,148.00
Central Valley Pest Control District	\$ 39,344.00
Clovis Veterans Memorial District	\$ 203,526.00
Coalinga-Huron Recreation and Park District	\$ 476,702.00
Fresno County Fire Protection District	\$ 865,207.00
Fresno Metropolitan Flood Control District	\$ 199,342.00
Fresno Mosquito and Vector Control District	\$ 98,032.00
Fresno-Westside Mosquito Abatement District	\$ 122,362.00
James Irrigation District	\$ 131,738.00
North Central Fire Protection District	\$ 74,832.00
Panoche Water District	\$ 631,567.00
Sierra Resource Conservation District	\$ 2,314,180.00
Westlands Water District	\$ 5,670,456.00
Humboldt	\$ 1,150,721.00
Fruitland Ridge Fire Protection District	\$ 6,611.00
Humboldt County Resource Conservation District	\$ 853,252.00
North Humboldt Recreation and Park District	\$ 290,858.00
Imperial	\$ 543,191.00
Bombay Beach Community Service District	\$ 15,305.00
Heber Public Utility District	\$ 447,385.00
Seeley County Water District	\$ 80,501.00
Inyo	\$ 120,303.00
Big Pine Cemetery District	\$ 35,846.00
Eastern Sierra Community Services District	\$ 57,214.00
Southern Inyo Fire Protection District	\$ 27,243.00
Kern	\$ 4,281,321.00
Arvin Community Services District	\$ 14,087.00
Bear Mountain Recreation and Park District	\$ 8,990.00
Bear Valley Community Services District	\$ 4,493.00
Cemetery District No. 1	\$ 45,373.00
East Kern Health Care District	\$ 17,875.00
Lamont Public Utility District	\$ 455,606.00
McFarland Recreation and Park District	\$ 211,712.00
North of the River Recreation and Park District	\$ 486,471.00
Semitropic Water Storage District	\$ 2,304,095.00
Stallion Springs Community Services District	\$ 4,522.00
Tehachapi Valley Recreation and Park District	\$ 203,329.00
West Side Cemetery District	\$ 80,254.00
West Side Recreation and Park District	\$ 436,331.00
Wheeler Ridge-Maricopa Water Storage District	\$ 8,183.00
Lake	\$ 192,968.00
Hidden Valley Lake Community Services District	\$ 116,992.00
Lake County Vector Control District	\$ 75,976.00
Lassen	\$ 164,475.00
Herlong Public Utility District	\$ 76,891.00
Lassen Library District	\$ 87,584.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Los Angeles	\$ 4,028,537.00
Antelope Valley Resource Conservation District	\$ 86,608.00
Beach Cities Health District	\$ 1,130,937.00
Metropolitan Water District of Southern California	\$ 183,675.00
Palm Ranch Irrigation District	\$ 116,763.00
Palos Verdes Library District	\$ 134,109.00
West Basin Municipal Water District	\$ 2,376,445.00
Madera	\$ 1,665,635.00
Chowchilla Memorial Healthcare District	\$ 444,626.00
Madera Irrigation District	\$ 1,221,009.00
Marin	\$ 2,407,993.00
Inverness Public Utility District	\$ 966.00
Marin County Resource Conservation District	\$ 212,270.00
Marinwood Community Services District	\$ 337,424.00
Novato Fire Protection District	\$ 33,154.00
Ross Valley Sanitary District	\$ 15,717.00
Sanitary District No. 5 (Marin)	\$ 167,484.00
Sausalito-Marín City Sanitary (Marin)	\$ 1,106,828.00
Southern Marin Fire Protection District	\$ 54,666.00
Strawberry Recreation District	\$ 285,759.00
Tamalpais Community Services District	\$ 182,971.00
Tiburon Fire Protection District	\$ 10,754.00
Mendocino	\$ 2,132,696.00
Albion-Little River Fire Protection	\$ 88,124.00
Coast Life Support District	\$ 59,291.00
Gualala Community Services District	\$ 150,683.00
Mendocino Coast Recreation and Park District	\$ 602,160.00
Noyo Harbor District	\$ 1,232,438.00
Mono	\$ 15,994.00
Antelope Fire Protection District	\$ 15,994.00
Monterey	\$ 1,936,009.00
Greenfield Recreation and Park District	\$ 36,406.00
Monterey County Regional Fire Protection District	\$ 70,622.00
Monterey Peninsula Regional Park District	\$ 1,059,975.00
Moss Landing Harbor District	\$ 329,207.00
North County Public Recreation District	\$ 168,717.00
Pajaro/Sunny Mesa Community Services District	\$ 55,009.00
Soledad-Mission Recreation and Park District	\$ 182,258.00
Spreckels Memorial District	\$ 33,815.00
Napa	\$ 372,660.00
Napa County Regional Park and Open Space District	\$ 372,660.00
Nevada	\$ 1,228,827.00
Nevada-Sierra Connecting Point Public Authority	\$ 628,068.00
Rough and Ready Fire Protection District	\$ 187,163.00
Truckee Fire Protection District	\$ 17,562.00
Truckee-Donner Recreation and Park District	\$ 396,034.00
