

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

AGENDA

Finance & Fiscal Oversight Committee Special Meeting
Thursday, November 12th, 2020, 9:30 a.m.

CORONA VIRUS (COVID-19) ADVISORY NOTICE

Consistent with Executive Orders No. N-25-20 and No. N-29-20 from the Executive Department of the State of California, the Meeting will not be physically open to the public and all Board Members and Staff will be teleconferencing into the meeting.

How to Submit Public Comments:

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

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

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

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

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

Meeting ID: 623 062 0778

or join by phone:

Call in number: (669) 900-9128

Participant Code: 623 062 0778

I. Roll Call

II. Public Comments

III. New Business

- 1. Warrants for October 9th through November 12th 2020**
- 2. Financial Reports for October, 2020**
- 3. Review SD5 GASB 68 Report, valuation date as of 6.30.2019 (GovInvest)**
- 4. Upcoming District Obligations for October through November 2019**

IV. Adjournment

This Committee may be attended by Board Members who do not serve on this committee. In the event that a quorum of the entire Board is present, this Committee shall act as a Committee of the Whole. In either case, any item acted upon by the Committee or the Committee of the Whole will require consideration and action by the full Board of Directors as a prerequisite to its legal enactment.

Accessible public meetings: Any member of the public who needs accommodations should email the Office Manager, at rdohrmann@sani5.org, who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.

**Sanitary Distr. No.5 of Marin Co.
Warrant List Summary
October 9 through November 12, 2020**

11/12/20

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
11/03/20	EFT	CalPERS	EFT Health Premium, November 2020, Cust #4163206459	-15,484.84
11/03/20	EFT	CalPERS	#4163206459, SSA 218 Annual Reporting Fee - SSA , FY20-21	-250.00
11/03/20	EFT	PERS	EFT PERS Retirement, October 2020	-17,683.96
10/15/20	7835	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Oct-Nov, 2020	-542.01
10/15/20	7836	Special District Risk Management Authorit	Member #7665, Life, Vision, DDS & LTD Ins., Nov 2020	-1,598.44
10/15/20	7837	Verizon Wireless	Acct #0342125502-00001: iPhones, September, 2020	-351.03
10/15/20	7838	La Torre, Daniel P.	Employee Incentive, October 2020	-1,045.22
10/15/20	7839	Driscoll, Stephen	EE Incentive + CWEA Cert Reimb., October, 2020	-1,250.00
10/15/20	7840	Ken Grady Company, Inc.	Lab Supplies, September, 2020	-2,293.37
10/15/20	7841	NSI Lab Solutions, Inc.	Cust#21528, Lab Chemicals, September 2020	-400.00
11/12/20	7842	Access Answering Service	Acct #4080C, Answering Service, November 2020	-60.00
11/12/20	7843	Alhambra	Acct #547945611762129, Water, Sept - Oct 2020	-136.69
11/12/20	7844	AT&T	Acct #960732-76375559, Oct 2020	-810.07
11/12/20	7845	BAAQMD	Permits, BPS#1 & TPS#11/SF#1 Renewals, Nov 2020	-712.00
11/12/20	7846	Bearing Engineering	Cust ID #102052, M.P. Maint, Oct 2020	-1,036.88
11/12/20	7847	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, Aug & Sept 2020	-2,420.00
11/12/20	7848	Burke, Williams & Sorensen, LLP	Legal Advice, September 2020	-1,633.50
11/12/20	7849	California Association of Sanitation Agen	2021 Membership Dues (FY21-22 AJE)	-5,000.00
11/12/20	7850	California Special Districts Assoc.	ID#294, Membership Renewal, Oct 2020 (AJE FY21-22)	-7,805.00
11/12/20	7851	California State Disbursement Unit	CSE Case# 200000002184580; Court Case# SFL 81271, Oct - Nov 2020	-600.00
11/12/20	7852	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, October 2020	-1,629.25
11/12/20	7853	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, October 2020	-118.65
11/12/20	7854	Center For Hearing Health, Inc.	Annual on-site hearing tests, Oct '20	-600.00
11/12/20	7855	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, October 2020	-148.80
11/12/20	7856	Code Publishing, Inc.	Project#:329170, Web Hosting, Oct 2020	-400.00
11/12/20	7857	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Oct-Nov, 2020	-575.91
11/12/20	7859	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, Nov 2020	-350.00
11/12/20	7860	East Bay Muni Utility District	Cust #SADI3002, BACWA Membership & Prog. Fees for FY21, Oct '20	-4,892.50
11/12/20	7861	FKC Co., Ltd.	M.P. Parts & Service, Oct 2020	-3,524.00
11/12/20	7862	Goodman Building Supply Co.	Acct #20070, Parts & Svc, P&L, MP+PC, October 2020	-875.52
11/12/20	7863	Grainger	Acct #810128785, BPS & P.C. Supplies, October 2020	-798.03
11/12/20	7864	Harrington Industrial Plastics LLC	Cust #:044227, SD5 Supplies, October 2020	-2,401.88
11/12/20	7865	HDR Engineering, Inc.	Consulting, MCSD5 Cllxn Sys Mstr Plan, October 2020	-26,738.08
11/12/20	7866	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Supplies, October 2020	-1,663.38
11/12/20	7867	JWC Environmental	Cust ID #5034423, M.P. Parts, October 2020	-23,486.90
11/12/20	7868	Linscott Engineering Contractors Inc.	P.C. P&L, September 2020	-26,546.75
11/12/20	7869	Lystek Int'l, LTD	Biosolids Transport, September, 2020	-713.61
11/12/20	7870	Marin Municipal Water District	Water, Aug-Oct 2020	-1,419.02
11/12/20	7871	McCampbell Analytical, Inc.	M.P. Monitoring, Chron Tox Testing, Nov 2020	-862.00
11/12/20	7872	MidAmerica	Acct#: SD5MARIN0G5, 2021 Rates, Jan - Jun 2021	-32,338.44
11/12/20	7873	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental + Sludge Transport, Oct - Nov 2...	-3,709.20
11/12/20	7874	Nute Engineering Corp.	Consulting & Engr. Svcs., Jul + Sept 2020	-48,813.92
11/12/20	7875	Owen Equipment Sales	Acct #C10655, SD5 Vactor Truck Warranty, October 2020	-7,891.43
11/12/20	7876	Pacific Gas & Electric	Acct #2908031411-4, Utilities, October 2020	-24,021.89
11/12/20	7877	Perotti & Carrade	Client #1901 - FY19-20 Audit Services, PP#5 & PP#6, October 2020	-14,000.00
11/12/20	7878	Peterson	Cust #:5656305, Portable P&L Generator Warranty + M.P Service, Oct - Nov ...	-5,750.70
11/12/20	7879	Roy's Sewer Service, Inc.	P&L, October 2020	-1,440.00
11/12/20	7880	Service Station Systems, Inc.	M.P. Parts & Service, Sept 2020	-2,106.01
11/12/20	7881	SWRCB - ELAP Fees	Cert# 2164, Annual ELAP Fees, Nov 2020	-3,289.00
11/12/20	7882	State Water Resources Control Board	T O'day & J Rosser Cert Renewals - November 2020	-300.00
11/12/20	7884	Tiburon Mail Services	Account1, Postage, October 2020	-18.36
11/12/20	7885	U.S. Bank	Acct#:4246-0441-0158-3635, October 2020	-4,564.01
11/12/20	7886	Univar	Cust ID #STDT001, Chemicals, Oct - Nov 2020	-11,056.48
11/12/20	7887	USA BlueBook	Cust #933682, Safety & P.C. & Lab Supplies, October 2020	-798.72
11/12/20	7888	Waste Management of Redwood Landfill	Acct #507-0000190-1507-2, Sludge Disposal, October 2020	-1,708.04
11/12/20	7889	Water Components & Building Supply	Acct #454, P.C. & M.P. Maint. Parts & Service, October 2020	-429.30
11/12/20	7890	Wonderware NorCal	Cust #SANI5, SCADA Sys. Maint. & IT Support Contract Renewal, Nov 2020 (...)	-10,105.00
11/12/20	7891	Mitul Modi	Refund of 1EDU for 370 Bella Vista Ave., Belv, Nov 2020	-1,034.00
11/12/20	7892	Bilsborough, Chad	2nd Copy of S/B Mileage Reimb (lost), from FY19/20, November 2020	-48.30
11/12/20	7893	Cottrell, Rulon	Reimb. for S/B Mileage, Mar - Oct 2020	-606.97
11/12/20	7894	Driscoll, Stephen	EE Incentive, November 2020	-1,000.00
11/12/20	7895	La Torre, Daniel P.	Employee Incentive + Reimb re Con't Ed + S/B Mi., November 2020	-1,583.00
11/12/20	7896	Banshee Networks, Inc.	Computer/IT Support, Sept-Oct 2020	-2,931.25
11/12/20	7897	CWEA	Cert renewals, October 2020	-45.50
11/12/20	7899	Special District Risk Management Authorit	Member #7665, Life, Vision, DDS & LTD Ins., Dec 2020	-1,598.44
11/12/20	7900	TESCO Controls, Inc.	Cust #TIBU, P.C. Parts & Svc, Oct 2020	-3,533.60
11/12/20	7901	Town of Tiburon	Fuel, October 2020	-789.74
11/12/20	7902	Maggiora & Ghilotti, Inc.	M&G Project #7716 - Cove Rd. Force Main Replacement Project, October 2020	-622,076.69
Total JP Morgan Chase - Primary 7399				-966,445.28
TOTAL				-966,445.28

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

October 9 through November 12, 2020

11/12/20

Date	Num	Name	Memo	Account	Class	Paid Amount
11/03/20	EFT	CaIPERS	EFT Health Premium, November 2020, Cust #4163206459	JP Morgan Chase - Primary 7399		
			Active Employee Health Premium - November 2020	8020.05 · Employee Health	Belvedere	-5,249.16
			Active Employee Health Premium - November 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-378.17
			Active Employee Health Premium - November 2020	8020.05 · Employee Health	Tiburon	-8,973.96
			Retiree Health Premium - November 2020	8022.05 · Reitree Health	Belvedere	-299.82
			Retiree Health Premium - November 2020	8022.05 · Reitree Health	Tiburon:Paradise Cove	-21.60
			Retiree Health Premium - November 2020	8022.05 · Reitree Health	Tiburon	-512.58
			Active Employee Health Premium - November 2020 - Admin Fee	8020.05 · Employee Health	Belvedere	-12.60
			Active Employee Health Premium - November 2020 - Admin Fee	8020.05 · Employee Health	Tiburon:Paradise Cove	-0.91
			Active Employee Health Premium - November 2020 - Admin Fee	8020.05 · Employee Health	Tiburon	-21.53
			Retiree Health Premium - November 2020 - Admin Fee	8022.05 · Reitree Health	Belvedere	-5.22
			Retiree Health Premium - November 2020 - Admin Fee	8022.05 · Reitree Health	Tiburon:Paradise Cove	-0.38
			Retiree Health Premium - November 2020 - Admin Fee	8022.05 · Reitree Health	Tiburon	-8.91
TOTAL						-15,484.84
11/03/20	EFT	CaIPERS	#4163206459, SSA 218 Annual Reporting Fee - SSA , FY20-21	JP Morgan Chase - Primary 7399		
			Inv #100000016224616, SSA 218 Annual Admin Fee, FY20-21	8019 · PERS Retirement	Belvedere	-89.90
			Inv #100000016224616, SSA 218 Annual Admin Fee, FY20-21	8019 · PERS Retirement	Tiburon:Paradise Cove	-6.05
			Inv #100000016224616, SSA 218 Annual Admin Fee, FY20-21	8019 · PERS Retirement	Tiburon	-154.05
TOTAL						-250.00
11/03/20	EFT	PERS	EFT PERS Retirement, October 2020	JP Morgan Chase - Primary 7399		
			Retirement October 2020 (Classic 1600 Rate): ER @ 14.194 %; EE @ 3.0%	8019.05 · PERS Retirement	Belvedere	-4,460.93
			Retirement October 2020 (Classic 1600 Rate)	8019.05 · PERS Retirement	Tiburon:Paradise Cove	-321.39
			Retirement October 2020 (Classic 1600 Rate)	8019.05 · PERS Retirement	Tiburon	-7,626.38
			Retirement October 2020 (PEPRA Rates: ER @ 7.732%; EE @ 6.75%)	8019.05 · PERS Retirement	Belvedere	-1,827.04
			Retirement October 2020 (PEPRA Rate)	8019.05 · PERS Retirement	Tiburon:Paradise Cove	-131.63
			Retirement October 2020 (PEPRA Rate)	8019.05 · PERS Retirement	Tiburon	-3,123.50
			Spec. Comp for Holiday Worked on 10.12.2020 (SD)	8019.05 · PERS Retirement	Belvedere	-69.42
			Spec. Comp for Holiday Worked on 10.12.2020 (SD)	8019.05 · PERS Retirement	Tiburon:Paradise Cove	-5.00
			Spec. Comp for Holiday Worked on 10.12.2020 (SD)	8019.05 · PERS Retirement	Belvedere	-118.67
TOTAL						-17,683.96
10/15/20	7835	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Oct-Nov, 2020	JP Morgan Chase - Primary 7399		
			Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo @ +/- \$12.55+\$8.00)), 9.12.2020 - 1...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-22.07
			Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo)), 9.12.2020 - 10.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-1.59
			Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo)), 10.12.2020 - 11.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-37.74
			Bundle: Internet (\$128.35+modem (eqpmnt @\$18.45/mo.) (incl/ \$60 credit)), 10.12.2020 - 11.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-39.51
			Bundle: Internet (\$109.90+modem (eqpmnt @\$18.45/mo.) (incl/ \$60 credit)), 10.12.2020 - 11.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-2.85
			Bundle: Internet (\$109.90+modem (eqpmnt @\$18.45/mo.) (incl/ \$60 credit)), 10.12.2020 - 11.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-67.54
			Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir Listing, Fed U-s...	8531 · Main Plant Telephones	Belvedere	-130.08
			Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir Listing, Fed U-s...	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-9.37
			Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir Listing, Fed U-s...	8531 · Main Plant Telephones	Tiburon	-222.38
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-1.60
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-0.12
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-2.72
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020	8531 · Main Plant Telephones	Belvedere	-1.60
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-0.12
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020	8531 · Main Plant Telephones	Tiburon	-2.72
TOTAL						-542.01

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

October 9 through November 12, 2020

11/12/20

Date	Num	Name	Memo	Account	Class	Paid Amount
10/15/20	7836	Special District Risk Man...	Member #7665, Life, Vision, DDS & LTD Ins., Nov 2020 Employee Life Insurance - Inv #33936, November 2020 Employee Life Insurance - Inv #33936, November 2020 Employee Life Insurance - Inv #33936, November 2020 Employee LTD Insurance - Inv #33936, November 2020 Employee LTD Insurance - Inv #33936, November 2020 Employee LTD Insurance - Inv #33936, November 2020 Employee DDS Insurance - Inv #33936, November 2020 Employee DDS Insurance - Inv #33936, November 2020 Employee DDS Insurance - Inv #33936, November 2020 Employee Vision Insurance - Inv #33936, November 2020 Employee Vision Insurance - Inv #33936, November 2020 Employee Vision Insurance - Inv #33936, November 2020	JP Morgan Chase - Primary 7399 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-48.89 -3.52 -83.59 -127.22 -9.17 -217.48 -337.76 -24.33 -577.44 -60.77 -4.38 -103.89
TOTAL						-1,598.44
10/15/20	7837	Verizon Wireless	Acct #0342125502-00001: iPhones, September, 2020 Inv #9862217820: Monthly Charges (\$342.40) - September, 2020 Inv #9862217820: Monthly Charges (\$320.79) - September, 2020 Inv #9862217820: Monthly Charges (\$320.79) - September, 2020 Inv #9862217820: Taxes, Gov't Surcharges & Fees - September, 2020 Inv #9862217820: Taxes, Gov't Surcharges & Fees - September, 2020 Inv #9862217820: Taxes, Gov't Surcharges & Fees - September, 2020	JP Morgan Chase - Primary 7399 8531 · Main Plant Telephones 8532 · Paradise Cove Telephones 8531 · Main Plant Telephones 8531 · Main Plant Telephones 8532 · Paradise Cove Telephones 8531 · Main Plant Telephones	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-123.09 -8.87 -210.44 -3.10 -0.21 -5.32
TOTAL						-351.03
10/15/20	7838	La Torre, Daniel P.	Employee Incentive, October 2020 FY20-21 Employee Certification Incentive, Obtained add'l H2o Distribution System Ops & Maint., S... FY20-21 Employee Certification Incentive, Obtained add'l H2o Distribution System Ops & Maint., S... FY20-21 Employee Certification Incentive, Obtained add'l H2o Distribution System Ops & Maint., S... Reimb. for supplies at P.C. Plant, Reliable Hardware, 10.7.2020	JP Morgan Chase - Primary 7399 8005 · Employee Incentives 8005 · Employee Incentives 8005 · Employee Incentives 7042 · Paradise Supplies & Chemicals	Belvedere Tiburon:Paradise Cove Tiburon Tiburon:Paradise Cove	-359.50 -25.90 -614.60 -45.22
TOTAL						-1,045.22
10/15/20	7839	Driscoll, Stephen	EE Incentive + CWEA Cert Reimb., October, 2020 Employee Incentive/Con't Ed Stipend: Completion of CSU Sm. WW System Ops & Maint., Vol. II, Sept... Employee Incentive/Con't Ed Stipend: Completion of CSU Sm. WW System Ops & Maint., Vol. II, Sept... Employee Incentive/Con't Ed Stipend: Completion of CSU Sm. WW System Ops & Maint., Vol. II, Sept... CWEA Ops Certificate Fee + Sac State Exam Fee re Cert #549886, as of 7.8.2020 CWEA Ops Certificate Fee + Sac State Exam Fee re Cert #549886, as of 7.8.2020 CWEA Ops Certificate Fee + Sac State Exam Fee re Cert #549886, as of 7.8.2020	JP Morgan Chase - Primary 7399 8005 · Employee Incentives 8005 · Employee Incentives 8005 · Employee Incentives 6020 · Continuing Education 6020 · Continuing Education 6020 · Continuing Education	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-359.50 -25.90 -614.60 -89.88 -6.48 -153.64
TOTAL						-1,250.00
10/15/20	7840	Ken Grady Company, Inc.	Lab Supplies, September, 2020 Inv #4411, SASM Lab Supplies, Chlorine Analyzers, 9.25.2020 Inv #4411, SASM Lab Supplies, Chlorine Analyzers, 9.25.2020	JP Morgan Chase - Primary 7399 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon	-846.48 -1,446.89
TOTAL						-2,293.37
10/15/20	7841	NSI Lab Solutions, Inc.	Cust#21528, Lab Chemicals, September 2020 Inv #383029, Lab Chemicals, 6 cases @ 24 Ampules Chlorine Conc, 1.00 mg/L, 9.9.2020 Inv #383029, Lab Chemicals, 6 cases @ 24 Ampules Chlorine Conc, 1.00 mg/L, 9.9.2020	JP Morgan Chase - Primary 7399 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon	-147.64 -252.36
TOTAL						-400.00

