

**NOTICE AND AGENDA
Regular Board Meeting
Sanitary District No. 5 of Marin County
Thursday, December 17, 2020**

5:00 P.M. REGULAR BOARD MEETING

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 Board and included in the public record for the meeting.

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

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

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

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

Meeting ID: 623 062 0778

or join by phone:

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

ROLL CALL

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

1. Approval of November 19, 2020 Regular Board Meeting Minutes (Dohrmann)
2. Review and Receive all Electronic Fund Transfers (EFT) and Approve Warrants for November 13 through December 10, 2020; JP Morgan Chase Bank Check No. 7903 through Check No. 7948, all transactions totaling in the amount of \$548,236.50; and Receive November 2020 Payroll, in the amount of \$108,649.84 (Dohrmann)
3. Receipt of Financial Reports for November 2020 (Dohrmann)

MANAGEMENT REPORTS:

4. District Management Summary Report (Rubio)

NEW BUSINESS:

5. Review & approve Sanitary District No. 5 of Marin County's FY2019-2020 Audit, presented by Kathryn Harris of Perotti & Carrade – Action (Rubio)
6. Review & approve Cove Rd. Force Main Replacement Project change orders No. 7 (\$69,280.00 credit), No. 8 (\$22,931.00 credit) regarding changed conditions (per SD5's request), and No. 9 (add'l time only, due to several factors, at no cost to SD5), as well as progress payment No. 7, in the amount of \$300,011.99 (three hundred thousand, eleven dollars and ninety-nine cents) – Action (Rubio)

[Total amount paid to Maggiora & Ghilotti is currently \$1,033,275.79 (one million, thirty-three thousand, two hundred seventy-five dollars and seventy-nine cents); total credits issued to SD5 is currently \$92,211.00 (ninety-two thousand, two hundred eleven dollars); estimated cost for job completion is currently \$693,574.89 (six hundred ninety-three thousand, five hundred seventy four dollars and eighty-nine cents), sans two adjustment change orders, significantly reducing the final billing, as agreed per Maggiora & Ghilotti.]

7. Review & discuss CalPERS' defined benefit plan obligations for Classic and PEPRA members and begin exploratory investigation regarding defined contribution retirement plans – discussion only

UNFINISHED BUSINESS:

8. Review and accept HDR's proposal for an alternative energy study and authorize the District Manager to begin working with HDR. Study will evaluate potential sites for solar projects and provide cost estimates and payback for those options for future consideration. Amount not to exceed \$20,995 (Rubio) - Action

COMMITTEE REPORTS:

9. Capital Improvement Program Committee (Carapiet/Moody)
10. Finance & Fiscal Oversight Committee (Carapiet/Snyder)
11. Governance Committee (Snyder/Moody)
12. Personnel Committee (Moody/Benediktsson)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

13. Town of Tiburon General Plan Update Letter

CONVENE TO CLOSED SESSION:

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

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

15. Report out of Closed Session

RECONVENE TO OPEN SESSION:

16. Consider increase to District Manager’s compensation under Employment Contract and award of a one-time payment to District Manager

ADJOURNMENT

The Board will be asked to adjourn the meeting to a Regular Board Meeting on January 21, 2021, at 5:00 P.M.

**Minutes of a Regular Board Meeting
Sanitary District No. 5 of Marin County
Thursday, November 19, 2020**

5:00 P.M. REGULAR BOARD MEETING

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or join by phone:

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

CALL TO ORDER by President Catharine Benediktsson at 5:00 P.M.

ROLL CALL

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

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

Others is attendance: Benjamin Stock, Burke, Williams, & Sorensen, LLC
Michael Lasky, Outgoing Director

1. Administering of Oaths of Office to newly appointed Board Members

President Benediktsson administered Oaths of Office to appointed Directors John Carapiet, Richard Snyder and Omar Arias

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

There were no public comments at this time.

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

- Outgoing SD5 Board Member, Michael Lasky, welcomed newly appointed SD5 Board Member, Omar Arias, and bid adieu to his remaining fellow Board Members via poem
- Secretary Snyder advised of a correction needed at the October 15, 2020 minutes. Approval and signature would occur only upon review and approved amendment(s)

CONSENT CALENDAR:

2. Approval of October 15, 2020 Regular Board Meeting Minutes (Dohrmann)
3. Review and Receive all Electronic Fund Transfers (EFT) and Approve Warrants for October 9 through November 12, 2020; JP Morgan Chase Bank Check No. 7835 through Check No. 7902, all transactions totaling in the amount of \$966,445.28; and Receive October 2020 Payroll, in the amount of \$108,170.11 (Dohrmann)
4. Receipt of Financial Reports for October 2020 (Dohrmann)

Discussion by the Board. Motion (Carapiet/Snyder) to approve Items No. 2 through No. 4 on the Consent Calendar. Passed unanimously.

MANAGEMENT REPORTS:

5. District Management Summary Report (Rubio)

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

NEW BUSINESS:

6. Review and approve Cove Road Force Main Project change orders No. 3 through change order No. 6, and progress payments No. 4 through progress payment No. 6, totaling six hundred twenty-two thousand, seventy-six dollars and sixty-nine cents (\$622,076.69), regarding changed conditions at the Cove Rd. Force Main Replacement Project (Rubio) – Action

Discussion by the Board. Motion (Carapiet/Snyder) to approve Cove Road Force Main Project change orders No. 3 through change order No. 6, and progress payments No. 4 through progress payment No. 6, totaling six hundred twenty-two thousand, seventy-six dollars and sixty-nine cents (\$622,076.69), regarding changed conditions at the Cove Rd. Force Main Replacement Project. Nute Engineering, Inc. provided spreadsheets titled "Explanation of change order [No. 3-6] adjustments," detailing additional charges and/or offsets per change orders. Total Contract amount, including change orders No. 3 through change order No. 6, sums to \$2,494,859.33 (two million, four hundred ninety-four thousand, eight hundred fifty-nine dollars and thirty-three cents). Passed (4-0-1-0)

UNFINISHED BUSINESS:

7. Review and accept HDR's proposal for an alternative energy study and authorize the District Manager to begin working with HDR. Study will evaluate potential sites for solar projects and provide cost estimates and payback for those options for future consideration. Amount not to exceed \$20,995 (Rubio) - Action

Discussion by the Board. Item #7 tabled to the December Regular Board Meeting.

COMMITTEE REPORTS:

8. Capital Improvement Program Committee (Carapiet/Moody) – Verbal report + action item log
9. Finance & Fiscal Oversight Committee (Carapiet/Snyder) – Verbal report
10. Governance Committee (Snyder/Moody) – None
11. Personnel Committee (Moody/Lasky) – None

OTHER BUSINESS: None

ENVIRONMENTAL: None

CORRESPONDENCE: None

INFORMATIONAL ITEMS: None

CONVENE TO CLOSED SESSION (at 6:10p.m.):

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

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

13. Report out of Closed Session at 6:47p.m.

No reportable action taken.

ADJOURNMENT

The Board adjourned at 6:48 p.m. to a Regular Board Meeting on November 19, 2020, at 5:00 P.M.

Approved:

Attest:

Catharine Benediksson
President, Board of Directors

Richard Snyder
Secretary, Board of Directors

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6. Review & approve Cove Rd. Force Main Replacement Project change orders No. 7 (\$69,280.00 credit), No. 8 (\$22,931.00 credit) regarding changed conditions (per SD5's request), and No. 9 (add'l time only, due to several factors, at no cost to SD5), as well as progress payment No. 7, in the amount of \$300,011.99 (three hundred thousand, eleven dollars and ninety-nine cents) – Action (Rubio)

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CORRESPONDENCE:

INFORMATIONAL ITEMS:

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Sanitary Distr. No.5 of Marin Co.

Item #2

12/09/20

Warrant List Summary

November 13 through December 10, 2020

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
12/10/20	EFT	CalPERS	EFT Health Premium, December 2020, Cust #4163206459	-12,833.05
12/08/20	EFT	PERS	EFT PERS Retirement, November 2020	-18,106.76
11/19/20	7903	California Association of Sanitation Agen	CASA Membership Dues (FY21-22 AJE)	-7,000.00
11/19/20	7904	Staples, Inc.	Acct #60111000714, Dues & Office Supplies, Nov 2020	-62.98
11/19/20	7905	Verizon Wireless	Acct #0342125502-00001: iPhones, October 2020	-351.03
11/19/20	7906	Alvarez, Joel	Reimb. for PPE/Safetywear + Boot Allowance, Nov 2020	-544.51
12/10/20	7907	Access Answering Service	Acct #4080C, Answering Service, December 2020	-60.00
12/10/20	7908	Alhambra	Acct #547945611762129, Water, Oct - Nov 2020	-102.71
12/10/20	7909	APG Neuros, Inc.	M.P. Parts & Service, Dec'19	-5,940.00
12/10/20	7910	AT&T	Acct #960732-76375559, Nov 2020	-809.12
12/10/20	7911	Banshee Networks, Inc.	Computer/IT Support, Nov 2020	-749.69
12/10/20	7912	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, October 2020	-1,605.00
12/10/20	7913	Burke, Williams & Sorensen, LLP	Legal Advice, October 2020	-4,126.50
12/10/20	7914	California State Disbursement Unit	CSE Case# 200000002184580; Court Case# SFL 81271, May-Jun 2020	-600.00
12/10/20	7915	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, November 2020	-1,809.75
12/10/20	7916	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, November 2020	-102.82
12/10/20	7917	Center For Hearing Health, Inc.	Annual on-site hearing tests, Nov '20	-30.00
12/10/20	7918	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, November 2020	-188.51
12/10/20	7919	County of Marin - Central Collections	2021 Hazardous Materials Permit No. 60-0310 - CUPA Fee, Dec '20 (AJE FY...	-1,346.00
12/10/20	7920	CWEA	Cert renewals, November 2020 (AJE FY21-22)	-141.50
12/10/20	7921	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, Dec 2020	-350.00
12/10/20	7922	E & M Electric & Machinery, Inc.	Cust #SANI5, SCADA Sys. Maint. & IT Support Contract Renewal, Dec '20 (AJ...	-825.00
12/10/20	7923	Environmental Resource Associates	Acct #S057001, M.P. Lab Supplies, Nov 2020	-270.68
12/10/20	7924	Fastenal Company	CASA10962, M.P. Supplies, November 2020	-2,655.41
12/10/20	7925	Goodman Building Supply Co.	Acct #20070, BP&L, November 2020	-11.86
12/10/20	7926	HDR Engineering, Inc.	Consulting, MCSD5 Clixn Sys Mstr Plan, November 2020	-19,218.64
12/10/20	7927	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Supplies, November 2020	-298.49
12/10/20	7928	Jackson's Hardware, Inc.	Acct #7601, BPS#2, November 2020	-288.51
12/10/20	7929	Lystek Int'l, LTD	Biosolids Transport, November 2020	-812.43
12/10/20	7930	Maggiora & Ghilotti, Inc.	M&G Project #7716 - Cove Rd. Force Main Replacement Project, November 2...	-300,011.99
12/10/20	7931	MidAmerica Administrative & Retirement...	HRA Retiree Health Reimb. Admin Fees, 3Q20, November 2020	-225.00
12/10/20	7932	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental + Sludge Transport, December ...	-255.15
12/10/20	7933	Nute Engineering Corp.	Consulting & Engr. Svcs., Oct 2020	-26,518.92
12/10/20	7934	Ongaro & Sons, Inc.	Client #1082, M.P. P&L Maint, Nov 2020	-3,025.23
12/10/20	7935	Peterson Power Systems, Inc.	Cust #:5656305, M.P., P.C., + BPS & TPS Generator Srvc, October 2020	-31,141.00
12/10/20	7936	Redwood Painting Co., Inc.	Painting at P.C. Plant, November 2020	-52,759.00
12/10/20	7937	Regional Monitoring Program c/o SFEI	M.P. + P.C. Permit/Core+AMR Fees - RMP 2021 (AJE FY21-22)	-12,532.00
12/10/20	7938	SASM	Lab Truck Purchase, November 2020	-3,000.00
12/10/20	7939	SWRCB FEES	SWRCB Permit (Threat/Complexity 3C) Permit, December 2020	-16,389.00
12/10/20	7940	TESCO Controls, Inc.	Cust #TIBU, M.P. Parts & Srvc, October - December, 2020	-3,971.06
12/10/20	7941	The Ark Publishing Co. Inc.	Subscription Renewal, December 2020	-129.50
12/10/20	7942	U.S. Bank	Acct#:4246-0441-0158-3635, November 2020	-2,327.69
12/10/20	7943	Univar	Cust ID #STDT001, Chemicals, Nov-Dec 2020	-7,470.57
12/10/20	7944	USA BlueBook	Cust #933682, Safety & P.C. & Lab Supplies, Nov-Dec 2020	-3,423.43
12/10/20	7945	Waste Management of Redwood Landfill	Acct #507-0000190-1507-2, Sludge Disposal, November 2020	-929.96
12/10/20	7946	Water Environment Federation	Member ID #01812507, Tony Rubio, Dec '20 (AJE FY21-22)	-332.00
12/10/20	7947	WorkSmart Automation, Inc.	SD5 Comm System Maintenance, November 2020	-2,500.00
12/10/20	7948	Triola, Joseph	Reimb. for S/B Mileage, October 2020	-54.05
Total JP Morgan Chase - Primary 7399				-548,236.50
TOTAL				-548,236.50

12/09/20

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	EFT	CalPERS	EFT Health Premium, December 2020, Cust #4163206459	JP Morgan Chase - Primary 7399		
			Active Employee Health Premium - December 2020	8020.05 - Employee Health	Belvedere	-4,298.13
			Active Employee Health Premium - December 2020	8020.05 - Employee Health	Tiburon:Paradise Cove	-309.66
			Active Employee Health Premium - December 2020	8020.05 - Employee Health	Tiburon	-7,348.06
			Retiree Health Premium - December 2020	8022.05 - Reitree Health	Belvedere	-299.82
			Retiree Health Premium - December 2020	8022.05 - Reitree Health	Tiburon:Paradise Cove	-21.60
			Retiree Health Premium - December 2020	8022.05 - Reitree Health	Tiburon	-512.58
			Active Employee Health Premium - December 2020 - Admin Fee	8020.05 - Employee Health	Belvedere	-10.31
			Active Employee Health Premium - December 2020 - Admin Fee	8020.05 - Employee Health	Tiburon:Paradise Cove	-0.74
			Active Employee Health Premium - December 2020 - Admin Fee	8020.05 - Employee Health	Tiburon	-17.64
			Retiree Health Premium - December 2020 - Admin Fee	8022.05 - Reitree Health	Belvedere	-5.22
			Retiree Health Premium - December 2020 - Admin Fee	8022.05 - Reitree Health	Tiburon:Paradise Cove	-0.38
			Retiree Health Premium - December 2020 - Admin Fee	8022.05 - Reitree Health	Tiburon	-8.91
TOTAL						-12,833.05
12/08/20	EFT	PERS	EFT PERS Retirement, November 2020	JP Morgan Chase - Primary 7399		
			Retirement November 2020 (Classic 1600 Rate): ER @ 14.194 %; EE @ 3.0%	8019.05 - PERS Retirement	Belvedere	-4,638.44
			Retirement November 2020 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-334.17
			Retirement November 2020 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon	-7,929.86
			Retirement November 2020 (PEPRA Rates: ER @ 7.732%; EE @ 6.75%)	8019.05 - PERS Retirement	Belvedere	-1,841.74
			Retirement November 2020 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-132.69
			Retirement November 2020 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon	-3,148.63
			Spec. Comp for Holiday Worked on 11.11.2020 (CB)	8019.05 - PERS Retirement	Belvedere	-29.20
			Spec. Comp for Holiday Worked on 11.11.2020 (CB)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-2.10
			Spec. Comp for Holiday Worked on 11.11.2020 (CB)	8019.05 - PERS Retirement	Belvedere	-49.93
TOTAL						-18,106.76
11/19/20	7903	California Association of Sanitation...	CASA Membership Dues (FY21-22 AJE)	JP Morgan Chase - Primary 7399		
			Inv #4917, SD5 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021	6025 - Dues & Subscriptions	Belvedere	-1,258.25
			Inv #4917, SD5 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021	6025 - Dues & Subscriptions	Tiburon:Paradise Cove	-90.65
			Inv #4917, SD5 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021	6025 - Dues & Subscriptions	Tiburon	-2,151.10
			Inv #4917, SD5 CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 ...	6025 - Dues & Subscriptions	Belvedere	-1,258.25
			Inv #4917, SD5 CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 ...	6025 - Dues & Subscriptions	Tiburon:Paradise Cove	-90.65
			Inv #4917, SD5 CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 ...	6025 - Dues & Subscriptions	Tiburon	-2,151.10
TOTAL						-7,000.00
11/19/20	7904	Staples, Inc.	Acct #60111000714, Dues & Office Supplies, Nov 2020	JP Morgan Chase - Primary 7399		
			Inv #2647096041, #2647459081, Office Supplies, 9.18.2020	6047 - Office Supplies	Belvedere	-3.57
			Inv #2647096041, #2647459081, Office Supplies, 9.18.2020	6047 - Office Supplies	Tiburon:Paradise Cove	-0.26
			Inv #2647096041, #2647459081, Office Supplies, 9.18.2020	6047 - Office Supplies	Tiburon	-6.11
			Inv #2675420711, Membership dues, 10.22.2020	6025 - Dues & Subscriptions	Belvedere	-19.07
			Inv #2675420711, Membership dues, 10.22.2020	6025 - Dues & Subscriptions	Tiburon:Paradise Cove	-1.37
			Inv #2675420711, Membership dues, 10.22.2020	6025 - Dues & Subscriptions	Tiburon	-32.60
TOTAL						-62.98
11/19/20	7905	Verizon Wireless	Acct #0342125502-00001: iPhones, October 2020	JP Morgan Chase - Primary 7399		
			Inv #9866404210: Monthly Charges (\$342.40) - October, 2020	8531 - Main Plant Telephones	Belvedere	-123.09
			Inv #9866404210: Monthly Charges (\$320.79) - October, 2020	8532 - Paradise Cove Telephones	Tiburon:Paradise Cove	-8.87
			Inv #9866404210: Monthly Charges (\$320.79) - October, 2020	8531 - Main Plant Telephones	Tiburon	-210.44
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - October, 2020	8531 - Main Plant Telephones	Belvedere	-3.10
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - October, 2020	8532 - Paradise Cove Telephones	Tiburon:Paradise Cove	-0.21
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - October, 2020	8531 - Main Plant Telephones	Tiburon	-5.32
TOTAL						-351.03

12/09/20

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
November 13 through December 10, 2020**

Date	Num	Name	Memo	Account	Class	Paid Amount
11/19/20	7906	Alvarez, Joel	Reimb. for PPE/Safetywear + Boot Allowance, Nov 2020	JP Morgan Chase - Primary 7399		
			Reimb. re Boot Allowance (FY20-21), September - October 2020	8520 · Personal Protection/Safety Wear	Belvedere	-71.90
			Reimb. re Boot Allowance (FY20-21), September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon:Paradise Cove	-5.18
			Reimb. re Boot Allowance (FY20-21), September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon	-122.92
			Reimb. re PPE/Safetywear (shirts & pants),September - October 2020	8520 · Personal Protection/Safety Wear	Belvedere	-123.85
			Reimb. re PPE/Safetywear (shirts & pants),September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon:Paradise Cove	-8.92
			Reimb. re PPE/Safetywear (shirts & pants),September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon	-211.74
TOTAL						-544.51
12/10/20	7907	Access Answering Service	Acct #4080C, Answering Service, December 2020	JP Morgan Chase - Primary 7399		
			Inv #23916, Answering Service, December 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-21.57
			Inv #23916, Answering Service, December 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-1.55
			Inv #23916, Answering Service, December 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-36.88
TOTAL						-60.00
12/10/20	7908	Alhambra	Acct #547945611762129, Water, Oct - Nov 2020	JP Morgan Chase - Primary 7399		
			Inv #12012314 111320 Water, 10.15.2020 - 11.11.2020	7023 · Janitorial Supplies & Service	Belvedere	-36.92
			Inv #12012314 111320 Water, 10.15.2020 - 11.11.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-2.66
			Inv #12012314 111320 Water, 10.15.2020 - 11.11.2020	7023 · Janitorial Supplies & Service	Tiburon	-63.13
TOTAL						-102.71
12/10/20	7909	APG Neuros, Inc.	M.P Parts & Service, Dec'19	JP Morgan Chase - Primary 7399		
			Inv #13082, M.P. Parts & Service @ 3 Blowers, 11.30.2020	7022 · Plant Maint. Parts & Service	Belvedere	-2,192.45
			Inv #13082, M.P. Parts & Service @ 3 Blowers, 11.30.2020	7022 · Plant Maint. Parts & Service	Tiburon	-3,747.55
TOTAL						-5,940.00
12/10/20	7910	AT&T	Acct #960732-76375559, Nov 2020	JP Morgan Chase - Primary 7399		
			PC Plant Telephones, Nov 2020	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-329.48
			PC Pumps & Lines Telephones, Nov 2020	8533 · Pumps & Lines Telephones	Tiburon:Paradise Cove	-173.77
			Tib Pumps & Lines Telephones, Nov 2020	8533 · Pumps & Lines Telephones	Tiburon	-305.87
TOTAL						-809.12
12/10/20	7911	Banshee Networks, Inc.	Computer/IT Support, Nov 2020	JP Morgan Chase - Primary 7399		
			Inv #14597, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-269.51
			Inv #14597, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-19.42
			Inv #14597, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-460.76
TOTAL						-749.69
12/10/20	7912	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, October 2020	JP Morgan Chase - Primary 7399		
			Inv #131118, M.P. Samples for October 2020	7051 · Main Plant Lab Monitoring	Belvedere	-496.44
			Inv #131118, P.C. Samples for October 2020	7052 · Paradise Cove Monitoring	Tiburon:Paradise Cove	-260.00
			Inv #131118, M.P. Samples for October 2020	7051 · Main Plant Lab Monitoring	Tiburon	-848.56
TOTAL						-1,605.00

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12/10/20	7913	Burke, Williams & Sorensen, LLP	Legal Advice, October 2020 Inv #261858, SD5 DCS, October 2020 Inv #261858, SD5 DCS, October 2020 Inv #261858, SD5 DCS, October 2020 Inv #261858, SD5 HR/CVD19, October 2020 Inv #261858, SD5 HR/CVD19, October 2020 Inv #261858, SD5 HR/CVD19, October 2020 Inv #261858, SD5 BPS#4, October 2020	JP Morgan Chase - Primary 7399 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere	-419.00 -30.19 -716.32 -1,007.86 -72.61 -1,723.02 -157.50
TOTAL						-4,126.50
12/10/20	7914	California State Disbursement Unit	CSE Case# 200000002184580; Court Case# SFL 81271, May-Jun 2020 CSE Case# 200000002184580	JP Morgan Chase - Primary 7399 8012 · Wage Garnishments	Tiburon	-600.00
TOTAL						-600.00
12/10/20	7915	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, November 2020 M.P. - B: #615722, #615694, #616130, #616314, #616163, November 2020 P.C.: Inv #615721, November 2020 M.P. - T: #615722, #615694, #616130, #616314, #616163, November 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	-552.62 -312.55 -944.58
TOTAL						-1,809.75
12/10/20	7916	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, November 2020 Inv #3149144, Konica Multi-purpose copier (C308) contract, November 2020 Inv #3149144, Konica Multi-purpose copier (C308) contract, November 2020 Inv #3149144, Konica Multi-purpose copier (C308) contract, November 2020	JP Morgan Chase - Primary 7399 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies	Belvedere Tiburon:Paradise Cove Tiburon	-36.96 -2.66 -63.20
TOTAL						-102.82
12/10/20	7917	Center For Hearing Health, Inc.	Annual on-site hearing tests, Nov '20 Inv #18281, Retest for hearing,11.19.2020 Inv #18281, Retest for hearing,11.19.2020 Inv #18281, Retest for hearing,11.19.2020	JP Morgan Chase - Primary 7399 8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon:Paradise Cove Tiburon	-10.79 -0.78 -18.43
TOTAL						-30.00
12/10/20	7918	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, November 2020 #4066621846, #4607259307, #4067840866, PPE/Safetywear, November 2020 #4066621846, #4607259307, #4067840866, PPE/Safetywear, November 2020 #4066621846, #4607259307, #4067840866, PPE/Safetywear, November 2020 #4068547951*, #4069225722*, PPE/Safetywear, November 2020 #4068547951*, #4069225722*, PPE/Safetywear, November 2020 #4068547951*, #4069225722*, PPE/Safetywear, November 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	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-38.86 -2.80 -66.43 -28.91 -2.08 -49.43
TOTAL						-188.51
12/10/20	7919	County of Marin - Central Collections	2021 Hazardous Materials Permit No. 60-0310 - CUPA Fee, Dec '20 (AJE FY2... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H...	JP Morgan Chase - Primary 7399 7062 · Permits/Fees - General 7063 · Paradise Cove Permits/Fees 7062 · Permits/Fees - General 7062 · Permits/Fees - General 7063 · Paradise Cove Permits/Fees 7062 · Permits/Fees - General	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-241.94 -17.43 -413.63 -241.94 -17.43 -413.63
TOTAL						-1,346.00

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12/10/20	7920	CWEA	Cert renewals, November 2020 (AJE FY21-22)	JP Morgan Chase - Primary 7399		
			R Cottrell (ID#58912), Plant Maint Tech, Grade I, 7.1.2021 - 12.31.21	6025 · Dues & Subscriptions	Belvedere	-16.36
			R Cottrell (ID#58912), Plant Maint Tech, Grade I, 7.1.2021 - 12.31.21	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.18
			R Cottrell (ID#58912), Plant Maint Tech, Grade I, 7.1.2021 - 12.31.21	6025 · Dues & Subscriptions	Tiburon	-27.96
			T O'Day (ID#21518), Lab Analyst, Grade 2, 2.1.2021 - 6.30.2021	6025 · Dues & Subscriptions	Belvedere	-17.26
			T O'Day (ID#21518), Lab Analyst, Grade 2, 2.1.2021 - 6.30.2021	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.24
			T O'Day (ID#21518), Lab Analyst, Grade 2, 2.1.2021 - 6.30.2021	6025 · Dues & Subscriptions	Tiburon	-29.50
			T O'Day (ID#21518), Lab Analyst, Grade 2, 7.1.2021 - 1.31.22 (AJE FY21-22)	6025 · Dues & Subscriptions	Belvedere	-17.26
			T O'Day (ID#21518), Lab Analyst, Grade 2, 7.1.2021 - 1.31.22 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.24
			T O'Day (ID#21518), Lab Analyst, Grade 2, 7.1.2021 - 1.31.22 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon	-29.50
TOTAL						-141.50
12/10/20	7921	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, Dec 2020	JP Morgan Chase - Primary 7399		
			Inv #15485, My Safety Officer Monthly Subscription Fee, December 2020	8515 · Safety	Belvedere	-125.83
			Inv #15485, My Safety Officer Monthly Subscription Fee, December 2020	8515 · Safety	Tiburon:Paradise Cove	-9.07
			Inv #15485, My Safety Officer Monthly Subscription Fee, December 2020	8515 · Safety	Tiburon	-215.10
TOTAL						-350.00
12/10/20	7922	E & M Electric & Machinery, Inc.	Cust #SANI5, SCADA Sys. Maint.& IT Support Contract Renewal, Dec '20 (A...	JP Morgan Chase - Primary 7399		
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-148.29
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-10.68
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-253.53
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-148.29
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-10.68
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-253.53
TOTAL						-825.00
12/10/20	7923	Environmental Resource Associates	Acct #S057001, M.P. Lab Supplies, Nov 2020	JP Morgan Chase - Primary 7399		
			Inv #955192, M.P. Lab Supplies - pH/chlorine Lab Testing, 11.25.2020	7062 · Permits/Fees - General	Belvedere	-99.91
			Inv #955192, M.P. Lab Supplies - pH/chlorine Lab Testing, 11.25.2020	7062 · Permits/Fees - General	Tiburon	-170.77
TOTAL						-270.68
12/10/20	7924	Fastenal Company	CASA10962, M.P. Supplies, November 2020	JP Morgan Chase - Primary 7399		
			Inv #CASA166371, #CASA166196, M.P. Supplies replenishment, November 2020	7021 · Plant Maintenance Supplies	Belvedere	-213.86
			Inv #CASA166371, #CASA166196, M.P. Supplies replenishment, November 2020	7021 · Plant Maintenance Supplies	Tiburon	-365.56
			Inv #CASA166014, #CASA166013, #CASA166194, Safety, November 2020	8515 · Safety	Belvedere	-664.78
			Inv #CASA166014, #CASA166013, #CASA166194, Safety, November 2020	8515 · Safety	Tiburon:Paradise Cove	-47.89
			Inv #CASA166014, #CASA166013, #CASA166194, Safety, November 2020	8515 · Safety	Tiburon	-1,136.52
			Inv #CASA166195, #CASA166014, Truck Maintenance, November 2020	7072 · Truck Maintenance	Belvedere	-81.53
			Inv #CASA166195, #CASA166014, Truck Maintenance, November 2020	7072 · Truck Maintenance	Tiburon:Paradise Cove	-5.87
			Inv #CASA166195, #CASA166014, Truck Maintenance, November 2020	7072 · Truck Maintenance	Tiburon	-139.40
TOTAL						-2,655.41
12/10/20	7925	Goodman Building Supply Co.	Acct #20070, BP&L, November 2020	JP Morgan Chase - Primary 7399		
			Inv #814007, P&L, BPS #2 materials, 12.2.2020	7011 · Pumps & Lines Maintenance	Belvedere	-41.08
			Credit/Goodman's A/R	7011 · Pumps & Lines Maintenance	Belvedere	29.22
TOTAL						-11.86