Orange	\$ 1,384,739.00
Buena Park Library District	\$ 315,979.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Costa Mesa Sanitary District (Orange)	\$ 485,395.00
Midway City Sanitary District (Orange)	\$ 258,866.00
Orange County Cemetery District	\$ 40,155.00
Orange County Mosquito and Vector Control District	\$ 17,034.00
Placentia Library District	\$ 56,317.00
Rossmoor Community Services District	\$ 48,578.00
Silverado - Modjeska Recreation and Park District	\$ 108,681.00
South Coast Water District	\$ 53,734.00
Placer	\$ 1,057,189.00
Auburn Cemetery District	\$ 3,000.00
Auburn Recreation and Park District	\$ 334,974.00
Olympic Valley Public Service District	\$ 36,581.00
Placer Mosquito and Vector Control District	\$ 52,954.00
South Placer Fire Protection District	\$ 133,337.00
South Placer Municipal Utility District	\$ 241,932.00
Tahoe City Public Utility District	\$ 254,411.00
Plumas	\$ 330,947.00
Almanor Recreation and Park District	\$ 45,375.00
Central Plumas Recreation District	\$ 65,466.00
Gold Mountain Community Services District	\$ 84,264.00
Hamilton Branch Community Services District	\$ 24,834.00
Indian Valley Recreation and Park District	\$ 33,766.00
Meadow Valley Fire Protection District	\$ 35,966.00
Quincy Fire Protection District	\$ 41,276.00
Riverside	\$ 1,296,349.00
Beaumont Cherry Valley Recreation and Park District	\$ 310,206.00
Beaumont Library District	\$ 22,318.00
Coachella Valley Cemetery District	\$ 57,512.00
Coachella Valley Mosquito and Vector Control District	\$ 14,503.00
Desert Recreation District	\$ 847,768.00
Idyllwild Water District	\$ 30,158.00
Palm Springs Cemetery District	\$ 4,122.00
Valley-Wide Recreation and Park District	\$ 9,762.00
Sacramento	\$ 7,215,824.00
Arden Manor Recreation and Park District	\$ 83,092.00
Arden Park Recreation and Park District	\$ 162,026.00
Cordova Recreation and Park District	\$ 15,881.00
Cosumnes Community Services District	\$ 3,981,404.00
Fair Oaks Recreation and Park District	\$ 219,459.00
Fulton-El Camino Recreation and Park District	\$ 537,418.00
Herald Fire Protection District	\$ 415,139.00
North Highlands Recreation and Park District	\$ 742,013.00
Orangevale Recreation and Park District	\$ 250,009.00
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	\$ 104,805.00
Sacramento Metropolitan Fire District	\$ 409,972.00
Sacramento-Yolo Mosquito and Vector Control District	\$ 39,897.00
Sloughhouse Resource Conservation District	\$ 17,360.00
Southgate Recreation and Park District	\$ 237,349.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

San Benito	\$ 284,538.00
Pacheco Pass Water District	\$ 230,354.00
San Benito Resource Conservation District	\$ 54,184.00
San Bernardino	\$ 5,577,878.00
Apple Valley Fire Protection District	\$ 1,109,761.00
Apple Valley Foothill County Water District	\$ 4,336.00
Chino Valley Independent Fire District	\$ 3,320,209.00
Helendale Community Services District	\$ 126,934.00
Hesperia Recreation and Park District	\$ 514,127.00
Inland Empire Utilities Agency	\$ 12,303.00
Mojave Water Agency	\$ 6,123.00
Rim of the World Recreation and Park District	\$ 323,583.00
San Bernardino Valley Water Conservation District	\$ 37,549.00
West Valley Mosquito and Vector Control District	\$ 122,953.00
San Diego	\$ 6,268,072.00
Grossmont Healthcare District	\$ 47,117.00
Lakeside Fire Protection District	\$ 1,365,612.00
North County Fire Protection District (San Diego)	\$ 1,459,698.00
Olivenhain Municipal Water District	\$ 43,561.00
Rancho Santa Fe Fire Protection District	\$ 1,154,981.00
San Miguel Consolidated Fire Protection District	\$ 2,129,691.00
Valley Center Fire Protection District	\$ 67,412.00
San Joaquin	\$ 2,957,033.00
Escalon Consolidated Fire Protection District	\$ 651,404.00
Linden-Peters Fire Protection District	\$ 45,478.00
Mokelumne Rural Fire Protection District	\$ 121,013.00
Port of Stockton	\$ 772,817.00
San Joaquin County Mosquito and Vector Control	\$ 98,519.00
South San Joaquin Irrigation District	\$ 1,134,711.00
Tracy Fire Protection District	\$ 26,965.00
Waterloo-Morada Fire Protection District	\$ 18,578.00
Woodbridge Fire Protection District	\$ 87,548.00
San Luis Obispo	\$ 364,832.00
Cambria Community Healthcare District	\$ 165,533.00