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

October 9 through November 12, 2020

11/12/20

Date	Num	Name	Memo	Account	Class	Paid Amount
11/12/20	7842	Access Answering Service	Acct #4080C, Answering Service, November 2020 Inv #23090, Answering Service, November 2020 - SSO & Alarm Notifications Inv #23090, Answering Service, November 2020 - SSO & Alarm Notifications Inv #23090, Answering Service, November 2020 - SSO & Alarm Notifications	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon	-21.57 -1.55 -36.88
TOTAL						-60.00
11/12/20	7843	Alhambra	Acct #547945611762129, Water, Sept - Oct 2020 Inv #12012314 101620 Water, 9.17.2020 - 10.14.2020 Inv #12012314 101620 Water, 9.17.2020 - 10.14.2020 Inv #12012314 101620 Water, 9.17.2020 - 10.14.2020	JP Morgan Chase - Primary 7399 7023 · Janitorial Supplies & Service 7042 · Paradise Supplies & Chemicals 7023 · Janitorial Supplies & Service	Belvedere Tiburon:Paradise Cove Tiburon	-49.14 -3.54 -84.01
TOTAL						-136.69
11/12/20	7844	AT&T	Acct #960732-76375559, Oct 2020 PC Plant Telephones, Oct 2020 PC Pumps & Lines Telephones, Oct 2020 Tib Pumps & Lines Telephones, Oct 2020	JP Morgan Chase - Primary 7399 8532 · Paradise Cove Telephones 8533 · Pumps & Lines Telephones 8533 · Pumps & Lines Telephones	Tiburon:Paradise Cove Tiburon:Paradise Cove Tiburon	-330.43 -173.77 -305.87
TOTAL						-810.07
11/12/20	7845	BAAQMD	Permits, BPS#1 & TPS#11/SF#1 Renewals, Nov 2020 Cust#:28KC1E3998, Inv #4JC55, Plant #:239989, Belv P.S. #1 - Permit to Operate & Toxic Surcharg... Cust#:28KC2E3999, Inv #4JB58, Plant #:23999, SFPS#1/TPS#11, - Permit to Operate & Toxic Surchar...	JP Morgan Chase - Primary 7399 7062 · Permits/Fees - General 7063 · Paradise Cove Permits/Fees	Tiburon Tiburon:Paradise Cove	-356.00 -356.00
TOTAL						-712.00
11/12/20	7846	Bearing Engineering	Cust ID #102052, M.P. Maint, Oct 2020 Inv #5563126, M.P. Maint - Clarifier cross connectors, 10.6.2020 Inv #5563126, M.P. Maint - Clarifier cross connectors, 10.6.2020	JP Morgan Chase - Primary 7399 7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Belvedere Tiburon	-382.71 -654.17
TOTAL						-1,036.88
11/12/20	7847	Brelje and Race Laborato...	M.P./P.C. Plant Samples, Aug & Sept 2020 Inv #130254, #130508, M.P. Samples for Aug + Sept 2020 Inv #130254, #130508, P.C. Samples for Aug + Sept 2020 Inv #130254, #130508, M.P. Samples for Aug + Sept 2020	JP Morgan Chase - Primary 7399 7051 · Main Plant Lab Monitoring 7052 · Paradise Cove Monitoring 7051 · Main Plant Lab Monitoring	Belvedere Tiburon:Paradise Cove Tiburon	-764.04 -350.00 -1,305.96
TOTAL						-2,420.00
11/12/20	7848	Burke, Williams & Sorens...	Legal Advice, September 2020 Inv #260587, SD5 DCS, September 2020 Inv #260587, SD5 DCS, September 2020 Inv #260587, SD5 DCS, September 2020 Inv #260587, SD5 CVD19, September 2020 Inv #260587, SD5 CVD19, September 2020 Inv #260587, SD5 CVD19, September 2020	JP Morgan Chase - Primary 7399 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-553.27 -39.86 -945.87 -33.97 -2.45 -58.08
TOTAL						-1,633.50

**Sanitary Distr. No.5 of Marin Co.
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11/12/20	7849	California Association of ...	2021 Membership Dues (FY21-22 AJE) CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021 CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 AJE) CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 AJE) CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 AJE)	JP Morgan Chase - Primary 7399 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-898.75 -64.75 -1,536.50 -898.75 -64.75 -1,536.50
TOTAL						-5,000.00
11/12/20	7850	California Special District...	ID#294, Membership Renewal, Oct 2020 (AJE FY21-22) CSDA Member ID#294, Membership Renewal - 1.1.21 - 6.30.21 CSDA Member ID#294, Membership Renewal - 1.1.21 - 6.30.21 CSDA Member ID#294, Membership Renewal - 1.1.21 - 6.30.21 CSDA Member ID#294, Membership Renewal - 7.1.21 - 12.31.21 (AJE FY21-22) CSDA Member ID#294, Membership Renewal - 7.1.21 - 12.31.21 (AJE FY21-22) CSDA Member ID#294, Membership Renewal - 7.1.21 - 12.31.21 (AJE FY21-22)	JP Morgan Chase - Primary 7399 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-1,402.95 -101.07 -2,398.48 -1,402.95 -101.07 -2,398.48
TOTAL						-7,805.00
11/12/20	7851	California State Disburse...	CSE Case# 20000002184580; Court Case# SFL 81271, Oct - Nov 2020 CSE Case# 20000002184580	JP Morgan Chase - Primary 7399 8012 · Wage Garnishments	Tiburon	-600.00
TOTAL						-600.00
11/12/20	7852	Caltest Analytical Laborat...	M.P./P.C. Lab Sampling, October 2020 M.P. - B: #613988, #614557, #614771, #61516, #615261, #615439, #615052, October 2020 P.C.: Inv #614940, October 2020 M.P. - T: #613988, #614557, #614771, #61516, #615261, #615439, #615052, October 2020	JP Morgan Chase - Primary 7399 7051 · Main Plant Lab Monitoring 7052 · Paradise Cove Monitoring 7051 · Main Plant Lab Monitoring	Belvedere Tiburon:Paradise Cove Tiburon	-485.99 -312.55 -830.71
TOTAL						-1,629.25
11/12/20	7853	Caltronics Business Syst...	Acct #SD15, Multi-purpose Copier Contract, October 2020 Inv #3131133, Konica Multi-purpose copier (C308) contract, October 2020 Inv #3131133, Konica Multi-purpose copier (C308) contract, October 2020 Inv #3131133, Konica Multi-purpose copier (C308) contract, October 2020	JP Morgan Chase - Primary 7399 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies	Belvedere Tiburon:Paradise Cove Tiburon	-42.65 -3.07 -72.93
TOTAL						-118.65
11/12/20	7854	Center For Hearing Healt...	Annual on-site hearing tests, Oct '20 Inv #18188, Annual on-site hearing tests, 10.14.2020 Inv #18188, Annual on-site hearing tests, 10.14.2020 Inv #18188, Annual on-site hearing tests, 10.14.2020	JP Morgan Chase - Primary 7399 8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon:Paradise Cove Tiburon	-215.70 -15.54 -368.76
TOTAL						-600.00
11/12/20	7855	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, October 2020 #4063348131, PPE/Safetywear, October 2020 - no billing issues #4063348131, PPE/Safetywear, October 2020 - no billing issues #4063348131, PPE/Safetywear, October 2020 - no billing issues #4063967495, #4064607101, #4065265069, #4065932688, PPE/Safetywear, Oct 2020 #4063967495, #4064607101, #4065265069, #4065932688, PPE/Safetywear, Oct 2020 #4063967495, #4064607101, #4065265069, #4065932688, PPE/Safetywear, Oct 2020 Outsanding SD5 Credit @ Cintas, as of 11.5.2020 Outsanding SD5 Credit @ Cintas, as of 11.5.2020 Outsanding SD5 Credit @ Cintas, as of 11.5.2020	JP Morgan Chase - Primary 7399 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-14.46 -1.04 -24.71 -66.27 -4.77 -113.29 27.23 1.96 46.55
TOTAL						-148.80

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11/12/20	7856	Code Publishing, Inc.	Project#:329170, Web Hosting, Oct 2020 Inv #67818, SD5 Annual Web Hosting, October 2020 Inv #67818, SD5 Annual Web Hosting, October 2020 Inv #67818, SD5 Annual Web Hosting, October 2020	JP Morgan Chase - Primary 7399 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon:Paradise Cove Tiburon	-143.80 -10.36 -245.84
TOTAL						-400.00
11/12/20	7857	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Oct-Nov, 2020 Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo @ +/- \$12.55+\$8.00)), 10.12.2020 - ... Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo @ +/- \$12.55+\$8.00)), 10.12.2020 - ... Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo @ +/- \$12.55+\$8.00)), 10.12.2020 - ... Bundle: Internet (\$128.35+modem (eqpmnt @\$18.45/mo.) (incl/ \$60 credit)), 10.12.2020 - 11.11.2020 Bundle: Internet (\$109.90+modem (eqpmnt @\$18.45/mo. (incl/ \$60 credit)), 10.12.2020 - 11.11.2020 Bundle: Internet (\$109.90+modem (eqpmnt @\$18.45/mo. (incl/ \$60 credit)), 10.12.2020 - 11.11.2020 Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir Listing, Fed U-s... Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir Listing, Fed U-s... Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir Listing, Fed U-s... Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020 Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020 Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020 Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020 Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020 Bundle: Taxes & Fees (+/- \$5 - varies/mo), 10.12.2020 - 11.11.2020	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8531 · Main Plant Telephones 8532 · Paradise Cove Telephones 8531 · Main Plant Telephones 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8531 · Main Plant Telephones 8532 · Paradise Cove Telephones 8531 · Main Plant Telephones	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-33.49 -2.41 -57.25 -46.14 -3.32 -78.89 -123.16 -8.87 -210.55 -2.13 -0.15 -3.64 -2.13 -0.15 -3.63
TOTAL						-575.91
11/12/20	7859	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, Nov 2020 Inv #15427, My Safety Officer Monthly Subscription Fee, November 2020 Inv #15427, My Safety Officer Monthly Subscription Fee, November 2020 Inv #15427, My Safety Officer Monthly Subscription Fee, November 2020	JP Morgan Chase - Primary 7399 8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon:Paradise Cove Tiburon	-125.83 -9.07 -215.10
TOTAL						-350.00
11/12/20	7860	East Bay Muni Utility Dist...	Cust #SADI3002, BACWA Membership & Prog. Fees for FY21, Oct '20 Inv #EBM-BDO-013945, FY21 BACWA Membership Contributions (Permit Required Activities), 10.13.2020 Inv #EBM-BDO-013945, FY21 BACWA Membership Contributions (Permit Required Activities), 10.13.2020 Inv #EBM-BDO-013945, FY21 BACWA Membership Contributions (Permit Required Activities), 10.13.2020 Inv #EBM-BDO-013945, FY21 BACWA Membership Contributions (Permit Required Activities), 10.13.2020 Inv #EBM-BDO-013945, FY21 BACWA Membership Contributions (Permit Required Activities), 10.13.2020 Inv #EBM-BDO-013945, FY21 BACWA Membership Contributions (Permit Required Activities), 10.13.2020	JP Morgan Chase - Primary 7399 7062 · Permits/Fees - General 7063 · Paradise Cove Permits/Fees 7062 · Permits/Fees - General 6059 · Pollution Prevention/Public Edu 6059 · Pollution Prevention/Public Edu 6059 · Pollution Prevention/Public Edu	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-999.07 -477.60 -1,707.54 -536.00 -256.28 -916.01
TOTAL						-4,892.50
11/12/20	7861	FKC Co., Ltd.	M.P. Parts & Service, Oct 2020 Inv #0013054, M.P. Parts & Service, SEW Drive, Oct 2020 Inv #0013054, M.P. Parts & Service, SEW Drive, Oct 2020	JP Morgan Chase - Primary 7399 7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Belvedere Tiburon	-1,300.71 -2,223.29
TOTAL						-3,524.00
11/12/20	7862	Goodman Building Suppl...	Acct #20070, Parts & Srvc, P&L, MP+PC, October 2020 #708950, #811268, #810432, #810782, #811685, M.P. Supplies, October 2020 #708950, #811268, #810432, #810782, #811685, M.P. Supplies, October 2020 #810172, P.C. Plant Supplies, 10.5.2020 #810434, Vehicle Maint, 10.8.2020 #810434, Vehicle Maint, 10.8.2020 #810434, Vehicle Maint, 10.8.2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies 7042 · Paradise Supplies & Chemicals 7072 · Truck Maintenance 7072 · Truck Maintenance 7072 · Truck Maintenance	Belvedere Tiburon Tiburon:Paradise Cove Belvedere Tiburon:Paradise Cove Tiburon	-255.52 -436.77 -177.83 -1.94 -0.14 -3.32
TOTAL						-875.52

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11/12/20	7863	Grainger	Acct #810128785, BPS & P.C. Supplies, October 2020 Inv #9670069989, P&L Supplies, October 2020 Inv #9694770265, P.C. Parts & Svc. (Vbelts @ blowers), October 2020	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance 7041 · Paradise Parts & Service	Belvedere Tiburon:Paradise Cove	-561.79 -236.24 <hr/> -798.03
TOTAL						
11/12/20	7864	Harrington Industrial Plas...	Cust #:044227, SD5 Supplies, October 2020 Inv #006M1201, M.P. Supplies, October 2020 Inv #006M0521, #006M0685, P.C. Supplies, October 2020 Credit Memo #006M0686, P.C. Supplies, October 2020 Inv #006M1201, M.P. Supplies, October 2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7042 · Paradise Supplies & Chemicals 7042 · Paradise Supplies & Chemicals 7021 · Plant Maintenance Supplies	Belvedere Tiburon:Paradise Cove Tiburon:Paradise Cove Tiburon	-720.98 -729.47 280.94 -1,232.37 <hr/> -2,401.88
TOTAL						
11/12/20	7865	HDR Engineering, Inc.	Consulting, MCSD5 Clxn Sys Mstr Plan, October 2020 Inv #1200300527, HDR Collection System Master Plan, October 2020 Inv #1200300527, HDR Collection System Master Plan, October 2020 Inv #1200300527, HDR Collection System Master Plan, October 2020	JP Morgan Chase - Primary 7399 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon:Paradise Cove Tiburon	-9,612.34 -692.52 -16,433.22 <hr/> -26,738.08
TOTAL						
11/12/20	7866	Home Depot Credit Servic...	Acct #6035 3220 0516 4334, M.P. Supplies, October 2020 M.P. Supplies replenishment, 10.10.2020 M.P. Supplies replenishment, 10.10.2020 BPS#2, Electrical parts, 10.23.2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies 7011 · Pumps & Lines Maintenance	Belvedere Tiburon Belvedere	-585.23 -1,000.34 -77.81 <hr/> -1,663.38
TOTAL						
11/12/20	7867	JWC Environmental	Cust ID #5034423, M.P. Parts, October 2020 Inv #103762, M.P. Parts,9.30.2020 Inv #103762, M.P. Parts,9.30.2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies	Belvedere Tiburon	-8,669.01 -14,817.89 <hr/> -23,486.90
TOTAL						
11/12/20	7868	Linscott Engineering Con...	P.C. P&L, September 2020 Inv #3578, P.C. Plant Traffic Cover Installation, 9.14.2020 - 9.25.2020	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance	Tiburon:Paradise Cove	-26,546.75 <hr/> -26,546.75
TOTAL						
11/12/20	7869	Lystek Int'l, LTD	Biosolids Transport, September, 2020 Inv #153-331, Biosolids Transport to Lystek Facility, October 2020 Inv #153-331, Biosolids Transport to Lystek Facility, October 2020 Inv #153-331, Biosolids Transport to Lystek Facility, October 2020	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon:Paradise Cove Tiburon	-256.54 -18.48 -438.59 <hr/> -713.61
TOTAL						
11/12/20	7870	Marin Municipal Water Di...	Water, Aug-Oct 2020 Cust #:424791, Cove Rd. BPS - Water, Aug - Oct, 2020 Cust #:424793, Golden Gate BPS - Water, Aug - Oct, 2020 Cust #138856, Mar West TPS - Water, Aug - Oct, 2020 Cust #100098, M.P. - Water, Aug - Oct, 2020 Cust #100098, M.P. - Water, Aug - Oct, 2020	JP Morgan Chase - Primary 7399 8541 · Water 8541 · Water 8541 · Water 8541 · Water 8541 · Water	Belvedere Belvedere Tiburon Belvedere Tiburon	-81.29 -77.20 -77.20 -436.77 -746.56 <hr/> -1,419.02
TOTAL						

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11/12/20	7871	McC Campbell Analytical, Inc.	M.P. Monitoring, Chron Tox Testing, Nov 2020 Inv #2010D45, M.P. Monitoring, Chronic Acute Toxicity Testing, 11.3.2020 Inv #2010D45, M.P. Monitoring, Chronic Acute Toxicity Testing, 11.3.2020	JP Morgan Chase - Primary 7399 7053 · Chronic Toxicity Program Eval 7053 · Chronic Toxicity Program Eval	Belvedere Tiburon	-318.16 -543.84
TOTAL						-862.00
11/12/20	7872	MidAmerica	Acct#: SD5MARINOG5, 2021 Rates, Jan - Jun 2021 (2021 Rates) HRA Retiree Health Reimbursements for Jan - Jun 2021 - Trust Funding (2021 Rates) HRA Retiree Health Reimbursements for Jan - Jun 2021 - Trust Funding (2021 Rates) HRA Retiree Health Reimbursements for Jan - Jun 2021 - Trust Funding	JP Morgan Chase - Primary 7399 8022.05 · Reitree Health 8022.05 · Reitree Health 8022.05 · Reitree Health	Belvedere Tiburon:Paradise Cove Tiburon	-11,625.67 -837.57 -19,875.20
TOTAL						-32,338.44
11/12/20	7873	Mill Valley Refuse Service...	Acct #032945, Garbage Service + 1 yd rental + Sludge Transport, Oct - Nov 2020 Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 10.1.2020 - 10.31.2020 Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 10.1.2020 - 10.31.2020 Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 11.1.2020 - 11.30.2020 Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 11.1.2020 - 11.30.2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, September 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, September 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, October 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, October 2020	JP Morgan Chase - Primary 7399 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon Belvedere Tiburon Belvedere Tiburon Belvedere Tiburon	-86.59 -148.01 -86.59 -148.01 -531.50 -908.50 -664.38 -1,135.62
TOTAL						-3,709.20
11/12/20	7874	Nute Engineering Corp.	Consulting & Engr. Svcs., Jul + Sept 2020 Inv #21105, Cove Rd Force Main Project - Belv, July 2020 (61%) Inv #21105, Cove Rd Force Main Project - Belv, July 2020 (39%) Inv #21187, Cove Rd Force Main Project - Belv, September, 2020 (100%)	JP Morgan Chase - Primary 7399 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon Belvedere	-12,306.87 -7,868.33 -28,638.72
TOTAL						-48,813.92
11/12/20	7875	Owen Equipment Sales	Acct #C10655, SD5 Vactor Truck Warranty, October 2020 Inv #00050803, Vactor Truck Warranty, October 2020 Inv #00050803, Vactor Truck Warranty, October 2020 Inv #00050803, Vactor Truck Warranty, October 2020	JP Morgan Chase - Primary 7399 9227.8 · Rodder/Vactor Truck 9227.8 · Rodder/Vactor Truck 9227.8 · Rodder/Vactor Truck	Belvedere Tiburon:Paradise Cove Tiburon	-2,836.97 -204.39 -4,850.07
TOTAL						-7,891.43
11/12/20	7876	Pacific Gas & Electric	Acct #2908031411-4, Utilities, October 2020 Acct #2908031411-4, Main Plant Utilities, October 2020 Acct #2908031411-4, P.C. Plant Utilities, October 2020 Acct #2908031411-4, Main Plant Utilities, October 2020 Acct #2908031411-4, Belv Pump St Utilities, October 2020 Acct #2908031411-4, P.C. Pump St Utilities, October 2020 Acct #2908031411-4, Tib Pump St Utilities, October 2020	JP Morgan Chase - Primary 7399 8542 · Main Plant Utilities 8543 · Paradise Cove Utilities 8542 · Main Plant Utilities 8544 · Pump Station Utilities 8544 · Pump Station Utilities 8544 · Pump Station Utilities	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-7,025.95 -1,613.83 -12,009.41 -1,456.77 -248.76 -1,667.17
TOTAL						-24,021.89
11/12/20	7877	Perotti & Carrade	Client #1901 - FY19-20 Audit Services, PP#5 & PP#6, October 2020 Inv #94191, PP#5, FY19-20 Field Audit svcs, October 2020 Inv #94191, PP#5, FY19-20 Field Audit svcs, October 2020 Inv #94191, PP#5, FY19-20 Field Audit svcs, October 2020 Inv #94428, PP#6, FY19-20 Field Audit svcs, October 2020 Inv #94428, PP#6, FY19-20 Field Audit svcs, October 2020 Inv #94428, PP#6, FY19-20 Field Audit svcs, October 2020	JP Morgan Chase - Primary 7399 6008 · Audit & Accounting 6008 · Audit & Accounting 6008 · Audit & Accounting 6008 · Audit & Accounting 6008 · Audit & Accounting 6008 · Audit & Accounting	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-2,157.00 -155.40 -3,687.60 -2,876.00 -207.20 -4,916.80
TOTAL						-14,000.00