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12/10/20	7926	HDR Engineering, Inc.	Consulting, MCSD5 Cllxn Sys Mstr Plan, November 2020 Inv #1200312365, HDR Collection System Master Plan, November 2020 Inv #1200312365, HDR Collection System Master Plan, November 2020 Inv #1200312365, HDR Collection System Master Plan, November 2020	JP Morgan Chase - Primary 7399 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon:Paradise Cove Tiburon	-6,909.10 -497.76 -11,811.78 <hr/> -19,218.64
TOTAL						
12/10/20	7927	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Supplies, November 2020 M.P. Supplies replenishment, 11.18.20, 11.24.20 M.P. Supplies replenishment, 11.18.20, 11.24.20	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies	Belvedere Tiburon	-110.17 -188.32 <hr/> -298.49
TOTAL						
12/10/20	7928	Jackson's Hardware, Inc.	Acct #7601, BPS#2, November 2020 Inv #68743, BPS#2 materials, 11.17.20	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance	Belvedere	-288.51 <hr/> -288.51
TOTAL						
12/10/20	7929	Lystek Int'l, LTD	Biosolids Transport, November 2020 Inv #153-341, Biosolids Transport to Lystek Facility, November 2020 Inv #153-341, Biosolids Transport to Lystek Facility, November 2020	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon	-299.87 -512.96 <hr/> -812.43
TOTAL						
12/10/20	7930	Maggiora & Ghilotti, Inc.	M&G Project #7716 - Cove Rd. Force Main Replacement Project, November ... Inv #11559, Progress Payment #8, Asphalt Concrete Trenching (100.0% Belv), th... Inv #11559, Progress Payment #8, Cove Rd. Force Main Rplcmnt (61.0% Belv) - ... Inv #11559, Retention Withheld re Progress Payment #8 (61.0% Belv) - thru Nov... Inv #11523, Progress Payment #5 (C.O.#3 & C.O. #4), Cove Rd. Force Main Rpl... Inv #11523, Retention Withheld re Progress Payment #4, thru October 2020	JP Morgan Chase - Primary 7399 9311.2 · Cove Rd FM - Const, Ph I 9311.2 · Cove Rd FM - Const, Ph I Retainage Payable 9311.2 · Cove Rd FM - Const, Ph I Retainage Payable	Belvedere Belvedere Belvedere Belvedere Belvedere	-145,000.00 -104,189.28 9,631.97 -66,612.82 6,158.14 <hr/> -300,011.99
TOTAL						
12/10/20	7931	MidAmerica Administrative & Retir...	HRA Retiree Health Reimb. Admin Fees, 3Q20, November 2020 HRA Retiree Health Reimburs. Administration Fees, 3Q20: Jul - Sept, 2020 HRA Retiree Health Reimburs. Administration Fees, 3Q20: Jul - Sept, 2020 HRA Retiree Health Reimburs. Administration Fees, 3Q20: Jul - Sept, 2020	JP Morgan Chase - Primary 7399 8022.05 · Reitree Health 8022.05 · Reitree Health 8022.05 · Reitree Health	Belvedere Tiburon:Paradise Cove Tiburon	-80.89 -5.83 -138.28 <hr/> -225.00
TOTAL						
12/10/20	7932	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental + Sludge Transport, December... Garbage Service, Including 1 yd trash + 1 yd cardboard rental, December 2020 Garbage Service, Including 1 yd trash + 1 yd cardboard rental, December 2020	JP Morgan Chase - Primary 7399 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service	Belvedere Tiburon	-94.18 -160.97 <hr/> -255.15
TOTAL						
12/10/20	7933	Nute Engineering Corp.	Consulting & Engr. Svcs., Oct 2020 Inv #21230, Cove Rd Force Main Project - Belv, Oct 2020 (61%) Inv #21230, Cove Rd Force Main Project - Tib, Oct 2020 (39%) Inv #21231, Collxn Syst. Maint. Plan, Technical Support, Oct 2020 Inv #21231, Collxn Syst. Maint. Plan, Technical Support, Oct 2020 Inv #21231, Collxn Syst. Maint. Plan, Technical Support, Oct 2020	JP Morgan Chase - Primary 7399 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-16,073.15 -10,276.27 -60.94 -4.39 -104.17 <hr/> -26,518.92
TOTAL						

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12/10/20	7934	Ongaro & Sons, Inc.	Client #1082, M.P. P&L Maint, Nov 2020	JP Morgan Chase - Primary 7399		
			Inv #72528: Repair @ failed M.P. Meter #4088199 (HID#163948), 11.17.2020	7011 · Pumps & Lines Maintenance	Belvedere	-372.20
			Inv #72528: Repair @ failed M.P. Meter #4088199 (HID#163948), 11.17.2020	7011 · Pumps & Lines Maintenance	Tiburon	-636.21
			Inv #72529: Repair @ failed M.P. Meter #16848789 (HID#4553), 11.17.2020	7011 · Pumps & Lines Maintenance	Belvedere	-372.20
			Inv #72529: Repair @ failed M.P. Meter #16848789 (HID#4553), 11.17.2020	7011 · Pumps & Lines Maintenance	Tiburon	-636.21
			Inv #72534: Repair @ failed M.P. Meter #160865 (HID#527), 11.17.2020	7011 · Pumps & Lines Maintenance	Belvedere	-372.20
			Inv #72534: Repair @ failed M.P. Meter #160865 (HID#527), 11.17.2020	7011 · Pumps & Lines Maintenance	Tiburon	-636.21
TOTAL						-3,025.23
12/10/20	7935	Peterson Power Systems, Inc.	Cust #:5656305, M.P., P.C., + BPS & TPS Generator Srvc, October 2020	JP Morgan Chase - Primary 7399		
			M.P. Generator Annual Srvc., October 2020	7022 · Plant Maint. Parts & Service	Belvedere	-1,338.73
			P.C. Generator Annual Srvc., October 2020	7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-4,220.00
			M.P. Generator Annual Srvc., October 2020	7022 · Plant Maint. Parts & Service	Tiburon	-2,288.27
			TPS#2 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,985.00
			TPS#3 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-2,290.00
			TPS#5 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,935.00
			TPS#6 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,980.00
			TPS#7 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,980.00
			BPS#1 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Belvedere	-2,102.00
			TPS - Seafirth Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon:Paradise Cove	-1,690.00
			Portable ER Generators Annual Srvc., October 2020	9314 · Portable Emergency Generators	Belvedere	-1,931.23
			Portable ER Generators Annual Srvc., October 2020	9314 · Portable Emergency Generators	Tiburon:Paradise Cove	-139.13
			Portable ER Generators Annual Srvc., October 2020	9314 · Portable Emergency Generators	Tiburon	-3,301.64
			BPS#2 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Belvedere	-1,980.00
			BPS#3 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Belvedere	-1,980.00
TOTAL						-31,141.00
12/10/20	7936	Redwood Painting Co., Inc.	Painting at P.C. Plant, November 2020	JP Morgan Chase - Primary 7399		
			Inv #7164, Painting at P.C. Plant, November 2020	9415 · P.C. Paint @ Treatment Plant	Tiburon:Paradise Cove	-52,759.00
TOTAL						-52,759.00
12/10/20	7937	Regional Monitoring Program c/o S...	M.P. + P.C. Permit/Core+AMR Fees - RMP 2021 (AJE FY21-22)	JP Morgan Chase - Primary 7399		
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Belvedere	-2,278.82
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Tiburon	-3,895.18
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Belvedere	-2,278.82
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Tiburon	-3,895.18
			Inv #3021801, 2021 Annual Coverage for H2o @ P.C. Plant, 1.1.21 - 6.30.21	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-92.00
			Inv #3021801, 2021 Annual Coverage for H2o @ P.C. Plant, 7.1.21 - 12.30.21 (...)	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-92.00
TOTAL						-12,532.00
12/10/20	7938	SASM	Lab Truck Purchase, November 2020	JP Morgan Chase - Primary 7399		
			2004 Ford Ranger Truck (Vin#1FTYR10U04PB14742), November 2020	9229.8 · Vehicle Replacement	Belvedere	-1,078.50
			2004 Ford Ranger Truck (Vin#1FTYR10U04PB14742), November 2020	9229.8 · Vehicle Replacement	Tiburon:Paradise Cove	-77.70
			2004 Ford Ranger Truck (Vin#1FTYR10U04PB14742), November 2020	9229.8 · Vehicle Replacement	Tiburon	-1,843.80
TOTAL						-3,000.00

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12/10/20	7939	SWRCB FEES	SWRCB Permit (Threat/Complexity 3C) Permit, December 2020	JP Morgan Chase - Primary 7399		
			Facility #: 2SSO10151, Inv #WD-0175839, Index No. 385672: SWRCB Permit (T...	7062 · Permits/Fees - General	Belvedere	-1,051.20
			Facility #: 2SSO10151, Inv #WD-0175839, Index No. 385672: SWRCB Permit (T...	7062 · Permits/Fees - General	Tiburon	-1,796.80
			Facility #: 2 215021001, Inv #WD-0180824, Index No. 391042: SWRCB Permit (...)	7061 · Main Plant NPDES Renewal	Belvedere	-2,835.80
			Facility #: 2 215021001, Inv #WD-010824, Index No. 391042: SWRCB Permit (N...	7061 · Main Plant NPDES Renewal	Tiburon	-4,847.20
			Facility #: 2 215021002, Inv #WD-0180627, Index No. 390952: SWRCB Permit (...)	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-3,010.00
			Facility #: 2SSO10152, Inv #WD-0175425, Index No. 389246, SWRCB Permit (...)	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-2,848.00
TOTAL						-16,389.00
12/10/20	7940	TESCO Controls, Inc.	Cust #TIBU, M.P. Parts & Srv, October - December, 2020	JP Morgan Chase - Primary 7399		
			Inv #00071579-IN, #0072169-IN, M.P. Parts & Srv, Troubleshoot SBS, Pump #1...	7022 · Plant Maint. Parts & Service	Belvedere	-1,465.72
			Inv #00071579-IN, #0072169-IN, M.P. Parts & Srv, Troubleshoot SBS, Pump #1...	7022 · Plant Maint. Parts & Service	Tiburon	-2,505.34
TOTAL						-3,971.06
12/10/20	7941	The Ark Publishing Co. Inc.	Subscription Renewal, December 2020	JP Morgan Chase - Primary 7399		
			Subscription Renewal re The Ark Newspaper, December 2020	6025 · Dues & Subscriptions	Belvedere	-23.28
			Subscription Renewal re The Ark Newspaper, December 2020	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.68
			Subscription Renewal re The Ark Newspaper, December 2020	6025 · Dues & Subscriptions	Tiburon	-39.79
			Subscription Renewal re The Ark Newspaper, December 2020 (AJE FY21-22)	6025 · Dues & Subscriptions	Belvedere	-23.28
			Subscription Renewal re The Ark Newspaper, December 2020 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.68
			Subscription Renewal re The Ark Newspaper, December 2020 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon	-39.79
TOTAL						-129.50
12/10/20	7942	U.S. Bank	Acct#:4246-0441-0158-3635, November 2020	JP Morgan Chase - Primary 7399		
			#0822:/9545: Zoom + Headphone sets, Nov 2020	6018.1 · Meetings & Travel	Belvedere	-55.55
			#0822:/9545: Zoom + Headphone sets, Nov 2020	6018.1 · Meetings & Travel	Tiburon:Paradise Cove	-4.00
			#0822:/9545: Zoom + Headphone sets, Nov 2020	6018.1 · Meetings & Travel	Tiburon	-94.96
			#0822:/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Belvedere	-23.63
			#0822:/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Tiburon:Paradise Cove	-1.70
			#0822:/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Tiburon	-40.41
			#0822:/9545: USPO & UPS, 10.26.2020, 11.18.2020	6056 · Postage	Belvedere	-89.98
			#0822:/9545: USPO & UPS, 10.26.2020, 11.18.2020	6056 · Postage	Tiburon:Paradise Cove	-6.48
			#0822:/9545: USPO & UPS, 10.26.2020, 11.18.2020	6056 · Postage	Tiburon	-153.84
			#0822:/9545: Paco Repair, 11.5.2020 + BPS #2 materials, 11.13.20	7011 · Pumps & Lines Maintenance	Belvedere	-166.65
			#0822:/9545: Paco Repair, 11.5.2020	7011 · Pumps & Lines Maintenance	Tiburon	-141.95
			#0822:/9545: Water Dispenser @ M.P. Lab, 11.2.2020	7023 · Janitorial Supplies & Service	Belvedere	-17.41
			#0822:/9545: Water Dispenser @ M.P. Lab, 11.2.2020	7023 · Janitorial Supplies & Service	Tiburon	-29.77
			#0822:/9545: Mr. Truck, Johnny Franklin's, Oct-Nov, 2020	7072 · Truck Maintenance	Belvedere	-379.26
			#0822:/9545: Mr. Truck, Johnny Franklin's, Oct-Nov, 2020	7072 · Truck Maintenance	Tiburon:Paradise Cove	-27.32
			#0822:/9545: Mr. Truck, Johnny Franklin's, Oct-Nov, 2020	7072 · Truck Maintenance	Tiburon	-648.38
			#0822:/9545: Safety: Amazon, Purell stations, 10.28.20	8515 · Safety	Belvedere	-45.28
			#0822:/9545: Safety: Amazon, Purell stations, 10.28.20	8515 · Safety	Tiburon:Paradise Cove	-3.26
			#0822:/9545: Safety: Amazon, Purell stations, 10.28.20	8515 · Safety	Tiburon	-77.42
			Acct#:4246-0441-0158-3635, November 2020	8520 · Personal Protection/Safety Wear	Belvedere	-115.20
			Acct#:4246-0441-0158-3635, November 2020	8520 · Personal Protection/Safety Wear	Tiburon:Paradise Cove	-8.30
			Acct#:4246-0441-0158-3635, November 2020	8520 · Personal Protection/Safety Wear	Tiburon	-196.94
TOTAL						-2,327.69
12/10/20	7943	Univar	Cust ID #STDT001, Chemicals, Nov-Dec 2020	JP Morgan Chase - Primary 7399		
			Inv #48853374, Sodium Bisulfite 25% (\$1.163/Gal), 12.7.2020	7024 · Main Plant Chemicals	Belvedere	-2,032.11
			Inv #48853374, Sodium Bisulfite 25% (\$1.163/Gal), 12.7.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-146.40
			Inv #48853374, Sodium Bisulfite 25% (\$1.163/Gal), 12.7.2020	7024 · Main Plant Chemicals	Tiburon	-3,474.10
			Inv #48853374, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 11.13.2020	7024 · Main Plant Chemicals	Belvedere	-653.56
			Inv #48853374, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 11.13.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-47.09
			Inv #48853374, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 11.13.2020	7024 · Main Plant Chemicals	Tiburon	-1,117.31
TOTAL						-9,470.57

12/09/20

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	7944	USA BlueBook	Cust #933682, Safety & P.C. & Lab Supplies, Nov-Dec 2020 Inv #431533, #415389, #428860, M.P. Lab Supplies, Nov - Dec, 2020 Inv #431533, #415389, #428860, M.P. Lab Supplies, Nov - Dec, 2020	JP Morgan Chase - Primary 7399 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon	-1,263.59 -2,159.84
TOTAL						-3,423.43
12/10/20	7945	Waste Management of Redwood La...	Acct #507-0000190-1507-2, Sludge Disposal, November 2020 Inv #01014041507-5 Sludge Disposal - 3 Drop-offs, 20.93 tons, November 2020 Inv #01014041507-5 Sludge Disposal - 3 Drop-offs, 20.93 tons, November 2020	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon	-343.25 -586.71
TOTAL						-929.96
12/10/20	7946	Water Environment Federation	Member ID #01812507, Tony Rubio, Dec '20 (AJE FY21-22) Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 3.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 3.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 3.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 7.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 7.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 7.1....	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	-29.84 -2.15 -51.01 -89.52 -6.45 -153.03
TOTAL						-332.00
12/10/20	7947	WorkSmart Automation, Inc.	SD5 Comm System Maintenance, November 2020 Inv #5052, SCADA troubleshooting @ vm failures + work w/ Top View re VOIP is... Inv #5052, SCADA troubleshooting @ vm failures + work w/ Top View re VOIP is... Inv #5052, SCADA troubleshooting @ vm failures + work w/ Top View re VOIP is...	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	-898.75 -64.75 -1,536.50
TOTAL						-2,500.00
12/10/20	7948	Triola, Joseph	Reimb. for S/B Mileage, October 2020 Reimb. for M.P. S/B Mileage (Belv), thru 10.31.2020	JP Morgan Chase - Primary 7399 6018.2 · Standby Mileage Expense Reimb	Belvedere	-54.05
TOTAL						-54.05

NOV 11, 2020

ok
TK

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

CHECK DATE : 11/13/2020 WEEK 46
PERIOD BEGIN : 11/01/2020
PERIOD END : 11/15/2020

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 11/13/2020. 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	35525.65		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	14
TOTAL NET PAYROLL	35525.65		

BILLING PAYMENT	239.40	Withdrawal made by PAYCHEX INC. on above check date.
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AMOUNT DEBITED FROM TAX ACCOUNT	17274.87		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	17694.30	NUMBER OF CHECKS PRINTED	14

ADJUSTMENTS TO TAX LIABILITY

FFCRA CREDIT APPLIED	
FEDERAL WITHHOLDING	-419.43
EE/ER MEDICARE	-0.00
EE/ER OASDI	-0.00
TOTAL ADJUSTMENTS	-419.43

TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	52800.52		
TOTAL COST OF PAYROLL	53039.92	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.

NOV 24, 2020

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

CHECK DATE : 11/30/2020 WEEK 49
PERIOD BEGIN : 11/16/2020
PERIOD END : 11/30/2020

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 11/30/2020. 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	38362.30		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	17
TOTAL NET PAYROLL	38362.30		

BILLING PAYMENT	253.95	Withdrawal made by PAYCHEX INC. on above check date.
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AMOUNT DEBITED FROM TAX ACCOUNT	16993.67		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	17727.69	NUMBER OF CHECKS PRINTED	17

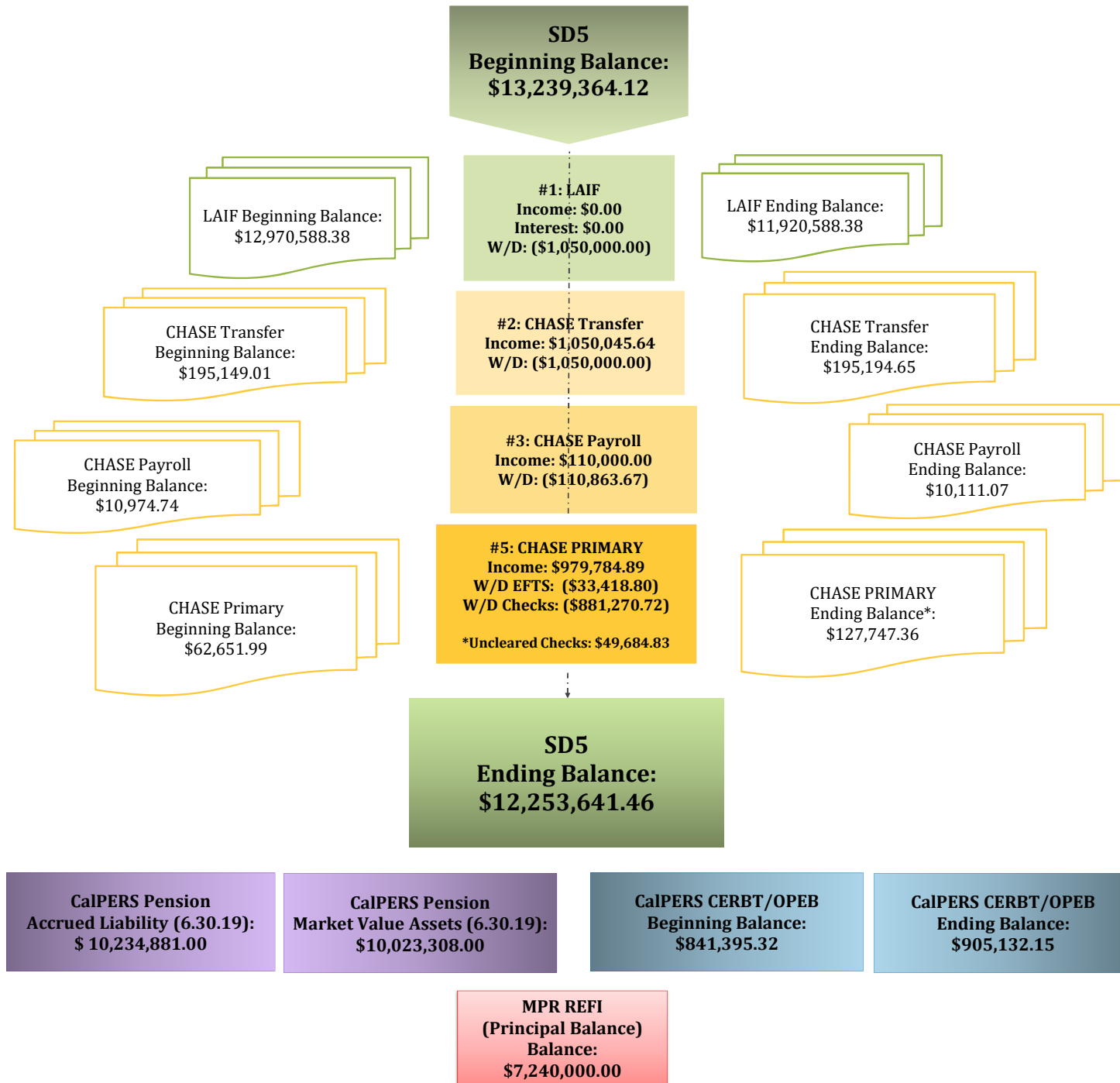
ADJUSTMENTS TO TAX LIABILITY

FFCRA CREDIT APPLIED			
FEDERAL WITHHOLDING	-734.02		
EE/ER MEDICARE	-0.00		
EE/ER OASDI	-0.00		
TOTAL ADJUSTMENTS	-734.02		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	55355.97		
TOTAL COST OF PAYROLL	55609.92	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.

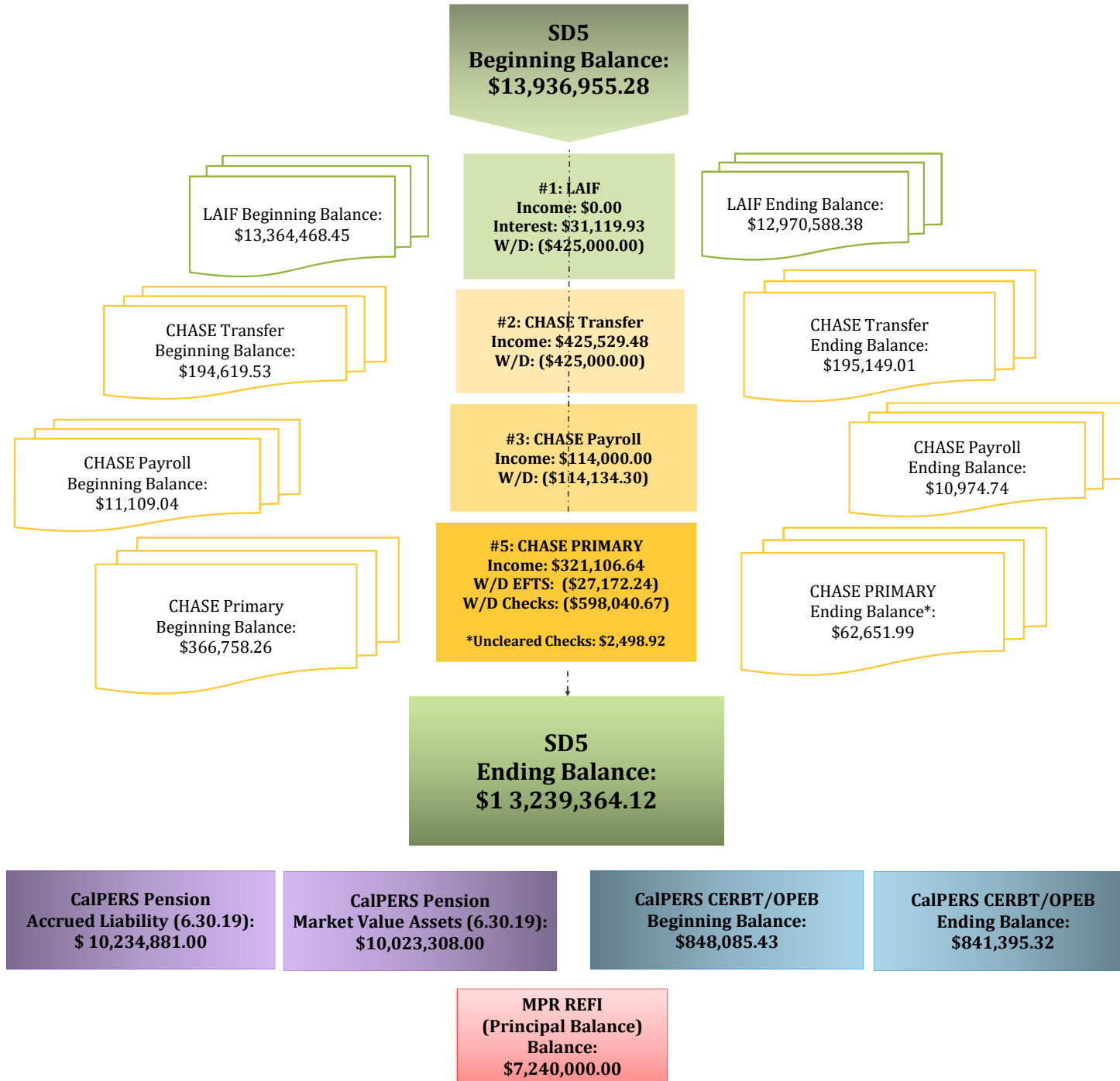
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: November 2020