Cambria Community Services District	\$ 25,643.00
Port San Luis Harbor District	\$ 16,890.00
San Simeon Community Services District	\$ 135,231.00
Templeton Community Services District	\$ 9,535.00
Upper Salinas/Las Tablas Resource Conservation District	\$ 12,000.00
San Mateo	\$ 2,206,980.00
Highlands Recreation Community Services District	\$ 454,025.00
Menlo Park Fire Protection District	\$ 43,225.00
Peninsula Health Care District	\$ 817,512.00
San Mateo County Harbor District	\$ 122,718.00
San Mateo County Mosquito and Vector Control District	\$ 91,298.00
Sequoia Healthcare District	\$ 678,202.00
Santa Barbara	\$ 1,449,622.00
Goleta Sanitary District (Santa Barbara)	\$ 279,115.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Isla Vista Community Services District	\$ 53,063.00
Isla Vista Recreation and Park District	\$ 697,940.00
Mission Hills Community Services District	\$ 16,676.00
Montecito Sanitary District (Santa Barbara)	\$ 362,374.00
Santa Ynez River Water Conservation District	\$ 40,454.00
Santa Clara	\$ 1,107,373.00
Midpeninsula Regional Open Space District	\$ 12,496.00
Santa Clara Valley Water District	\$ 1,019,735.00
South Santa Clara Valley Memorial District	\$ 75,142.00
Santa Cruz	\$ 386,684.00
Aptos-La Selva Fire Protection Services	\$ 23,450.00
Boulder Creek Recreation and Park District	\$ 230,654.00
Central Fire Protection District (Santa Cruz)	\$ 5,892.00
La Selva Beach Recreation District	\$ 31,840.00
Resource Conservation District of Santa Cruz County	\$ 23,484.00
Santa Cruz Port District	\$ 71,364.00
Shasta	\$ 1,237,669.00
Anderson-Cottonwood Irrigation District	\$ 94,404.00
Western Shasta Resource Conservation District	\$ 1,143,265.00
Siskiyou	\$ 345,240.00
Dunsmuir Recreation and Park District	\$ 4,858.00
Shasta Valley Resource Conservation District	\$ 339,827.00
Weed Recreation and Park District	\$ 555.00
Solano	\$ 996,408.00
Greater Vallejo Recreation District	\$ 594,359.00
Silveyville Cemetery District	\$ 2,000.00
Solano Resource Conservation District	\$ 38,492.00
Suisun Resource Conservation District	\$ 361,557.00
Sonoma	\$ 1,672,762.00
Cazadero Community Services District	\$ 5,267.00
Gold Ridge Resource Conservation District	\$ 320,306.00
Marin/Sonoma Mosquito and Vector Control District	\$ 173,632.00
Monte Rio Recreation and Park District	\$ 57,641.00
Petaluma Health Care District	\$ 395,905.00
Russian River Recreation and Park District	\$ 503,531.00
Sonoma County Fire District	\$ 216,480.00
Stanislaus	\$ 1,317,536.00
Del Puerto Health Care District	\$ 128,747.00
Salida Sanitary District (Stanislaus)	\$ 15,610.00
Stanislaus Consolidated Fire Protection District	\$ 949,778.00
Turlock Fire Protection District	\$ 223,401.00
Sutter	\$ 34,100.00
Sutter County Resource Conservation District	\$ 34,100.00
Tehama	\$ 21,243.00
Resource Conservation District of Tehama County	\$ 21,243.00
Toulumne	\$ 292,915.00
Groveland Community Services District	\$ 16,104.00
Jamestown Sanitary District (Tuolumne)	\$ 8,118.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Tuolumne City Sanitary District	\$ 229,859.00
Twain Harte Community Services District	\$ 38,834.00
Trinity	\$ 203,505.00
Trinity County Resource and Water Conservation District	\$ 161,556.00
Trinity Public Utilities District	\$ 25,479.00
Weaverville / Douglas City Parks and Recreation District	\$ 16,470.00
Tulare	\$ 6,630,626.00
Delta Vector Control District	\$ 188,365.00
Exeter District Ambulance	\$ 64,528.00
Lower Tule River Irrigation District	\$ 37,746.00
Southern Tulare County Citrus Pest Control District	\$ 77,851.00
Tulare Local Healthcare District	\$ 6,019,980.00
Tulare Mosquito Abatement District	\$ 137,531.00
Visalia Memorial District	\$ 104,625.00
Ventura	\$ 3,832,603.00
Casitas Municipal Water District	\$ 112,459.00
Channel Islands Beach Community Services District	\$ 42,487.00
Conejo Recreation and Park District	\$ 178,195.00
Pleasant Valley Recreation and Park District	\$ 230,484.00
Rancho Simi Recreation and Park District	\$ 3,259,166.00
Ventura Port District	\$ 9,812.00
Yolo	\$ 790,264.00
Knights Landing Cemetery District	\$ 22,684.00
Yolo County Flood Control and Water Conservation District	\$ 542,374.00
Yolo County Resource Conservation District	\$ 14,332.00
Yolo Fire Protection District	\$ 210,874.00