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Date	Num	Name	Memo	Account	Class	Paid Amount
11/12/20	7878	Peterson	Cust #:5656305, Portable P&L Generator Warranty + M.P Service, Oct - Nov 2020 Inv #SW270051190, ER Parts & Labor Ext. Warranty for Model # XQ35, Serial #JK800341, November 2020 Inv #SW270051190, ER Parts & Labor Ext. Warranty for Model # XQ35, Serial #JK800341, November 2020 Inv #SW5656305, Replacement/installation of M.P. parts + fuel polishing @ M.P. tanks, October 2020 Inv #SW5656305, Replacement/installation of M.P. parts + fuel polishing @ M.P. tanks, October 2020	JP Morgan Chase - Primary 7399 9314 · Portable Emergency Generators 9314 · Portable Emergency Generators 7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Belvedere Tiburon Belvedere Tiburon	-907.99 -1,552.01 -1,214.60 -2,076.10
TOTAL						-5,750.70
11/12/20	7879	Roy's Sewer Service, Inc.	P&L, October 2020 Inv #209874, Cleared lines along St. Bernard Wy, Tiburon, as intructed, 10.5.2020 Inv #209971, #209903, Cleared interior (boiler rm + shop) & exterior at (RAS & shop) drains @ M.... Inv #209971, #209903, Cleared interior (boiler rm + shop) & exterior at (RAS & shop) drains @ M....	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance	Tiburon Belvedere Tiburon	-185.00 -463.22 -791.78
TOTAL						-1,440.00
11/12/20	7880	Service Station Systems, ...	M.P. Parts & Service, Sept 2020 Inv #2059141, Deisel Pump Maint & Srvc, 9.15.2020 Inv #2059141, Deisel pump Maint & Srvc, 9.15.2020	JP Morgan Chase - Primary 7399 7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Tiburon Belvedere	-777.33 -1,328.68
TOTAL						-2,106.01
11/12/20	7881	SWRCB - ELAP Fees	Cert# 2164, Annual ELAP Fees, Nov 2020 Inv #EA 0221-2164, Cert #2164, Payment due 11.25.2020 Inv #EA 0221-2164, Cert #2164, Payment due 11.25.2020 Inv #EA 0221-2164, Cert #2164, Payment due 11.25.2020	JP Morgan Chase - Primary 7399 7060 · Permits/Fees 7063 · Paradise Cove Permits/Fees 7060 · Permits/Fees	Belvedere Tiburon:Paradise Cove Tiburon	-1,182.40 -85.19 -2,021.41
TOTAL						-3,289.00
11/12/20	7882	State Water Resources C...	T O'day & J Rosser Cert Renewals - November 2020 T. O'Day - SWRCB Cert Renewal (#9802) Application Fee: WWTP Operator, Grade III, Exp: 12.30.2021... T. O'Day - SWRCB Cert Renewal (#9802) Application Fee: WWTP Operator, Grade III, Exp: 12.30.2021... T. O'Day - SWRCB Cert Renewal (#9802) Application Fee: WWTP Operator, Grade III, Exp: 12.30.2021... T. O'Day - SWRCB Cert Renewal (#9802) Application Fee: WWTP Operator, Grade III, Exp: 12.30.2021... T. O'Day - SWRCB Cert Renewal (#9802) Application Fee: WWTP Operator, Grade III, Exp: 12.30.2021... T. O'Day - SWRCB Cert Renewal (#9802) Application Fee: WWTP Operator, Grade III, Exp: 12.30.2021... T. O'Day - SWRCB Cert Renewal (#9802) Application Fee: WWTP Operator, Grade III, Exp: 12.30.2021... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202... J Rosser - SWRCB Cert Renewal (#28195) Application Fee: WWTP Operator, Grade III, Exp: 12.30.202...	JP Morgan Chase - Primary 7399 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-26.96 -1.94 -46.10 -26.96 -1.94 -46.10 -26.96 -1.94 -46.10 -26.96 -1.94 -46.10 -26.96 -1.94 -46.10
TOTAL						-300.00
11/12/20	7884	Tiburon Mail Services	Account1, Postage, October 2020 Returned P&L Parts & Service/T Rubio, 10.09.2020 Returned P&L Parts & Service/T Rubio, 10.09.2020 Returned P&L Parts & Service/T Rubio, 10.09.2020 Add'l Keys for New Portable Genset/T Rubio, 10.9.2020 Add'l Keys for New Portable Genset/T Rubio, 10.9.2020 Add'l Keys for New Portable Genset/T Rubio, 10.9.2020	JP Morgan Chase - Primary 7399 6056 · Postage 6056 · Postage 6056 · Postage 9314 · Portable Emergency Generators 9314 · Portable Emergency Generators 9314 · Portable Emergency Generators	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-3.30 -0.24 -5.64 -3.30 -0.24 -5.64
TOTAL						-18.36

**Sanitary Distr. No.5 of Marin Co.
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Date	Num	Name	Memo	Account	Class	Paid Amount
11/12/20	7885	U.S. Bank	Acct#:4246-0441-0158-3635, October 2020 #0822:/9545: Zoom, Oct 2020 #0822:/9545: Zoom, Oct 2020 #0822:/9545: Zoom, Oct 2020 #0822:/9545: Electric Exprs Appl., TBD, 9.28.2020 #0822:/9545: Electric Exprs Appl., TBD, 9.28.2020 #0822:/9545: O'Reilly - VW TDI Battery, 9.30.2020 #0822:/9545: O'Reilly - VW TDI Battery, 9.30.2020 #0822:/9545: O'Reilly - VW TDI Battery, 9.30.2020 #0822:/9545: Apple.com: replacement iPhone X, 10.7.2020 #0822:/9545: Apple.com: replacement iPhone X, 10.7.2020 #0822:/9545: Apple.com: replacement iPhone X, 10.7.2020 #0822:/9545: Steady Power: Power cables for new protable genset, 10.15.2020 #0822:/9545: Steady Power: Power cables for new protable genset, 10.15.2020 #0822:/9545: Steady Power: Power cables for new protable genset, 10.15.2020	JP Morgan Chase - Primary 7399 6018.1 · Meetings & Travel 6018.1 · Meetings & Travel 6018.1 · Meetings & Travel 7027 · Electrical & Instrument 7027 · Electrical & Instrument 7072 · Truck Maintenance 7072 · Truck Maintenance 7072 · Truck Maintenance 7072 · Truck Maintenance 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 9314 · Portable Emergency Generators 9314 · Portable Emergency Generators 9314 · Portable Emergency Generators	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-19.77 -1.42 -33.80 -51.30 -87.70 -79.51 -5.73 -135.92 -376.71 -27.14 -644.01 -1,114.81 -80.32 -1,905.87
TOTAL						-4,564.01
11/12/20	7886	Univar	Cust ID #STDT001, Chemicals, Oct - Nov 2020 Inv #48809729, Inv #48782433, Sodium Bisulfite 25% (\$1.163/Gal), October - November 2020 Inv #48809729, Inv #48782433, Sodium Bisulfite 25% (\$1.163/Gal), October - November 2020 Inv #48809729, Inv #48782433, Sodium Bisulfite 25% (\$1.163/Gal), October - November 2020	JP Morgan Chase - Primary 7399 7024 · Main Plant Chemicals 7042 · Paradise Supplies & Chemicals 7024 · Main Plant Chemicals	Belvedere Tiburon:Paradise Cove Tiburon	-3,974.80 -286.36 -6,795.32
TOTAL						-11,056.48
11/12/20	7887	USA BlueBook	Cust #933682, Safety & P.C. & Lab Supplies, October 2020 Inv #373669, Safety - MSA Advantage GME/P100, October 2020 Inv #373669, Safety - MSA Advantage GME/P100, October 2020 Inv #373669, Safety - MSA Advantage GME/P100, October 2020 Inv #3389377, P.C. Supplies & Chemicals, October 2020	JP Morgan Chase - Primary 7399 8515 · Safety 8515 · Safety 8515 · Safety 7042 · Paradise Supplies & Chemicals	Belvedere Tiburon:Paradise Cove Tiburon Tiburon:Paradise Cove	-108.00 -7.78 -184.64 -498.30
TOTAL						-798.72
11/12/20	7888	Waste Management of Re...	Acct #507-0000190-1507-2, Sludge Disposal, October 2020 Inv #010172-1507-8 Sludge Disposal - 7 Drop-offs, 41.73 tons, October 2020 Inv #010172-1507-8 Sludge Disposal - 7 Drop-offs, 41.73 tons, October 2020 Inv #010172-1507-8 Sludge Disposal - 7 Drop-offs, 41.73 tons, October 2020	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon:Paradise Cove Tiburon	-614.04 -44.24 -1,049.76
TOTAL						-1,708.04
11/12/20	7889	Water Components & Bui...	Acct #454, P.C. & M.P. Maint. Parts & Service, October 2020 Inv #30540047, #30540037, M.P. Supplies, October 2020 Inv #30539056, Inv #30538250: P.C. Supplies, October, 2020 Inv #30540047, #30540037, M.P. Supplies, October 2020 Inv #30539056, TPS#4 P&L Materials, October, 2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7041 · Paradise Parts & Service 7021 · Plant Maintenance Supplies 7011 · Pumps & Lines Maintenance	Belvedere Tiburon:Paradise Cove Tiburon Tiburon	-89.34 -150.03 -152.70 -37.23
TOTAL						-429.30
11/12/20	7890	Wonderware NorCal	Cust #SANI5, SCADA Sys. Maint.& IT Support Contract Renewal, Nov 2020 (AJE FY21-22) SO#: 198232 / WW CFA#100158 / Cust. Site ID#118116, SCADA System Maintenance & IT Support, Inve... SO#: 198232 / WW CFA#100158 / Cust. Site ID#118116, SCADA System Maintenance & IT Support, Inve... SO#: 198232 / WW CFA#100158 / Cust. Site ID#118116, SCADA System Maintenance & IT Support, Inve... SO#: 198232 / WW CFA#100158 / Cust. Site ID#118116, SCADA System Maintenance & IT Support, Inve... SO#: 198232 / WW CFA#100158 / Cust. Site ID#118116, SCADA System Maintenance & IT Support, Inve... SO#: 198232 / WW CFA#100158 / Cust. Site ID#118116, SCADA System Maintenance & IT Support, Inve...	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-1,816.37 -130.86 -3,105.27 -1,816.37 -130.86 -3,105.27
TOTAL						-10,105.00

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Date	Num	Name	Memo	Account	Class	Paid Amount
11/12/20	7891	Mitul Modi	Refund of 1EDU for 370 Bella Vista Ave., Belv, Nov 2020 Refund of 1EDU for 370 Bella Vista Ave., Belvedere, November 2020 Refund of 1EDU for 370 Bella Vista Ave., Belvedere, November 2020	JP Morgan Chase - Primary 7399 5007.2 · Sewer Service-Belv Ops 5007.3 · Sewer Service-Belv Cap	Tiburon Tiburon	-625.57 -408.43 <hr/>
TOTAL						-1,034.00
11/12/20	7892	Bilsborough, Chad	2nd Copy of S/B Mileage Reimb (lost), from FY19/20, November 2020 Reimb for Standby Mileage, M.P. - Belv, thru 4.10.2020 Reimb for Standby Mileage, M.P. - Tib thru 4.10.2020	JP Morgan Chase - Primary 7399 6018.2 · Standby Mileage Expense Reimb 6018.2 · Standby Mileage Expense Reimb	Belvedere Tiburon	-17.83 -30.47 <hr/>
TOTAL						-48.30
11/12/20	7893	Cottrell, Rulon	Reimb. for S/B Mileage, Mar - Oct 2020 Reimb. for M.P. S/B Mileage, Belvedere, thru 10.25.2020 Reimb. for M.P. S/B Mileage, Tiburon, thru 10.25.2020	JP Morgan Chase - Primary 7399 6018.2 · Standby Mileage Expense Reimb 6018.2 · Standby Mileage Expense Reimb	Belvedere Tiburon	-224.03 -382.94 <hr/>
TOTAL						-606.97
11/12/20	7894	Driscoll, Stephen	EE Incentive, November 2020 Employee Incentive/Con't Ed Stipend: Completion of CSU Sm. WW System Ops & Maint., Vol. II, Sept... Employee Incentive/Con't Ed Stipend: Completion of CSU Sm. WW System Ops & Maint., Vol. II, Sept... Employee Incentive/Con't Ed Stipend: Completion of CSU Sm. WW System Ops & Maint., Vol. II, Sept...	JP Morgan Chase - Primary 7399 8005 · Employee Incentives 8005 · Employee Incentives 8005 · Employee Incentives	Belvedere Tiburon:Paradise Cove Tiburon	-359.50 -25.90 -614.60 <hr/>
TOTAL						-1,000.00
11/12/20	7895	La Torre, Daniel P.	Employee Incentive + Reimb re Con't Ed + S/B Mi., November 2020 FY20-21 Employee Certification Incentive, Obtained add'l ps & Maint of WW Colxn Systems, Vol II,... FY20-21 Employee Certification Incentive, Obtained add'l ps & Maint of WW Colxn Systems, Vol II,... FY20-21 Employee Certification Incentive, Obtained add'l ps & Maint of WW Colxn Systems, Vol II,... Reimb. for CSU, Sac Certificates (Vol. 1 & 2), May 2020 Reimb. for CSU, Sac Certificates (Vol. 1 & 2), May 2020 Reimb. for CSU, Sac Certificates (Vol. 1 & 2), May 2020 Standby Mi. reimb. for SD5 Callouts - Belv, thru 10.13.2020 Standby Mi. reimb. for SD5 Callouts - Tib, thru 10.13.2020	JP Morgan Chase - Primary 7399 8005 · Employee Incentives 8005 · Employee Incentives 8005 · Employee Incentives 6020 · Continuing Education 6020 · Continuing Education 6020 · Continuing Education 6018.2 · Standby Mileage Expense Reimb 6018.2 · Standby Mileage Expense Reimb	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon	-359.50 -25.90 -614.60 -35.95 -2.59 -61.46 -241.50 -241.50 <hr/>
TOTAL						-1,583.00
11/12/20	7896	Banshee Networks, Inc.	Computer/IT Support, Sept-Oct 2020 Inv #14591 & #14592, Troubleshooting, IT & security renewals + maintenance of all SD5 systems, S... Inv #14591 & #14592, Troubleshooting, IT & security renewals + maintenance of all SD5 systems, S... Inv #14591 & #14592, Troubleshooting, IT & security renewals + maintenance of all SD5 systems, S...	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon	-1,053.78 -75.92 -1,801.55 <hr/>
TOTAL						-2,931.25
11/12/20	7897	CWEA	Cert renewals, October 2020 R Cottrell (ID#58912), Plant Maint Tech, Grade I, 1.1.2021 - 6.30.21 R Cottrell (ID#58912), Plant Maint Tech, Grade I, 1.1.2021 - 6.30.21 R Cottrell (ID#58912), Plant Maint Tech, Grade I, 1.1.2021 - 6.30.21	JP Morgan Chase - Primary 7399 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Belvedere Tiburon:Paradise Cove Tiburon	-16.36 -1.18 -27.96 <hr/>
TOTAL						-45.50

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Date	Num	Name	Memo	Account	Class	Paid Amount
11/12/20	7899	Special District Risk Man...	Member #7665, Life, Vision, DDS & LTD Ins., Dec 2020	JP Morgan Chase - Primary 7399		
			Employee Life Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Belvedere	-48.89
			Employee Life Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-3.52
			Employee Life Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon	-83.59
			Employee LTD Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Belvedere	-127.22
			Employee LTD Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-9.17
			Employee LTD Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon	-217.48
			Employee DDS Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Belvedere	-337.76
			Employee DDS Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-24.33
			Employee DDS Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon	-577.44
			Employee Vision Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Belvedere	-60.77
			Employee Vision Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-4.38
			Employee Vision Insurance - Inv #34150, December 2020	8020.05 · Employee Health	Tiburon	-103.89
TOTAL						-1,598.44
11/12/20	7900	TESCO Controls, Inc.	Cust #TIBU, P.C. Parts & Srvc, Oct 2020	JP Morgan Chase - Primary 7399		
			Inv #0071611-IN, P.C. Parts & Srvc, Troubleshoot remote alarms, 10.6.2020	7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-3,533.60
TOTAL						-3,533.60
11/12/20	7901	Town of Tiburon	Fuel, October 2020	JP Morgan Chase - Primary 7399		
			Fuel, October 2020	7071 · Fuel	Belvedere	-283.91
			Fuel, October 2020	7071 · Fuel	Tiburon:Paradise Cove	-20.45
			Fuel, October 2020	7071 · Fuel	Tiburon	-485.38
TOTAL						-789.74
11/12/20	7902	Maggiora & Ghilotti, Inc.	M&G Project #7716 - Cove Rd. Force Main Replacement Project, October 2020	JP Morgan Chase - Primary 7399		
			Inv #11521, Progress Payment #4 (C.O.#2), Cove Rd. Force Main Rplcmnt (100.0% Belv), thru Septem...	9311.2 · Cove Rd FM - Const, Ph I	Belvedere	-192,809.53
			Inv #11521, Retention Withheld re Progress Payment #4, thru September 2020	Retainage Payable	Belvedere	30,323.93
			Inv #11523, Progress Payment #5 (C.O.#3 & C.O. #4), Cove Rd. Force Main Rplcmnt (100.0% Belv), t...	9311.2 · Cove Rd FM - Const, Ph I	Belvedere	-301,329.83
			Inv #11523, Retention Withheld re Progress Payment #4, thru October 2020	Retainage Payable	Belvedere	43,874.24
			Inv #11538, Progress Payment #6 for work completed 100.0% Belvedere), thru October, October 2020	9311.2 · Cove Rd FM - Const, Ph I	Belvedere	-112,626.00
			Inv #11538, Progress Payment #6 (C.O.#5 & C.O. #6), Cove Rd. Force Main Rplcmnt (100.0% Belveder...	9311.2 · Cove Rd FM - Const, Ph I	Belvedere	-100,148.21
			Inv #11538, Retention Withheld re Progress Payment #5, thru October 2020	Retainage Payable	Belvedere	10,638.71
TOTAL						-622,076.69

Project: Cove Road Force Main Replacement

Change Order No. 03

Date: November 6, 2020

Owner: Sanitary District No. 5

Phone: (415) 435-1501

Contractor: Maggiora & Ghilotti, Inc.

Phone: (415) 435-4960

The following change is hereby made to the contract:

Description of Change:

Remaining Time and Material construction of the new force main on Cove Road from Sta 2+00 to Sta 2+25, including force main traffic control, sawcutting, trenching excavation, pipe placement and backfill work. This work is being done on a Time and Materials basis in lieu of contract bid item 2 (Install New 16 inch OD Force Main), and contract bid item 6 (Install 5 Segment Bends) for this distance of the pipeline (and inclusive of all 5 segment bends within this distance). Change Order #2 and Change Order #3 encompass this Time and Material work order for pipeline construction from Sta 0+00 to Sta 2+25.