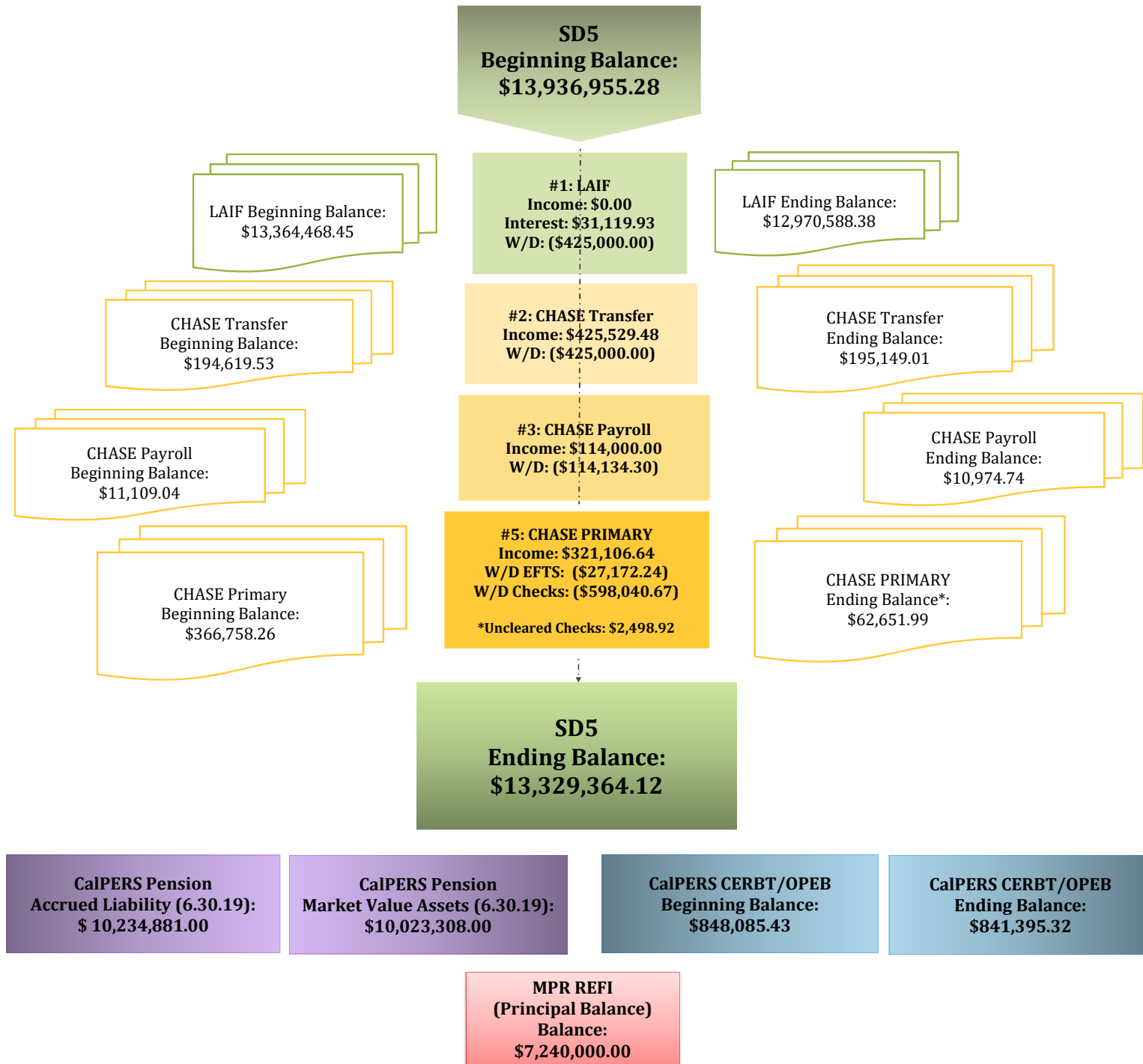
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: October 2020 - REVISED



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: October 2020



Sanitary Distr. No.5 of Marin Co.
Balance Sheet
As of November 30, 2020

	Nov 30, 20	Oct 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Local Agency Investment Fund			
Belvedere			
Belvedere Operating	2,749,987.01	2,910,062.12	-160,075.11
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere Capital & CIP Reserve	1,660,684.53	2,368,627.17	-707,942.64
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	5,650,059.59	6,518,077.34	-868,017.75
Tiburon			
Tiburon Operating	1,151,080.74	1,314,742.04	-163,661.30
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon Capital & CIP Reserve	2,954,028.05	2,972,349.00	-18,320.95
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	6,094,528.79	6,276,511.04	-181,982.25
Local Agency Investment Fund - Other	176,000.00	176,000.00	0.00
Total Local Agency Investment Fund	11,920,588.38	12,970,588.38	-1,050,000.00
JP Morgan Chase - Primary 7399	78,062.53	60,201.37	17,861.16
JP Morgan Chase - Payroll 7506	7,897.24	10,974.74	-3,077.50
JP Morgan Chase - Transfer 7522	195,194.65	195,149.01	45.64
Total Checking/Savings	12,201,742.80	13,236,913.50	-1,035,170.70
Accounts Receivable			
Accounts Receivable	23,358.89	23,358.89	0.00
Total Accounts Receivable	23,358.89	23,358.89	0.00
Other Current Assets			
Petty Cash	881.92	881.92	0.00
Total Other Current Assets	881.92	881.92	0.00
Total Current Assets	12,225,983.61	13,261,154.31	-1,035,170.70
Fixed Assets			
Land	49,295.00	49,295.00	0.00
Main Plant			
Main Plant General			
Cost Main Plant General	20,070,254.16	20,070,254.16	0.00
A/D Main Plant General	-13,375,523.58	-13,375,523.58	0.00
Total Main Plant General	6,694,730.58	6,694,730.58	0.00
Collection & Treatment			
Cost - Collection & Treatment	1,484,374.72	1,484,374.72	0.00
A/D - Collection & Treatment	-1,424,013.40	-1,424,013.40	0.00
Total Collection & Treatment	60,361.32	60,361.32	0.00
Mechanical			
Cost - Mechanical	2,838,343.00	2,838,343.00	0.00
A/D - Mechanical	-1,838,803.44	-1,838,803.44	0.00
Total Mechanical	999,539.56	999,539.56	0.00
Chlorination			
Cost - Chlorination	10,888.00	10,888.00	0.00
A/D - Chlorination	-10,888.00	-10,888.00	0.00
Total Chlorination	0.00	0.00	0.00
Electrical			
Cost - Electrical	2,025,892.00	2,025,892.00	0.00
A/D - Electrical	-743,372.83	-743,372.83	0.00
Total Electrical	1,282,519.17	1,282,519.17	0.00

Sanitary Distr. No.5 of Marin Co.
Balance Sheet
As of November 30, 2020

	<u>Nov 30, 20</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>
Odor Control			
Cost - Odor Control	579,819.95	579,819.95	0.00
A/D - Odor Control	-566,937.67	-566,937.67	0.00
Total Odor Control	12,882.28	12,882.28	0.00
Miscellaneous			
Cost - Miscellaneous	190,088.48	190,088.48	0.00
A/D - Miscellaneous	-74,825.65	-74,825.65	0.00
Total Miscellaneous	115,262.83	115,262.83	0.00
Total Main Plant	9,165,295.74	9,165,295.74	0.00
Paradise Cove Plant			
Cost - P.C. Plant	1,980,947.05	1,980,947.05	0.00
A/D - P.C. Plant	-609,743.42	-609,743.42	0.00
Total Paradise Cove Plant	1,371,203.63	1,371,203.63	0.00
Misc Equipment			
Cost - Misc Equipment	23,619.00	23,619.00	0.00
A/D - Misc Equipment	-39,212.11	-39,212.11	0.00
Total Misc Equipment	-15,593.11	-15,593.11	0.00
Vehicles			
Cost - Vehicles	313,372.36	313,372.36	0.00
A/D - Vehicles	-234,034.79	-234,034.79	0.00
Total Vehicles	79,337.57	79,337.57	0.00
Office Equipment			
Cost - Office Equipment	51,789.90	51,789.90	0.00
A/D - Office Equipment	-36,773.21	-36,773.21	0.00
Total Office Equipment	15,016.69	15,016.69	0.00
Sewer Lines - Tiburon			
Cost - Sewer Lines Tib	7,101,705.50	7,101,705.50	0.00
A/D - Sewer Lines Tib	-3,476,750.15	-3,476,750.15	0.00
Total Sewer Lines - Tiburon	3,624,955.35	3,624,955.35	0.00
Pump Stations - Tiburon			
Cost - Pump Stations Tib	3,313,002.76	3,313,002.76	0.00
A/D - Pump Stations Tib	-1,322,740.27	-1,322,740.27	0.00
Total Pump Stations - Tiburon	1,990,262.49	1,990,262.49	0.00
Pump Stations - Belvedere			
Cost - Pump Stations Belv	1,147,780.78	1,147,780.78	0.00
A/D - Pump Stations Belv	-875,639.59	-875,639.59	0.00
Total Pump Stations - Belvedere	272,141.19	272,141.19	0.00
Sewer Lines - Belvedere			
Cost - Sewer Lines Belv	4,491,629.16	4,491,629.16	0.00
A/D - Sewer Lines Belv	-1,815,539.52	-1,815,539.52	0.00
Total Sewer Lines - Belvedere	2,676,089.64	2,676,089.64	0.00
Total 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	31,547,175.80	32,582,346.50	-1,035,170.70

**Sanitary Distr. No.5 of Marin Co.
Balance Sheet
As of November 30, 2020**

	<u>Nov 30, 20</u>	<u>Oct 31, 20</u>	<u>\$ Change</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	110,023.86	25,186.98	84,836.88
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	<u>955,867.77</u>	<u>871,030.89</u>	<u>84,836.88</u>
Total Current Liabilities	955,867.77	871,030.89	84,836.88
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	<u>7,565,017.00</u>	<u>7,565,017.00</u>	<u>0.00</u>
Total Liabilities	8,520,884.77	8,436,047.89	84,836.88
Equity			
3900 - Net Assets	26,485,416.11	26,485,416.11	0.00
Net Income	-3,459,125.08	-2,339,117.50	-1,120,007.58
Total Equity	<u>23,026,291.03</u>	<u>24,146,298.61</u>	<u>-1,120,007.58</u>
TOTAL LIABILITIES & EQUITY	<u>31,547,175.80</u>	<u>32,582,346.50</u>	<u>-1,035,170.70</u>

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

	Jul - Nov 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	418.97	500.00	-81.03	83.8%
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	20,090.91	981,933.00	-961,842.09	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	-625.57	1,400,843.00	-1,401,468.57	-0.0%
5007.3 · Sewer Service-Belv Cap	-408.43	914,600.00	-915,008.43	-0.0%
5007.4 · Other User Fees	0.00	24,826.00	-24,826.00	0.0%
Total 5007 · Sewer Service Charge	-1,034.00	4,985,282.00	-4,986,316.00	-0.0%
5201 · Interest				
5201.1 · Interest County of Marin	136.53			
5201.2 · Interest LAIF	31,119.93	156,402.00	-125,282.07	19.9%
Total 5201 · Interest	31,256.46	156,402.00	-125,145.54	20.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	3,175.00	11,062.00	-7,887.00	28.7%
5900.31 · Collection	32,827.00	100,000.00	-67,173.00	32.8%
5900.34 · Treatment	32,655.00	100,000.00	-67,345.00	32.7%
Total 5900.3 · Connection Fees	68,657.00	211,062.00	-142,405.00	32.5%
5900.4 · Inspection Permit Fees	8,247.00	11,062.00	-2,815.00	74.6%
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	150,576.26	6,461,327.00	-6,310,750.74	2.3%
Gross Profit	150,576.26	6,461,327.00	-6,310,750.74	2.3%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	0.00	1,000.00	-1,000.00	0.0%
6008 · Audit & Accounting	21,000.00	35,000.00	-14,000.00	60.0%
6017 · Consulting Fees	112,892.07	200,000.00	-87,107.93	56.4%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	1,693.61	7,000.00	-5,306.39	24.2%
6018.2 · Standby Mileage Expense Reimb	3,135.82	8,000.00	-4,864.18	39.2%
Total 6018 · Travel & Meetings	4,829.43	15,000.00	-10,170.57	32.2%
6020 · Continuing Education	2,452.40	10,000.00	-7,547.60	24.5%
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	23,068.36	34,000.00	-10,931.64	67.8%
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 November 2020

	Jul - Nov 20	Budget	\$ Over Budget	% of Bu...
6039 · Legal	5,436.00	50,000.00	-44,564.00	10.9%
6047 · Office Supplies	6,121.75	13,000.00	-6,878.25	47.1%
6056 · Postage	15.61	1,000.00	-984.39	1.6%
6059 · Pollution Prevention/Public Edu	3,526.19	5,000.00	-1,473.81	70.5%
6065 · Miscellaneous Expense	209.95			
Total 6000 · Administrative Expenses	231,596.24	466,527.00	-234,930.76	49.6%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	44,369.60	50,000.00	-5,630.40	88.7%
7013 · Emergency Line Repair	0.00	50,000.00	-50,000.00	0.0%
Total 7010 · Pumps & Lines Maintenance	44,369.60	100,000.00	-55,630.40	44.4%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	37,732.71	15,000.00	22,732.71	251.6%
7022 · Plant Maint. Parts & Service	21,898.21	100,000.00	-78,101.79	21.9%
7023 · Janitorial Supplies & Service	2,836.25	9,000.00	-6,163.75	31.5%
7024 · Main Plant Chemicals	28,199.48	105,000.00	-76,800.52	26.9%
7025 · Lab Supplies & Chemicals	2,834.64	15,000.00	-12,165.36	18.9%
7027 · Electrical & Instrument	2,204.08	5,000.00	-2,795.92	44.1%
7028 · Grounds Maintenance	279.36	5,000.00	-4,720.64	5.6%
7029 · Main Plant Sludge Disposal	12,771.05	40,000.00	-27,228.95	31.9%
Total 7020 · Main Plant Maintenance	108,755.78	294,000.00	-185,244.22	37.0%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	6,983.73	10,000.00	-3,016.27	69.8%
7042 · Paradise Supplies & Chemicals	5,194.63	5,000.00	194.63	103.9%
7043 · Paradise Sludge Disposal	2,645.00	8,000.00	-5,355.00	33.1%
Total 7040 · Paradise Cove Plant Maint	14,823.36	23,000.00	-8,176.64	64.4%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	11,999.30	50,000.00	-38,000.70	24.0%
7052 · Paradise Cove Monitoring	3,430.50	15,000.00	-11,569.50	22.9%
7053 · Chronic Toxicity Program Eval	862.00			
Total 7050 · Monitoring	16,291.80	65,000.00	-48,708.20	25.1%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	199.50			
7062 · Permits/Fees - General	22,027.36	41,000.00	-18,972.64	53.7%
7063 · Paradise Cove Permits/Fees	1,491.08	8,000.00	-6,508.92	18.6%
7064 · Paradise Cove NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
Total 7060 · Permits/Fees	23,717.94	89,000.00	-65,282.06	26.6%
7070 · Truck Maintenance				
7071 · Fuel	3,340.17	8,000.00	-4,659.83	41.8%
7072 · Truck Maintenance	14,670.28	8,000.00	6,670.28	183.4%
Total 7070 · Truck Maintenance	18,010.45	16,000.00	2,010.45	112.6%
Total 7000 · Ops & Maintenance Expenses	225,968.93	587,000.00	-361,031.07	38.5%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	464,361.31	1,143,549.00	-679,187.69	40.6%
8003 · Overtime	42,790.74	100,000.00	-57,209.26	42.8%
8004 · Standby Pay	30,281.42	72,450.00	-42,168.58	41.8%
8005 · Employee Incentives	12,000.00	45,000.00	-33,000.00	26.7%
8006 · Vacation Buyout	13,067.48	25,000.00	-11,932.52	52.3%
8013 · Payroll Taxes	37,172.66	98,212.00	-61,039.34	37.8%
8015 · Payroll/Bank Fees	2,479.11	5,500.00	-3,020.89	45.1%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	43,437.08	253,061.00	-209,623.92	17.2%
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	950.00			
Total 8019 · PERS Retirement	140,754.08	586,311.00	-445,556.92	24.0%

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

	Jul - Nov 20	Budget	\$ Over Budget	% of Bu...
8020 · Employee Health				
8020.05 · Employee Health	82,934.67	200,653.00	-117,718.33	41.3%
8021 · Employee Health Deductions	-1,240.80			
Total 8020 · Employee Health	81,693.87	200,653.00	-118,959.13	40.7%
8022 · Retiree Health				
8022.05 · Retiree Health	50,901.53	80,994.00	-30,092.47	62.8%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	72,400.00	-72,400.00	0.0%
Total 8022 · Retiree Health	50,901.53	153,394.00	-102,492.47	33.2%
8023 · Workers Comp Insurance	39,624.00	50,250.00	-10,626.00	78.9%
Total 8000 · Salaries and Benefits Expenses	921,126.20	2,486,319.00	-1,565,192.80	37.0%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	57,597.58	80,000.00	-22,402.42	72.0%
8515 · Safety	10,860.26	20,000.00	-9,139.74	54.3%
8520 · Personal Protection/Safety Wear	4,446.30	15,000.00	-10,553.70	29.6%
8530 · Telephone				
8531 · Main Plant Telephones	3,360.73	11,000.00	-7,639.27	30.6%
8532 · Paradise Cove Telephones	1,400.19	4,000.00	-2,599.81	35.0%
8533 · Pumps & Lines Telephones	1,916.04	7,000.00	-5,083.96	27.4%
Total 8530 · Telephone	6,676.96	22,000.00	-15,323.04	30.3%
8540 · Utilities				
8541 · Water	2,854.40	5,000.00	-2,145.60	57.1%
8542 · Main Plant Utilities	73,906.79	180,000.00	-106,093.21	41.1%
8543 · Paradise Cove Utilities	6,153.90	13,500.00	-7,346.10	45.6%
8544 · Pump Station Utilities	13,425.34	35,000.00	-21,574.66	38.4%
Total 8540 · Utilities	96,340.43	233,500.00	-137,159.57	41.3%
Total 8500 · Other Operating Expenses	175,921.53	370,500.00	-194,578.47	47.5%
Total Expense	1,554,612.90	3,910,346.00	-2,355,733.10	39.8%
Net Ordinary Income	-1,404,036.64	2,550,981.00	-3,955,017.64	-55.0%
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	1,146,237.13	1,200,000.00	-53,762.87	95.5%
Total 9311 · Cove Rd Force Main Project	1,146,237.13	1,200,000.00	-53,762.87	95.5%
9312 · Force Main Rehab - Mitpl 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	5,570.18	75,000.00	-69,429.82	7.4%
9227.8 · Rodder/Vactor Truck	8,370.41			
Total 9300 · Pumps & Lines Capital	1,250,005.74	2,095,000.00	-844,994.26	59.7%

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

	Jul - Nov 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%
9402 · P.C. Flow Meter Replacement	19,501.62			
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	19,501.62	520,000.00	-500,498.38	3.8%
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	1,269,507.36	2,810,000.00	-1,540,492.64	45.2%
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	2,030,163.62	3,660,457.00	-1,630,293.38	55.5%
Net Other Income	-2,030,163.62	-3,660,457.00	1,630,293.38	55.5%
Net Income	-3,434,200.26	-1,109,476.00	-2,324,724.26	309.5%

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

	Paradise C... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5004 · REDEMPTION / RDMPT	1.84	43.80	45.64	0.00	45.64
Total 5000 · Property Taxes	1.84	43.80	45.64	0.00	45.64
5007 · Sewer Service Charge					
5007.2 · Sewer Service-Belv Ops	0.00	-625.57	-625.57	0.00	-625.57
5007.3 · Sewer Service-Belv Cap	0.00	-408.43	-408.43	0.00	-408.43
Total 5007 · Sewer Service Charge	0.00	-1,034.00	-1,034.00	0.00	-1,034.00
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	250.00	250.00	500.00	750.00
5900.31 · Collection	0.00	4,257.00	4,257.00	2,229.00	6,486.00
5900.34 · Treatment	0.00	5,885.00	5,885.00	1,605.00	7,490.00
Total 5900.3 · Connection Fees	0.00	10,392.00	10,392.00	4,334.00	14,726.00
5900.4 · Inspection Permit Fees	0.00	700.00	700.00	1,000.00	1,700.00
Total Income	1.84	10,101.80	10,103.64	5,334.00	15,437.64
Gross Profit	1.84	10,101.80	10,103.64	5,334.00	15,437.64
Expense					
6000 · Administrative Expenses					
6001 · Advertising	0.00	0.00	0.00	0.00	0.00
6008 · Audit & Accounting	362.60	8,604.40	8,967.00	5,033.00	14,000.00
6017 · Consulting Fees	702.88	24,547.39	25,250.27	50,701.73	75,952.00
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	1.42	33.80	35.22	19.77	54.99
6018.2 · Standby Mileage Expense Reimb	0.00	654.91	654.91	483.36	1,138.27
Total 6018 · Travel & Meetings	1.42	688.71	690.13	503.13	1,193.26
6020 · Continuing Education	2.59	61.46	64.05	35.95	100.00
6025 · Dues & Subscriptions	393.75	9,344.12	9,737.87	5,465.67	15,203.54
6039 · Legal	42.31	1,003.95	1,046.26	587.24	1,633.50
6047 · Office Supplies	3.33	79.04	82.37	46.22	128.59
6056 · Postage	0.24	5.64	5.88	3.30	9.18
6059 · Pollution Prevention/Public Edu	256.28	916.01	1,172.29	536.00	1,708.29
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
Total 6000 · Administrative Expenses	1,765.40	45,250.72	47,016.12	62,912.24	109,928.36
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	26,546.75	1,014.01	27,560.76	1,102.82	28,663.58
Total 7010 · Pumps & Lines Maintenance	26,546.75	1,014.01	27,560.76	1,102.82	28,663.58
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	17,640.07	17,640.07	10,320.08	27,960.15
7022 · Plant Maint. Parts & Service	0.00	5,730.89	5,730.89	4,226.70	9,957.59
7023 · Janitorial Supplies & Service	0.00	380.03	380.03	222.32	602.35
7024 · Main Plant Chemicals	0.00	6,795.32	6,795.32	3,974.80	10,770.12
7025 · Lab Supplies & Chemicals	0.00	0.00	0.00	0.00	0.00
7026 · SASM Supplies & Chem	0.00	-10,646.51	-10,646.51	-6,228.60	-16,875.11
7027 · Electrical & Instrument	0.00	87.70	87.70	51.30	139.00
7029 · Main Plant Sludge Disposal	0.00	3,688.12	3,688.12	2,157.68	5,845.80
Total 7020 · Main Plant Maintenance	0.00	23,675.62	23,675.62	14,724.28	38,399.90
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	-15,581.75	0.00	-15,581.75	0.00	-15,581.75
7042 · Paradise Supplies & Chemicals	1,414.56	0.00	1,414.56	0.00	1,414.56
7043 · Paradise Sludge Disposal	-184.15	0.00	-184.15	0.00	-184.15
Total 7040 · Paradise Cove Plant Maint	-14,351.34	0.00	-14,351.34	0.00	-14,351.34

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

	Paradise C... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	2,136.67	2,136.67	1,250.03	3,386.70
7052 · Paradise Cove Monitoring	662.55	0.00	662.55	0.00	662.55
7053 · Chronic Toxicity Program Eval	0.00	543.84	543.84	318.16	862.00
Total 7050 · Monitoring	662.55	2,680.51	3,343.06	1,568.19	4,911.25
7060 · Permits/Fees					
7062 · Permits/Fees - General	0.00	2,063.54	2,063.54	999.07	3,062.61
7063 · Paradise Cove Permits/Fees	918.79	0.00	918.79	0.00	918.79
7060 · Permits/Fees - Other	0.00	2,021.41	2,021.41	1,182.40	3,203.81
Total 7060 · Permits/Fees	918.79	4,084.95	5,003.74	2,181.47	7,185.21
7070 · Truck Maintenance					
7071 · Fuel	20.45	485.38	505.83	283.91	789.74
7072 · Truck Maintenance	5.87	139.24	145.11	81.45	226.56
Total 7070 · Truck Maintenance	26.32	624.62	650.94	365.36	1,016.30
Total 7000 · Ops & Maintenance Expenses	13,803.07	32,079.71	45,882.78	19,942.12	65,824.90
8000 · Salaries and Benefits Expenses					
8001 · Salaries	2,445.10	58,021.42	60,466.52	33,938.66	94,405.18
8030 · Salaries Reimbursed by SASM	0.00	-4,090.62	-4,090.62	-2,393.16	-6,483.78
8003 · Overtime	213.38	5,063.45	5,276.83	2,961.77	8,238.60
8004 · Standby Pay	165.10	3,917.87	4,082.97	2,291.69	6,374.66
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	157.88	3,746.58	3,904.46	2,191.49	6,095.95
8015 · Payroll/Bank Fees	12.78	303.22	316.00	177.36	493.36
8019 · PERS Retirement					
8019.05 · PERS Retirement	354.36	8,290.17	8,644.53	5,037.30	13,681.83
8019 · PERS Retirement - Other	6.05	154.05	160.10	89.90	250.00
Total 8019 · PERS Retirement	360.41	8,444.22	8,804.63	5,127.20	13,931.83
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	859.55	20,396.69	21,256.24	11,930.71	33,186.95
Total 8022 · Retiree Health	859.55	20,396.69	21,256.24	11,930.71	33,186.95
Total 8000 · Salaries and Benefits Expenses	4,740.15	108,283.30	113,023.45	63,525.95	176,549.40
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	372.21	8,832.76	9,204.97	5,166.56	14,371.53
8515 · Safety	32.39	768.50	800.89	449.53	1,250.42
8520 · Personal Protection/Safety Wear	17.95	426.11	444.06	249.25	693.31
8530 · Telephone					
8531 · Main Plant Telephones	0.00	429.94	429.94	251.48	681.42
8532 · Paradise Cove Telephones	348.53	0.00	348.53	0.00	348.53
8533 · Pumps & Lines Telephones	173.77	305.87	479.64	0.00	479.64
Total 8530 · Telephone	522.30	735.81	1,258.11	251.48	1,509.59

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

	Paradise C... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
8540 · Utilities					
8541 · Water	0.00	823.76	823.76	595.26	1,419.02
8542 · Main Plant Utilities	0.00	12,009.41	12,009.41	7,025.95	19,035.36
8543 · Paradise Cove Utilities	1,613.83	0.00	1,613.83	0.00	1,613.83
8544 · Pump Station Utilities	248.76	1,667.17	1,915.93	1,456.77	3,372.70
Total 8540 · Utilities	<u>1,862.59</u>	<u>14,500.34</u>	<u>16,362.93</u>	<u>9,077.98</u>	<u>25,440.91</u>
Total 8500 · Other Operating Expenses	<u>2,807.44</u>	<u>25,263.52</u>	<u>28,070.96</u>	<u>15,194.80</u>	<u>43,265.76</u>
Total Expense	<u>23,116.06</u>	<u>210,877.25</u>	<u>233,993.31</u>	<u>161,575.11</u>	<u>395,568.42</u>
Net Ordinary Income	-23,114.22	-200,775.45	-223,889.67	-156,241.11	-380,130.78
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9300 · Pumps & Lines Capital					
9311 · Cove Rd Force Main Project					
9311.2 · Cove Rd FM - Const, Ph I	0.00	0.00	0.00	706,913.57	706,913.57
Total 9311 · Cove Rd Force Main Project	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>706,913.57</u>	<u>706,913.57</u>
9314 · Portable Emergency Generators	80.56	3,463.52	3,544.08	2,026.10	5,570.18
9227.8 · Rodder/Vactor Truck	204.39	4,850.07	5,054.46	2,836.97	7,891.43
Total 9300 · Pumps & Lines Capital	<u>284.95</u>	<u>8,313.59</u>	<u>8,598.54</u>	<u>711,776.64</u>	<u>720,375.18</u>
9400 · Paradise Cove Capital					
9402 · P.C. Flow Meter Replacement	19,501.62	0.00	19,501.62	0.00	19,501.62
Total 9400 · Paradise Cove Capital	<u>19,501.62</u>	<u>0.00</u>	<u>19,501.62</u>	<u>0.00</u>	<u>19,501.62</u>
Total 9100 · Capital Expenditures	<u>19,786.57</u>	<u>8,313.59</u>	<u>28,100.16</u>	<u>711,776.64</u>	<u>739,876.80</u>
Total Other Expense	<u>19,786.57</u>	<u>8,313.59</u>	<u>28,100.16</u>	<u>711,776.64</u>	<u>739,876.80</u>
Net Other Income	<u>-19,786.57</u>	<u>-8,313.59</u>	<u>-28,100.16</u>	<u>-711,776.64</u>	<u>-739,876.80</u>
Net Income	<u><u>-42,900.79</u></u>	<u><u>-209,089.04</u></u>	<u><u>-251,989.83</u></u>	<u><u>-868,017.75</u></u>	<u><u>-1,120,007.58</u></u>

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

Type	Date	Num	Name	Memo	Amount	Balance
Bilsborough, Chad						
Check	11/13/20	3181-3784	Bilsborough, Chad	2.0 Hrs. O.T. @ 1.5x	112.16	112.16
Check	11/13/20	3181-3784	Bilsborough, Chad	1.0 Hrs. O.T. @ 2.0x	74.78	186.94
Check	11/30/20	3351-3799	Bilsborough, Chad	1.0 Hrs. O.T. @ 2.0x	74.78	261.72
Check	11/30/20	3351-3800	Bilsborough, Chad	15.0 Hrs. O.T. @ 1.5x	841.23	1,102.95
Total Bilsborough, Chad					1,102.95	1,102.95
Cottrell, Rulon						
Check	11/13/20	3181-3786	Cottrell, Rulon	3.0 Hrs. O.T. @ 1.5x	248.58	248.58
Check	11/13/20	3181-3786	Cottrell, Rulon	40.0 Hrs. Comp Buy ...	2,209.56	2,458.14
Check	11/30/20	3351-3802	Cottrell, Rulon	10.0 Hrs. O.T. @ 1.5x	828.59	3,286.73
Total Cottrell, Rulon					3,286.73	3,286.73
Dohrmann, Robin						
Check	11/13/20	3181-3787	Dohrmann, Robin	4.0 Hrs. O.T. @ 1.5x	348.01	348.01
Check	11/30/20	3351-3804	Dohrmann, Robin	13.75 Hrs. O.T. @ 1.5x	1,196.27	1,544.28
Total Dohrmann, Robin					1,544.28	1,544.28
Driscoll, Stephen						
Check	11/13/20	3181-3789	Driscoll, Stephen	2.0 Hrs. O.T. @ 1.5x	174.00	174.00
Total Driscoll, Stephen					174.00	174.00
La Torre, Daniel P.						
Check	11/13/20	3181-3791	La Torre, Daniel P.	16.0 Hrs. O.T. @ 1.5x	1,262.60	1,262.60
Check	11/30/20	3351-3808	La Torre, Daniel P.	11.0 Hrs. O.T. @ 1.5x	868.04	2,130.64
Total La Torre, Daniel P.					2,130.64	2,130.64
TOTAL					8,238.60	8,238.60

Sanitary District No. 5 of Marin County



District Management Report November 2020

Contents:

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

Transmittal Memo

Date: December 17, 2020
To: Board of Directors
From: Tony Rubio, District Manager/ Chief Plant Operator
Subject: Management Report for November 2020

Fiscal Status

Period Covered: July 1, 2020 –November 30, 2020
Percent of Fiscal Year: 41.6 %
Percent of Budgeted Income to Date: 2.3%
Percent of Budgeted Expenditures to Date: 39.8% (operating only)

Personnel

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

Regulatory Compliance

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

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of November 2020 Include:

Financial/Budgetary/Business Administration

- Scanning project underway- 1980's Main Plant upgrade documents being scanned
- Annual audit work fiscal year 19/20 complete
- Sent email to Realtor of 2200 Mar East regarding pump station #3, access and disclosures.
- Meetings with HDR regarding Collection System Master Plan work- draft report anticipated in late December

HR and Personnel

- Office remains closed to the public through the end of December.

Continuing Education and Safety Training.

- Respiratory Fit Test Training
- Cal Osha Covid-19 Exposure Control Plan

Collection System Performance

Main Plant Tiburon/Belvedere:

- Submitted No Spill report for the month of October to RWQCB on CIWQS.
- Hydro Jet cleaning continues as time allows.
- Annual Pump station pump and electrical PM's being performed

Paradise Cove:

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

Treatment Plant Performance

Paradise Cove:

- Bay Side package plant tank coating completed

Main Plant:

- Submitted October 2020 SMR and DMR to the RWQCB
- Bi-Annual Blower Service completed by APG Neuros
- New SCADA server upgrade underway
- Wastewater Samples continue to be collected and sent to the University of California Berkeley for Covid-19 study

Pollution Prevention Activities

- Holiday advertisement outreach activities to begin airing on Comcast emphasizing FOG, Wipes and no drugs down the drain- Ads will air from November 23, 2020 - February 22, 2021.

Capital Improvement Projects

- Cove Road Force Main Project has begun. Over 80% of the new line has been installed.
- Working on putting line segments together for a small pipe burst project in Paradise Cove service area for bidding this upcoming winter and work to be done in the Spring of 2021.
- Work continues on Belvedere Pump station #2 Generator Installation- once complete- Control Panel will be installed.

Glossary of Terms

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

Glossary of terms continued...

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

Glossary of terms continued...

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

Wastewater Acronyms

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

December **, 2020

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

We have audited the financial statements of Sanitary District Number 5 of Marin County for the year ended June 30, 2020 and have issued our report thereon dated December **, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 19, 2018, our responsibility, as described by professional standards, was to express an opinion about whether the financial statements prepared by management with your oversight were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

Planned Scope and Timing of the Audit

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

We began our audit as expected, which was in September 2020.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sanitary District Number 5 of Marin County are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions

entered into by the District during the year for which there is a lack of authoritative guidance or consensus. To our knowledge, there are no significant transactions that have been recognized in the financial statements in an improper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole except for the identified of \$154,000 of unrecorded deferred permit and connection fees.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December **, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

We have provided a separate letter to the Board of Directors surrounding internal controls.

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

Very truly yours,

Client: 19017 - Sanitary District Number 5 of Marin County
 Engagement: 2020-190 - Sanitary District Number 5 of Marin County
 Period Ending: 6/30/2020
 Trial Balance: A-01 - TB
 Workpaper: B-01 - Passed Adjustments Report

Account	Description	W/P Ref	Debit	Credit	Impact on P/L
Proposed JE # 3 ✓07-02					
To pass on reversing the over accrued payable.					
2000	2000 -+ Accounts Payable		18,991		
7013	7000 -+ Ops & Maintenance Expenses:7010 -+ Pumps & Lines Maintenance:7013 -+ Emergency Line Repair			18,991	
Total			<u>18,991</u>	<u>18,991</u>	18,991
Proposed JE # 5 ✓08-01					
To pass on adjusting the accrued vacation as of 06/30/20.					
8001	8000 -+ Salaries and Benefits Expenses:8001 -+ Salaries		26,674		
2010	Compensated Absences Current			26,674	
Total			<u>26,674</u>	<u>26,674</u>	(26,674)
Proposed JE # 6 ✓07-02					
To pass on adjusting the payable for the project related to FY19/20.					
9530	9100 -+ Capital Expenditures:9500 -+ Undesignated Capital:9530 -+ Undesignated Cap - P & L		26,650		
1210	Accounts Receivable			25,317	
2020	Retainage Payable			1,333	
Total			<u>26,650</u>	<u>26,650</u>	26,650
					<u>18,967</u>

December **, 2020

Board of Directors
Sanitary District Number 5 of Marin County

In planning and performing our audit of the financial statements of Sanitary District Number 5 of Marin County as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Sanitary District Number 5 of Marin County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sanitary District Number 5 of Marin County's internal control. Accordingly, we do not express an opinion on the effectiveness of Sanitary District Number 5 of Marin County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the Organization's internal control to be a material weakness:

During the annual close, errors were made in the calculation of deferred revenue and accrued vacation. The District properly considered the need for such accruals; however errors were made in the calculations. For example, the calculation of accrued vacation took into consideration the change in compensation, however, the 2019 vacation balances were used to calculate the liability. More diligence is needed when closing the books.

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

Very truly yours,

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

DISCUSSION DRAFT

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Sanitary District Number 5 of Marin County as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Sanitary District Number 5 of Marin County as of June 30, 2020 and 2019, and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9, the required supplementary information included on pages 34-37, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

December **, 2020

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

This section of the Sanitary District Number 5 of Marin County's annual financial report presents our discussion and analysis of the District's financial performance during the year ended June 30, 2020. The financial statements are presented in a format to comply with the financial statement presentation requirements of the Governmental Accounting Standards Board.

FINANCIAL HIGHLIGHTS

- The net position of the District's business-type activities increased by approximately \$1,398,000 during the year ended June 30, 2020.
- Total operating revenues decreased by approximately \$280,000 due to a decrease in connection and inspection fees. Nonoperating revenues decreased by approximately \$21,000 attributed to a decrease of approximately \$24,000 in interest income.
- Total operating expenses for the year ended June 30, 2020 increased by approximately \$743,000 compared to the year ended June 30, 2019. The increase in operating expenses was principally attributed to increases in salaries and benefits of approximately \$397,000, and an increase in maintenance and repairs and of approximately \$227,000.
- There were no increases in customer rates during the year ended June 30, 2020.
- During the year ended June 30, 2020 the District refinanced its previously issued bonds with a direct borrowing. The District incurred costs of \$95,171 related to the refinancing. The interest expense incurred was reduced by approximately \$211,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

FIGURE A-1 Major Financial Statement Features

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

Basic Financial Statements

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

TABLE A-1: Net Position of the District

	2020	2019	Increase (Decrease) Over 2019	Percent Increase (Decrease)	2018	Increase (Decrease) Over 2018
Cash, including board reserves	\$ 15,953,792	\$ 15,078,854	\$ 874,938	5.80%	\$ 13,115,362	\$ 1,963,492
Capital assets	19,228,004	19,149,116	78,888	0.41%	19,743,735	(594,619)
Other assets and deferred outflows of resources	1,130,863	1,387,269	(256,406)	-18.48%	1,603,274	(216,005)
Total assets and deferred outflows of resources	36,312,659	35,615,239	697,420	1.96%	34,462,371	1,152,868
Current liabilities	1,330,851	1,197,939	132,912	11.10%	1,492,914	(294,975)
Net pension and OPEB liabilities and related deferred inflows of resources	1,185,031	1,453,323	(268,292)	-18.46%	1,829,561	(376,238)
Bond payable, and note payable from direct borrowing, and related deferred inflows of resources	7,374,264	7,939,093	(564,829)	-7.11%	8,483,840	(544,747)
Total liabilities and deferred inflows of resources	9,890,146	10,590,355	(700,209)	-6.61%	11,806,315	(1,215,960)
Net position:						
Net investment in capital assets	11,328,004	10,665,275	662,729	6.21%	10,732,456	(67,181)
Unrestricted	15,094,509	14,359,609	734,900	5.12%	11,923,600	2,436,009
Total net position	\$ 26,422,513	\$ 25,024,884	\$ 1,397,629	5.58%	\$ 22,656,056	\$ 2,368,828

Net Position. The District's total net position increased by \$1,397,629 during the year ended June 30, 2020. This increase is discussed in detail on the following page. The \$700,209 decrease in liabilities and deferred inflows of resources is attributed principally to the reduction in bond payable of \$449,577.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

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

	2020	2019	Increase (Decrease) Over 2019	Percent Increase (Decrease)	2018	Increase (Decrease) Over 2018
Operating revenues	\$ 5,374,515	\$ 5,654,446	\$ (279,931)	-4.95%	\$ 5,727,360	\$ (72,914)
Nonoperating revenues	1,499,193	1,520,579	(21,386)	-1.41%	1,269,778	250,801
Total revenues	6,873,708	7,175,025	(301,317)	-4.20%	6,997,138	177,887
Operating expenses	5,278,679	4,534,797	743,882	16.40%	4,729,724	(194,927)
Nonoperating expenses	210,764	271,400	(60,636)	-22.34%	302,612	(31,212)
Total expenses	5,489,443	4,806,197	683,246	14.22%	5,032,336	(226,139)
Change in net assets	1,384,265	2,368,828	(984,563)	-41.56%	1,964,802	404,026
Capital contribution	13,364	-	13,364	100.00%	-	-
Net position - beginning of period	25,024,884	22,656,056	2,368,828	10.46%	20,691,254	1,964,802
Net position - end of period	\$ 26,422,513	\$ 25,024,884	\$ 1,397,629	5.58%	\$ 22,656,056	\$ 2,368,828

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

CAPITAL ASSET AND DEBT ADMINISTRATION

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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	Increase (Decrease) Over 2019	Percent Increase (Decrease)
Land	\$ 49,295	\$ 49,295	\$ -	0.00%
Main and Paradise Cove plants	10,421,237	11,656,168	(1,234,931)	-10.59%
Sewer line and pump stations	8,563,449	7,259,523	1,303,926	17.96%
Plant equipment, vehicles, and other equipment	<u>194,023</u>	<u>184,130</u>	9,893	5.37%
Total capital assets	<u>\$ 19,228,004</u>	<u>\$ 19,149,116</u>	<u>\$ 78,888</u>	0.41%

Capital Assets

There was a net increase in capital assets of \$78,888 during the year ended June 30, 2020 mainly due to current year's depreciation of \$1,568,300 and as the District added \$1,840,479 of improvements during the year ended June 30, 2020. This included approximately \$1,600,000 toward sewer lines improvements.

Long-Term Debt

In fiscal year 2012, the District's Financing Authority issued \$10,935,000 in revenue bonds to provide financing for the Main Plant Rehabilitation Project. Because of the financial condition of the District, the bonds were sold at a \$1,076,031 premium that effectively reduced the overall interest rate on the District's bonds. Principal and interest payments began in fiscal year 2013.

In March 2020, the District was able to refinance the outstanding balance of the revenue bonds, \$7,205,000, with a direct borrowing. The new loan has a principal balance of \$7,900,000, a term of twelve years, and an interest rate of 2.48%. There were approximately \$95,000 of debt refinancing costs.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

ECONOMIC FACTORS AND NEXT YEAR'S OPERATING PLAN AND RATES

Several major changes in the District's financial capabilities and operations are anticipated in the future.

The largest item of concern that will impact District income for the upcoming year and the following year would be the closing of several restaurants in the District's service area. Several restaurants have closed down, either permanently, or temporarily for remodels. These closures effect the District's anticipated annual income. Also, beginning in March 2020, the world was impacted by Covid-19 which shuttered businesses and hindered construction as a result. We still don't know what the final financial impact will be to the District as result of Covid-19 government mandated closures, but we currently estimate a loss of commercial income for fiscal year 2021-2022 to be above \$100K.

During Fiscal Year 2019-2020, the District determined there is an urgent need for significant capital improvements. These needs primarily deal with the aging infrastructure of the District's wastewater collection system. Future large capital improvement projects impacting District operations include the Cove Road Force Main Rehabilitation Project and several other force main replacement projects. These projects are major rehabilitations of central pump stations in both Tiburon and Belvedere District service areas. Capital improvement work will continue on the collection system, according to the 10-year CIP Program. Inflow and Infiltration (I&I) remains one of the District's highest items of concern, as reducing I&I requires a comprehensive plan and adequate funding to achieve results. I&I effects the District's National Pollutant Discharge Elimination System permit, which has compliance objectives, regulated by the California Regional Water Quality Control Board.

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

As of 2019, the Tiburon Collection system has an estimated \$4,950,000 of capital work identified in the 10-yr CIP. The Belvedere Collections system has an estimated \$5,675,000 of capital work identified in the 10-yr CIP. The Main Plant has an estimated \$2,580,000 of capital work identified in the 10-yr CIP. The Paradise Cove Plant has an estimated \$865,000 of capital work identified in the 10-yr CIP. As of June 30, 2019, the District has replaced all five (5)

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

ECONOMIC FACTORS AND NEXT YEAR'S OPERATING PLAN AND RATES

emergency generators in the Tiburon Zone, as well as nine (9) control panels. In the Belvedere Zone, 1 of the 3 emergency generators have been replaced, and a total of ten (10) out of thirteen (13) control panels have been replaced; the remaining generators and control panels are scheduled for replacement over the next three years (or less).

The projects and estimates were determined during the year ended June 30, 2019, and do not include future upgrades that may be required by future National Pollutant Discharge Elimination System (NPDES) permits, specifically those involving the Nutrient Order. The District is currently participating in the second Nutrient Order issued by the Regional Water Quality Control Board (RWQCB). Order No. R2-2019-0017 requires both treatment plants to sample and provide data results to the Regional Board through June 30, 2024, for its nutrient discharge into the bay. The current collected data is used to study the effect treatment plant dischargers have on the bay. It is anticipated the results of this second permit will lead to a third permit, in which it will require additional funding from the dischargers to further collect and study the issue of nutrients in the SF Bay and the continued effects dischargers have on it. For more information regarding nutrient orders please visit:

https://www.waterboards.ca.gov/sanfranciscobay//water_issues/programs/planningtmdls/amendments/estuaryne.html

One other potential change facing the District is that of Bio-Solids Management and Disposal. Diminishing options to dispose of bio-solids coupled with new regulations requiring diversion of organics from landfill will create a greater risk of significant cost increases for small Districts like ours, to dispose of Bio-Solids, as well as requiring far more complex management programs. It is anticipated that costs could potentially double for bio-solids management if landfill disposal is eliminated as an option as a result of SB1383 requirements. As of June 30, 2020, Sanitary District No. 5 of Marin County has completed a Bio-Solids Management Plan providing the District with alternatives for Bio-Solids disposal and re-use options.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

**STATEMENTS OF NET POSITION
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 6,387,952	\$ 6,258,148
Accounts receivable	194,627	181,382
Prepaid expenses	67,154	77,581
Total current assets	6,649,733	6,517,111
Other Assets:		
Board restricted investments	9,565,840	8,820,706
Net pension asset	103,967	264,314
Capital assets, net of accumulated depreciation	19,228,004	19,149,116
Total other assets	28,897,811	28,234,136
Total Assets	35,547,544	34,751,247
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension related	579,586	740,352
OPEB related	185,529	123,640
Total Deferred Outflows of Resources	765,115	863,992
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts payable	330,391	345,353
Compensated absence liability	133,203	135,675
Accrued interest payable	50,341	83,837
Deferred permit revenue	156,916	88,326
Current portion of note payable from direct borrowing	660,000	-
Current portion of bond payable	-	544,748
Total current liabilities	1,330,851	1,197,939
Long-term liabilities:		
Net OPEB liability	848,588	889,289
Note payable from direct borrowing	7,240,000	-
Bond payable	-	7,939,093
Total long-term liabilities	8,088,588	8,828,382
Total Liabilities	9,419,439	10,026,321
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension related	307,706	520,401
Deferred amount on debt refunding	134,264	-
OPEB related	28,737	43,633
Total Deferred Inflows of Resources	470,707	564,034
<u>NET POSITION</u>		
Net investment in capital assets	11,328,004	10,665,275
Unrestricted	15,094,509	14,359,609
Net Position	\$ 26,422,513	\$ 25,024,884

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues:		
Sewer service charges	\$ 5,036,528	\$ 5,023,909
Connection and inspection fees	254,658	522,344
Maintenance agreements	65,505	85,203
Other	17,824	22,990
Total operating revenues	<u>5,374,515</u>	<u>5,654,446</u>
Operating Expenses:		
Salaries and benefits	2,123,459	1,726,694
Utilities	237,587	228,729
Line cleaning and inspection	239,609	213,353
Supplies (chemicals)	186,674	189,255
Contracted and professional services	199,407	166,841
Telephone and internet	103,131	110,707
Maintenance and repairs	316,436	89,122
Other operating costs	106,412	84,551
Monitoring	81,328	69,107
Other administrative costs	71,740	60,290
Liability and property insurance	44,596	40,594
Depreciation	1,568,300	1,555,554
Total operating expenses	<u>5,278,679</u>	<u>4,534,797</u>
Operating Income	<u>95,836</u>	<u>1,119,649</u>
Non-Operating Revenues (Expenses):		
Property taxes	1,218,544	1,215,923
Investment income	280,649	304,656
Loss on disposal of capital assets	(56,162)	(1,189)
Interest expense	(59,431)	(270,211)
Refinancing costs	(95,171)	-
Total net non-operating revenues (expenses)	<u>1,288,429</u>	<u>1,249,179</u>
Increase in Net Position Before Capital Contributions	1,384,265	2,368,828
Contributed Capital	13,364	-
Net Position, Beginning of Year	<u>25,024,884</u>	<u>22,656,056</u>
Net Position, End of Year	<u>\$ 26,422,513</u>	<u>\$ 25,024,884</u>

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Cash Flows from Operating Activities:		
Cash receipts from:		
Sewer service charges	\$ 5,023,283	\$ 4,829,342
Connection and inspection fees	323,248	496,574
Other operating sources	83,329	108,193
Total cash receipts	5,429,860	5,434,109
Cash paid for:		
Salaries and benefits	(2,116,558)	(1,806,016)
Utilities	(241,670)	(228,369)
Contracted and professional services	(202,741)	(152,668)
Supplies (chemicals)	(175,309)	(196,607)
Line cleaning and inspection	(218,122)	(134,863)
Other expenses	(772,054)	(518,668)
Total cash paid	(3,726,454)	(3,037,191)
Net cash provided by operating activities	1,703,406	2,396,918
Cash Flows from Investing Activities:		
Interest income	280,649	304,656
Net cash provided by investing activities	280,649	304,656
Cash Flows from Capital and Related Financing Activities:		
Interest paid on bond debt	(167,676)	(339,950)
Payment on bond debt	(470,000)	(460,000)
Property additions	(1,703,349)	(1,154,055)
Contributed capital	13,364	-
Net cash used for capital and related financing activities	(2,327,661)	(1,954,005)
Cash Flows from Non-Capital and Related Financing Activities:		
Property taxes collected	1,218,544	1,215,923
Net cash provided by non-capital and related financing activities	1,218,544	1,215,923
Net Increase in Cash and Cash Equivalents, and Board Restricted Investments	874,938	1,963,492
Cash and Cash Equivalents, and Board Restricted Investments, Beginning of Year	15,078,854	13,115,362
Cash and Cash Equivalents, and Board Restricted Investments, End of Year	\$ 15,953,792	\$ 15,078,854
Reconciliation of Cash and Cash Equivalents, and Board Restricted Investments to Amounts Reported on the Statement of Net Position:		
Cash and cash equivalents	\$ 6,387,952	\$ 6,258,148
Board restricted investments	9,565,840	8,820,706
	\$ 15,953,792	\$ 15,078,854

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
RECONCILIATIONS OF OPERATING INCOME TO CASH
PROVIDED BY OPERATING ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020	2019
Operating Income	\$ 95,836	\$ 1,119,649
Add or deduct items not requiring the use of cash:		
Depreciation	1,568,300	1,555,554
Changes in assets and liabilities:		
Increase in accounts receivable	(13,245)	(100,063)
Decrease (increase) in prepaid expenses	10,427	(7,501)
Decrease in accounts payable	(14,962)	(73,220)
Decrease in compensated absence liability	(2,472)	(19,062)
Increase (decrease) in deferred permit revenue	68,590	(25,770)
Net pension liability	160,347	(847,661)
Change in deferred pension outflows and inflows of resources	(51,929)	839,359
Net OPEB liability	(40,701)	(70,375)
Change in deferred OPEB outflows and inflows of resources	(76,785)	26,008
Net Cash Provided by Operating Activities	\$ 1,703,406	\$ 2,396,918

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

1. THE ORGANIZATION

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

Sewer service fees (used to supplement tax revenues) are set by the District based upon rates applied to the number of equivalent dwelling units (EDUs). For residential properties the rate is one EDU per living unit. Commercial properties are charged EDUs based on a calculation derived from water flow. The sewer service fees are incorporated into the property tax billings, and such fees are due in two equal installments on December 10 and April 10

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows and Inflows:

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

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

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

- Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt against the acquisition, construction or improvement of those assets.
- Restricted Net Position - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. As of June 30, 2020 and 2019, there is no restricted net position.
- Unrestricted Net Position - This component of net position consists of net position that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

3. CASH AND CASH EQUIVALENTS AND BOARD RESTRICTED INVESTMENTS

Cash and cash equivalents and board restricted investments consisted of the following as of June 30, 2020 and 2019:

	2020	2019
Available for operations:		
Demand deposits with banks	\$ 578,493	\$ 459,872
LAIF investment fund	5,809,459	5,798,276
Total current	6,387,952	6,258,148
Board restricted investments:		
LAIF investment fund	9,565,840	8,820,706
Total cash & investments (considered cash equivalents)	\$ 15,953,792	\$ 15,078,854

Board restricted reserves are specified for:

	2020	2019
Capital improvements	\$ 6,901,482	\$ 6,693,203
Working capital reserve	949,653	699,353
Pension plan reserve	714,705	428,150
Disaster	1,000,000	1,000,000
Total board restricted reserves	\$ 9,565,840	\$ 8,820,706

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

LAIF allows local agencies such as the District to participate in a Pooled Money Investment Account managed by the State Treasurers Office and overseen by the Pooled Money Investment Board and State Treasurer investment committee. A Local Agency Investment Advisory Board oversees LAIF. The investments with LAIF are not classified for credit risk due to their diverse nature and are stated at cost, which approximates fair value. The total amount invested by all public agencies in LAIF, as of June 30, 2020, was approximately \$103.3 billion with an average life of 191 days. Of that amount, 99.41% was invested in non-derivative financial products and 0.59% in structured notes and asset-based securities.

Custodial Credit Risk – Deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy for deposits is that they will be made in institutions in California and they will be insured or collateralized in accordance with section 53562 of the California Government Code. At June 30, 2020, \$333,311 of the District's bank balances was exposed to custodial credit risk.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

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

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

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

4. CAPITAL ASSETS

Changes in the District’s property, equipment and improvements and accumulated depreciation for the years ended June 30, 2019 and 2020 is summarized as follows:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
Capital asset, not being depreciated - Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	27,030,847	79,142	-	27,109,989
Paradise Cove plant	1,986,589	294	-	1,986,883
Sewer line and pump stations	13,659,819	882,688	(10,195)	14,532,312
Plant equipment, vehicles and and other equipment	<u>560,939</u>	<u>-</u>	<u>(6,105)</u>	<u>554,834</u>
Total capital assets, being depreciated	<u>43,238,194</u>	<u>962,124</u>	<u>(16,300)</u>	<u>44,184,018</u>
<u>Accumulated Depreciation:</u>				
Main plant	15,727,555	1,155,090	-	16,882,645
Paradise Cove plant	503,882	54,177	-	558,059
Sewer line and pump stations	6,973,127	308,668	(9,006)	7,272,789
Plant equipment, vehicles and and other equipment	<u>339,190</u>	<u>37,619</u>	<u>(6,105)</u>	<u>370,704</u>
Total accumulated depreciation	<u>23,543,754</u>	<u>1,555,554</u>	<u>(15,111)</u>	<u>25,084,197</u>
Total capital assets, being depreciated, net	<u>19,694,440</u>	<u>(593,430)</u>	<u>(1,189)</u>	<u>19,099,821</u>
Capital assets - net	<u>\$ 19,743,735</u>	<u>\$ (593,430)</u>	<u>\$ (1,189)</u>	<u>\$ 19,149,116</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

4. CAPITAL ASSETS (continued)

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

The District has signed one construction contract for approximately \$1,972,000 which has not commenced as of June 30, 2020.

5. LONG-TERM OBLIGATIONS

The Tiburon/Belvedere Wastewater Financing Authority, a joint powers authority, is governed by the same board of directors as the District's board of directors. In February 2012, the Authority issued \$10,935,000 of revenue bonds, at a premium of \$1,076,031, to provide financing for the rehabilitation and renovation of the District's main treatment plant. The District entered into an installment agreement with the Authority to make installment payments in amounts sufficient to provide for the payment of all future bond principal and interest when due. The Authority's receivable and payable by the District have been eliminated from the accompanying financial statements as the Authority is deemed a component unit of the District, and revenue bonds are reported as a long-term obligation of the District.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

5. LONG-TERM OBLIGATIONS (continued)

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

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

During the year ended June 30, 2020, the bonds were refinanced with a direct borrowing. The principal balance outstanding on the bond payable was \$7,205,000. The new direct borrowing loan was for \$7,900,000, of which \$95,171 covered loan fees. The remaining proceeds, \$7,804,829, were placed in an escrow fund to be used to pay the interest and principal payments of the bonds maturing on or before October 2021. The new loan has a maturity date of October 1, 2031 and accrues interest at a rate of 2.48%. The difference between the cash paid to refund the debt, \$7,804,829, and the outstanding balance of the bond payable and previous bond premium of \$734,093, are recorded as a deferred inflow of resources – deferred amount on debt refunding and are being amortized over the life of the loan.