Reason for Change:

The District approved Time and Material construction of new force main from Sta 0+00 to Sta 2+25 (Change Order #2 and #3 – see attached directive from July 31st), because of issues discovered during the potholing on Cove Road; additional utilities marked by utility companies, existing asphalt pavement thickness greater than expected, discovery of drain rock backfill and concerns of pumping additional ground water from the trench.

Pricing Data: \$ 41,546.47 (attached Daily Extra Work Reports #27.0-30.0)

Requested by: District

Contract Time: Adds 21 calendar days to the Contract for Change Orders 2 and 3

The Owner and the Contractor hereby agree that this change order constitutes full and mutual accord and satisfaction for all time, all costs, and all impacts related to this revision. In accepting this change order, the Contractor agrees that it represents a full and equitable adjustment to the Contract, and further agrees to waive all rights to file claim with respect to any difficulties arising from, or as a result of, this change.

Original Contract:	\$1,971,971.00
Previous Additions:	\$ 189,494.22
Previous Deductions:	0.00
This Change Order:	<u>\$ 41,546.47</u>
Contract to Date:	\$ 2,203,011.69

APPROVED:

Engineer

Owner

Contractor

Project: Cove Road Sewer Rehab

Change Order No. 04

Owner: Sanitary District No. 5

Date: November 6, 2020

Phone: (415) 435-1501

Contractor: Maggiora & Ghilotti, Inc.

Phone: (415) 435-4960

The following change is hereby made to the contract:

Description of Change:

Time and material construction of the new force main from Sta 2+25 to 5+00, including force main traffic control, sawcutting, trenching excavation, pipe placement and backfill work. This work is being done on a time and material basis in lieu of contract bid items 2 (install new 16 inch force main), and contract bid item 6 (install 5 segment bends) and additive alt. bid item (City required CDF backfill).

Reason for Change:

The portion of the new force main runs parallel to the old asbestos cement force main just a few feet away from the Beach Road seawall. The District approved time and material construction of the new force main per the discovery that the sea wall supporting Beach Rd. had been backfilled with a native beach cobble and sand. The contractor demonstrated this material cannot be supported with expected shoring methods. The contractor also demonstrated that steel trench plates driven below the pipe grade will safely protect the old asbestos cement force main and protect the seawall backfill (see attached directive dated Sept 4, 2020).

Pricing Data: \$191,699.43 (attached Daily Extra Work Reports #31.0, #33.0-35.0, 37.0-50.0)

Requested by: District

Contract Time: Adds 14 calendar days to the Contract.

The Owner and the Contractor hereby agree that this change order constitutes full and mutual accord and satisfaction for all time, all costs, and all impacts related to this revision. In accepting this change order, the Contractor agrees that it represents a full and equitable adjustment to the Contract, and further agrees to waive all rights to file claim with respect to any difficulties arising from, or as a result of, this change.

Original Contract:	\$1,971,971.00
Previous Additions:	\$ 231,040.69
Previous Deductions:	0.00
This Change Order:	\$ <u>191,699.43</u>
Contract to Date:	\$ 2,394,711.12

APPROVED:

Engineer

Owner

Contractor

EXPLANATION OF CHANGE ORDERS NO. 3 AND NO. 4 ADJUSTMENTS

Change Order No. 3	
Excavation, shoring and backfill (STA 2+00 to 2+25)	\$41,546.47
Offsets and/or adjustments	(\$15,647.00)
Bid Item 2 - 25 ft @ \$322 (Unit Price Credit)	(\$8,050.00)
Bid Item 6 - \$1,000 ea (2 Bends)	(\$2,000.00)
Additive Alternate - CDF 25 ft @ \$223/ft	(\$5,597.00)
Adjusted Total:	\$25,899.47
Change Order No. 4	
Open cut and installation of force main segments (STA 2+25 to 5+00)	\$191,699.43
Offsets and/or adjustments	(\$149,875.00)
Bid Item 2 - 275 ft @ \$322	(\$88,550.00)
Bid Item 6 - \$1,000 ea (No Bends)	
Additive Alternate - CDF 275 ft @ \$223/ft	(\$61,325.00)
Adjusted Total:	\$41,824.43

Change Order Nos. 3 and 4 are for agreed upon time and material construction of the new 16" HDPE force main in lieu of contract Bid items 2, 6 and Additive Alternate A-1 for the pipeline distances shown. The final Bid item adjustments will be made at the completion of the project with a Balancing Change Order and are not yet reflected in the total Contract to Date on these Change Orders.

Project: Cove Road Sewer Rehab

Change Order No. 05

Owner: Sanitary District No. 5

Date: November 11, 2020

Phone: (415) 435-1501

Contractor: Maggiora & Ghilotti, Inc.

Phone: (415) 435-4960

The following change is hereby made to the contract:

Description of Change:

Time and material construction of the new force main from Sta 5+00 to 5+75, including force main traffic control, sawcutting, trenching excavation, pipe placement and backfill work. This work is being done on a time and material basis in lieu of contract bid items 2 (install new 16 inch force main), and contract bid item 6 (install 5 segment bends) and additive alt. bid item (City required CDF backfill).

Reason for Change:

The portion of the new force main runs parallel to the old asbestos cement force main just a few feet away from the Beach Road seawall. This is the completion of work approved in Change Order #4 (see attached email directive). The District approved time and material construction of the new force main per the discovery that the sea wall supporting Beach Rd. had been backfilled with a native beach cobble and sand. The contractor demonstrated this material cannot be supported with expected shoring methods. The contractor also demonstrated that steel trench plates driven below the pipe grade will safely protect the old asbestos cement force main and protect the seawall backfill (see attached directive dated Sept 4, 2020).

Pricing Data: \$83,916.62 (attached Daily Extra Work Reports #51.0-56.0, 59.0-60.0)

Requested by: District

Contract Time: Adds 7 calendar days to the Contract.

The Owner and the Contractor hereby agree that this change order constitutes full and mutual accord and satisfaction for all time, all costs, and all impacts related to this revision. In accepting this change order, the Contractor agrees that it represents a full and equitable adjustment to the Contract, and further agrees to waive all rights to file claim with respect to any difficulties arising from, or as a result of, this change.

Original Contract: \$1,971,971.00


Previous Additions: \$ 422,740.12

Previous Deductions: 0.00

This Change Order: \$ 83,916.62

Contract to Date: \$ 2,478,627.74

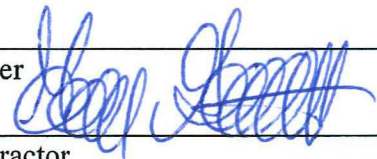
APPROVED:



Engineer



Owner



Contractor

Project: Cove Road Sewer Rehab

Change Order No. 06

Owner: Sanitary District No. 5

Date: November 11, 2020

Phone: (415) 435-1501

Contractor: Maggiora & Ghilotti, Inc.

Phone: (415) 435-4960

The following change is hereby made to the contract:

Description of Change:

Time and material construction of the new force main from Sta 5+75 to 6+00, including force main traffic control, sawcutting, trenching excavation, pipe placement and backfill work. This work is being done on a time and material basis in lieu of contract bid items 2 (install new 16 inch force main), and contract bid item 6 (install 5 segment bends) and additive alt. bid item (City required CDF backfill). This is the final pipe install and backfilling to Sta 6+00.

Reason for Change:

The portion of the new force main runs parallel to the old asbestos cement force main just a few feet away from the Beach Road seawall. The District approved time and material construction of the new force main per the discovery that the sea wall supporting Beach Rd. had been backfilled with a native beach cobble and sand. The contractor demonstrated this material cannot be supported with expected shoring methods. The contractor also demonstrated that steel trench plates driven below the pipe grade will safely protect the old asbestos cement force main and protect the seawall backfill (see attached directive dated Sept 4, 2020).

Pricing Data: \$16,231.59 (attached Daily Extra Work Reports #57.0-58.0)

Requested by: District

Contract Time: Adds 0 calendar days to the Contract.

The Owner and the Contractor hereby agree that this change order constitutes full and mutual accord and satisfaction for all time, all costs, and all impacts related to this revision. In accepting this change order, the Contractor agrees that it represents a full and equitable adjustment to the Contract, and further agrees to waive all rights to file claim with respect to any difficulties arising from, or as a result of, this change.

Original Contract: \$1,971,971.00


Previous Additions: \$ 506,656.74

Previous Deductions: 0.00

This Change Order: \$ 16,231.59


Contract to Date: \$ 2,494,859.33

APPROVED:



Engineer

Owner



Contractor

EXPLANATION OF CHANGE ORDER NO. 5 ADJUSTMENTS

Change Order No. 5		
Excavation, shoring and backfill (STA 5+00 to 5+75)		\$83,916.62
Offsets and/or adjustments		(\$41,875.00)
Bid Item 2 - 75 ft @ \$322 (Unit Price Credit)	(\$24,150.00)	
Bid Item 6 - \$1,000 ea (1 Bend)	(\$1,000.00)	
Additive Alternate - CDF 75 ft @ \$223/ft	(\$16,725.00)	
	Adjusted Total:	\$42,041.62
Change Order No. 6		
Excavation, shoring and backfill (STA 5+75 to 6+00)		\$16,231.59
Offsets and/or adjustments		(\$13,625.00)
Bid Item 2 - 25 ft @ \$322 (Unit Price Credit)	(\$8,050.00)	
Bid Item 6 - \$1,000 ea (No Bends)	\$0.00	
Additive Alternate - CDF 25 ft @ \$223/ft	(\$5,575.00)	
	Adjusted Total:	\$2,606.59

Change Order Nos. 5 and 6 are for agreed upon time and material construction of the new 16" HDPE force main in lieu of contract Bid items 2, 6 and Additive Alternate A-1 for the pipeline distances shown. The final Bid item adjustments will be made at the completion of the project with a Balancing Change Order and are not yet reflected in the total Contract to Date on these Change Orders.

SEP 11, 2020

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

CHECK DATE : 09/15/2020 WEEK 38
PERIOD BEGIN : 09/01/2020
PERIOD END : 09/15/2020

dc
TH

Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 09/15/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	34965.78		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	14
TOTAL NET PAYROLL	34965.78		

BILLING PAYMENT	239.40 ✓	Withdrawal made by PAYCHEX INC. on above check date.	
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AMOUNT DEBITED FROM TAX ACCOUNT	17788.40		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	17788.40 ✓	NUMBER OF CHECKS PRINTED	14

ADJUSTMENTS TO TAX LIABILITY

TOTAL ADJUSTMENTS	-0.00		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	52754.18		
TOTAL COST OF PAYROLL	52993.58 @	NUMBER OF MANUAL/VOID TRANSACTIONS	0

Important: If you filed Form 7200, Advance Payment of Employer Credits Due to COVID-19, please notify your Paychex representative so that credits are accurately reported on Form 941.

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE	
FEDERAL	14846.91		09/18/2020	Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	2941.49		09/18/2020	Deposit made by PAYCHEX INC. on your behalf.

SEP 29, 2020

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

CHECK DATE : 09/30/2020 WEEK 40
PERIOD BEGIN : 09/16/2020
PERIOD END : 09/30/2020



Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 09/30/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	36923.07		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	17
TOTAL NET PAYROLL	36923.07		
 BILLING PAYMENT	 253.95 ✓	 Withdrawal made by PAYCHEX INC. on above check date.	
 AMOUNT DEBITED FROM TAX ACCOUNT	 17999.51		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	17999.51 ✓	NUMBER OF CHECKS PRINTED	17
 ADJUSTMENTS TO TAX LIABILITY			
TOTAL ADJUSTMENTS	-0.00		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	54922.58		
TOTAL COST OF PAYROLL	55176.53	NUMBER OF MANUAL/VOID TRANSACTIONS	0

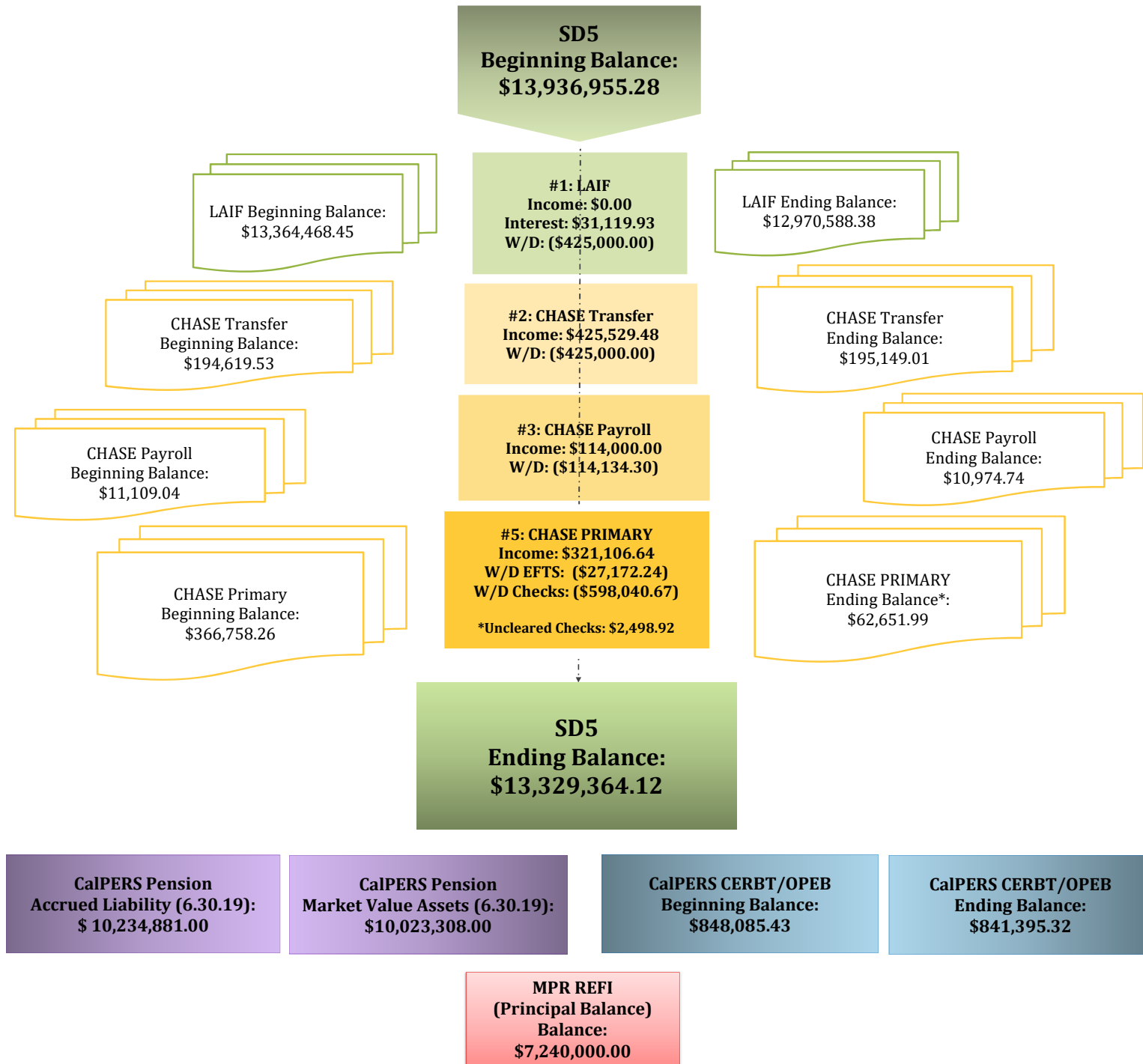
Important: If you filed Form 7200, Advance Payment of Employer Credits Due to COVID-19, please notify your Paychex representative so that credits are accurately reported on Form 941.

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE	
FEDERAL	15117.95		10/07/2020	Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	2881.56		10/07/2020	Deposit made by PAYCHEX INC. on your behalf.

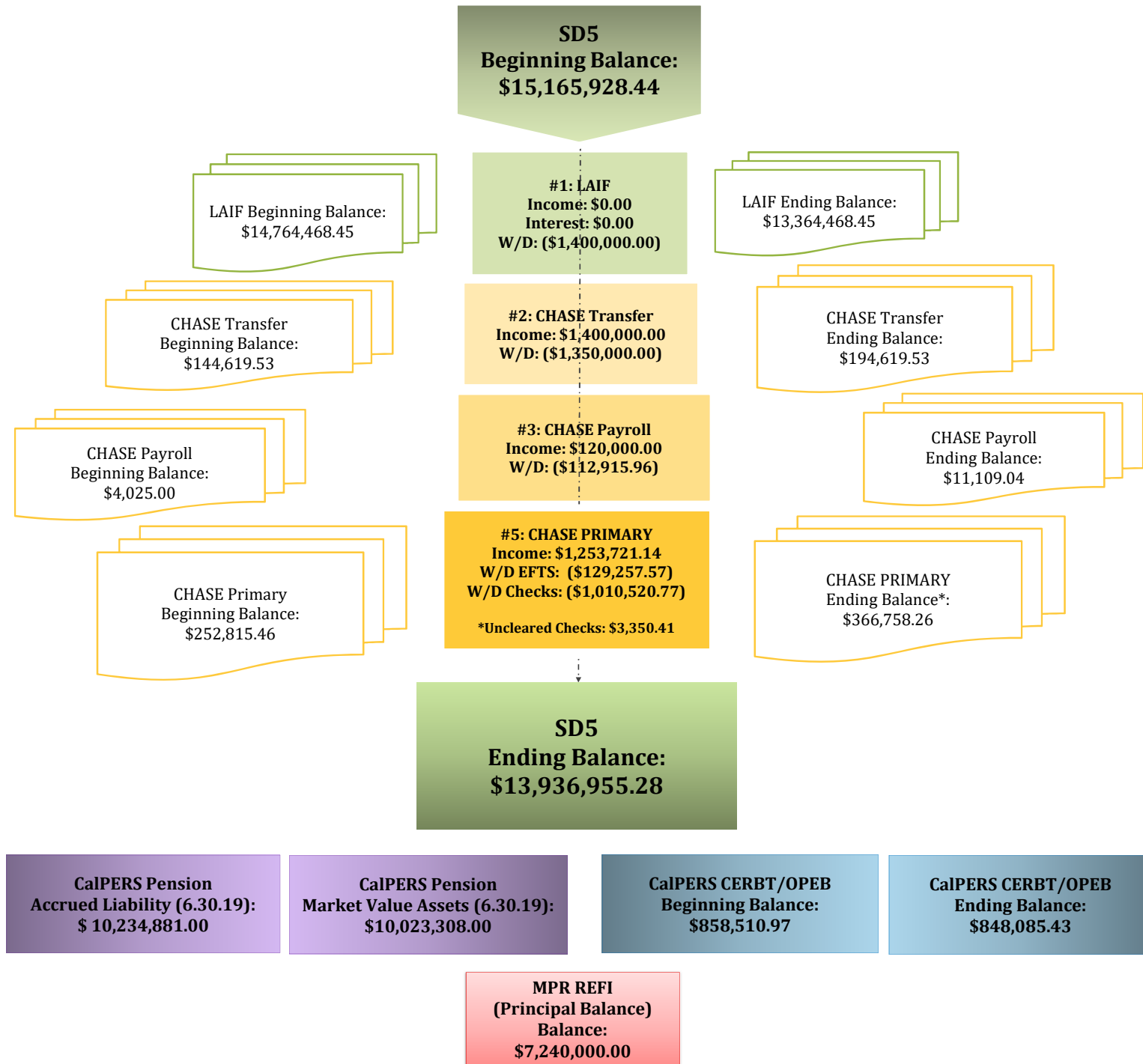
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: October 2020