The District has pledged all net revenues of its system to the obligations. This pledge constitutes a lien on the District’s net revenues. The pledge and lien exclude any ad valorem property taxes, special assessments, or special taxes levied for the purpose of paying general obligation bonds, special assessments, or special tax obligations of the District. In addition, the District is obligated to generate system net revenues equal to at least 125 percent of all installment payments and principal and interest payments on any parity debt. The outstanding principal balance on the note payable from direct borrowing was \$7,900,000 as of June 30, 2020. The outstanding principal balance on the bond payable was \$7,675,000 as of June 30, 2019.

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

<u>year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 660,000	\$ 191,042	\$ 851,042
2022	580,000	172,360	752,360
2023	595,000	157,790	752,790
2024	610,000	142,848	752,848
2025	625,000	127,534	752,534
2026-2030	3,360,000	394,692	3,754,692
2031-2032	1,470,000	36,704	1,506,704
Total	<u>\$ 7,900,000</u>	<u>\$ 1,222,970</u>	<u>\$ 9,122,970</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

5. LONG-TERM OBLIGATIONS (continued)

The District expects that the debt service on the bonds will be less than 35 percent of system net revenues as defined in the financing documents. Total principal and interest paid during the years ended June 30, 2020 and 2019 was \$637,676 and \$799,950, respectively. During the years ended June 30, 2020 and 2019 total zone system net revenues as defined were \$1,779,697 and \$2,639,039, respectively.

The \$134,264 of the gain on the defeasance will be amortized at approximately \$12,000 per year over the next eleven years.

Amortization for the years ended June 30, 2020 and 2019 was \$74,748 and \$67,438, respectively.

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES

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

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

Contributions: Contribution requirements of active employees and the Districts are established and may be amended by the District. Employees hired before 2013 are required to contribute 8.0% of their annual pay. As a benefit to those employees, the District paid 75% of the employee required contributions during the years ended June 30, 2020 and 2019. The total amount paid by the District on behalf of employees totaled \$37,089 and \$50,401 for the years ended June 30, 2020 and 2019, respectively. Employees hired after 2012 are required to contribute 6.25% of their annual pay. The District did not pay any of the required employee contribution. The District's contractually required contribution rate for employees hired before 2012 was 13.182% and 12.21% of wages for the years ended June 30, 2020 and 2019, respectively. The District's contractually required contribution rate for employees hired after 2012 was 6.985% and 6.84% of wages for the years ended June 30, 2020 and 2019,

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

respectively. The rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plans from the District were \$248,708 and \$109,652 for the years ended June 30, 2020 and 2019, respectively. The District's proportionate share of employer contributions allocated to its CalPERS account was \$400,155 and \$363,939 for the measurement years ended June 30, 2019 and 2018, respectively.

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

At June 30, 2020, the District reported an asset of \$103,967 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2019, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District's proportion of the net pension liabilities was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating public entities, actuarially determined. At June 30, 2019 and 2018, the District's proportion was -0.001 percent and -0.003 percent, respectively.

For the years ended June 30, 2020 and 2019, the District recognized pension expense of \$116,289 and \$101,994, respectively. At June 30, 2020 and 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

As of June 30, 2019	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 6,690
Changes of assumptions	-	22,748
Net difference between projected and actual earnings on pension plan investments	-	1,307
Changes in proportion and differences between District contributions and proportionate share of contributions	630,700	-
District contributions subsequent to the measurement date	<u>109,652</u>	<u>489,656</u>
Total	<u>\$ 740,352</u>	<u>\$ 520,401</u>

The \$109,652 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ 3,440
2022	50,015
2023	(29,915)
2024	(368)
Total	<u>\$ 23,172</u>

Actuarial Assumptions: The total pension liabilities in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchase Power Protection Allowance Floor on Purchasing Power applies

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

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

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

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

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

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

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

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

	1% Decrease (6.15%)	Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability (asset)	\$ 1,180,958	\$ (103,967)	\$ (1,164,590)

In December 2016 CalPERS' Board of Administration decided to lower the discount rate and investment rate of return assumptions that are used in the calculation of the net pension liability. The rates will decrease to 7.00% by the fiscal year ending June 30, 2020. The impact on the District's financial statements will be an increase in the District's proportionate share of the net pension liability.

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

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

Employees Covered: As of June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the HC plan.

Active employees	9
Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to, but not yet receiving benefits	<u>0</u>
Total	<u><u>20</u></u>

Funding Policy: The contribution requirements of the Plan members and the District are established and may be amended by the District. The annual contribution is based on the actuarially determined contribution. For the year ended June 30, 2020, the District's contributions were \$70,200 in payments to the trust and \$95,745 in current year premiums for retired employees. For the year ended June 30, 2019, the District's contributions were \$68,000 in payments to the trust and \$54,509 in current year premiums for retired employees.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018 to determine the June 30, 2019 total OPEB liability, based on the following actuarial methods and assumptions.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

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

Discount Rate	7.59%
Inflation	2.50%
Salary increases	2.75%. Additional merit-based increases based on CalPERS merit salary increase tables.
Investment rate of return	7.59%
Mortality Rate	Derived from CalPERS OPEB Assumptions model
Pre-Retirement Turnover	Derived from CalPERS OPEB Assumptions model
Healthcare Trend Rate	6.50% trending down to 3.84%

Discount Rate: The long-term expected rate of return on investments is the expected long-term rate of return on District assets using investment Strategy 1 within the California Employers' Retiree Benefit Trust (CERBT) as of the Measurement Date, June 30, 2019, and were provided by each account's asset managers. Based on those assumptions, the OPEB plan's fiduciary net position is projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

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

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

Expected Compound Return (1-10 years)	5.85%
Expected Compound Return (11-60 years)	8.07%
Expected Volatility	11.83%
Expected Time-Weighted Return Net of Fees (1-60 years)	7.59%
Uses an expected long-term inflation rate of 2.00%	

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

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

Sensitivity of the Net OPEB liability to changes in the discount rate: The following presents the net OPEB liability of the District if it were calculated using a discount rate that is 1-percentage-point lower (6.59 percent) or 1-percentage-point higher (8.59 percent) than the current rate:

	1% Decrease (6.59%)	Discount Rate (7.59%)	1% Increase (8.59%)
Net OPEB liability	\$ 1,031,040	\$ 848,588	\$ 685,311

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

	1% Decrease to 2.84%	Trend Rate 3.84%	1% Increase (to 4.84%)
Net OPEB liability	\$ 671,143	\$ 848,588	\$ 1,052,561

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

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

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

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2018 (Valuation Date June 30, 2017)	\$ 1,451,294	\$ 491,630	\$ 959,664
Changes recognized for the measurement period:			
Service cost	35,301	-	35,301
Interest	116,967	-	116,967
Changes in assumptions	(36,351)	-	(36,351)
Contributions - employer	-	120,836	(120,836)
Implicit rate subsidy	(27,041)	-	(27,041)
Net investment income	-	38,672	(38,672)
Benefits payments	(55,136)	(55,136)	-
Administrative expense	-	(257)	257
Net changes	33,740	104,115	(70,375)
Balance at June 30, 2019 (Valuation Date June 30, 2018)	1,485,034	595,745	889,289
Changes recognized for the measurement period:			
Service cost	37,269	-	37,269
Interest	113,333	-	113,333
Differences between expected and actual experience	(226)	-	(226)
Changes in assumptions	(2,175)	-	(2,175)
Contributions - employer	-	152,516	(152,516)
Implicit rate subsidy	(29,093)	(29,093)	-
Net investment income	-	36,822	(36,822)
Benefits payments	(55,423)	(55,423)	-
Administrative expense	-	(436)	436
Net changes	63,685	104,386	(40,701)
Balance at June 30, 2020 (Valuation Date June 30, 2019)	\$ 1,548,719	\$ 700,131	\$ 848,588

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

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

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

OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB: For the years ended June 30, 2020 and 2019, the District recognized OPEB expense of \$48,459 and \$76,786, respectively. As of June 30, 2020 and 2019, the District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
As of June 30, 2020		
Difference between expected and actual experience	\$ -	\$ 195
Changes in assumptions	-	28,542
Net difference between projected and actual earnings on pension plan investments	497	-
District contributions subsequent to the measurement date	185,032	-
Total	\$ 185,529	\$ 28,737
As of June 30, 2019		
Changes in assumptions	\$ -	\$ 31,504
Net difference between projected and actual earnings on pension plan investments	-	12,129
District contributions subsequent to the measurement date	123,640	-
Total	\$ 123,640	\$ 43,633

The \$185,032 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

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

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

2021	\$	(6,846)
2022		(6,845)
2023		(3,504)
2024		(2,980)
2025		(5,168)
Thereafter		(2,897)
Total	\$	<u>(28,240)</u>

8. DEFERRED COMPENSATION PLAN

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

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. The District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of the Program assets held in trust by the District's deferred compensation program at June 30, 2020 amounted to \$845,321.

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

9. RISK MANAGEMENT

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

9. RISK MANAGEMENT (continued)

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

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

Audited condensed financial information for CSRMA is presented below for the year ended June 30, 2019 (most recent information available):

	June 30, 2019
Total Assets	\$ 26,991,334
Total Liabilities	20,588,497
Total Equity	\$ 6,402,837
Total Revenues	\$ 12,068,611
Total Expenditures	\$ 14,577,244

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

Liabilities of the District are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. There were no claims payable as of June 30, 2020.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET)
AND RELATED RATIOS
for the measurement periods ended June 30**

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

<i>Measurement period</i>	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	(0.00101%)	(0.00274%)	0.0059%	0.0078%	0.0260%	0.0440%
District's proportionate share of the net pension liability (asset)	(103,967)	(264,314)	583,347	676,578	1,786,666	2,757,064
District's covered-employee payroll	996,872	1,002,415	953,249	856,421	811,997	878,354
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(10.43%)	(26.37%)	61.20%	79.00%	220.03%	313.89%
Plan fiduciary net position as a percentage of the total pension liability	101.09%	102.85%	94.23%	92.75%	80.16%	69.16%

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S
PENSION CONTRIBUTIONS
for the measurement periods ended June 30

CALPERS Employer Retirement Plan
 Last 10 Fiscal Years*

<i>Measurement period</i>	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	109,596	106,300	98,415	165,113	190,004	217,873
Contributions in relation to actuarially determined contributions	242,015	847,033	352,863	1,794,175	1,516,679	217,873
Contribution Deficiency (excess)	<u>(132,419)</u>	<u>(740,733)</u>	<u>(254,448)</u>	<u>(1,629,062)</u>	<u>(1,326,675)</u>	<u>-</u>
Covered payroll	996,872	1,002,415	953,249	856,421	811,997	878,354
Contributions as a percentage of covered-employee payroll	24.28%	84.50%	37.02%	209.50%	186.78%	24.80%

Notes to Schedule:

Valuation Date:	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	Level percentage of payroll
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.00% until Purchase Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
REQUIRED SUPPLEMENTAL SCHEDULE OF CHANGES IN THE
NET OPEB LIABILITY AND RELATED RATIOS

for the measurement periods ended June 30

Last 10 Fiscal Years*

<i>Measurement Period</i>	2019	2018	2017
Total OPEB liability			
Service cost	\$ 37,269	\$ 35,301	\$ 39,129
Interest	113,333	116,967	87,909
Actual and expected experience difference	(226)	-	-
Change in assumptions	(2,175)	(36,351)	-
Changes in benefit terms	-	-	-
Benefits payments	(55,423)	(55,136)	(56,379)
Implicit Rate Subsidy Fulfilled	(29,093)	(27,041)	-
Net change in total OPEB liability	<u>63,685</u>	<u>33,740</u>	<u>70,659</u>
Total OPEB Liability - beginning	1,485,034	1,451,294	1,380,635
Total OPEB Liability - ending (a)	<u>\$ 1,548,719</u>	<u>\$ 1,485,034</u>	<u>\$ 1,451,294</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 123,423	\$ 120,836	\$ 93,476
Implicit Subsidy - employer	29,093	27,041	-
Implicit Rate Subsidy Fulfilled	(29,093)	(27,041)	-
Net investment income	36,822	38,672	43,423
Benefits payments	(55,423)	(55,136)	(56,379)
Administrative expense	(436)	(257)	(212)
Net change in plan fiduciary net position	<u>104,386</u>	<u>104,115</u>	<u>80,308</u>
Plan fiduciary net position - beginning	595,745	491,630	411,322
Plan fiduciary net position - ending (b)	<u>\$ 700,131</u>	<u>\$ 595,745</u>	<u>\$ 491,630</u>
Net OPEB Liability - ending (a) - (b)	<u>\$ 848,588</u>	<u>\$ 889,289</u>	<u>\$ 959,664</u>
Plan fiduciary net position as a percentage of the total OPEB liability	45.21%	40.12%	33.88%
Covered-employee payroll	888,075	849,372	909,928
Net OPEB liability as a percentage of covered-employee payroll	95.55%	104.70%	105.47%

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

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

Last 10 Fiscal Years*

<i>Measurement Period</i>	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 106,991	\$ 108,953	\$ 93,476
Contributions in relation to actuarially determined contributions	165,945	147,877	93,476
Contribution Deficiency (excess)	\$ (58,954)	\$ (38,924)	\$ -
Covered payroll	888,075	849,372	909,928
Contributions as a percentage of covered-employee payroll	18.69%	17.41%	10.27%

Notes to Schedule:

Actuarial methods and assumption used to set the actuarially determined contributions for the year ended June 30, 2019 were from the July 1, 2018 actuarial valuation.

Actuarial Cost Method	Entry age normal, level percent of pay
Amortization Method/Period	Closed period, level percent of payroll, 20 years
Asset Valuation Method	Market value
Inflation	2.50%
Salary Increases	2.75% per year
Investment rate of return	7.59%
Healthcare Trend Rate	6.50% trending down to 3.84%
Retirement Age	Derived from CalPERS OPEB Assumptions model
Mortality Rate	Derived from CalPERS OPEB Assumptions model

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

Last 10 Fiscal Years*

<i>Measurement Period</i>	2019	2018	2017
Annual Money-Weighted Rate of Return, net of investment expense	5.68%	7.38%	9.57%

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

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
SUPPLEMENTARY INFORMATION
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BY ZONE
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Paradise Cove</u>	<u>Tiburon</u>	<u>Tiburon/Paradise Cove Zones Combined</u>	<u>Belvedere</u>	<u>District Total</u>
Operating Revenues:					
Sewer service charges	\$ 99,481	\$ 2,623,867	\$ 2,723,348	\$ 2,313,180	\$ 5,036,528
Connection and inspection fees	400	129,270	129,670	124,988	254,658
Maintenance agreements	-	29,698	29,698	35,807	65,505
Other	1,950	9,174	11,124	6,700	17,824
	<u>101,831</u>	<u>2,792,009</u>	<u>2,893,840</u>	<u>2,480,675</u>	<u>5,374,515</u>
Operating Expenses:					
Salaries and benefits	47,858	1,299,777	1,347,635	775,824	2,123,459
Maintenance and repairs	80,310	157,716	238,026	78,410	316,436
Line cleaning and inspection	19,762	82,799	102,561	137,048	239,609
Utilities	17,551	135,879	153,430	84,157	237,587
Contracted and professional services	1,100	80,313	81,413	117,994	199,407
Supplies (chemicals)	4,511	115,346	119,857	66,817	186,674
Telephone and internet	7,788	61,625	69,413	33,718	103,131
Other operating costs	7,131	62,830	69,961	36,451	106,412
Monitoring	14,983	41,897	56,880	24,448	81,328
Other administrative costs	1,730	45,926	47,656	24,084	71,740
Liability and property insurance	1,027	27,508	28,535	16,061	44,596
Depreciation	74,714	1,097,257	1,171,971	396,329	1,568,300
	<u>278,465</u>	<u>3,208,873</u>	<u>3,487,338</u>	<u>1,791,341</u>	<u>5,278,679</u>
Operating Income (Loss)	<u>(176,634)</u>	<u>(416,864)</u>	<u>(593,498)</u>	<u>689,334</u>	<u>95,836</u>
Non-Operating Revenues (Expenses):					
Property taxes	46,306	1,172,238	1,218,544	-	1,218,544
Investment income	(21)	130,237	130,216	150,433	280,649
Loss on disposal	(3,438)	(33,295)	(36,733)	(19,429)	(56,162)
Interest expense	-	(38,846)	(38,846)	(20,585)	(59,431)
Refinancing costs	-	(60,100)	(60,100)	(35,071)	(95,171)
	<u>42,847</u>	<u>1,170,234</u>	<u>1,213,081</u>	<u>75,348</u>	<u>1,288,429</u>
Increase (Decrease) in Net Position					
Before Capital Contributions	(133,787)	753,370	619,583	764,682	1,384,265
Contributed Capital	<u>13,364</u>	<u>-</u>	<u>13,364</u>	<u>-</u>	<u>13,364</u>
Change in Net Position	<u>\$ (120,423)</u>	<u>\$ 753,370</u>	<u>\$ 632,947</u>	<u>\$ 764,682</u>	<u>\$ 1,397,629</u>

Agenda – Notes of Explanation

Sanitary District No. 5 Regular Board Meeting

November 19, 2020

Review and Accept Change Orders 7-9 regarding the Cove Road Force Main Project and approve progress payments 7 totaling \$300,011.99

STAFF REPORT: Change orders #7 and #8 are for credits to the contract requested by the District. The Districts engineer worked with Caltrans to approve the elimination of a steel casing in the Caltrans right of way due to several factors. The result of that deletion led to a credit with the contractor for that work. Change order number (credit) reflect the work in the Caltrans right of way near Juanita Ln and towards the direction of Main Street. The negotiated credit with the contractor is for \$69,280. Change order #8 is for work in the Caltrans right of way crossing Tiburon Blvd on Beach Rd. The negotiated credit for that work is \$22,931. Change order #9 is a no-cost/credit change order to the contractor to provide additional days (40) to the contract due to delays beyond our control. (Product delivery delays by manufacturer, Caltrans’ traffic control approval delays +/- or permit cancellation, and upcoming holiday schedule re Christmas and New Year’s, etc.)

<u>Contractor</u>	<u>Bid Amount (\$)</u>	<u>CDF Required Alternate</u>	<u>Total</u>
Maggiore Ghilotti	\$1,971,971	\$270,000	\$2,241,971
<u>Total Current Contract Amount</u>	<u>Total Paid</u>	<u>Contract Amount upon Approval of CO#7- #9</u>	
\$2,494,859.33	\$1,033,275.79	\$2,402,648.33	

Please note change order #9 has an addition to the contract time of 40 days placing the new contract end date to January 31, 2021. Attached for reference is a spreadsheet accounting for additional credits, which will be handled through a balancing change order at the end of the project that is not reflected in the Total Contract Amount.

FISCAL IMPACT:

A reduction from the current contract amount of \$2,494,859.30 down to \$2,402,648.33 = a total reduction of \$92,211

CEQA (California Environmental Quality Act)

Exempt

Recommendation:

Accept Change Orders 7-9 and approve progress payment 7 totaling \$300,011.99 for the 2020 Cove Road Force Main Project


 Tony Rubio, District Manager

ATTACHMENT:

Change Orders #7-#9

Excel Spreadsheet documenting end of project balancing change order credits for the District

Project: Cove Road Sewer Rehab

Change Order No. 07

Date: November 17, 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:

Adjust force main plan and profile per November 2, 2020 letter request (see attached Revised Sheets 11 and 12). The Contractor has provided a credit for various bid items per his attached spreadsheet.

Reason for Change: The attached November 2, 2020 letter from Nute Engineering, including Caltrans Encroachment Permit Rider dated October 27, 2020, modified force main construction requirements within the Caltrans ROW. In addition, the sewer profile required deepening at storm drain in Caltrans ROW.

Pricing Data: Pricing per attached email and filled in spreadsheet from Maggiora & Ghilotti dated November 4, 2020 for a credit of \$69,280.00.

Requested by: District

Contract Time: Adds 5 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

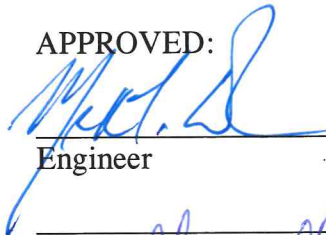
Previous Additions: \$ 522,888.33

Previous Deductions: 0.00

This Change Order: (\$ 69,280.00)

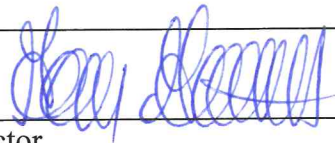
Contract to Date: \$ 2,425,579.33

APPROVED:



Engineer

Owner



Contractor

COVE ROAD PUMP STATION FORCE MAIN REPLACEMENT PROJECT
REVISED COSTS FOR PLAN AND PROFILE CHANGE

	LF	CONTRACT COSTS (Does not include Trench Plug Pave)						TOTAL	ADJUSTED COST CHANGE ITEM (Does not include Trench Plug Pave)					TOTAL	
		Install 16" HDPE at \$322/LF Bid item #2	Install 16" HDPE Bend at \$1,000/EA Bid item #6	Install Steel Cased 16" HDPE at \$1,200/LF Bid item #3	Install Steel Cased Bend at \$8,000 Bid item #4	Install Steel Cased Minor Bend at \$13,000 Bid item #5	Install 5' Diameter Manhole at \$15,000 Bid item #8		Install 16" HDPE New Adjusted Profile	Install 16" HDPE Bend - New Profile	Install HDPE Caltrans Trench Detail - New Deep Profile	Install HDPE Bend Caltrans Trench Detail	Install 5' Diameter Manhole - Shallower (New INV 6.5')		
Juanita Corner 17+40 to 18+65 Caltrans ROW	125	\$40,250	\$1,000					\$41,250	125' @ \$322LF = \$40,250	1EA @ \$1000 = \$1,000				\$ 41,250.00	
18+65 Caltrans ROW to 20+91	226			\$271,200	\$8,000	\$13,000		\$292,200		2EA @ \$4800 = \$9,600	226' @ \$958LF = \$216,508	N/A		\$ 226,108.00	
20+91 to 23+53	262	\$84,364					\$15,000	\$99,364	262' @ \$290LF = \$75,980				\$13,000	\$ 88,980.00	
TOTAL								\$432,814						TOTAL	\$ 356,338.00

Difference \$ 76,476.00
* Bid item #3 - 22" casing bought and coated \$ 45,696.00
* Mark up on profit bid item #3 credit \$ 6,500.00
* Bid item #16 restore bricks, will use casing and not charge \$ 32,000.00
Adjusted Difference \$ 69,280.00

Mark Wilson

From: Don Muns <don@maggiora-ghilotti.com>
Sent: Wednesday, November 4, 2020 4:35 PM
To: Mark Wilson
Cc: John Moser
Subject: Adjusted cost for Sanitary 5
Attachments: 8766 MG Rev PP Costs ltr w Attachments DM.pdf

Mark, please see attached adjusted cost for 16" forced sewer main. Station 17+40 – 23+53. I will try and complete 6" change for Beach and Tiburon Blvd tomorrow.

M&G is planning on starting this work next week. Mr. Ghilotti wants written direction and approval of this change to start on Juanita before Maggiora-Ghilotti proceeds. As you mentioned we can get together Friday to discuss if necessary.

Regards

Don

Don Muns
Maggiora-Ghilotti
555 Dubois St.
San Rafael Ca. 94901
Office 415-459-8640
Cell 415-308-8875

ENCROACHMENT PERMIT RIDER

TR-0122 (REV 6/1999)

Collected by	Permit No. (Original) 04-20-N-UL-0211
Rider Fee Paid \$Exempt	Dist-Co-Rte-PM 04/MRN/131/4.38/4.41
Date October 27, 2020	Rider Number 04-20-N-RW-2498

TO: Sanitary District No. 5 of Marin County
2001 Paradise Dr
San Rafael, CA 94901
Email: trubio@sani5.org
m.wilson@nute-engr.com
Attn: Tony Rubio
c/o Mark Wilson, Nute Engineering.
 Phone: (415) 435-1501, (415) 453- 4480

 , PERMITTEE

In compliance with your request received on October 23, 2020. We are hereby amending the above numbered encroachment permit as follows:

Date of completion extended to: No change.

Reference your permit to: Encroach within State right-of-way for the purpose to conduct temporary traffic control and install a force main sanitary sewer at two locations; excavate 226' L x 4' W x 8" D, by open trench method and install a 16" Ø HDPE with a 22" Ø STL casing from Juanita Lane to Main Street; bore & jack, and install a 110'- 6" Ø HDPE with a 14" Ø STL casing across Tiburon Blvd. at Beach Road, and in accordance to the permittee's plans, specification and estimate, on State Highway, 04-MRN-131, Post Miles 4.38/4.41, in the Town of Tiburon.

Trench excavation must comply with the 2018 Caltrans Standard Specifications, Section 19-3, "Structure Excavation and Backfill" (available at <https://dot.ca.gov/programs/design/ccs-standard-plans-and-standard-specifications>).

Trench backfill must comply with the attached trench detail and the 2018 Caltrans Standard Specifications, Section 19.3.02E, "Slurry Cement Backfill", and 19-3.02G, "Controlled Low-Strength Material" for top 6 feet of the excavation.

Trench plate must comply with the attached "Steel Plate Bridging Provisions" (TR-0157B).

The contractor will need to apply for an additional Rider and pay \$492 fee.

Except as amended, all other terms and provisions of the original permit shall remain in effect.