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: September 2020



Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of October 31, 2020

	Oct 31, 20	Sep 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Local Agency Investment Fund			
Belvedere			
Belvedere Operating	2,910,062.12	3,012,096.81	-102,034.69
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere Capital & CIP Reserve	2,368,627.17	2,643,814.78	-275,187.61
Belvedere PERS Retirement Trust	366,215.00	366,215.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
Total Belvedere	6,518,077.34	6,895,299.64	-377,222.30
Tiburon			
Tiburon Operating	1,380,445.91	1,170,649.65	209,796.26
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon Capital & CIP Reserve	2,972,349.00	3,133,099.16	-160,750.16
Tiburon PERS Retirement Trust	661,740.00	661,740.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Total Tiburon	6,342,214.91	6,293,168.81	49,046.10
Local Agency Investment Fund - Other	176,000.00	176,000.00	0.00
Total Local Agency Investment Fund	13,036,292.25	13,364,468.45	-328,176.20
JP Morgan Chase - Primary 7399	60,201.37	363,456.15	-303,254.78
JP Morgan Chase - Payroll 7506	10,974.74	10,855.09	119.65
JP Morgan Chase - Transfer 7522	195,149.01	194,619.53	529.48
Total Checking/Savings	13,302,617.37	13,933,399.22	-630,781.85
Accounts Receivable			
Accounts Receivable	23,358.89	1,509.64	21,849.25
Total Accounts Receivable	23,358.89	1,509.64	21,849.25
Other Current Assets			
Petty Cash	881.92	881.92	0.00
Total Other Current Assets	881.92	881.92	0.00
Total Current Assets	13,326,858.18	13,935,790.78	-608,932.60
Fixed Assets	19,228,004.19	19,228,004.19	0.00
Other Assets			
Debt Issuance Cost	93,188.00	93,188.00	0.00
Total Other Assets	93,188.00	93,188.00	0.00
TOTAL ASSETS	<u>32,648,050.37</u>	<u>33,256,982.97</u>	<u>-608,932.60</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Deferred Income for Permits	2,300.00	2,300.00	0.00
Compensated Absences Current	133,202.91	133,202.91	0.00
Retainage Payable	25,186.98	3,415.03	21,771.95
MPR Rev Bond Interest Payable	50,341.00	50,341.00	0.00
MPR Rev Bonds Payable Current	660,000.00	660,000.00	0.00
Total Other Current Liabilities	871,030.89	849,258.94	21,771.95
Total Current Liabilities	871,030.89	849,258.94	21,771.95
Long Term Liabilities			
2061 · OPEB Related Liability	809,282.00	809,282.00	0.00
Pension-related Liabilities	-484,265.00	-484,265.00	0.00
MPR Revenue Bonds Payable	7,240,000.00	7,240,000.00	0.00
Total Long Term Liabilities	7,565,017.00	7,565,017.00	0.00
Total Liabilities	8,436,047.89	8,414,275.94	21,771.95
Equity			
3900 · Net Assets	26,485,416.11	26,485,416.11	0.00
Net Income	-2,273,413.63	-1,642,709.08	-630,704.55
Total Equity	24,212,002.48	24,842,707.03	-630,704.55
TOTAL LIABILITIES & EQUITY	<u>32,648,050.37</u>	<u>33,256,982.97</u>	<u>-608,932.60</u>

Sanitary Distr. No.5 of Marin Co. Annual Budget vs Actual Expenses July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · TEETER	0.00	700,000.00	-700,000.00	0.0%
5002 · UNSEC	0.00	13,000.00	-13,000.00	0.0%
5003 · PUNS / PRIOR UNSECURED	0.00	0.00	0.00	0.0%
5004 · REDEMPTION / RDMPT	373.33	500.00	-126.67	74.7%
5006 · SPLU	210.41	100.00	110.41	210.4%
5041 · SUPSEC	0.00	15,000.00	-15,000.00	0.0%
5043 · SECU	0.00	0.00	0.00	0.0%
5046 · Excess ERAF	19,461.53	250,000.00	-230,538.47	7.8%
5280 · HOPTR	0.00	3,333.00	-3,333.00	0.0%
5483 · Other tax	0.00			
Total 5000 · Property Taxes	20,045.27	981,933.00	-961,887.73	2.0%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	0.00	2,523,700.00	-2,523,700.00	0.0%
5007.5 · Sewer Service - Tiburon Cap	0.00	121,313.00	-121,313.00	0.0%
5007.2 · Sewer Service-Belv Ops	0.00	1,400,843.00	-1,400,843.00	0.0%
5007.3 · Sewer Service-Belv Cap	0.00	914,600.00	-914,600.00	0.0%
5007.4 · Other User Fees	0.00	24,826.00	-24,826.00	0.0%
Total 5007 · Sewer Service Charge	0.00	4,985,282.00	-4,985,282.00	0.0%
5201 · Interest				
5201.1 · Interest County of Marin	136.53			
5201.2 · Interest LAIF	96,823.80	156,402.00	-59,578.20	61.9%
Total 5201 · Interest	96,960.33	156,402.00	-59,441.67	62.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	2,425.00	11,062.00	-8,637.00	21.9%
5900.31 · Collection	26,341.00	100,000.00	-73,659.00	26.3%
5900.34 · Treatment	25,165.00	100,000.00	-74,835.00	25.2%
Total 5900.3 · Connection Fees	53,931.00	211,062.00	-157,131.00	25.6%
5900.4 · Inspection Permit Fees	6,547.00	11,062.00	-4,515.00	59.2%
5900.5 · SASM Expense Reimb.	23,358.89	101,680.00	-78,321.11	23.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	13,806.00	-13,806.00	0.0%
Total Income	200,842.49	6,461,327.00	-6,260,484.51	3.1%
Gross Profit	200,842.49	6,461,327.00	-6,260,484.51	3.1%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	0.00	1,000.00	-1,000.00	0.0%
6008 · Audit & Accounting	7,000.00	35,000.00	-28,000.00	20.0%
6017 · Consulting Fees	36,940.07	200,000.00	-163,059.93	18.5%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	1,638.62	7,000.00	-5,361.38	23.4%
6018.2 · Standby Mileage Expense Reimb	1,997.55	8,000.00	-6,002.45	25.0%
Total 6018 · Travel & Meetings	3,636.17	15,000.00	-11,363.83	24.2%
6020 · Continuing Education	2,352.40	10,000.00	-7,647.60	23.5%
6021 · County Fees	4,145.48	16,500.00	-12,354.52	25.1%
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions	7,864.82	34,000.00	-26,135.18	23.1%
6026 · Elections	0.00	9,000.00	-9,000.00	0.0%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	25,857.00	23,301.00	2,556.00	111.0%
6033.2 · General Liability	18,326.00	43,291.00	-24,965.00	42.3%
6033.3 · Physical Property Damage - Auto	3,716.00	1,435.00	2,281.00	259.0%
Total 6033 · Insurance Property & Liability	47,899.00	68,027.00	-20,128.00	70.4%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Bu...
6039 · Legal	3,802.50	50,000.00	-46,197.50	7.6%
6047 · Office Supplies	5,993.16	13,000.00	-7,006.84	46.1%
6056 · Postage	6.43	1,000.00	-993.57	0.6%
6059 · Pollution Prevention/Public Edu	1,817.90	5,000.00	-3,182.10	36.4%
6065 · Miscellaneous Expense	209.95			
Total 6000 · Administrative Expenses	121,667.88	466,527.00	-344,859.12	26.1%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	15,706.02	50,000.00	-34,293.98	31.4%
7013 · Emergency Line Repair	0.00	50,000.00	-50,000.00	0.0%
Total 7010 · Pumps & Lines Maintenance	15,706.02	100,000.00	-84,293.98	15.7%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	9,772.56	15,000.00	-5,227.44	65.2%
7022 · Plant Maint. Parts & Service	11,940.62	100,000.00	-88,059.38	11.9%
7023 · Janitorial Supplies & Service	2,233.90	9,000.00	-6,766.10	24.8%
7024 · Main Plant Chemicals	17,429.36	105,000.00	-87,570.64	16.6%
7025 · Lab Supplies & Chemicals	2,834.64	15,000.00	-12,165.36	18.9%
7027 · Electrical & Instrument	2,065.08	5,000.00	-2,934.92	41.3%
7028 · Grounds Maintenance	279.36	5,000.00	-4,720.64	5.6%
7029 · Main Plant Sludge Disposal	6,925.25	40,000.00	-33,074.75	17.3%
Total 7020 · Main Plant Maintenance	53,480.77	294,000.00	-240,519.23	18.2%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	22,565.48	10,000.00	12,565.48	225.7%
7042 · Paradise Supplies & Chemicals	3,780.07	5,000.00	-1,219.93	75.6%
7043 · Paradise Sludge Disposal	2,829.15			
Total 7040 · Paradise Cove Plant Maint	29,174.70	15,000.00	14,174.70	194.5%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	8,612.60	50,000.00	-41,387.40	17.2%
7052 · Paradise Cove Monitoring	2,767.95	15,000.00	-12,232.05	18.5%
Total 7050 · Monitoring	11,380.55	65,000.00	-53,619.45	17.5%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	199.50			
7062 · Permits/Fees - General	18,964.75	41,000.00	-22,035.25	46.3%
7063 · Paradise Cove Permits/Fees	572.29	8,000.00	-7,427.71	7.2%
7064 · Paradise Cove NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
Total 7060 · Permits/Fees	19,736.54	89,000.00	-69,263.46	22.2%
7070 · Truck Maintenance				
7071 · Fuel	2,550.43	8,000.00	-5,449.57	31.9%
7072 · Truck Maintenance	14,443.72	8,000.00	6,443.72	180.5%
Total 7070 · Truck Maintenance	16,994.15	16,000.00	994.15	106.2%
Total 7000 · Ops & Maintenance Expenses	146,472.73	579,000.00	-432,527.27	25.3%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	369,956.13	1,143,549.00	-773,592.87	32.4%
8003 · Overtime	34,552.14	100,000.00	-65,447.86	34.6%
8004 · Standby Pay	23,906.76	72,450.00	-48,543.24	33.0%
8005 · Employee Incentives	10,000.00	45,000.00	-35,000.00	22.2%
8006 · Vacation Buyout	10,747.44	25,000.00	-14,252.56	43.0%
8013 · Payroll Taxes	31,076.71	98,212.00	-67,135.29	31.6%
8015 · Payroll/Bank Fees	1,985.75	5,500.00	-3,514.25	36.1%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	29,755.25	253,061.00	-223,305.75	11.8%
8019.08 · PERS Retirement - CalPERS UAL	96,367.00	20,000.00	76,367.00	481.8%
8019.10 · PERS Retirement Trust	0.00	313,250.00	-313,250.00	0.0%
8019 · PERS Retirement - Other	700.00			
Total 8019 · PERS Retirement	126,822.25	586,311.00	-459,488.75	21.6%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Bu...
8020 · Employee Health				
8020.05 · Employee Health	66,699.90	200,653.00	-133,953.10	33.2%
8021 · Employee Health Deductions	-992.64			
Total 8020 · Employee Health	65,707.26	200,653.00	-134,945.74	32.7%
8022 · Retiree Health				
8022.05 · Retiree Health	17,714.58	80,994.00	-63,279.42	21.9%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	72,400.00	-72,400.00	0.0%
Total 8022 · Retiree Health	17,714.58	153,394.00	-135,679.42	11.5%
8023 · Workers Comp Insurance	39,624.00	50,250.00	-10,626.00	78.9%
Total 8000 · Salaries and Benefits Expenses	738,093.02	2,486,319.00	-1,748,225.98	29.7%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	43,226.05	80,000.00	-36,773.95	54.0%
8515 · Safety	9,609.84	20,000.00	-10,390.16	48.0%
8520 · Personal Protection/Safety Wear	3,752.99	15,000.00	-11,247.01	25.0%
8530 · Telephone				
8531 · Main Plant Telephones	2,679.31	11,000.00	-8,320.69	24.4%
8532 · Paradise Cove Telephones	1,051.66	4,000.00	-2,948.34	26.3%
8533 · Pumps & Lines Telephones	1,436.40	7,000.00	-5,563.60	20.5%
Total 8530 · Telephone	5,167.37	22,000.00	-16,832.63	23.5%
8540 · Utilities				
8541 · Water	1,435.38	5,000.00	-3,564.62	28.7%
8542 · Main Plant Utilities	54,871.43	180,000.00	-125,128.57	30.5%
8543 · Paradise Cove Utilities	4,540.07	13,500.00	-8,959.93	33.6%
8544 · Pump Station Utilities	10,052.64	35,000.00	-24,947.36	28.7%
Total 8540 · Utilities	70,899.52	233,500.00	-162,600.48	30.4%
Total 8500 · Other Operating Expenses	132,655.77	370,500.00	-237,844.23	35.8%
Total Expense	1,138,889.40	3,902,346.00	-2,763,456.60	29.2%
Net Ordinary Income	-938,046.91	2,558,981.00	-3,497,027.91	-36.7%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9209 · Screw Press Blend Redundancy	0.00	15,000.00	-15,000.00	0.0%
9212 · Headworks Grinder Replacement	0.00	15,000.00	-15,000.00	0.0%
9218 · Generator Control Panel	0.00	35,000.00	-35,000.00	0.0%
9219 · Cl2 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
9220 · M.P. Office + Bath Flooring	0.00	15,000.00	-15,000.00	0.0%
9221 · Portable Fuel Storage Tank	0.00	15,000.00	-15,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	0.00	110,000.00	-110,000.00	0.0%
9300 · Pumps & Lines Capital				
9306 · PS Pump & Valve Replacements	0.00	50,000.00	-50,000.00	0.0%
9307 · PS Generator Replacement	89,828.02			
9311 · Cove Rd Force Main Project				
9311.2 · Cove Rd FM - Const, Ph I	439,323.56	1,200,000.00	-760,676.44	36.6%
Total 9311 · Cove Rd Force Main Project	439,323.56	1,200,000.00	-760,676.44	36.6%
9312 · Force Main Rehab - Mltpl Sites	0.00	700,000.00	-700,000.00	0.0%
9313 · Manholes/Rodholes	0.00	70,000.00	-70,000.00	0.0%
9314 · Portable Emergency Generators	0.00	75,000.00	-75,000.00	0.0%
9227.8 · Rodder/Vactor Truck	478.98			
Total 9300 · Pumps & Lines Capital	529,630.56	2,095,000.00	-1,565,369.44	25.3%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July through October 2020

	Jul - Oct 20	Budget	\$ Over Budget	% of Bu...
9400 · Paradise Cove Capital				
9401 · P.C. Sewer Line Rehab Prog	0.00	500,000.00	-500,000.00	0.0%
9404 · P.C. Infl WWI Access Replcmnt	0.00			
9406 · P.C. Plant Grating Replacement	0.00	20,000.00	-20,000.00	0.0%
9415 · P.C. Paint @ Treatment Plant	0.00			
Total 9400 · Paradise Cove Capital	0.00	520,000.00	-520,000.00	0.0%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	0.00	25,000.00	-25,000.00	0.0%
9520 · Undesignated Cap - P.C. Plant	0.00	10,000.00	-10,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	0.00	85,000.00	-85,000.00	0.0%
Total 9100 · Capital Expenditures	529,630.56	2,810,000.00	-2,280,369.44	18.8%
9700 · Debt Service				
9730 · Debt Service - MPR Project				
9734 · MPR Refi - Principal	660,000.00	660,000.00	0.00	100.0%
9735 · MPR Refi - Interest	100,656.26	190,457.00	-89,800.74	52.8%
Total 9730 · Debt Service - MPR Project	760,656.26	850,457.00	-89,800.74	89.4%
Total 9700 · Debt Service	760,656.26	850,457.00	-89,800.74	89.4%
Total Other Expense	1,290,286.82	3,660,457.00	-2,370,170.18	35.2%
Net Other Income	-1,290,286.82	-3,660,457.00	2,370,170.18	35.2%
Net Income	<u>-2,228,333.73</u>	<u>-1,101,476.00</u>	<u>-1,126,857.73</u>	<u>202.3%</u>

**Sanitary Distr. No.5 of Marin Co.
Zone Report
October 2020**

	Paradise Co... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5004 · REDEMPTION / RDMPT	12.89	306.18	319.07	0.00	319.07
5006 · SPLU	8.50	201.91	210.41	0.00	210.41
Total 5000 · Property Taxes	21.39	508.09	529.48	0.00	529.48
5201 · Interest					
5201.2 · Interest LAIF	0.00	39,723.82	39,723.82	57,099.98	96,823.80
Total 5201 · Interest	0.00	39,723.82	39,723.82	57,099.98	96,823.80
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	100.00	100.00	100.00	200.00
5900.31 · Collection	0.00	1,605.00	1,605.00	2,229.00	3,834.00
5900.34 · Treatment	0.00	1,161.00	1,161.00	1,605.00	2,766.00
Total 5900.3 · Connection Fees	0.00	2,866.00	2,866.00	3,934.00	6,800.00
5900.4 · Inspection Permit Fees	0.00	1,347.00	1,347.00	400.00	1,747.00
5900.5 · SASM Expense Reimb.	0.00	14,737.13	14,737.13	8,621.76	23,358.89
Total Income	21.39	59,182.04	59,203.43	70,055.74	129,259.17
Gross Profit	21.39	59,182.04	59,203.43	70,055.74	129,259.17
Expense					
6000 · Administrative Expenses					
6001 · Advertising	0.00	0.00	0.00	0.00	0.00
6008 · Audit & Accounting	181.30	4,302.20	4,483.50	2,516.50	7,000.00
6017 · Consulting Fees	378.51	8,981.90	9,360.41	27,074.76	36,435.17
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	3.27	123.41	126.68	72.18	198.86
6018.2 · Standby Mileage Expense Reimb	0.00	673.42	673.42	533.03	1,206.45
6018.3 · SASM Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00
Total 6018 · Travel & Meetings	3.27	796.83	800.10	605.21	1,405.31
6020 · Continuing Education	6.48	153.64	160.12	89.88	250.00
6025 · Dues & Subscriptions	8.11	192.36	200.47	112.52	312.99
6033 · Insurance Property & Liability					
6033.3 · Physical Property Damage - Auto	-1.30	-30.72	-32.02	-17.98	-50.00
Total 6033 · Insurance Property & Liability	-1.30	-30.72	-32.02	-17.98	-50.00
6039 · Legal	63.40	1,504.54	1,567.94	880.06	2,448.00
6047 · Office Supplies	2.90	68.93	71.83	40.32	112.15
6056 · Postage	0.00	0.00	0.00	0.00	0.00
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total 6000 · Administrative Expenses	642.67	15,969.68	16,612.35	31,301.27	47,913.62
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	873.97	1,786.15	2,660.12	3,161.24	5,821.36
Total 7010 · Pumps & Lines Maintenance	873.97	1,786.15	2,660.12	3,161.24	5,821.36
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	4,540.93	4,540.93	2,656.61	7,197.54
7022 · Plant Maint. Parts & Service	0.00	4,596.82	4,596.82	2,969.92	7,566.74
7023 · Janitorial Supplies & Service	0.00	563.01	563.01	48.78	611.79
7024 · Main Plant Chemicals	0.00	-1,062.02	-1,062.02	-621.79	-1,683.81
7025 · Lab Supplies & Chemicals	0.00	-3,054.30	-3,054.30	-1,786.88	-4,841.18
7026 · SASM Supplies & Chem	0.00	10,646.51	10,646.51	6,228.60	16,875.11
7027 · Electrical & Instrument	0.00	0.00	0.00	14.70	14.70
7029 · Main Plant Sludge Disposal	0.00	828.38	828.38	484.55	1,312.93
Total 7020 · Main Plant Maintenance	0.00	17,059.33	17,059.33	9,994.49	27,053.82

Sanitary Distr. No.5 of Marin Co.
Zone Report
October 2020

	Paradise Co... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	1,571.68	0.00	1,571.68	0.00	1,571.68
7042 · Paradise Supplies & Chemicals	2,707.03	0.00	2,707.03	0.00	2,707.03
7043 · Paradise Sludge Disposal	1,309.91	0.00	1,309.91	0.00	1,309.91
Total 7040 · Paradise Cove Plant Maint	5,588.62	0.00	5,588.62	0.00	5,588.62
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	3,008.83	3,008.83	1,760.27	4,769.10
7052 · Paradise Cove Monitoring	1,947.85	0.00	1,947.85	0.00	1,947.85
7055 · MP Dilution Study	0.00	209.77	209.77	122.73	332.50
Total 7050 · Monitoring	1,947.85	3,218.60	5,166.45	1,883.00	7,049.45
7060 · Permits/Fees					
7061 · Main Plant NPDES Renewal	0.00	125.86	125.86	73.64	199.50
Total 7060 · Permits/Fees	0.00	125.86	125.86	73.64	199.50
7070 · Truck Maintenance					
7071 · Fuel	64.99	1,542.32	1,607.31	902.16	2,509.47
7072 · Truck Maintenance	166.51	3,951.20	4,117.71	2,311.19	6,428.90
Total 7070 · Truck Maintenance	231.50	5,493.52	5,725.02	3,213.35	8,938.37
Total 7000 · Ops & Maintenance Expenses	8,641.94	27,683.46	36,325.40	18,325.72	54,651.12
8000 · Salaries and Benefits Expenses					
8001 · Salaries	2,422.76	53,400.78	55,823.54	31,235.46	87,059.00
8030 · Salaries Reimbursed by SASM	0.00	4,090.62	4,090.62	2,393.16	6,483.78
8003 · Overtime	240.12	5,698.12	5,938.24	3,333.02	9,271.26
8004 · Standby Pay	145.59	3,454.85	3,600.44	2,020.86	5,621.30
8005 · Employee Incentives	51.80	1,229.20	1,281.00	719.00	2,000.00
8006 · Vacation Buyout	60.09	1,425.90	1,485.99	834.05	2,320.04
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	0.00	0.00	0.00	0.00
8012 · Wage Garnishments	0.00	0.00	0.00	0.00	0.00
8013 · Payroll Taxes	192.68	4,572.30	4,764.98	2,674.48	7,439.46
8015 · Payroll/Bank Fees	15.97	279.06	295.03	221.72	516.75
8019 · PERS Retirement					
8019.05 · PERS Retirement	199.54	4,735.09	4,934.63	2,769.69	7,704.32
Total 8019 · PERS Retirement	199.54	4,735.09	4,934.63	2,769.69	7,704.32
8020 · Employee Health					
8020.05 · Employee Health	420.48	9,977.89	10,398.37	5,836.40	16,234.77
8021 · Employee Health Deductions	-6.42	-152.52	-158.94	-89.22	-248.16
Total 8020 · Employee Health	414.06	9,825.37	10,239.43	5,747.18	15,986.61
8022 · Retiree Health					
8022.05 · Retiree Health	21.98	521.49	543.47	305.04	848.51
Total 8022 · Retiree Health	21.98	521.49	543.47	305.04	848.51
Total 8000 · Salaries and Benefits Expenses	3,764.59	89,232.78	92,997.37	52,253.66	145,251.03
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	624.12	14,810.05	15,434.17	8,752.67	24,186.84
8515 · Safety	16.17	383.50	399.67	224.34	624.01
8520 · Personal Protection/Safety Wear	27.29	647.55	674.84	378.78	1,053.62
8530 · Telephone					
8531 · Main Plant Telephones	0.00	440.86	440.86	257.87	698.73
8532 · Paradise Cove Telephones	346.46	0.00	346.46	0.00	346.46
8533 · Pumps & Lines Telephones	173.48	305.32	478.80	0.00	478.80
Total 8530 · Telephone	519.94	746.18	1,266.12	257.87	1,523.99

Sanitary Distr. No.5 of Marin Co.
Zone Report
October 2020

	Paradise Co... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
8540 · Utilities					
8542 · Main Plant Utilities	0.00	11,794.47	11,794.47	6,900.21	18,694.68
8543 · Paradise Cove Utilities	1,634.74	0.00	1,634.74	0.00	1,634.74
8544 · Pump Station Utilities	267.73	1,665.87	1,933.60	1,633.80	3,567.40
Total 8540 · Utilities	<u>1,902.47</u>	<u>13,460.34</u>	<u>15,362.81</u>	<u>8,534.01</u>	<u>23,896.82</u>
Total 8500 · Other Operating Expenses	3,089.99	30,047.62	33,137.61	18,147.67	51,285.28
Total Expense	<u>16,139.19</u>	<u>162,933.54</u>	<u>179,072.73</u>	<u>120,028.32</u>	<u>299,101.05</u>
Net Ordinary Income	-16,117.80	-103,751.50	-119,869.30	-49,972.58	-169,841.88
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9300 · Pumps & Lines Capital					
9307 · PS Generator Replacement	0.00	44,914.01	44,914.01	44,914.01	89,828.02
9311 · Cove Rd Force Main Project					
9311.2 · Cove Rd FM - Const, Ph I	0.00	128,603.96	128,603.96	241,951.71	370,555.67
Total 9311 · Cove Rd Force Main Project	0.00	128,603.96	128,603.96	241,951.71	370,555.67
9227.8 · Rodder/Vactor Truck	12.41	294.37	306.78	172.20	478.98
Total 9300 · Pumps & Lines Capital	<u>12.41</u>	<u>173,812.34</u>	<u>173,824.75</u>	<u>287,037.92</u>	<u>460,862.67</u>
Total 9100 · Capital Expenditures	<u>12.41</u>	<u>173,812.34</u>	<u>173,824.75</u>	<u>287,037.92</u>	<u>460,862.67</u>
Total Other Expense	<u>12.41</u>	<u>173,812.34</u>	<u>173,824.75</u>	<u>287,037.92</u>	<u>460,862.67</u>
Net Other Income	-12.41	-173,812.34	-173,824.75	-287,037.92	-460,862.67
Net Income	<u><u>-16,130.21</u></u>	<u><u>-277,563.84</u></u>	<u><u>-293,694.05</u></u>	<u><u>-337,010.50</u></u>	<u><u>-630,704.55</u></u>

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11/10/20

Accrual Basis

Sanitary Distr. No.5 of Marin Co.
Monthly O.T. Report
October 2020

Type	Date	Num	Name	Memo	Amount	Balance
Bilsborough, Chad						
Check	10/15/20	2891-3750	Bilsborough, Chad	10.0 Hrs. O.T. @ 1.5x	560.82	560.82
Check	10/15/20	2891-3751	Bilsborough, Chad	10.0 Hrs. O.T. @ 1.5x	560.82	1,121.64
Check	10/15/20	2891-3749	Bilsborough, Chad	5.0 Hrs. O.T. @ 1.5x	280.41	1,402.05
Check	10/15/20	2891-3749	Bilsborough, Chad	1.0 Hrs. O.T. @ 2.0x	74.78	1,476.83
Check	10/30/20	3041-3769	Bilsborough, Chad	10.0 Hrs. O.T. @ 1.5x	560.82	2,037.65
Total Bilsborough, Chad					2,037.65	2,037.65
Cottrell, Rulon						
Check	10/15/20	2891-3753	Cottrell, Rulon	15.0 Hrs. O.T. @ 1.5x	1,242.88	1,242.88
Check	10/15/20	2891-3752	Cottrell, Rulon	5.0 Hrs. O.T. @ 1.5x	414.29	1,657.17
Check	10/30/20	3041-3771	Cottrell, Rulon	8.0 Hrs. O.T. @ 1.5x	828.59	2,485.76
Total Cottrell, Rulon					2,485.76	2,485.76
Dohrmann, Robin						
Check	10/15/20	2891-3756	Dohrmann, Robin	4.0 Hrs. O.T. @ 1.5x	348.01	348.01
Check	10/30/20	3041-3773	Dohrmann, Robin	12.0 Hrs. O.T. @ 1.5x	1,109.27	1,457.28
Total Dohrmann, Robin					1,457.28	1,457.28
Driscoll, Stephen						
Check	10/30/20	3041-3775	Driscoll, Stephen	10.0 Hrs. O.T. @ 1.5x	870.01	870.01
Total Driscoll, Stephen					870.01	870.01
La Torre, Daniel P.						
Check	10/15/20	2891-3759	La Torre, Daniel P.	9.0 Hrs. O.T. @ 1.5x	710.21	710.21
Check	10/15/20	2891-3760	La Torre, Daniel P.	1.5 Hrs. O.T. @ 1.5x	907.50	1,617.71
Check	10/30/20	3041-3777	La Torre, Daniel P.	6.0 Hrs. O.T. @ 1.5x	473.48	2,091.19
Total La Torre, Daniel P.					2,091.19	2,091.19
Swett, Drake						
Check	10/15/20	2891-3765	Swett, Drake	3.5 Hrs. O.T. @ 1.5x (9.16.2020 - 9.30.2020)	186.94	186.94
Check	10/15/20	2891-3765	Swett, Drake	2.0 Hrs. O.T. @ 2.0x (9.16.2020 - 9.30.2020)	142.43	329.37
Total Swett, Drake					329.37	329.37
TOTAL					9,271.26	9,271.26

GASB 68 Accounting Valuations

November 9, 2020

Summary

If you are a public agency in California and are part of the pooled pension plan, you are a cost-sharing multiple-employer agency. Instead of tracking your liability and assets separately, the assets and liabilities are pooled. Each year, CalPERS determines how much of the assets and liabilities in the pool are assigned to each agency.

There are two pools, a miscellaneous pool, for most employees, and a safety pool, for police and fire and other employees in related fields. An agency may have assets in one or both pools. It is up to the agency whether it reports the amounts separately for each pool or in a combined-pools amount.

Each year, you must report the following three elements. The first one is reported in the balance sheet, the second one is tracked for later recognition, and the third one records the annual changes in the pension plan in the income statement:

1. Net pension liability or asset (balance sheet)
2. Deferred outflows and deferred inflows of resources related to pensions
3. Pension expense or income (income statement)

It is also important to note that the amounts are reported one year after the amounts are measured. For example, amounts for the report for the fiscal year ending June 30, 2020, are measured as of June 30, 2019.

Report Components

Net Pension Liability (or Asset)

CalPERS provide an annual schedule of allocations of the assets and liability to each agency. The agency uses the subtracts the agency's assets from the liability; this is the net pension liability. If the amount is negative, then it is called the net pension asset. This is reported on the agency's balance sheet.

Deferred Outflows and Deferred Inflows of Resources Related to Pensions

With each year's valuation, there are changes to the results than GASB 68 allows to be amortized over a period of years. There are different rules for different changes, and some changes are recognized immediately and not amortized. GASB 68 requires that the agency track the amounts that are deferred to be recognized later.



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Deferred outflows are amounts that the agency will pay out at some time in the future (shown as positive; negative is a credit). Deferred inflows are amounts that the agency is expected to receive. A negative inflow is a debit.

GASB 68 recognizes changes to benefit terms immediately, so those changes are not deferred.

Changes due to asset returns not equaling the estimated returns are recognized over a fixed period of five years. They are also treated differently from the other changes (to be described next) in that gains and losses in different years are netted against each other. For the other changes, gains and losses are tracked separately.

Deferred flows involve the following elements:

1. Changes in assumptions. Changes due to changes in the assumptions used in the valuations.
2. Differences between Expected and Actual Experience. Changes due to the experience of the plan being different from estimated.
3. Net Difference between Projected and Actual Earnings on Pension Plan Investment. Changes due to asset returns being different from estimated.
4. Differences between Actual Contributions versus Proportionate Share of Contributions. Changes due to differences between the actual contributions being made and the proportionate share of contributions (actual versus expected).
5. Change in Employer Proportion. Changes due to the allocation factor changing from one year to the next. This is the change in the amount of the deferred flows allocated from the risk pool to the agency, plus the change in the net pension liability, due to the change in the allocation factor.
6. Pension Contributions Made Subsequent to the Measurement Date.

Since the report date is one year after the values are measured, the agency makes contributions in the period between the measurement date and the report date and this amount must be recorded to bring the report values up to date. These are the pension contributions subsequent to the measurement date. These amounts are not included in the pension expense and are backed out of the journal entries the next year and replaced with the next year's contributions subsequent to the measurement date.

Except for the changes in asset returns and the contributions subsequent to the measurement date, the rest of the changes are amortized over the expected average remaining service lifetime (EARSL). This is the average time that the employees in the risk pool are expected to work before they stop earning benefits towards retirement. For the measurement year ending June 30, 2019, this amount was 3.8 years. It may change each year but has been 3.8 every year that GASB 68 was in place except for the measurement year ending June 30, 2016, when it was 3.7 years.

The following chart shows the amortization period for each element:

Element	Amortization Period	Note
Changes in Benefit Terms	0 years	Recognized immediately.
Changes in Assumptions	EARSL	
Differences between Expected and Actual Experience	EARSL	
Net Difference between Projected and Actual Earnings on Pension Plan Investment	5 years	Gains and losses are netted against each other.
Differences between Actual Contributions versus Proportionate Share of Contributions	EARSL	
Change in Employer Proportion	EARSL	
Pension Contributions Made Subsequent to the Measurement Date	1 year	Backed out of the journal entries in the next year.

Pension Expense

The pension expense records the annual change in the net pension liability. However, per GASB 68 rules, some amounts are recognized immediately, and some are recognized in part, as discussed above.

Therefore, the pension expense does not equal the net change in the pension liability over the year. If the pension expense is negative, it is considered income and it is called the pension income.

The pension expense calculated for the entire risk pool includes the following elements, in standard GASB 68 order:

1. Service Cost
2. Interest on Total Pension Liability
3. Changes of Benefit Terms
4. Recognized Changes of Assumptions
5. Recognized Differences between Expected and Actual Experience
6. Net Plan-to-Plan Resource Movement
7. Employee Contributions
8. Projected Earnings on Pension Plan Investments
9. Recognized Differences between Projected and Actual Earnings on Plan Investments
10. Administrative Expenses
11. Other Miscellaneous (Income)/Expense

However, to determine the pension expense for the agency, recall that it is equal to the change in the net pension liability, but only recognizing the portions of the changes that are amortized. Since the agency can determine the change in the net pension liability from its portion of the assets and the liability, it has the total change in the net pension liability available. From that amount, you can subtract out the full amounts of the changes that are being amortized, and the amount left over is the sum of items 1, 2, 3, 6, 7, 8, 10, and 11. Then one adds back in the amounts of the amortizations recognized in the year to arrive at the pension expense for the agency. Note that the recognized amounts include both the amounts recognized for the new changes and the amounts recognized from past amortizations.

A simplified example follows.

Let us assume that there are no changes in assumptions or experience, and the only changes are in actual versus expected plan asset returns, which are amortized over five years.

Let us say that we are in the second year of the application of GASB 68. In the prior year, asset returns differed from actual returns by \$100, so \$20 is recognized each year ($\$100 \div 5 = \20).

This year, the difference between actual and expected asset returns is \$50. \$10 will be recognized this year ($\$50 \div 5 = \10).

Let us say that the change in the net pension liability is \$1,000.

The pension expense is equal to the change in the net pension liability, but only recognizing the current-year recognition of the amortized amounts. So start with \$1,000, and subtract out the amortized elements: net pension liability (\$1,000) minus changes in assumptions (\$0) minus experience exchanges (\$0) minus asset return changes (\$50) = $\$1,000 - \$0 - \$0 - \$50 = \$950$.

Add back in the recognized portions of those elements:

Changes of assumptions = \$0

Experience changes = \$0

Asset return changes = \$20 (last year's amortization continued) + \$10 (this year's amortization)

Pension expense = $\$950 + \$0 + \$0 + \$20 + \$10 = \980 .

GASB 68 Accounting Valuation Report

Cost-Sharing Multiple-Employer Defined-Benefit Pension Plan



Valuation Date:	June 30, 2018
Measurement Date:	June 30, 2019
Measurement Period:	July 1, 2018, to June 30, 2019
Reporting Date:	June 30, 2020
Prepared by:	Precision Actuarial Inc. on behalf of GovInvest Inc.
Prepared for:	Sanitary District No. 5 of Marin County Miscellaneous Risk Pool Plan
Completed:	October 14, 2020



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Certification

This report provides disclosure and reporting information as required under Governmental Accounting Standards Board Statement Number 68 (GASB 68) for the plans in the **Miscellaneous Risk Pool** of the Sanitary District No. 5 of Marin County (the “**Plan**”), a Cost-Sharing Multiple-Employer Defined-Benefit Pension Plan participating in the California Public Employees’ Retirement System (CalPERS), for the measurement period ended June 30, 2019.

The purpose of this report is solely to fulfill financial accounting requirements. Any use of the contents provided in this report for purposes other than financial accounting requirements is inappropriate.

This accounting valuation report relies on liabilities and related validation work performed by the CalPERS Actuarial Office as part of the June 30, 2018, annual funding valuation. The census data and benefit provisions underlying the liabilities were prepared as of June 30, 2018 and certified as part of the annual funding valuation by the CalPERS Actuarial Office (CAO). The CAO rolled the June 30, 2018, liabilities forward to June 30, 2019, and used those liabilities for this accounting valuation. The CAO based the liabilities on actuarial assumptions adopted by the CalPERS Board of Administration. The assumptions are consistent with the requirements of GASB 68. The assumptions and methods are internally consistent and reasonable for PERF C.

The CAO, using standard actuarial techniques, developed the total pension liability, net pension liability, deferred inflows and outflows, and pension expense for the measurement period with the provided liability and asset information.

Precision Actuarial based the results of this report on its understanding of the financial accounting and reporting requirements under U.S. Generally Accepted Accounting Principles (GAAP), as set forth in GASB 68. Precision Actuarial does not intend to supersede the advice and interpretations of the employer’s auditor with the information in this report. This report may not provide all the information necessary to complete the required disclosures under GASB 68. The employer should supplement and update the information in this report with its own financial data as necessary to complete the disclosure information required by GASB 68.

Introduction

This is the GASB 68 Accounting Valuation Report for the Sanitary District No. 5 of Marin County to use for its fiscal year ending [Reporting Date], for the plans in the **Miscellaneous Risk Pool** of the Sanitary District No. 5 of Marin County (the **Plan**). Individual employers may sponsor more than one plan within the **Miscellaneous** and **Safety Risk Pools**. The employer participates in one cost-sharing multiple-employer defined-benefit pension plan, regardless of the number of rate plans that the employer sponsors. Each employer should combine the information provided to them for the pools and plans and report them as one single plan in their financial statements.

This report provides information only for the **Miscellaneous Risk Pool** plans. If the employer has plans in the **Safety Risk Pool**, the employer should combine the results of the reports for the two risk pools in its financial statements.

GASB issued statement 68, which required public employers to comply with new accounting and financial reporting standards. Statement 68 outlines a different approach to the recognition and calculation of pension obligations. The new GASB standards require employers that participate in a defined-benefit pension plan administered as a trust or equivalent arrangement to record the net pension liability, pension expense, and deferred outflows and deferred inflows of resources related to pensions in their financial statements as part of their financial position.

Net pension liability is the plan's total pension liability based on the entry-age-normal actuarial cost method, less the plan's fiduciary net position. This may be a negative liability (net pension asset). Pension expense is the change in net pension liability from the previous fiscal year to the current fiscal year, less adjustments. This may be negative; in which case it is pension income. The employer is to recognize deferred outflows inflows of resources related to pensions and certain changes in total pension liabilities and fiduciary net position in future pension expense.