Permit Writer: hirdaypal.dhillon@dot.ca.gov
CC: State Rep.: augusto.lumba@dot.ca.gov
Maint.: will.hauke@dot.ca.gov
DTM: marisa.muliadi-kleiber@dot.ca.gov
TMC: D4TMC/D04/Caltrans/CAGov
File: 04-20-N-UL-0211

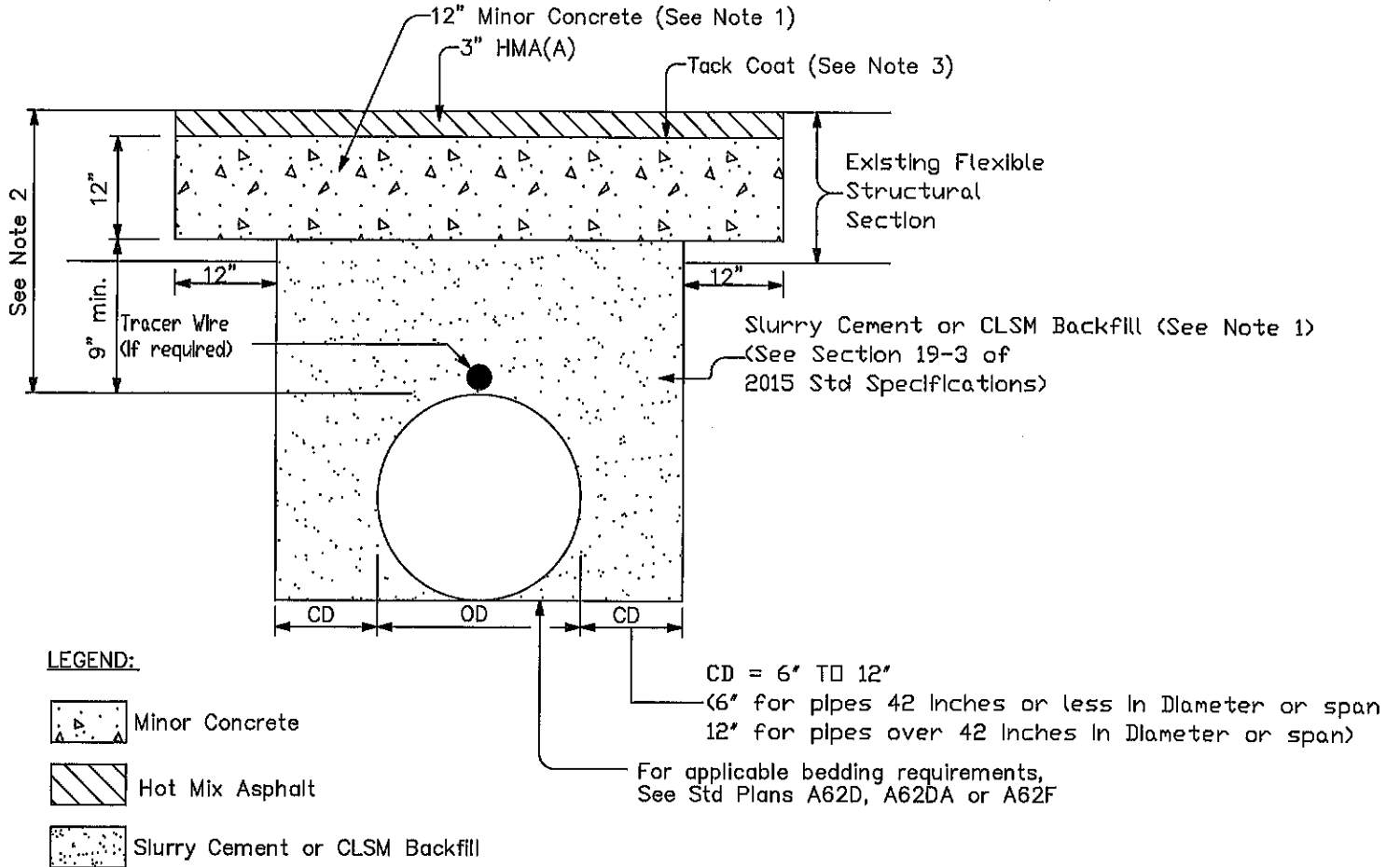
APPROVED:

DAVID SALLADAY, District Permit Engineer

BY:


CHRIS MASTER, Senior Permit Engineer

CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12



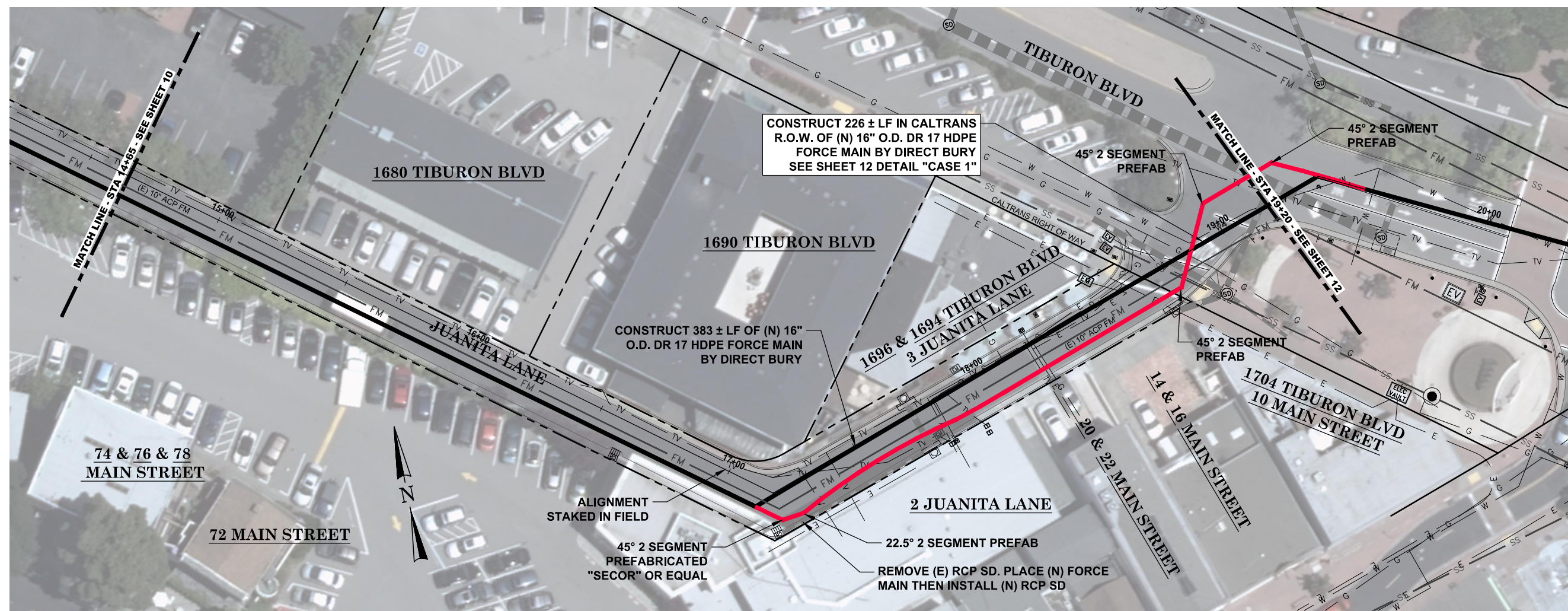
NOTES:

1. Concrete cap may be Rapid Strength Concrete (RSC); if RSC is used, replace the Slurry Cement or CLSM Backfill with Lean Concrete Backfill or RSC depending upon the project's time constraints.
2. For new installations, minimum depth of cover requirements are to follow guidelines in the Encroachment Permits Manual or Highway Design Manual. When cover over a replacement pipe/encasement pipe is less than 24", a Special Design is necessary (for in-house projects, refer to HQ Drainage Detail Library).
3. Tack Coat (Asphaltic Emulsion) shall be applied prior to placing HMA(A).
4. All trench work subject to state regulations and inspection.
5. All materials, workmanship, testing, and inspections shall comply with Caltrans Standard Specifications and project-specific Special Provisions.
6. Use of this detail is applicable if high groundwater conditions do not exist within the trench.

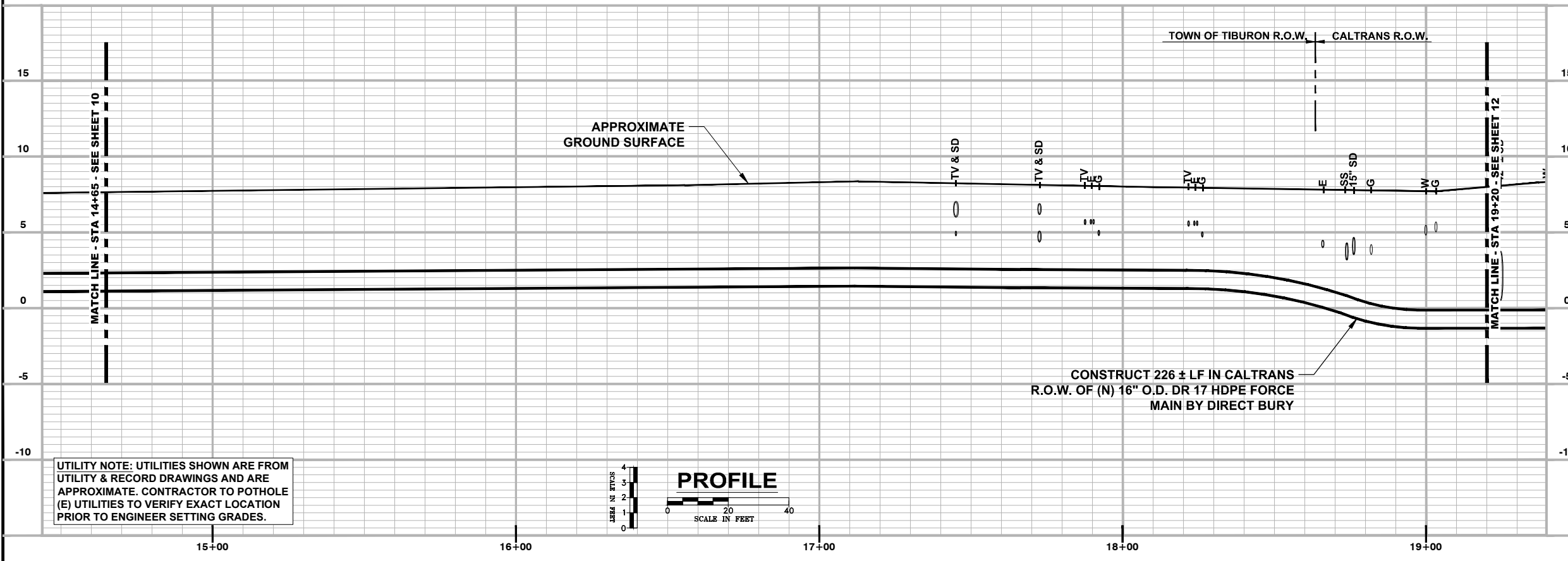
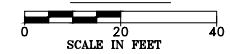
ABBREVIATIONS:

- CD = Clear Distance
 HMA(A) = Hot Mix Asphalt Type A
 OD = Outside Diameter of Utility or Culvert
 CLSM = Controlled Low-Strength Material

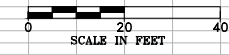
REVISED 12/12/2016



PLAN



PROFILE



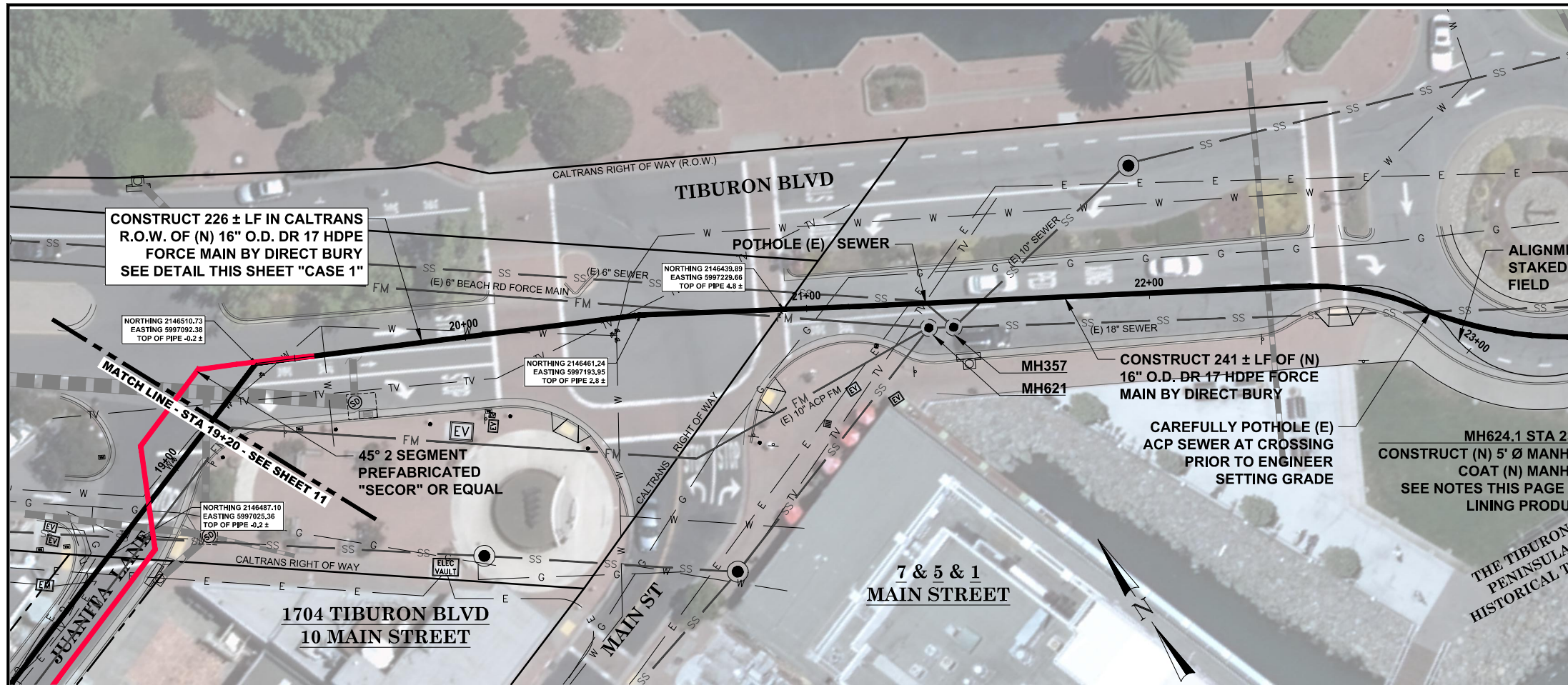
- NOTES:**
1. PRIOR TO CONSTRUCTION, CONTRACTOR TO POTHOLE (E) SEWER FORCE MAIN EVERY 100 FEET AND SUBMIT DEPTHS TO ENGINEER IN LOG FORM BY STATION.
 2. CONTRACTOR TO POTHOLE UTILITIES AS SHOWN ON THE PLANS PRIOR TO CONSTRUCTION AND SUBMIT DEPTHS TO ENGINEER IN ABOVE REFERENCED LOG.
 3. CONTRACTOR MAY USE ELECTROFUSION COUPLES WHERE APPROVED. CONTRACTOR SHALL PREPARE ELECTROFUSION COUPLING STATION LOG.



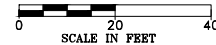
1" = 1' SCALE
 IF THIS DOES NOT MEASURE ONE INCH, THESE PLANS ARE NOT TO SCALE.
REVISED SET 11/02/2020

SANITARY DISTRICT No.5 Marin County, California		
COVE ROAD PS FORCE MAIN REPLACEMENT PROJECT		
PLAN AND PROFILE		
JAUNITA LANE		
STA 14+65 TO STA 19+20		
NUTE ENGINEERING		
907 MISSION AVE SAN RAFAEL, CALIFORNIA TEL 415-453-4480		
Drawn by: BEO	Job No.: 8766	Scale: AS SHOWN
Checked by: MTW		Date: APRIL 2020

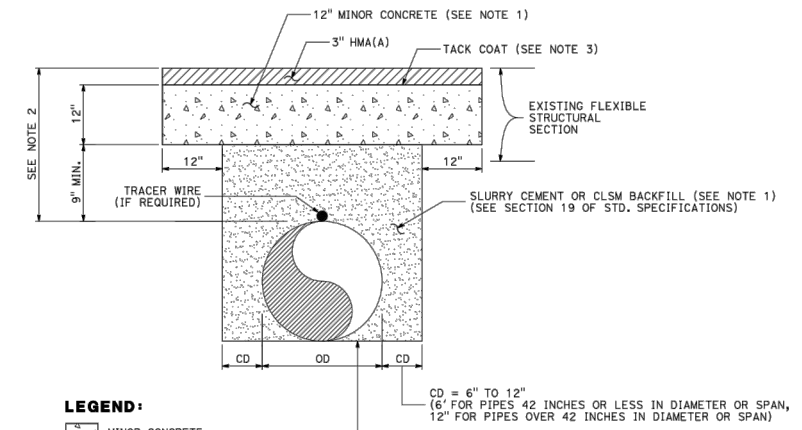
Printed: November 2, 2020 3:37 PM
 P:\Projects\8766 SDS Cove Road Force Main\Design\CAD\8766 Cove Road FM.dwg



PLAN



CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12
HIGH GROUNDWATER CONDITIONS DO NOT EXIST WITHIN THE TRENCH



LEGEND:

- MINOR CONCRETE
- HOT MIX ASPHALT
- SLURRY CEMENT OR CLSM BACKFILL

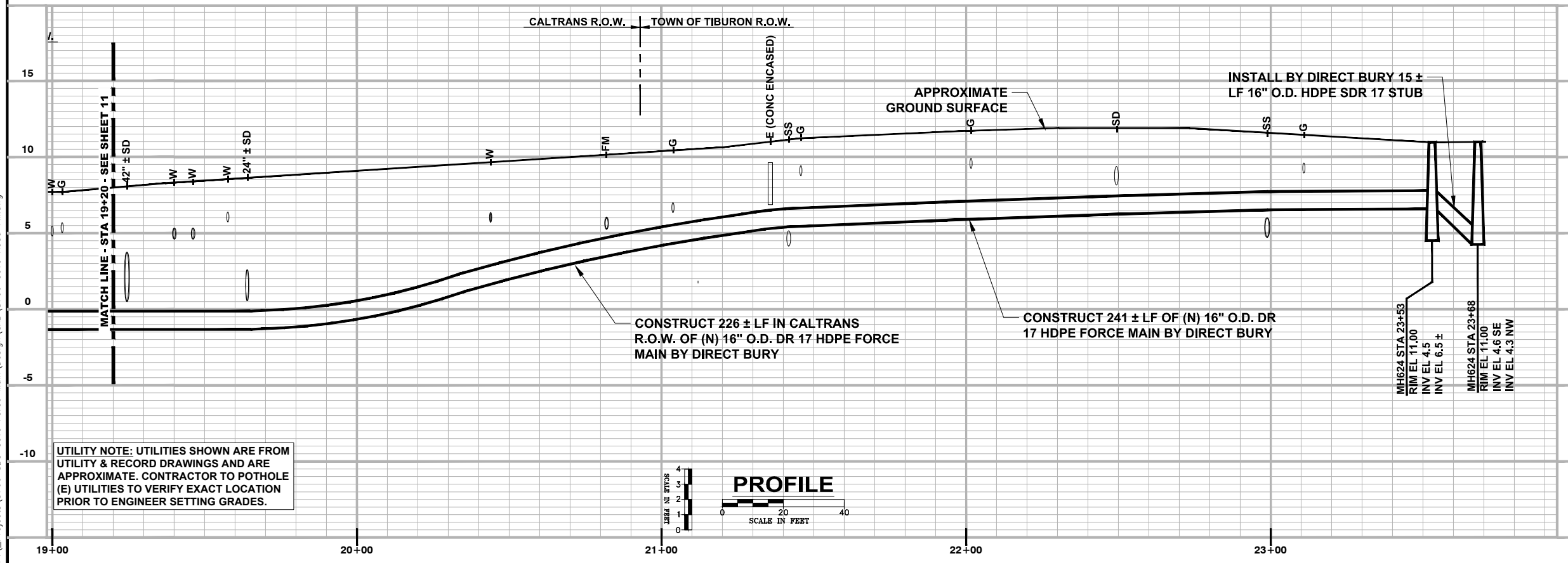
NOTES:

1. CONCRETE CAP MAY BE RAPID STRENGTH CONCRETE (RSC); IF RSC IS USED, REPLACE THE SLURRY CEMENT OR CLSM BACKFILL WITH LEAN CONCRETE BACKFILL OR RSC DEPENDING UPON THE PROJECT'S TIME CONSTRAINTS.
2. FOR NEW INSTALLATIONS, MINIMUM DEPTH OF COVER REQUIREMENTS ARE TO FOLLOW GUIDELINES IN THE ENCROACHMENT PERMITS MANUAL OR HIGHWAY DESIGN MANUAL. WHEN COVER OVER A REPLACEMENT PIPE/ENCASEMENT PIPE IS LESS THAN 24", A SPECIAL DESIGN IS NECESSARY (FOR IN-HOUSE PROJECTS, REFER TO HO DRAINAGE DETAIL LIBRARY).
3. TACK COAT (ASPHALTIC EMULSION) SHALL BE APPLIED PRIOR TO PLACING HMA(A).
4. ALL TRENCH WORK SUBJECT TO STATE REGULATIONS AND INSPECTION.
5. ALL MATERIALS, WORKMANSHIP, TESTING, AND INSPECTIONS SHALL COMPLY WITH CALTRANS STANDARD SPECIFICATIONS AND PROJECT-SPECIFIC SPECIAL PROVISIONS.
6. USE OF THIS DETAIL IS APPLICABLE IF HIGH GROUNDWATER CONDITIONS DO NOT EXIST WITHIN THE TRENCH.

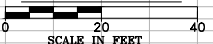
ABBREVIATIONS:

- CD = CLEAR DISTANCE
- HMA(A) = HOT MIX ASPHALT TYPE A
- OD = OUTSIDE DIAMETER OF UTILITY OR CULVERT
- CLSM = CONTROLLED LOW-STRENGTH MATERIAL

REVISED 11/12/2019



PROFILE



- NOTES:**
1. PRIOR TO CONSTRUCTION, CONTRACTOR TO POT HOLE (E) SEWER FORCE MAIN EVERY 100 FEET AND SUBMIT DEPTHS TO ENGINEER IN LOG FORM BY STATION.
 2. CONTRACTOR TO POT HOLE UTILITIES AS SHOWN ON THE PLANS PRIOR TO CONSTRUCTION AND SUBMIT DEPTHS TO ENGINEER IN ABOVE REFERENCED LOG.
 3. WHEN NECESSARY FOR 4 MAXIMUM CONTRACTOR CAN BYPASS 18" SEWER FLOW AT MH 357 TO (E) 10" GRAVITY SEWER. PROVIDE 24 HOURS NOTICE TO DISTRICT.
 4. CONTRACTOR MAY USE ELECTROFUSION COUPLES WHERE APPROVED. CONTRACTOR SHALL PREPARE ELECTROFUSION COUPLING STATION LOG.
 5. FOR WORK WITHIN CALTRANS RIGHT OF WAY, CONTRACTOR SHALL COMPLY WITH CALTRANS TRENCH SECTION DETAILS, SEE SHEET 5.
 6. CONTRACTOR MUST PREPARE AND PROVIDE GROUND SETTLEMENT MONITORING PREVENTION, AND MITIGATION PLAN. SEE NOTES SHEET 5.
 7. CONTRACTOR TO COAT (N) MANHOLE MH624.1. CONTRACTOR TO USE MADEWELL PRODUCTS CORPORATION; MAINSTAY ML-10 HYDRAULIC CEMENT MORTAR, MAINSTAY ML-72, MAINSTAY ML-72 MICROSILICA MORTAR, MAINSTAY DS-6 NOVOLIC EPOXY COATING, ONLY.



1" = 20'
IF THIS DOES NOT MEASURE ONE INCH, THESE PLANS ARE NOT TO SCALE.
REVISED SET 11/02/2020

SANITARY DISTRICT No.5 Marin County, California		
COVE ROAD PS FORCE MAIN REPLACEMENT PROJECT		
PLAN AND PROFILE TIBURON BOULEVARD STA 19+20 TO STA 23+68		
NUTE ENGINEERING 907 MISSION AVE SAN RAFAEL, CALIFORNIA TEL 415-453-4480		
Drawn by: BEO Checked by: MTW	Job No.: 8766 Scale: AS SHOWN	Date: APRIL 2020

Project: Cove Road Sewer Rehab

Change Order No. 08

Date: December 2, 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:

Adjust Beach Rd Pump Station force main plan and profile per November 2, 2020 letter request (see attached Revised Sheet 13). The Contractor has provided a credit for various bid items per his attached spreadsheet.

Reason for Change: The attached November 2, 2020 letter from Nute Engineering, including Caltrans Encroachment Permit Rider dated October 27, 2020, modified force main construction requirements within the Caltrans ROW. The modifications included substituting open cut construction of Beach Rd Pump Station force main and deletion of steel casing in lieu of contract Bore and Jack, Bid Item 11.

Pricing Data: Pricing per attached email and filled in spreadsheet from Maggiora & Ghilotti dated November 5, 2020 for a credit of \$22,931.00.

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: \$ 522,888.33

Previous Deductions: (\$ 69,280.00)

This Change Order: (\$ 22,931.00)

Contract to Date: \$2,402,648.33

APPROVED:



Engineer

Owner

**FOR INFO ONLY-ORIGINALS
IN MAIL FOR SIGNATURE**

COVE ROAD PUMP STATION FORCE MAIN REPLACEMENT PROJECT

REVISED COSTS FOR PLAN AND PROFILE CHANGE

CONSTRUCT LAUNCH & RECEIVE PITS, INSTALL BEACH PUMP STATION FORCE MAIN TIBURON BLVD CALTRANS ROW - CONTRACT COSTS (Does not include Trench Plug Pave)							TOTAL	INSTALL BEACH PUMP STATION FORCE MAIN BLVD CROSSING OPEN CUT CALTRANS PERMIT RIDER (Does not include Trench Plug Pave)					TOTAL	
	Bore and Jack 14" Steel Casing and 6.625 HDPE at \$1,000/LF							Install 6.625 HDPE PER RIDER TRENCH DETAIL at \$ 791.54/LF	Brick Crosswalk Restoration					
Caltrans ROW, 110/LF	\$110,000						\$110,000	\$ 87,069.00	N/A				\$ 87,069.00	
TOTAL							\$110,000						TOTAL	\$ 87,069.00
												Difference	\$ 22,931.00	

- Deleted**
 - Horizontal boring sub
 - Purchase of 14" casing
 - Welder
 - Class 2 AB
 - Pit excavation and shoring

- Added**
 - Caltrans detail for CLSM and minor concrete back fill
 - Flaggers
 - Purchase casing for under bricks with labor
 - Restricted work hours 9:00AM - 3:00PM
 - * Use bid item #18 to repave, 9 tons

Mark Wilson

From: Don Muns <don@maggiora-ghilotti.com>
Sent: Thursday, November 5, 2020 4:31 PM
To: Mark Wilson
Cc: John Moser
Subject: Change order 14" casing with 6"HDPE
Attachments: 8766 MG Rev Beach PS FM Change ltr w attachments DM.pdf

Mark, please see attached change order for Beach and Tiburon Blvd. Deletion of steel casing.

Thanks Don

Don Muns
Maggiora-Ghilotti
555 Dubois St.
San Rafael Ca. 94901
Office 415-459-8640
Cell 415-308-8875

ENCROACHMENT PERMIT RIDER

TR-0122 (REV 6/1999)

Collected by	Permit No. (Original) 04-20-N-UL-0211
Rider Fee Paid \$Exempt	Dist-Co-Rte-PM 04/MRN/131/4.38/4.41
Date October 27, 2020	Rider Number 04-20-N-RW-2498

TO: Sanitary District No. 5 of Marin County
2001 Paradise Dr
San Rafael, CA 94901
Email: trubio@sani5.org
m.wilson@nute-engr.com
Attn: Tony Rubio
c/o Mark Wilson, Nute Engineering.
 Phone: (415) 435-1501, (415) 453- 4480

 , PERMITTEE

In compliance with your request received on October 23, 2020. We are hereby amending the above numbered encroachment permit as follows:

Date of completion extended to: No change.

Reference your permit to: Encroach within State right-of-way for the purpose to conduct temporary traffic control and install a force main sanitary sewer at two locations; excavate 226' L x 4' W x 8" D, by open trench method and install a 16" Ø HDPE with a 22" Ø STL casing from Juanita Lane to Main Street; bore & jack, and install a 110'- 6" Ø HDPE with a 14" Ø STL casing across Tiburon Blvd. at Beach Road, and in accordance to the permittee's plans, specification and estimate, on State Highway, 04-MRN-131, Post Miles 4.38/4.41, in the Town of Tiburon.

Trench excavation must comply with the 2018 Caltrans Standard Specifications, Section 19-3, "Structure Excavation and Backfill" (available at <https://dot.ca.gov/programs/design/ccs-standard-plans-and-standard-specifications>).

Trench backfill must comply with the attached trench detail and the 2018 Caltrans Standard Specifications, Section 19.3.02E, "Slurry Cement Backfill", and 19-3.02G, "Controlled Low-Strength Material" for top 6 feet of the excavation.

Trench plate must comply with the attached "Steel Plate Bridging Provisions" (TR-0157B).

The contractor will need to apply for an additional Rider and pay \$492 fee.

Except as amended, all other terms and provisions of the original permit shall remain in effect.

Permit Writer: hirdaypal.dhillon@dot.ca.gov
CC: State Rep.: augusto.lumba@dot.ca.gov
Maint.: will.hauke@dot.ca.gov
DTM: marisa.muliadi-kleiber@dot.ca.gov
TMC: D4TMC/D04/Caltrans/CAGov
File: 04-20-N-UL-0211

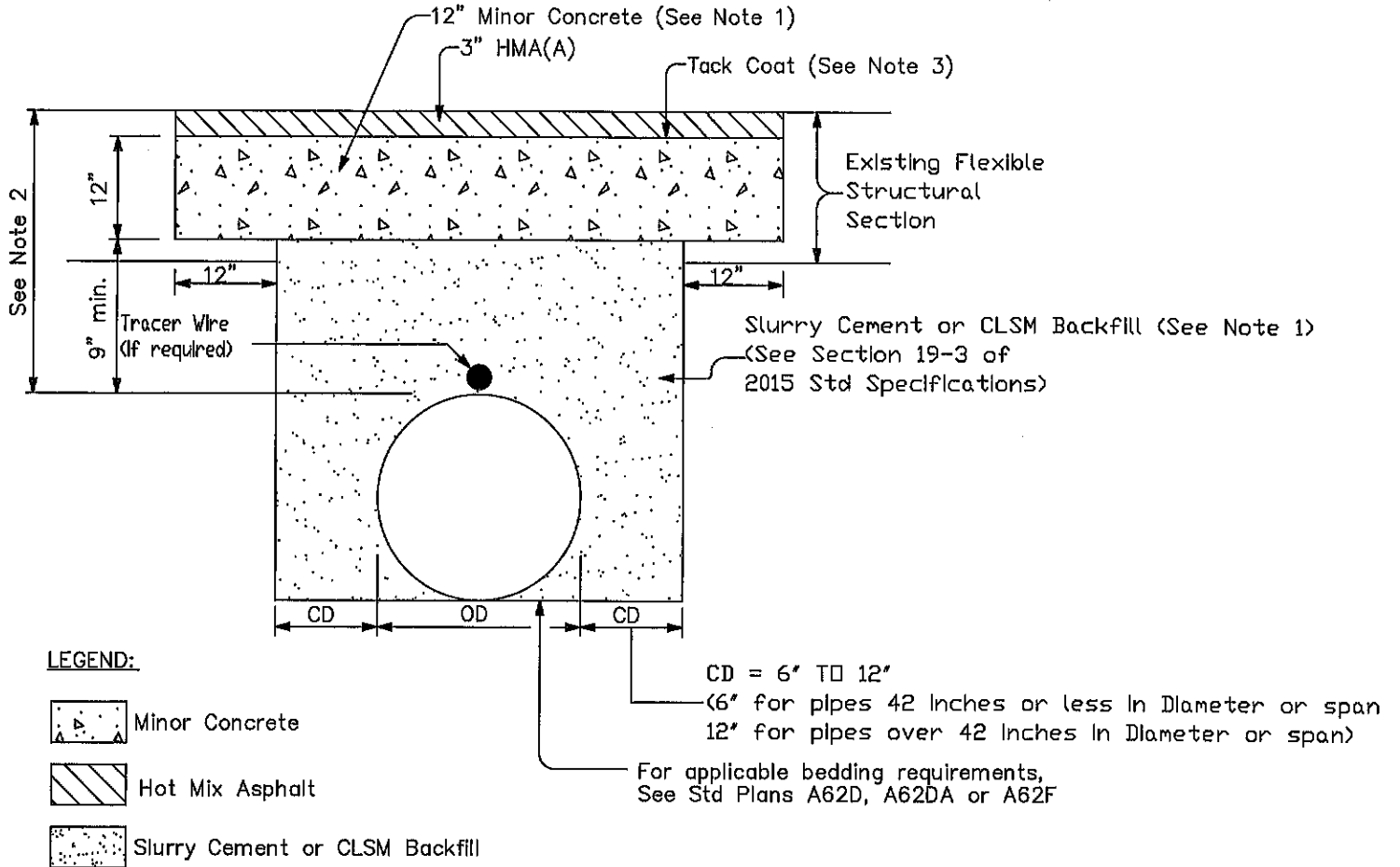
APPROVED:

DAVID SALLADAY, District Permit Engineer

BY:


CHRIS MASTER, Senior Permit Engineer

CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12



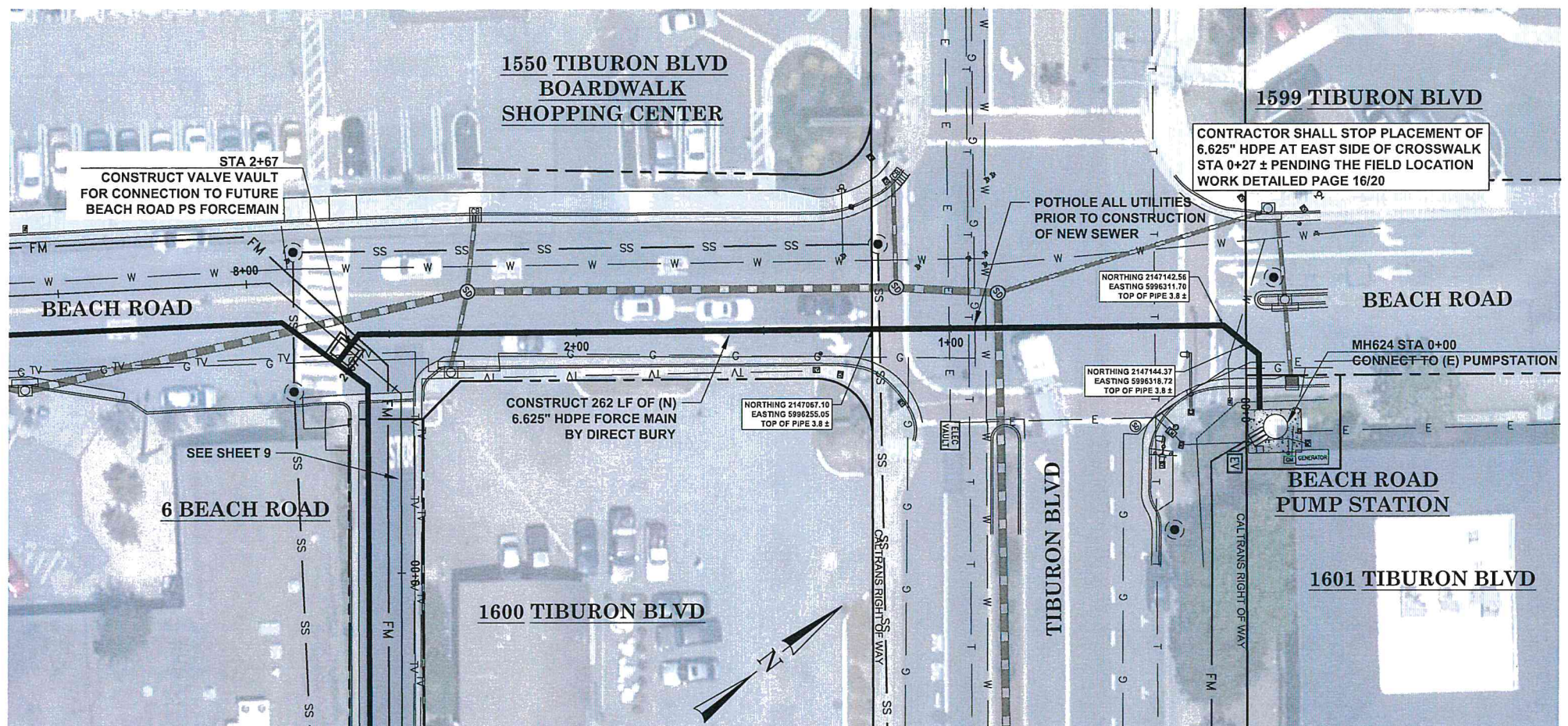
NOTES:

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- For new installations, minimum depth of cover requirements are to follow guidelines in the Encroachment Permits Manual or Highway Design Manual. When cover over a replacement pipe/encasement pipe is less than 24", a Special Design is necessary (for in-house projects, refer to HQ Drainage Detail Library).
- Tack Coat (Asphaltic Emulsion) shall be applied prior to placing HMA(A).
- All trench work subject to state regulations and inspection.
- All materials, workmanship, testing, and inspections shall comply with Caltrans Standard Specifications and project-specific Special Provisions.
- Use of this detail is applicable if high groundwater conditions do not exist within the trench.

ABBREVIATIONS:

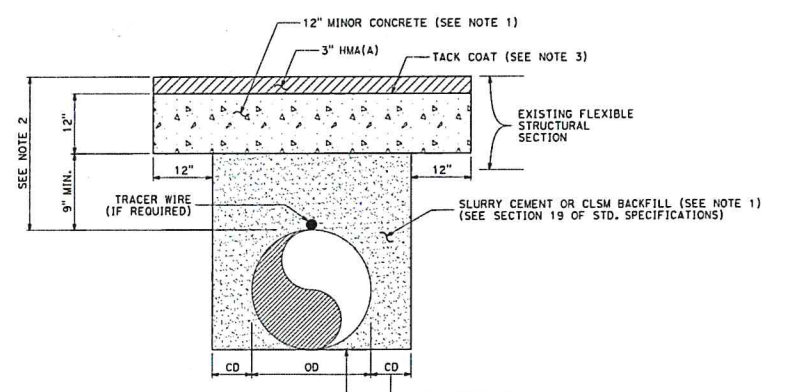
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 CLSM = Controlled Low-Strength Material

REVISED 12/12/2016



PLAN
SCALE IN FEET

CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12
HIGH GROUNDWATER CONDITIONS DO NOT EXIST WITHIN THE TRENCH



LEGEND:

- MINOR CONCRETE
- HOT MIX ASPHALT
- SLURRY CEMENT OR CLSM BACKFILL

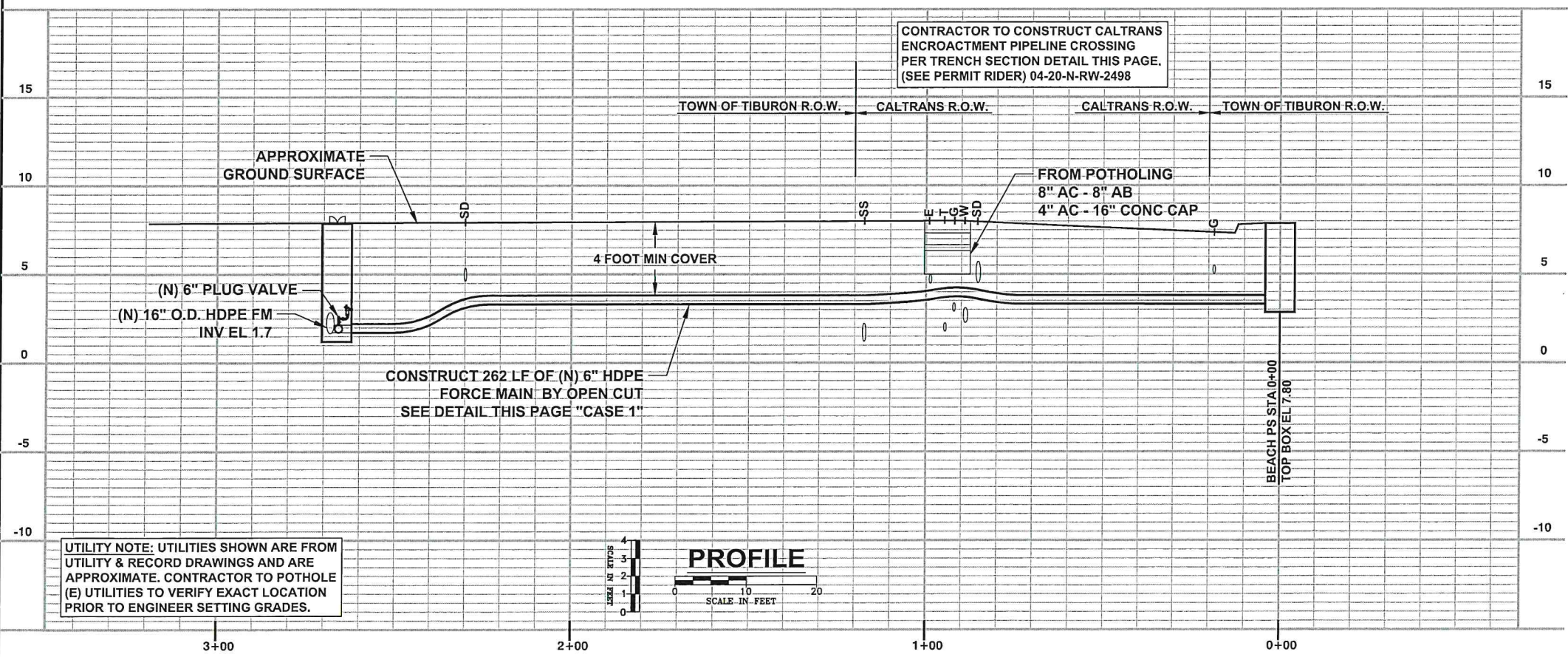
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- CLSM = CONTROLLED LOW-STRENGTH MATERIAL

REVISED 11/12/2019



PROFILE
SCALE IN FEET

NOTES:

1. PRIOR TO CONSTRUCTION, CONTRACTOR TO POTHOLE (E) SEWER FORCE MAIN EVERY 100 FEET AND SUBMIT DEPTHS TO ENGINEER IN LOG FORM BY STATION.
2. CONTRACTOR TO POTHOLE UTILITIES AS SHOWN ON THE PLANS PRIOR TO CONSTRUCTION AND SUBMIT DEPTHS TO ENGINEER IN ABOVE REFERENCED LOG.
3. FOR WORK WITHIN CALTRANS RIGHT OF WAY, CONTRACTOR SHALL COMPLY WITH CALTRANS TRENCH SECTION DETAIL ABOVE PER RIDER.
4. CONTRACTOR MUST PREPARE AND PROVIDE GROUND SETTLEMENT MONITORING PREVENTION, AND MITIGATION PLAN. SEE NOTES SHEET 5



13 OF 20

IF THIS DOES NOT MEASURE ONE INCH, THESE PLANS ARE NOT TO SCALE.
REVISED SET 11/03/2020

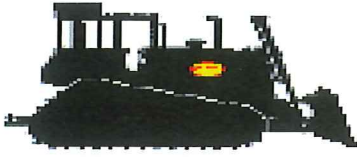
SANITARY DISTRICT No.5
Marin County, California

COVE ROAD PS FORCE MAIN REPLACEMENT PROJECT

PLAN AND PROFILE
BEACH ROAD
STA 0+00 TO STA 2+67

NUTE ENGINEERING
907 MISSION AVE SAN RAFAEL, CALIFORNIA TEL 415-453-4480

Drawn by: BEO	Job No.: 8766	Scale: AS SHOWN
Checked by: MTW		Date: APRIL 2020



555 DUBOIS STREET
SAN RAFAEL, CA 94901



PHONE: (415) 459-8640
FAX: (415) 459-1475

SANITARY DIST #5
OF MARIN COUNTY
PO BOX 227
TIBURON, CA 94920

INVOICE: **11559**
DATE: **11/30/2020**

M&G JOB: 7716
*COVE RD FORCE MAIN
REPLACEMENT PROJECT*

CUSTOMER: SANITD
CONTRACT/PO#:

Original Sum	\$ 1,971,971.00
Net Change by Change Orders	\$ 522,888.33
Contract Sum To Date	\$ 2,494,859.33
Total Completed To Date	\$ 1,406,060.83
Previous Retention Balance	\$ 54,512.94
Current Retention Balance	\$ 15,790.11
Total Amount Billed Less Retainage	\$ 1,335,757.78
Less Previous Billings	\$ 1,035,745.79
CURRENT AMOUNT THIS INVOICE	\$ 300,011.99

CONTRACT BILLING SUMMARY

Billed to Date:	\$ 1,406,060.83
Paid to Date:	\$ 1,033,275.79
Retention Balance Due:	\$ 70,303.05
Total Amount Due :	\$ 302,481.99

7716 - SANI DISTRICT COVE RD FORCE MAIN REPLACE.xlsx --- Progress #7

Bid Item	Bid Description	Bid Quantity	Units	Unit Price	Bid Total	Complete this Estimate	Total this Estimate	Previous Complete	Previous Total	Complete to Date	Total to Date
1	Mobilization, Demobilization	1	LS	95,668.00	95,668.00		\$ -	0.80	\$ 76,534.40	0.80	\$ 76,534.40
2	Install N 16" OD HDPE FM	2,142	LF	322.00	689,724.00	159.00	\$ 51,198.00	1,033.00	\$ 332,626.00	1,192.00	\$ 383,824.00
3	Install N 16" OD HDPE FM w/ Casing CR	226	LF	1,200.00	271,200.00		\$ -		\$ -	0.00	\$ -
4	Install N 5 Segm. 16" OD HDPE FM Bend w/ Casing C	1	EA	8,000.00	8,000.00		\$ -		\$ -	0.00	\$ -
5	Install Steel Cased Minor Deflection Bend	1	EA	13,000.00	13,000.00		\$ -		\$ -	0.00	\$ -
6	Install 5 Segm. Bend 16" OD HDPE Bend	8.00	EA	1,000.00	8,000.00	7.00	\$ 7,000.00		\$ -	7.00	\$ 7,000.00
7	Connect to E MH 624	1	EA	7,000.00	7,000.00		\$ -		\$ -	0.00	\$ -
8	Construct N 5 FT MH w Liner	1	EA	15,000.00	15,000.00	0.50	\$ 7,500.00		\$ -	0.50	\$ 7,500.00
9	Mortar Coat N 5 FT Manhole	7	VF	800.00	5,600.00		\$ -		\$ -	0.00	\$ -
10	Construct Vault for 12" FlowMtr & E FM Connection	1	EA	95,000.00	95,000.00	0.75	\$ 71,250.00	0.25	\$ 23,750.00	1.00	\$ 95,000.00
11	Install Bore & Jack 14' Casing & 6.63" OD HDPE Fm	110	LF	1,000.00	110,000.00		\$ -		\$ -	0.00	\$ -
12	Install 6.63" OD HDPE Beach PS FM by Open Trench	152	LF	300.00	45,600.00		\$ -		\$ -	0.00	\$ -
13	Construct Beach Rd PS FM Valve Vault Connection	1	EA	76,000.00	76,000.00		\$ -		\$ -	0.00	\$ -
14	Connect N 6.63" OD Beach Rd PS FM to E Vault Pit	1	EA	15,000.00	15,000.00		\$ -		\$ -	0.00	\$ -
15	Restoration of Damage SW & DW Approach	64	SF	50.00	3,200.00		\$ -		\$ -	0.00	\$ -
16	Restoration of Damaged Tiburon Bricks \$ PCC SW XW	400	SF	80.00	32,000.00		\$ -		\$ -	0.00	\$ -
17	Curb & Gutter Replacement	20	LF	50.00	1,000.00		\$ -		\$ -	0.00	\$ -
18	Trench Repair & Replace of Pave Markings	900	TON	290.00	261,000.00	575.29	\$ 166,834.10		\$ -	575.29	\$ 166,834.10
19	Hard Rock Excavate/Buried Concrete	50	CY	1.00	50.00		\$ -		\$ -	0.00	\$ -
20	Groundwater Pumping Treatment System & Disposal	1	LS	30,000.00	30,000.00		\$ -	0.50	\$ 15,000.00	0.50	\$ 15,000.00
21	Shoring For All Excavations	1	LS	25,000.00	25,000.00	0.25	\$ 6,250.00	0.50	\$ 12,500.00	0.75	\$ 18,750.00
22	Temporary Sewage Bypassing	1	LS	24,979.00	24,979.00		\$ -		\$ -	0.00	\$ -
23a	Shoring Plans Signed & Sealed By CA Reg Eng	1	LS	5,000.00	5,000.00		\$ -	1.00	\$ 5,000.00	1.00	\$ 5,000.00
23b	Cal-OSHA Permit for "Trenching & Excavation"	1	LS	100.00	100.00		\$ -	1.00	\$ 100.00	1.00	\$ 100.00
23c	Traffic Control Plans	1	LS	17,000.00	17,000.00		\$ -	0.90	\$ 15,300.00	0.90	\$ 15,300.00
23d	Water Pollution Control Plans (WPCP) Sign by QSP	1	LS	14,000.00	14,000.00		\$ -	1.00	\$ 14,000.00	1.00	\$ 14,000.00
23e	Dewatering Plans & Dewatering Permit From RWQCB	1	LS	600.00	600.00		\$ -	1.00	\$ 600.00	1.00	\$ 600.00
23f	Ground Movement Monitoring Plans for CalTrans Work	1	LS	17,600.00	17,600.00	0.20	\$ 3,520.00	0.60	\$ 10,560.00	0.80	\$ 14,080.00

7716 - SANI DISTRICT COVE RD FORCE MAIN REPLACE.xlsx --- Progress #7

Bid Item	Bid Description	Bid Quantity	Units	Unit Price	Bid Total	Complete this Estimate	Total this Estimate	Previous Complete	Previous Total	Complete to Date	Total to Date
24	Pothole Utility Mains	21	EA	650.00	13,650.00		\$ -	50.00	\$ 32,500.00	50.00	\$ 32,500.00
25	Pothole E Sewer FM @ 100 LF Intervals	20	EA	650.00	13,000.00		\$ -	26.00	\$ 16,900.00	26.00	\$ 16,900.00
26	Approved TC & Notifications from Tiburon & Belvedere	1	LS	15,000.00	15,000.00	0.15	\$ 2,250.00	0.80	\$ 12,000.00	0.95	\$ 14,250.00
27	Change Condition Allowance	1	LS	40,000.00	40,000.00		\$ -		\$ -	0.00	\$ -
28	As-Built Drawings	1	LS	4,000.00	4,000.00		\$ -		\$ -	0.00	\$ -
TOTAL BASE BID					\$ 1,971,971.00		\$ 315,802.10		\$ 567,370.40		\$ 883,172.50
CO #	Description	QTY	Units	Unit Price	Total	Complete this estimate	Total this Estimate	Previous Complete	Previous Total	Complete to Date	Total to Date
A-1	Replace all Intermediate Backfull Excavation w/ CDF	1	LS	270,000.00							
CCO - 1	Additional Potholing	1	LS	18,456.74	18,456.74			1.00	\$ 18,456.74	1.00	\$ 18,456.74
CCO - 2	Additional Cove Rd/Beach Rd Mainline Trenching Costs	1	LS	171,037.48	171,037.48			1.00	\$ 171,037.48	1.00	\$ 171,037.48
CCO - 3	Additional Cove Rd/Beach Rd Mainline Trenching Costs (continued)	1	LS	41,546.47	41,546.47			1.00	\$ 41,546.47	1.00	\$ 41,546.47
CCO - 4	Open Cut, Trenching and Shoring on Beach Rd	1	LS	191,699.43	191,699.43			1.00	\$ 191,699.43	1.00	\$ 191,699.43
CCO - 5	Open Cut, Trenching and Shoring on Beach Rd (continued)	1	LS	83,916.62	83,916.62			1.00	\$ 83,916.62	1.00	\$ 83,916.62
CCO - 6	Water Pumping, Pulled Shield Plates, Wire Run, Placed Rock and Concrete Excavation	1	LS	16,231.59	16,231.59			1.00	\$ 16,231.59	1.00	\$ 16,231.59
CCO - 7	Adjust Force Main Plan and Profile	1	LS								\$ -
					\$ 522,888.33		\$ -		\$ 522,888.33		\$ 522,888.33
TOTAL BASE + ADD ALTS 1, 2, 3, 4 & CCO's					\$ 2,494,859.33		\$ 315,802.10		\$ 1,090,258.73		\$ 1,406,060.83
							NOVEMBER 2020 Billing Amount	\$ 315,802.10	CONTRACT + CCO TOTAL		\$ 1,406,060.83

No.	Bid Item Description	Tib Quant	Belv Quant	Total Quantity	Unit Price	Total Bid Price	Work Completed			Amount Due		
							Tib Quant	Belv Quant	Total	Tib Amount	Belv Amount	Total
1	Mobilization, Demobilization, SWPPP, Permits (Except For Caltrans Permit) & Licenses (Less Than 5% of Total Cost)	50%	50%	1 LS	\$95,668	\$95,668	40%	40%	80%	\$38,267	\$38,267	\$76,534.40
2	Install (N) 16" OD HDPE Force Main	1,539	603	2142 LF	\$322	\$689,724	1,192	0	1,192	\$383,824	\$0	\$383,824.00
3	Install (N) 16" OD HDPE Force Main With Steel Casing in Caltrans ROW	226	0	226 LF	\$1,200	\$271,200				\$0	\$0	\$0.00
4	Install (N) Five Segment 16" OD HDPE Force Main Bend With Steel Casing in Caltrans ROW	1	0	1 EA	\$8,000	\$8,000				\$0	\$0	\$0.00
5	Install Steel Cased Minor Deflection Bend	1	0	1 EA	\$13,000	\$13,000				\$0	\$0	\$0.00
6	Install Five Segment Bend 16" OD HDPE Bend	3	5	8 EA	\$1,000	\$8,000	2	5	7	\$2,000	\$5,000	\$7,000.00
7	Connect to Existing Manhole 624	1	0	1 EA	\$7,000	\$7,000				\$0	\$0	\$0.00
8	Construct New 5 Ft Manhole	1	0	1 EA	\$15,000	\$15,000	50%		50%	\$7,500	\$0	\$7,500.00
9	Mortar Coat New 5 Ft Manhole	7	0	7 VF	\$800	\$5,600				\$0	\$0	\$0.00
10	Construct Vault for 12" Flowmeter and Existing Force Main Connection	0	1	1 EA	\$95,000	\$95,000	0%	100%	100%	\$0	\$95,000	\$95,000.00
11	Install Bore and Jack 14" Steel Casing and 6.625 OD HDPE Beach Pump Station Force Main	110	0	110 LF	\$1,000	\$110,000				\$0	\$0	\$0.00
12	Install 6.625 OD HDPE Beach Pump Station Force Main by Direct Burial	152	0	152 LF	\$300	\$45,600				\$0	\$0	\$0.00
13	Construct Beach Road Pump Station Force Main Valve Vault Connection	1	0	1 EA	\$76,000	\$76,000				\$0	\$0	\$0.00
14	Connect New 6.625 OD HDPE Beach Pump Station Force Main to Existing Valve Pit	1	0	1 EA	\$15,000	\$15,000				\$0	\$0	\$0.00
15	Restoration of Damaged Sidewalk and Driveway Approach	32	32	64 SF	\$50	\$3,200				\$0	\$0	\$0.00
16	Restoration of Damaged Town of Tiburon Brick and Reinforced Concrete Sidewalk Crossing	400	0	400 SF	\$80	\$32,000				\$0	\$0	\$0.00
17	Curb and Gutter Replacement	10	10	20 LF	\$50	\$1,000				\$0	\$0	\$0.00
18	Asphalt Concrete Trench Repair and Replacement of Pavement Markings	300	600	900 TON	\$290	\$261,000	75	500	575.29	\$21,834	\$145,000	\$166,834.10
19	Hard Rock Excavate/Buried Concrete	25	25	50 CY	\$1	\$50				\$0	\$0	\$0.00
20	Groundwater Pumping Treatment System and Disposal	50%	50%	1 LS	\$30,000	\$30,000	25%	25%	50%	\$7,500	\$7,500	\$15,000.00
21	Shoring For All Excavations	50%	50%	1 LS	\$25,000	\$25,000	25%	50%	75%	\$6,250	\$12,500	\$18,750.00
22	Temporary Sewage Bypassing	1	1	1 LS	\$24,979	\$24,979				\$0	\$0	\$0.00
23	Caltrans Approved Encroachment Permit "Double Permit" (Sum Total of 23a to 23f)					\$54,300				\$0	\$0	\$0.00
23a	Shoring Plans Signed and Sealed by CA Registered Engineer	0	1	1 LS	\$5,000		100%		1	\$5,000	\$0	\$5,000.00
23b	Cal-Osha Permit for "Trenching and Excavation"	0	1	1 LS	\$100		100%		1	\$100	\$0	\$100.00
23c	Traffic Control Plans	0	1	1 LS	\$17,000		90%		90%	\$15,300	\$0	\$15,300.00
23d	Water Pollution Control Plans (Wpcp) Signed by Qsp, Approved by RWQCB	0	1	1 LS	\$14,000		100%		1	\$14,000	\$0	\$14,000.00
23e	Dewatering Plans and Dewatering Permit From RWQCB	0	1	1 LS	\$600		100%		1	\$600	\$0	\$600.00
23f	Ground Movement Monitoring Plans for all Caltrans ROW Work	0	1	1 LS	\$17,600		80%		80%	\$14,080	\$0	\$14,080.00
24.	Pothole Utility Mains	9	12	21 EA	\$650	\$13,650	30	20	50	\$19,500	\$13,000	\$32,500.00
25.	Pothole Existing Sewer Force Main at 100 Foot Intervals	14	6	20 EA	\$650	\$13,000	19	7	26	\$12,350	\$4,550	\$16,900.00
26.	Approved Traffic Control and Notifications From Tiburon and Belvedere	50%	50%	1 LS	\$15,000	\$15,000	47.5%	47.5%	95%	\$7,125	\$7,125	\$14,250.00
27.	Changed Condition Allowance	50%	50%	1 LS	\$40,000	\$40,000				\$0	\$0	\$0.00
28.	As-Built Drawings	50%	50%	1 LS	\$4,000	\$4,000				\$0	\$0	\$0.00
A-1	Replace Backfill of Excavations in City of Belvedere and Town of Tiburon With Control Density Fill (or CLSM)	50%	50%	1 LS	\$270,000	\$270,000						
Contract Total						\$2,241,971	Total Work Completed			\$883,172.50		

CHANGE ORDERS

CO#1	Additional Potholing			1 LS	\$18,456.74	\$18,456.74	70%	30%	1	\$12,920	\$5,537	\$18,456.74
CO#2	Additional Cove Rd/Beach Rd Mainline Trenching Costs			1 LS	\$171,037.48	\$171,037.48		100%	1	\$0	\$171,037	\$171,037.48
CO#3	Additional Cove Rd/Beach Rd Mainline Trenching Costs (continued)			1 LS	\$41,546.47	\$41,546.47		100%	1	\$0	\$41,546	\$41,546.47
CO#4	Open Cut, Trenching and Shoring on Beach Road			1 LS	\$191,699.43	\$191,699.43		100%	1	\$0	\$191,699	\$191,699.43
CO#5	Open Cut, Trenching and Shoring on Beach Road (continued)			1 LS	\$83,916.62	\$83,916.62		100%	1	\$0	\$83,917	\$83,916.62
CO#6	Open Cut, Trenching and Shoring on Beach Road (continued)			1 LS	\$16,231.59	\$16,231.59		100%	1	\$0	\$16,232	\$16,231.59
Subtotal										\$568,150	\$837,911	\$1,406,060.83
Less 5% retention												-\$70,303.03
Less Previous Billings												-\$1,035,745.80
TOTAL AMOUNT DUE												\$300,011.99

Project: Cove Road Sewer Rehab

Change Order No. 09

Date: December 10, 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:

A No-Cost Change Order for additional calendar days added to the contract.