Under the GASB standards, each participating cost-sharing employer is required to report its proportionate share of the collective net pension liability, pension expense, and deferred outflows and deferred inflows of resources in their financial statements, determined in conformity with either paragraph 48 or paragraph 49 of GASB 68. To assist public agency cost-sharing employers and their auditors as they prepare to implement the standards, CalPERS has calculated the employer's share of net pension liability, pension expense, and deferred outflows and deferred inflows of resources according to paragraph 49 of GASB 68, which states:

"To the extent that different contribution rates are assessed based on separate relationships that constitute the collective net pension liability...the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those separate relationships."

Purpose of the Report

The **Plan** participates in the CalPERS Public Agency Cost-Sharing Multiple-Employer Defined-Benefit Pension Plan. This GASB 68 report provides accounting and financial reporting for pensions for use in the employer's financial reports. The measurement date of the pension expense for the measurement period of 2018–2019 and the net pension liability is June 30, 2019. CalPERS rolled the results of the actuarial calculations performed as of June 30, 2018, forward to June 30, 2019. CalPERS based the fiduciary net position on the fair value of investments as of June 30, 2019. Since GASB 68 allows a measurement date of up to twelve months before the employer's fiscal year-end, the employer can use this report for fiscal years beginning after June 15, 2019 and ending on or before [Reporting Date].

This report discloses the following pension information:

- Summary of Significant Accounting Policies
- General Information about the Pension Plan
 - Plan Description, Benefits Provided, and Employees Covered
 - Contribution Description
 - Actuarial Methods and Assumptions
- Amortization of Deferred Outflows and Deferred Inflows of Resources
 - Description of the Amortization Methodology
 - Allocation of the Net Pension Liability and Pension Expense to Individual Plans
- Changes in the Plan and Risk Pool Net Pension Liability
 - Changes in the Risk Pool Net Pension Liability
 - Sensitivity of the Net Pension Liability to Changes in the Discount Rate
 - Subsequent Events
 - Pension Expense and Deferred Outflows and Deferred Inflows of Resources
- Schedules of Required Supplementary Information (Ten-Year History)¹
 - Summary of Changes of Benefits or Assumptions
 - Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C
 - Schedule of Plan Contributions

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows and deferred inflows of resources related to pensions, pension expense, we determined information about the fiduciary net position, and additions to, or deductions from, the fiduciary net position, based on the reports from the CalPERS Financial Office. For this purpose, the employer should recognize benefit payments (including refunds of employee contributions) when currently due and payable, in accordance with the benefit terms. The employer should report investments at fair value. CalPERS' website provides publicly available CalPERS audited financial statements under "Forms and Publications."

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, we used the following timeframes.

Valuation Date (VD)	June 30, 2018
Measurement Date (MD)	June 30, 2019
Measurement Period (MP)	July 1, 2018 to June 30, 2019

¹GASB 68 requires historical information only for measurement periods for which GASB 68 is applicable.

General Information about the Pension Plan

Plan Description, Benefits Provided, and Employees Covered

The **Plan** is a cost-sharing multiple-employer defined-benefit pension plan administered by CalPERS. The June 30, 2019, GASB 68 actuarial valuation report for the **Miscellaneous Risk Pool** lists a full description of the assumptions for funding purposes, but not accounting purposes, and membership information. The benefits provided from Appendix B of the June 30, 2019, actuarial valuation report for the CalPERS **Miscellaneous Risk Pool** are available on the CalPERS' website under "Forms and Publications."

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that an actuary determine the employer contribution rates for all public employers on an annual basis, and that the rates shall be effective on the July 1 following notice of a change in the rate. The CalPERS' annual actuarial valuation process determines the total plan contributions. For public-agency cost-sharing plans covered by either the **Plan**, the basis of the **Plan's** actuarially determined rate is the estimated amount necessary to pay the **Plan's** allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. PERL requires the employer to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2019 (the measurement date), the basis for the contribution rates is actual contributions made, and not the actuarially determined contribution. The employees and the employer had the following contribution rates, shown as a percentage of the annual payroll.

Contribution Type	Classic	PEPRA
Employee (Charged)	8.000%	6.250%
Employee (Effective)	7.952%	6.250%
Employer	12.212%	6.842%

The charged employee contribution rate is the percentage that plan charges the employees after the first \$400 in earnings. The first \$400 in earnings are charged at two-thirds of the charged rate. The effective employee contribution rate takes this into consideration.

Employer contribution rates may change if the **Plan** amends its contracts. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any employer-paid member contributions, or situations where members pay a portion of the employer contribution.

Actuarial Methods and Assumptions Used to Determine Plan Contributions

CalPERS derived the actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2018–2019 from the June 30, 2018, funding valuation report.

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table²	Derived using CalPERS’ Membership Data for all Funds

All other actuarial assumptions used in the June 30, 2018, valuation use the results of CalPERS Experience Study and Review of Actuarial Assumptions — December 2017, including updates to salary increases, mortality, and retirement rates, as a basis. The experience study report is available on the CalPERS website under Forms and Publications.

Amortization of Deferred Outflows and Deferred Inflows of Resources

Description of the Amortization Methodology

Under GASB 68, agencies recognize actuarial gains and losses related to changes in total pension liability and fiduciary net position in the pension expense systematically over time.

Agencies recognize the first amortized amount of a gain or loss in the pension expense for the year the gain or loss occurs. Agencies categorize the remaining amounts as deferred outflows and deferred inflows of resources related to pensions that are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	Five-year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lifetime (EARS�) of all members provided with pensions (active, inactive and retired), as of the beginning of the measurement period.

² CalPERS developed the mortality table used based on CalPERS’ specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale MP–2016. For more details on this table, please refer to the 2017 experience study report.

The report amortizes the Net Difference between the Projected and Actual Investment Earnings on Pension Plan Investments over a five-year period on a straight-line basis. The report recognizes one-fifth of the total in the Pension Expense during the measurement period and amortizes the remaining Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments at the measurement date over the remaining four-year period. The Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments in the Schedule of Collective Pension Amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

The employer should amortize deferred outflows and deferred inflows of resources relating to Differences between Expected and Actual Experience, Changes of Assumptions, and employer-specific amounts over the EARSL of members provided with pensions through the **Plan**. The EARSL for PERF C for the June 30, 2018, measurement date is 3.8 years.

CalPERS derived the EARSL by dividing the total service years of 530,470 (the sum of remaining service lifetimes of all active employees) by 140,593 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to zero. The basis of total future service is the members' probability of decrementing due to an event other than receiving a cash refund.

The Schedule of Collective Pension Amounts does not reflect employer-specific amounts such as changes in the employer proportion, differences between actual employer contributions and employers' proportionate shares of contributions, and employer contributions to PERF C subsequent to the measurement date, as defined in GASB 68 paragraphs 54, 55, and 57. Appropriate treatment of such amounts is the responsibility of the employers.

CalPERS' website provides CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019, and the CalPERS' GASB 68 Accounting Valuation Reports for the public agency **Miscellaneous** and **Safety Risk Pools**, which together provide additional financial and actuarial information required for GASB 68 disclosures.

Allocation of Net Pension Liability and Pension Expense to Individual Plans

A key aspect of GASB 68 pertaining to cost-sharing employers is the establishment of an approach to allocate the net pension liability and pension expense to the individual employers within the risk pool. Paragraph 49 of GASB 68 indicates that for pools with contribution rates within the pool based on separate relationships, the proportional allocation should reflect those relationships. The allocation method utilized by CalPERS determines the employer's share by reflecting these relationships through the plans they sponsor within the risk pool. The valuation uses plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

1. In determining a cost-sharing plan's proportionate share, CalPERS' staff calculated the total amounts of liabilities and assets for the risk pool on the valuation date (June 30, 2019). The risk pool's fiduciary net position (FNP) subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
2. Using standard actuarial roll-forward methods, the staff then calculated the risk-pool TPL at the measurement date (June 30, 2019). The staff then subtracted the risk-pool FNP at the measurement date from this number to determine the NPL for the risk pool at the measurement date.³
3. We calculated the individual plan's TPL, FNP, and NPL at the valuation date.
4. We calculated two ratios by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
5. The plan's TPL as of the Measurement Date is equal to the risk-pool TPL generated in (2), multiplied by the TPL ratio generated in (4).
6. The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4), plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
7. The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Please refer to the CalPERS "Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedules of Employer Allocations and Collective Pension Amounts" report for the **Miscellaneous** and **Safety Risk Pools**, available from CalPERS' website under the GASB 68 section.

The plan's proportion of aggregate employer contributions is equal to the plan's proportion of FNP calculated in (4).

The plan's proportionate share of risk-pool pension expense is the sum of the related proportionate shares of the components of the aggregate pension expense.

³For developing the FNP in this step (2), and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2019 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018–2019).

Changes in the Plan and Risk Pool Net Pension Liability*Changes to the Risk Pool Net Pension Liability*

The following table shows the changes in net pension liability recognized over the measurement period for the risk pool.

	Increase/(Decrease)		
	Total Pension Liability (a)	Risk Pool Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at: June 30, 2018	\$16,891,153,209	\$13,122,440,092	\$3,768,713,117
Changes Recognized for the Measurement Period:			
Service Cost	\$419,094,766		\$419,094,766
Interest on the Total Pension Liability	\$1,212,477,468		\$1,212,477,468
Changes of Benefit Terms	\$1,283,372		\$1,283,372
Changes of Assumptions	\$0		\$0
Differences between Expected and Actual Experience	\$251,306,290		\$251,306,290
Net Plan-to-Plan Resource Movement		\$28,244,929	(\$28,244,929)
Contributions — Employer		\$579,262,498	(\$579,262,498)
Contributions — Employees		\$184,665,204	(\$184,665,204)
Net Investment Income			(\$865,624,853)
Benefit Payment, Including Refunds of Employees' Contributions	(\$791,126,841)	(\$791,126,841)	\$0
Administrative Expenses		(\$9,453,860)	\$9,453,860
Other Miscellaneous Income		\$30,393	(\$30,393)
Net Changes During 2018–2019	\$1,093,035,055	\$857,247,176	\$235,787,879
Balance at: June 30, 2019	\$17,984,188,265	\$13,979,687,268	\$4,004,500,996

Sanitary District No. 5 of Marin County Miscellaneous Risk Pool Plan

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The measurement-date net pension liability/(asset) of the **Miscellaneous Risk Pool** follows:

	Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate +1% 8.15%
Risk Pool's Net Pension Liability/(Asset)	\$6,423,429,224	\$4,004,500,996	\$2,007,846,603

The net pension liability/(asset) of the **Plan** as of the measurement date follows:

	Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate +1% 8.15%
Plan's Net Pension Liability/(Asset)	\$1,180,968	(\$103,967)	(\$1,164,590)

Pension Expense/(Income) for the Measurement Period Ended June 30, 2019

Description	Amount
Service Cost	\$419,094,766
Interest on Total Pension Liability	\$1,212,477,468
Changes of Benefit Terms	\$1,283,372
Recognized Changes of Assumptions	\$201,085,119
Recognized Differences between Expected and Actual Experience	\$90,118,983
Net Plan-to-Plan Resource Movement	(\$28,244,929)
Employee Contributions	(\$184,665,204)
Projected Earnings on Pension Plan Investments	(\$936,360,511)
Recognized Differences between Projected and Actual Earnings on Plan Investments	\$159,378,283
Administrative Expenses	\$9,453,860
Other Miscellaneous (Income)/Expense	(\$30,393)
Total Pension Expense/(Income)	\$943,590,814

Subsequent Events

There were no subsequent events that would materially affect the results presented herein.

Pension Expense and Deferred Outflows and Deferred Inflows of Resources

The following table presents deferred outflows and deferred inflows of resources for the **Miscellaneous Risk Pool** related to pensions as of June 30, 2019. Appropriate treatment of any contributions made after the measurement date is the responsibility of the employer. Employers are also responsible for determining the difference between the employers' actual and allocated contributions, and changes in the employer proportion.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$190,953,116	(\$67,691,294)
Differences between Expected and Actual Experience	\$278,129,471	(\$21,549,404)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$0	(\$70,011,075)
Total	\$469,082,587	(\$159,251,773)

Amounts reported as deferred outflows and deferred inflows of resources related to pensions, other than the employer-specific item, will be recognized in future pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(Inflows) of Resources
2020	\$294,655,907
2021	(\$32,128,597)
2022	\$33,156,374
2023	\$14,147,130
2024	\$0
Remaining	\$0

Summary of Changes of Benefits or Assumptions

Benefit Changes: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the **Plan** may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified period (also known as "Golden Handshakes"). Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.

Changes of Assumptions: There were no changes to the assumptions.

Proportionate Share of Net Pension Liability

Proportionate Share of Net Pension Liability/(Asset): (\$103,967)

Change in the Proportionate Share of the Net Pension Liability

	Miscellaneous
Proportion — June 30, 2018	-0.00701%
Proportion — June 30, 2019	-0.00260%
Change — Increase/(Decrease)	0.00442%

Schedules of Required Supplementary Information

Schedule of the Plan’s Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

The Public Employees Retirement Fund, fund C (PERF C) is the CalPERS cost-sharing, multiple-employer plan of public agencies with generally less than 100 active members. The **Plan** has an allocation of the net pension liability and fiduciary net position based on its proportion of the risk pool. However, GASB 68 requires that employers report certain proportions as a percentage of the total plan (PERF C, excluding the 1959 Survivors Risk Pool), which includes both the **Miscellaneous** and **Safety Risk Pools**. All cost-sharing public agency plans are in either the **Miscellaneous** or **Safety Risk Pool** within PERF C. Therefore, to assist employers in meeting the requirements of GASB 68, the table below shows the plan’s proportion of PERF C, excluding the 1959 Survivors Risk Pool, and not its proportion of the **Miscellaneous Risk Pool**.

Sanitary District No. 5 of Marin County Miscellaneous Risk Pool Plan

Measurement Year Ending June 30: ⁴	2014	2015	2016	2017	2018	2019
Plan's Proportion of the Net Pension Liability/(Asset)	0.04431%	0.02603%	0.00782%	0.00588%	-0.00274%	-0.00101%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$2,757,064	\$1,786,665	\$676,255	\$583,628	(\$264,314)	(\$103,967)
Plan's Covered-Employee Payroll ⁵	\$878,354	\$811,997	\$856,421	\$953,249	\$1,002,415	\$996,872
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	313.89%	220.03%	78.96%	61.23%	-26.37%	-10.43%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	69.17%	80.16%	92.75%	94.23%	102.85%	101.09%
Plan's Proportionate Share of Aggregate Employer Contributions ^{6,7}	\$167,265	\$249,653	\$322,293	\$360,733	\$363,939	\$400,155

⁴ GASB 68 requires historical information only for the measurement periods for which GASB 68 is applicable.

⁵ Covered-Employee Payroll presented above uses pensionable earnings provided by the employer as its basis. However, GASB 68 defines covered-employee payroll as the total payroll of employees with pensions from the pension plan. Accordingly, if pensionable earnings are different from total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

⁶ The plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The plan's proportionate share of aggregate contributions uses the plan's proportion of fiduciary net position multiplied by the total employer contribution amount as its basis, as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

⁷ GASB 68 does not require that we display this data for employers participating in cost-sharing plans, but it we show it here because we use it in the calculation of the Plan's pension expense.

Schedule of Plan Contributions⁸

	Measurement Year Ending					
	June 30:					
	2014	2015	2016	2017	2018	2019
Actuarially Determined Contribution ⁹	\$217,873	\$190,004	\$165,113	\$98,415	\$106,300	\$109,596
Contributions in Relation to the Actuarially Determined Contribution ¹⁰	\$217,873	\$1,516,679	\$1,794,175	\$352,863	\$106,300	\$109,596
Contribution Deficiency (Excess)	\$0	(\$1,326,675)	(\$1,629,062)	(\$254,448)	\$0	\$0
Covered-Employee Payroll ¹¹	\$878,354	\$811,997	\$856,421	\$953,249	\$1,002,415	\$996,872
Contributions as a Percentage of Covered-Employee Payroll ¹²	24.80%	186.78%	209.50%	37.02%	10.60%	10.99%

⁸ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁹ GASB 68 assumes that employers contribute an amount equal to the actuarially determined contribution. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contribution. CalPERS determined that employer obligations referred to as “side funds” do not conform to the circumstances described in the paragraph 120 of GASB 68, therefore CalPERS does not consider them separately financed specific liabilities.

¹⁰ Ibid.

¹¹ Covered-Employee Payroll presented above uses pensionable earnings provided by the employer as its base. However, GASB 68 defines covered-employee payroll as the total payroll of employees with pensions from the pension plan. Accordingly, if pensionable earnings are different from total earnings for covered-employees, the employer should display the payroll based on total earnings for the covered group in the footnotes and recalculate the required payroll-related ratios.

¹² Ibid.

Appendix A

Risk Pool Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

- Schedule of Differences Between Expected and Actual Experience
- Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Expected and Actual Experience
- Schedule of Changes of Assumptions
- Deferred Outflows of Resources and Deferred Inflow of Resources Arising from Changes of Assumptions
- Schedule of Differences Between Expected and Actual Earnings on Pension Plan Investments
- Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Expected and Actual Earnings on Pension Plan Investments
- Summary of Recognized Deferred Outflows of Resources and Deferred Inflows of Resources
- Risk Pool Interest on Total Pension Liability and Total Projected Earnings
- Schedule of Aggregate Pension Amounts for the PERF C, as of the Measurement Date June 30, 2017

Schedule of Changes of Assumptions:

Miscellaneous Risk Pool

Increase (Decrease) in Pension Expense Arising from the Recognition of Changes of Assumptions

Measurement Date June 30:	Base Amount	EARSL	Remaining Years	Increase (Decrease) in Pension Expense Arising from the Recognition of Changes of Assumptions							Remaining
				2019	2020	2021	2022	2023	2024		
2014	\$0	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2015	(\$242,065,946)	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2016	\$0	3.7	0.7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2017	\$907,027,295	3.8	1.8	\$283,691,393	\$190,953,116	\$0	\$0	\$0	\$0	\$0	
2018	(\$142,903,842)	3.8	2.8	(\$37,606,274)	(\$37,606,274)	(\$30,085,020)	\$0	\$0	\$0	\$0	
2019	\$0	3.8	3.8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Increase (Decrease) in Pension Expense				\$201,085,119	\$153,346,842	(\$30,085,020)	\$0	\$0	\$0	\$0	

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Changes of Assumptions:

Miscellaneous Risk Pool

Measurement Date June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2018 (c)	Balances at June 30, 2018	
				Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	(\$242,065,946)	(\$242,065,946)	\$0	\$0
2016	\$0	\$0	\$0	\$0	\$0
2017	\$907,027,295	\$0	\$716,0741,179	\$190,953,116	\$0
2018	\$0	(\$142,903,842)	(\$75,212,548)	\$0	(\$67,691,294)
2019	\$0	\$0	\$0	\$0	\$0
Total				\$190,953,116	(\$67,691,294)

Schedule of Differences between Expected and Actual Experience:

Miscellaneous Risk Pool

Measurement Date June 30:	Base Amount	EARSL	Remaining Years	Increase (Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences between Expected and Actual Experience						
				2019	2020	2021	2022	2023	2024	Remaining
2014	\$0	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	\$25,585,821	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	(\$3,805,440)	3.7	0.7	(\$719,949)	\$0	\$0	\$0	\$0	\$0	\$0
2017	(\$102,359,669)	3.8	1.8	(\$26,936,755)	(\$21,549,404)	\$0	\$0	\$0	\$0	\$0
2018	\$196,241,321	3.8	2.8	\$51,642,453	\$51,642,453	\$41,313,962	\$0	\$0	\$0	\$0
2019	\$251,306,290	3.8	3.8	\$66,133,234	\$66,133,234	\$66,133,234	\$52,906,588	\$0	\$0	\$0
Net Increase (Decrease) in Pension Expense				\$90,118,983	\$96,226,283	\$107,447,196	\$52,906,588	\$0	\$0	\$0

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

Miscellaneous Risk Pool

Measurement Date June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2018 (c)	Balances at June 30, 2018	
				Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2014	\$0	\$0	\$0	\$0	\$0
2015	\$25,585,821	\$0	\$25,585,821	\$0	\$0
2016	\$0	(\$3,805,440)	(\$3,805,440)	\$0	\$0
2017	\$0	(\$102,359,669)	(\$80,810,265)	\$0	(\$21,549,404)
2018	\$196,241,321	\$0	\$103,284,906	\$92,956,415	\$0
2019	\$251,306,290	\$0	\$66,133,234	\$185,173,056	\$0
Total				\$278,129,471	(\$21,549,404)

Schedule of Differences between Projected and Actual Earnings on Pension Plan Investments:

Miscellaneous Risk Pool

				Increase (Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences between Projected and Actual Earnings on Pension Plan Investments						
Measurement Date June 30:	Base Amount	Amort. Period	Remaining Years	2018	2019	2020	2021	2022	2023	Remaining
2014	(\$910,997,066)	5.0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	\$571,477,513	5.0	1.0	\$114,295,501	\$0	\$0	\$0	\$0	\$0	\$0
2016	\$772,867,770	5.0	2.0	\$154,573,554	\$154,573,554	\$0	\$0	\$0	\$0	\$0
2017	(\$448,702,781)	5.0	3.0	(\$89,740,556)	(\$89,740,556)	(\$89,740,557)	\$0	\$0	\$0	\$0
2018	(\$169,486,738)	5.0	4.0	(\$33,897,348)	(\$33,897,348)	(\$33,897,348)	(\$33,897,346)	\$0	\$0	\$0
2019	\$70,735,658	5.0	5.0	\$14,147,132	\$14,147,132	\$14,147,132	\$14,147,132	\$14,147,130	\$0	\$0
Net Increase (Decrease) in Pension Expense				\$159,378,283	\$45,082,782	(\$109,490,773)	(\$19,750,214)	\$14,147,130	\$0	\$0

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Projected and Actual Earnings on Pension Plan Investments:

Miscellaneous Risk Pool

Measurement Date June 30:	Investment Earnings Less than Projected (a)	Investment Earnings Greater than Projected (b)	Amounts Recognized in Pension Expense Through June 30, 2018 (c)	Balances at June 30, 2018		Net
				Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)	
2014	\$0	(\$910,997,066)	(\$910,997,066)	\$0	\$0	
2015	\$571,477,513	\$0	\$571,477,513	\$0	\$0	
2016	\$772,867,770		\$618,294,216	\$154,573,554	\$0	
2017	\$0	(\$448,702,781)	(\$269,221,668)	\$0	(\$179,481,113)	
2018		(\$169,486,738)	(\$67,794,696)	\$0	(\$101,692,042)	
2019	\$70,735,658	\$0	\$14,147,132	\$56,588,526	\$0	
Total				\$211,162,080	(\$281,173,155)	(\$70,011,075)

Summary of Recognized Deferred Outflows of Resources and Deferred Inflows of Resources:

Miscellaneous Risk Pool

Measurement Date June 30:	Net Increase (Decrease) in Pension Expense						Remaining
	2019	2020	2021	2022	2023	2024	
Changes of Assumptions	\$201,085,119	\$153,346,842	(\$30,085,020)	\$0	\$0	\$0	\$0
Differences between Expected and Actual Experience	\$90,118,983	\$96,226,283	\$52,906,588	\$0	\$0	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	\$159,378,283	\$45,082,782	(\$109,490,773)	(\$19,750,214)	\$14,147,130	\$0	\$0
Grand Total	\$450,582,385	\$294,655,907	(\$32,128,597)	\$33,156,374	\$14,147,130	\$0	\$0

Risk Pool Interest on Total Pension Liability and Total Projected Earnings:

Miscellaneous Risk Pool

	Amount for Period (a)	Portion of Period (b)	Interest Rate (c)	Interest on the Total Pension Liability (a) × (b) × (c)
Total Interest on the Total Pension Liability				
Beginning Total Pension Liability	\$16,891,153,209	100%	7.15%	\$1,207,717,454
Changes of Benefit Terms	\$1,283,372	100%	7.15%	\$91,761
Changes of Assumptions	\$0	100%	7.15%	\$0
Difference between Expected and Actual Experience	\$251,306,290	100%	7.15%	\$17,968,400
Service Cost	\$419,094,766	50%	7.15%	\$14,982,638
Benefit Payments, including Refunds of Employee Contributions	(\$791,126,481)	50%	7.15%	(\$28,282,785)
Total Interest on the Total Pension Liability				\$1,212,477,468

	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (a) × (b) × (c)
Total Projected Earnings on Pension Plan Investments				
Beginning Plan Fiduciary Net Position excluding Receivables ¹³	\$13,099,628,192	100%	7.15%	\$936,623,416
Net Plan-to-Plan Resource Movement	\$28,244,929	50%	7.15%	\$1,009,756
Employer Contributions	\$579,262,498	50%	7.15%	\$20,708,634
Employee Contributions ¹⁴	\$185,688,903	50%	7.15%	\$6,638,378
Benefit Payments, including Refunds of Employee Contributions	(\$791,126,841)	50%	7.15%	(\$28,282,785)
Administrative Expenses	(\$9,453,860)	50%	7.15%	(\$337,975)
Other Miscellaneous Income/(Expense)	\$30,393	50%	7.15%	\$1,087
Total Projected Earnings				\$936,630,511

¹³ CalPERS excluded contribution receivables for employee service buybacks, totaling \$22,811,900 as of June 30, 2018, for purposes of calculating projected earnings on pension plan investments.

¹⁴ The change in contribution receivables for employee-service buybacks, totaling (\$1,023,699) during fiscal year 2018–2019, were excluded for the purposes of calculating projected earnings on pension plan investments.

Schedule of Aggregate Pension Amounts for the PERF C, as of the Measurement Date June 30, 2019:

Summary of PERF C Balances

	Miscellaneous	Safety	Total
Total Pension Liability	\$17,984,188,264	\$23,442,265,225	\$41,426,453,489
Plan Fiduciary Net Position	\$13,979,687,268	\$17,199,726,799	\$31,179,414,067
Net Pension Liability	\$4,004,500,996	\$6,242,538,426	\$10,247,039,422
Deferred Outflows of Resources			
Changes of Assumptions	\$190,953,116	\$255,870,778	\$446,823,894
Differences between Expected and Actual Experience	\$278,129,471	\$407,581,459	\$685,710,930
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$0	\$0	\$0
Total Deferred Outflows of Resources Excluding Employer Specific Amounts¹⁵	\$469,082,587	\$663,452,237	\$1,132,534,824
Deferred Inflows of Resources			
Changes of Assumptions	(67,691,294)	(\$49,932,947)	(\$117,624,241)
Differences between Expected and Actual Experience	(\$21,549,404)	\$0	(\$21,549,404)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	(\$70,011,075)	(\$85,876,728)	(\$155,887,803)
Total Deferred Inflows of Resources Excluding Employer Specific Amounts¹⁶	(\$159,251,773)	(\$135,809,675)	(\$295,061,448)
Plan Pension Expense	\$943,590,814	\$1,264,997,744	\$2,208,588,558

¹⁵ CalPERS made no adjustments or employer-specific amounts such as changes in the employer proportion, differences between employer contributions and proportionate share of contributions to the Plan subsequent to the measurement date as defined in paragraphs 54, 55, and 57 of GASB 68. Appropriate treatment of such amounts is the responsibility of the employer.

¹⁶ Ibid.

Appendix B

- Schedule of Pension Amounts
- Summary of Deferred Outflows/Inflows of Resources
- Summary of Deferred Cash Flows for All Plans
- Amortization Schedules for the Year Ended June 30, 2019
- Journal Entries

Schedule of Pension Amounts for the Year Ended June 30, 2019¹⁷

Net Pension Liability/(Asset) as of June 30, 2018	(\$264,314)
Net Pension Liability/(Asset) as of June 30, 2019	(\$103,967)
Deferred Outflows of Resources	
Changes of Assumptions	(\$4,958)
Differences between Expected and Actual Experience	(\$7,221)
Net Difference between Projected and Actual Earnings on Pension Plan Investment	\$1,818
Differences between Actual Contributions vs Proportionate Share of Contributions	\$0
Change in Employer Proportion	\$112,405
Pension Contributions Made Subsequent to the Measurement Date	\$116,289
Total Deferred Outflows of Resources	\$218,333
Deferred Inflows of Resources	
Changes of Assumptions	(\$1,757)
Differences between Expected and Actual Experience	(\$559)
Net Difference between Projected and Actual Earnings on Pension Plan Investment	\$0
Differences between Actual Contributions vs Proportionate Share of Contributions	\$337,792
Change in Employer Proportion	\$94,271
Pension Contributions Made Subsequent to the Measurement Date	\$116,289
Total Deferred Inflows of Resources	\$546,035
Total Pension Expense/(Credit)	\$162,196

¹⁷ This table shows deferred inflows as positive amounts.

Summary of Deferred Outflows/Inflows of Resources

Measurement Period Ending June 30:	Amount
2020	(\$191,490)
2021	(\$105,929)
2022	(\$29,915)
2023	(\$367)
2024	\$0
Remaining	\$0
Total	(\$327,701)

Summary of Deferred Cash Flows for the Plan and Net Pension Liability¹⁸

For the Measurement Year Ended June 30, 2019	Deferred Outflows	Deferred Inflows
Changes of Assumptions	(\$4,958)	(\$1,757)
Differences between Expected and Actual Experience	(\$7,221)	(\$559)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$1,818	\$0
Differences between Actual Contributions vs. Proportionate Share of Contributions	\$0	\$337,792
Change in Employer Proportion	\$112,405	\$94,271
Pension Contributions Made Subsequent to the Measurement Date	\$116,289	\$0
	\$218,333	\$429,746
Net Pension Liability/(Asset)	(\$103,967)	

¹⁸ This table shows deferred inflows as positive amounts.

Sanitary District No. 5 of Marin County Miscellaneous Risk Pool Plan

Amortization Schedule for the Plan for the Year Ended June 30, 2019

Schedule of Amortizations Based on Proportionate Share of Collective Totals

	2019	2020	2021	2022	2023	2024	Remaining
Changes of Assumptions	(\$5,221)	(\$3,981)	\$781	\$0	\$0	\$0	\$0
Differences between Expected and Actual Experience	(\$2,340)	(\$2,498)	(\$2,790)	(\$1,374)	\$0	\$0	\$0
Differences between Projected and Actual Earnings on Pension Plan Investments	(\$4,138)	(\$1,170)	\$2,843	\$513	(\$367)	\$0	\$0

Schedule of Differences between Actual Contributions vs Proportionate Share of Contributions

Measurement Date June 30:	Base Amount	EARSL	Remaining Years	2019	2020	2021	2022	2023	2024	Remaining
2014	\$0	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	\$1,267,026	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	\$1,471,882	3.7	0.7	\$278,464	\$0	\$0	\$0	\$0	\$0	\$0
2017	(\$7,870)	3.8	1.8	(\$2,071)	(\$1,657)	\$0	\$0	\$0	\$0	\$0
2018	(\$257,639)	3.8	2.8	(\$67,800)	(\$67,800)	(\$54,240)	\$0	\$0	\$0	\$0
2019	(\$290,558)	3.8	3.8	(\$76,463)	(\$76,463)	(\$76,463)	(\$61,170)	\$0	\$0	\$0
Total				\$132,130	(\$145,919)	(\$130,703)	(\$61,170)	\$0	\$0	\$0

Schedule of Change in Employer Proportion

Measurement Date June 30:	Base Amount	EARSL	Remaining Years	2019	2020	2021	2022	2023	2024	Remaining
2014	(\$13,791)	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	(\$1,153,054)	3.8	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	(\$1,600,872)	3.7	0.7	(\$302,868)	\$0	\$0	\$0	\$0	\$0	\$0
2017	(\$274,592)	3.8	1.8	(\$72,261)	(\$57,809)	\$0	\$0	\$0	\$0	\$0
2018	(\$76,975)	3.8	2.8	(\$20,256)	(\$20,256)	(\$16,205)	\$0	\$0	\$0	\$0
2019	\$152,550	3.8	3.8	\$40,145	\$40,145	\$40,145	\$32,116	\$0	\$0	\$0
Total				(\$355,241)	(\$37,921)	\$23,940	\$32,116	\$0	\$0	\$0

Employer-Specific Deferred Outflows and Deferred Inflows of Resources

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Actual Contributions vs. Proportionate Share of Contributions:

Measurement Date June 30:	Outflows (a)	Inflows (b)	Amounts Recognized in Pension Expense Through June 30, 2018 (c)	Balances at June 30, 2019	
				Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2014	\$0	\$0	\$0	\$0	\$0
2015	\$1,267,026	\$0	\$1,267,026	\$0	\$0
2016	\$1,471,882	\$0	\$1,471,882	\$0	\$0
2017	\$0	(\$7,870)	(\$6,213)	\$0	(\$1,657)
2018	\$0	(\$257,639)	(\$135,599)	\$0	(\$122,040)
2019	\$0	(\$290,558)	(\$76,463)	\$0	(\$214,096)
Total				\$0	(\$337,792)

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Change in Employer Proportion:

Measurement Date June 30:	Outflows (a)	Inflows (b)	Amounts Recognized in Pension Expense Through June 30, 2018 (c)	Balances at June 30, 2019	
				Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2014	\$0	(\$13,791)	(\$13,791)	\$0	\$0
2015	\$0	(\$1,153,054)	(\$1,153,054)	\$0	\$0
2016	\$0	(\$1,600,872)	(\$1,600,872)	\$0	\$0
2017	\$0	(\$274,592)	(\$216,783)	\$0	(\$57,809)
2018	\$0	(\$76,975)	(\$40,513)	\$0	(\$36,462)
2019	\$152,550	\$0	\$40,145	\$112,405	\$0
Total				\$112,405	(\$94,271)

Journal Entries

Suggested Journal Entries for the Plan for the Fiscal Year Ending [Reporting Date]

Beginning Balances

Beginning Balances	Debit (Outflow)	Credit (Inflow)
Changes of Assumptions	(\$30,133)	(\$7,385)
Differences between Expected and Actual Experience	(\$10,141)	(\$3,451)
Differences between Projected and Actual Investment Earnings ¹⁹	\$0	\$1,307
Differences between Employer's Contributions and Proportionate Share of Contributions	\$278,464	\$193,567
Change in Employer's Proportion	\$0	\$489,656
Net Pension Liability/(Asset)	\$264,314	\$0

Ending Balances

Ending Balances	Debit (Outflow)	Credit (Inflow)
Changes of Assumptions	(\$4,958)	(\$1,757)
Differences between Expected and Actual Experience	(\$7,221)	(\$559)
Differences between Projected and Actual Investment Earnings ²⁰	\$1,818	\$0
Differences between Employer's Contributions and Proportionate Share of Contributions	\$0	\$337,792
Change in Employer's Proportion	\$112,405	\$94,271
Net Pension Liability/(Asset)	\$103,967	\$0

¹⁹ Netted for financial reporting purposes.

²⁰ Ibid.

Sanitary District No. 5 of Marin County Miscellaneous Risk Pool Plan

Pension-Expense Journal Entries

Journal Entries		Debit	Credit
Changes of Assumptions	Deferred Outflows	\$25,175	\$0
	Deferred Inflows	\$0	\$5,627
Differences between Expected and Actual Experience	Deferred Outflows	\$2,920	\$0
	Deferred Inflows	\$0	\$2,892
Differences between Projected and Actual Investment Earnings ²¹	Deferred Outflows	\$1,818	\$0
	Deferred Inflows	\$1,307	\$0
Differences between Employer's Contributions and Proportionate Share of Contributions	Deferred Outflows	\$0	\$278,464
	Deferred Inflows	\$0	\$144,225
Change in Employer's Proportion	Deferred Outflows	\$112,405	\$0
	Deferred Inflows	\$395,385	\$0
Net Pension Liability/(Asset)		\$0	\$269,999
Pension Expense/(Credit)		\$162,196	\$0
Total		\$701,207	\$701,207

Employer-Contribution Journal Entries

Journal Entries — Deferred Outflows		Debit	Credit
Net Pension Liability/(Asset)		\$109,652	\$0
Contributions Subsequent to the Measurement Date: FY 2018–2019		\$0	\$109,652
Contributions Subsequent to the Measurement Date: FY 2019–2020		\$116,289	\$0
Contributions Expense		\$0	\$116,289

²¹ Netted for financial reporting purposes.

Supplemental Exhibit

Impact on Statement of Net Position

Report Date	June 30, 2019	June 30, 2020	
Measurement Date	June 30, 2018	June 30, 2019	Change During Period
Total Pension Liability	\$9,290,134	\$9,553,201	\$263,067
Fiduciary Net Position	\$9,554,449	\$9,657,168	\$102,719
Net Pension Liability/(Asset)	(\$264,314)	(\$103,967)	\$160,347
Deferred (Outflows) / Inflows Due To:			
Changes of Assumptions	\$22,748	\$3,200	(\$19,548)
Differences between Expected and Actual Experience	\$6,690	\$6,661	(\$29)
Net Differences between Projected and Actual Investment Earnings ²²	\$1,307	(\$1,818)	(\$3,124)
Differences between Employer's Contributions and Proportionate Share of Contributions	(\$84,897)	\$337,792	\$422,689
Change in Employer's Proportion	\$489,656	(\$18,135)	(\$507,791)
Pension Contributions Subsequent to the Measurement Date	(\$109,652)	(\$116,289)	(\$6,637)
Net Deferred (Outflows) / Inflows	\$325,852	\$211,413	(\$114,440)
Impact on Statement of Net Position	\$61,538	\$107,446	\$45,908

Change in Net Position

Change in Net Position During Fiscal Year	June 30, 2020
Impact on statement of Net Position, Fiscal Year Ending June 30, 2019	\$61,538
Pension Expense / (Income)	\$162,196
(Employer Contributions During Fiscal Year)	\$116,289
Impact on Statement of Net Position, Fiscal Year Ending [Reporting Date]	\$340,023

Pension Expense

Pension Expense	June 30, 2020
Deterioration / (Improvement) in Net Position	\$45,908
Employer Contributions During the Fiscal Year	(\$116,289)
Pension Expense / (Income), Fiscal Year Ending [Reporting Date]	(\$70,381)

²² Netted for financial reporting purposes.

November 2020

November 2020							December 2020						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	6	7	8	9	10	11	12
8	9	10	11	12	13	14	13	14	15	16	17	18	19
15	16	17	18	19	20	21	20	21	22	23	24	25	26
22	23	24	25	26	27	28	27	28	29	30	31		
29	30												

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 1	2	3	4	5 Health & Retirement Monthly Premiums Due to CalPERS	6	7
8	9	10 11AM: CIP Meeting	11	12 9:30AM Finance Meeting	13	14 Tony Rubio's DM Contract: 11.18.14
15	16	17	18	19 5PM: Regularly Scheduled Board Meeting	20	21
22	23	24	25	26	27	28
29	30	Dec 1	2	3	4	5

December 2020

December 2020							January 2021						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	1	2	3	4	5	3	4	5	6	7	1	2
13	14	8	9	10	11	12	10	11	12	13	14	15	16
20	21	15	16	17	18	19	17	18	19	20	21	22	23
27	28	22	23	24	25	26	24	25	26	27	28	29	30
		29	30	31			31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 29	30	Dec 1	2	3	4 Health & Retirement Monthly Premiums Due to CalPERS	5 Steve Driscoll's Hire Date: 12.5.2005
6	7	8 11AM: CIP Meeting	9	10 9:30AM Finance Meeting	11	12
13	14	15	16 TAX & SEWER REVENUE: TRANSFER TO LAIF	17 5PM: Regularly Scheduled Board Meeting	18	19
20	21	22	23	24	25	26
27	28	29	30	31	Jan 1, 21	2