Reason for Change:

Description	Days Added
• HDPE pipe fittings manufacturer delay of material delivery	14
• Caltrans delays including not allowing work in ROW due to conflicting ROW project in Hwy 131, Traffic Control Plan approval delay, and additional lay days for Veterans Day	14
• Contractor Holiday operations closure	12
TOTAL Days	<u>40</u>

Pricing Data: \$0.00

Requested by: District

Contract Time: Adds 40 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

APPROVED:

Previous Additions: \$ 522,888.33

Engineer

Previous Deductions: (\$ 92,211.00)

Owner

This Change Order: \$.00

Contractor

Contract to Date: \$2,402,648.33

**SANITARY DISTRICT #5 - COVE ROAD PROJECT
MAGGIORA & GHILOTTI, INC.
M&G PROJECT # 7716**

DELAYS AND ADDITIONAL TIME

DESCRIPTION	DATE STARTED	DATE ENDED	NUMBER OF ADDITIONAL CALENDAR DAYS	NOTES
16" FITTINGS DELAY	7/27/2020	8/7/2020	11	11 DAYS DELAY-HDPE MANUFACTURER
DELIVERY OF 16" BENDS	8/7/2020	8/7/2020	0	DELIVERED ON 8-7-2020
COVE ROAD PUMP STATION	8/17/2020	8/21/2020	4	CCO#001 (4 CDS)
0+00 COVE ROAD TO 2+00 BEACH ROAD DLB 16" HDPE	8/17/2020	9/7/2020	21	CCO#002/#003 (21 CDS)
2+25 BEACH RD --> 5+00 BEACH ROAD DLB 16" HDPE	9/8/2020	10/1/2020	14	INCLUDES CASING THROUGH MAIN ST INTERSECTION - CCO#004 (14 CDS)
5+00 BEACH RD --> 5+75 BEACH ROAD DLB 16" HDPE	10/1/2020	10/7/2020	7	CCO#005 (7 CDS)
5+75 BEACH RD --> 6+00 BEACH ROAD DLB 16" HDPE	10/7/2020	10/9/2020	0	CCO#006 (0 CDS)
APPROX 17+34 JUANITA LN -- > APPROX 19+65 TIBURON BLVD			5	STEEL CASING ELIMINATION CALTRANS ROW CCO#007 (5 CDS)
CALTRANS DELAY	10/19/2020	10/23/2020	7	CALTRANS REJECTED TC, CONFLICT WITH OTHER CONTRACTOR.
VETERAN'S DAY AND DAY BEFORE	11/10/2020	11/11/2020	2	CALTRANS REJECTED TC REQUESTS BECAUSE OF HOLIDAYS
TIBURON BLVD-MANHOLE TO FIRST CROSSWALK	11/26/2020	12/7/2020	5	26' OF EXC WITH ROCK, PIERS, BACKFILL (TOTAL DAYS TBD)
CHRISTMAS THROUGH NEW YEARS	12/23/2020	1/3/2021	12	M&G HOLIDAY'S SHUTDOWN
TOTAL			88	

CalPERS Termination Discussion

Sanitary District No. 5 of Marin County
December 17, 2020



Today's Topics

Leaving CalPERS

- Benefits of participating in CalPERS
- Defined Benefit vs Defined Contribution
- Costs of terminating relationship with CalPERS

OPEB

- What are the current liabilities associated with the District's Retiree Health Program?
- How did they change from last year?

Disclaimer

- Observations from experienced Retirement Program professionals
- Not legal advice
- Not investment advice
- Intended to help guide discussion



Leaving CalPERS

What are the costs and benefits related to leaving CalPERS?

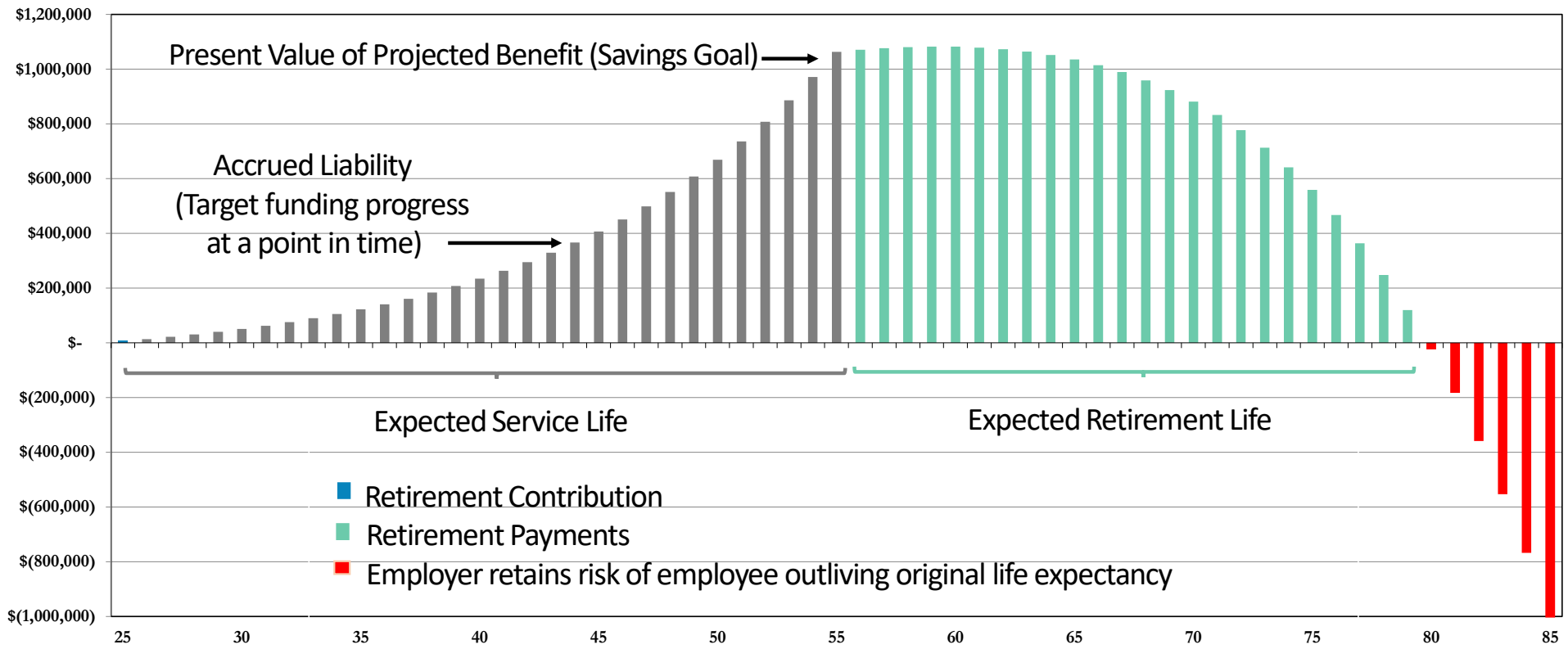
Benefits of Participating in CalPERS

- Extensive Administration Network
 - Cost effective
 - Experts in the area
 - Single source
- Access to PERS Health Programs
 - More options
 - Lower cost
- Recruiting from Public Sector
 - Continue earning eligibility for retirement, death and disability benefits
- Investments
 - CalPERS Board makes decisions/takes on fiduciary responsibility
 - Low fees due to fund's size

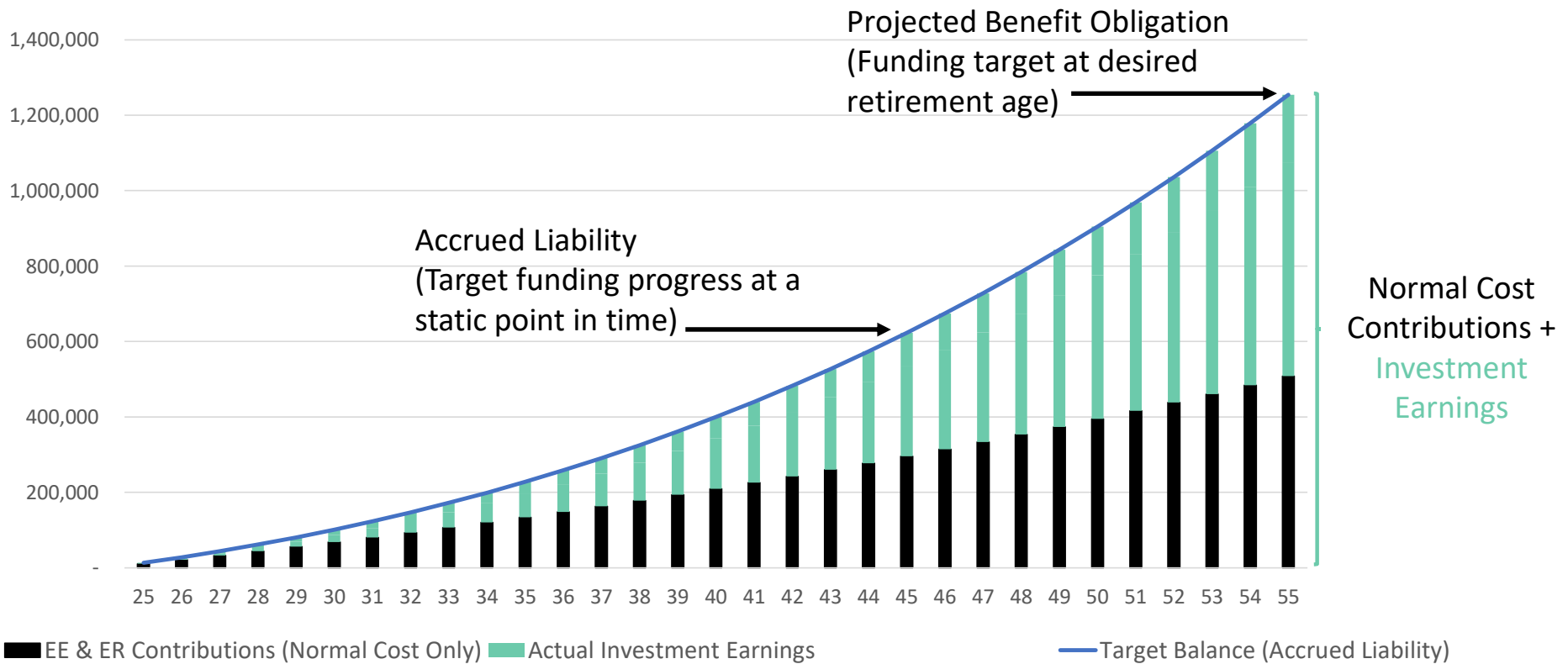
Defined Benefit vs Defined Contribution

- Main Difference: Who bears risks (Life Expectancy, Investment Return, Disability)
 - Defined Benefit – District bears risk
 - Defined Contribution – Employee bears risk
- Defined Contribution
 - Cost much more predictable for District
 - Contribution level within control of District
- Defined Benefit
 - Benefit more predictable for Employee
 - Benefit levels set by PEPRA
- Portability/Recruiting
 - Defined Benefit – More portable within California public sector
 - Defined Contribution – More portable from private employers or out of state

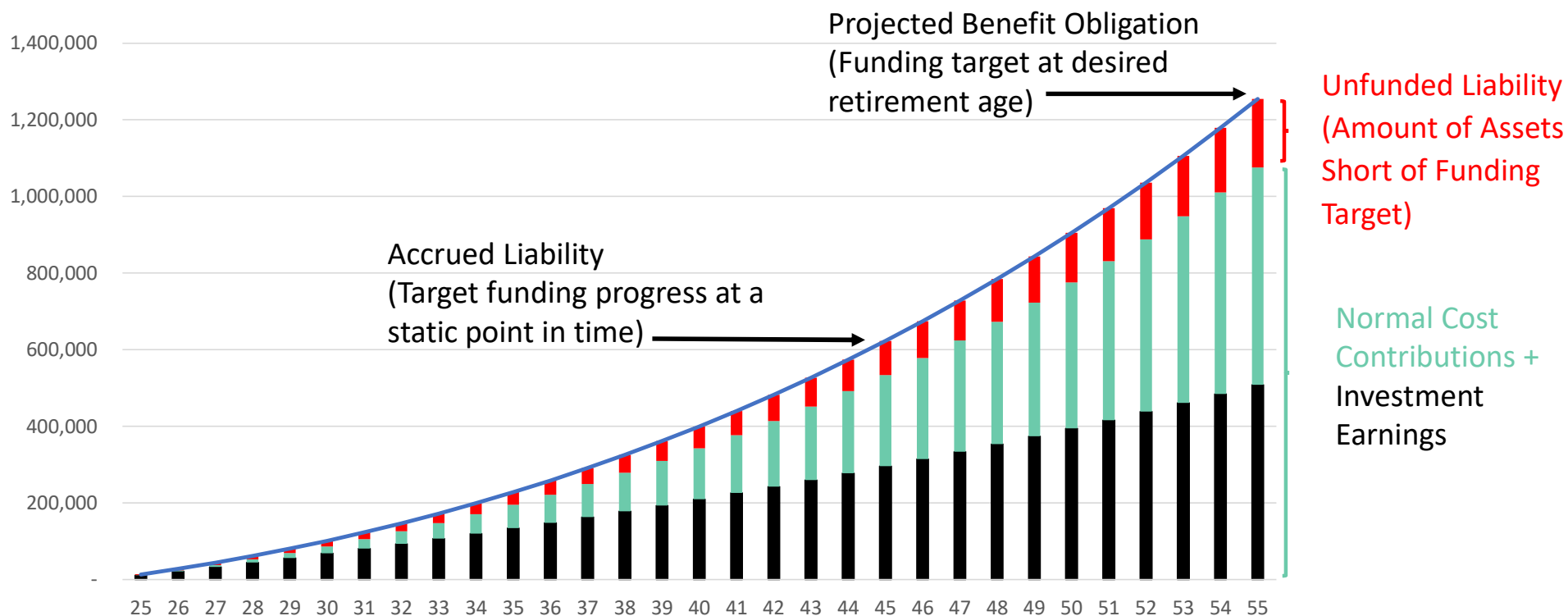
Illustration of Life Expectancy Risk for an Individual Employee



Retirement Plans Are Sensitive to Investment Earnings



Employer Pays for Investment Shortfall in Defined Benefit Plan



EE & ER Contributions (Normal Cost Only)
 Actual Investment Earnings
 Unfunded Liability
 Target Balance (Accrued Liability)

Some costs for leaving CalPERS

- Administrative Costs
 - Lose Economies of Scale
 - Take on administrative liability
- Investment Costs
 - Smaller funds pay higher fees
 - Would you be increasing investment risk or lowering investment risk?

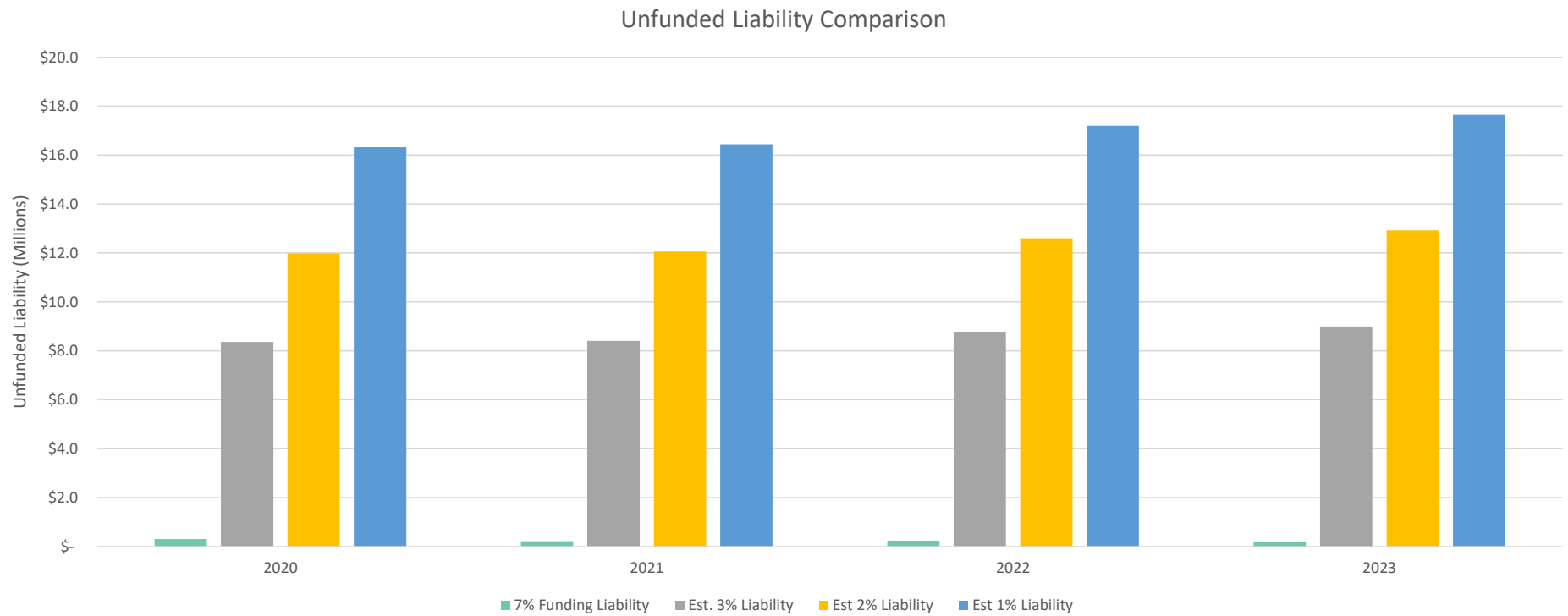
Some costs for leaving CalPERS

- Termination Liability
 - If you want to completely disentangle from CalPERS
 - This means not responsible for any future contributions. Not eligible for any refund of excess payments.
 - CalPERS moves your assets/liabilities to a risk-free portfolio: high-quality notes matching duration of payments.
 - This will lower the expected return used to calculate your liability from 7%.

Treasury Yields as of December 1

Time Period	Yield
5 Years	0.42%
10 Years	0.92%
20 Years	1.46%
30 Years	1.66%

Unfunded Liability Increases as Termination Discount Rate Drops





Cost Projections

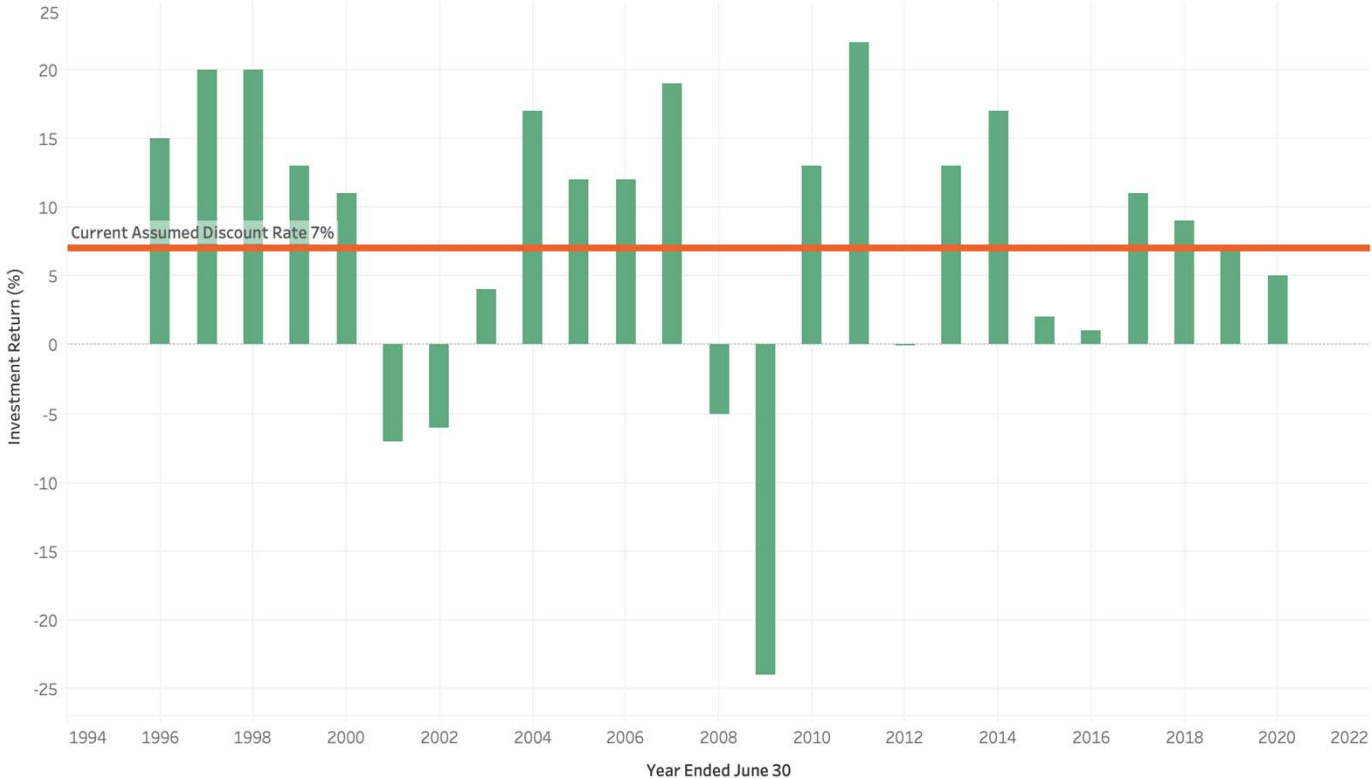
If the District remains in CalPERS, where are costs projected to go?

Costs will be driven primarily by

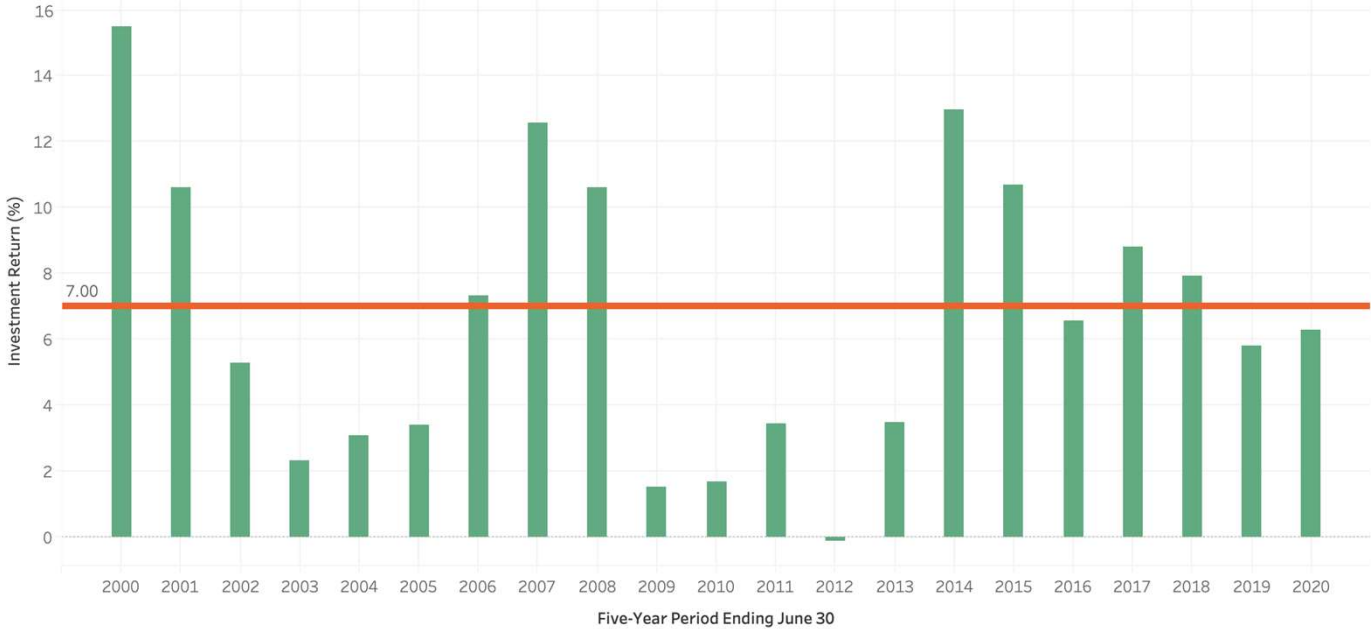
Actual Investment Experience

Assumed Rate of Investment Return

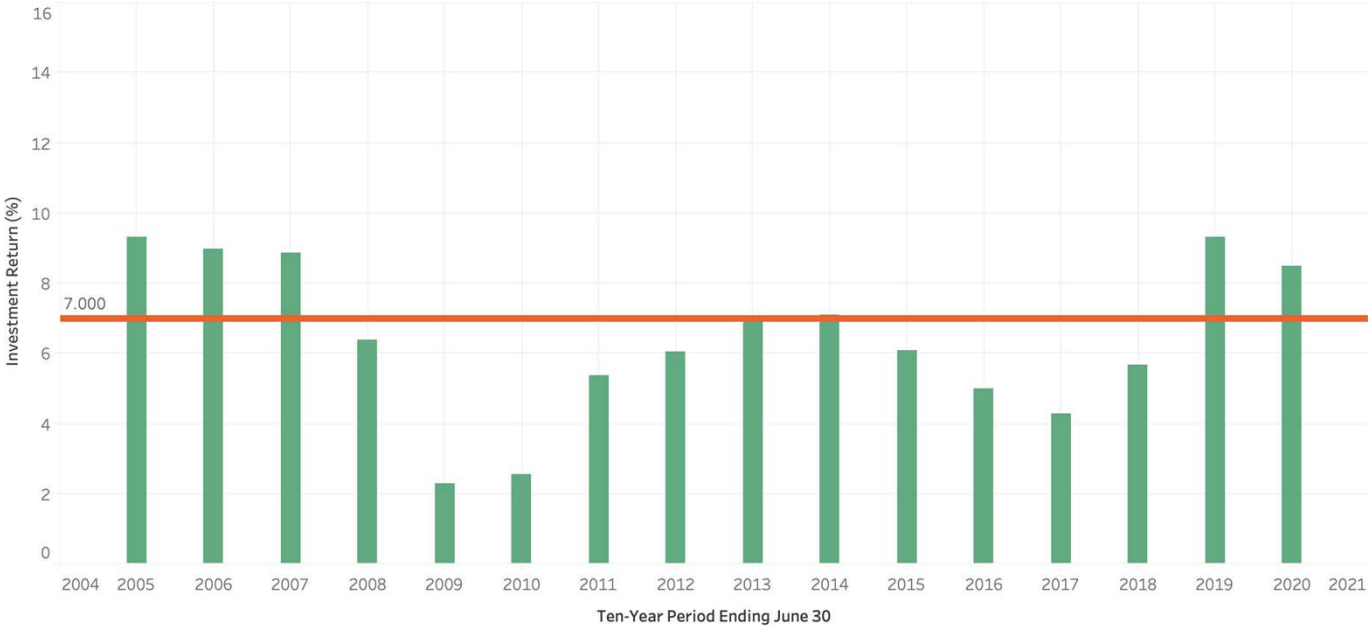
CalPERS Historical Annual Returns



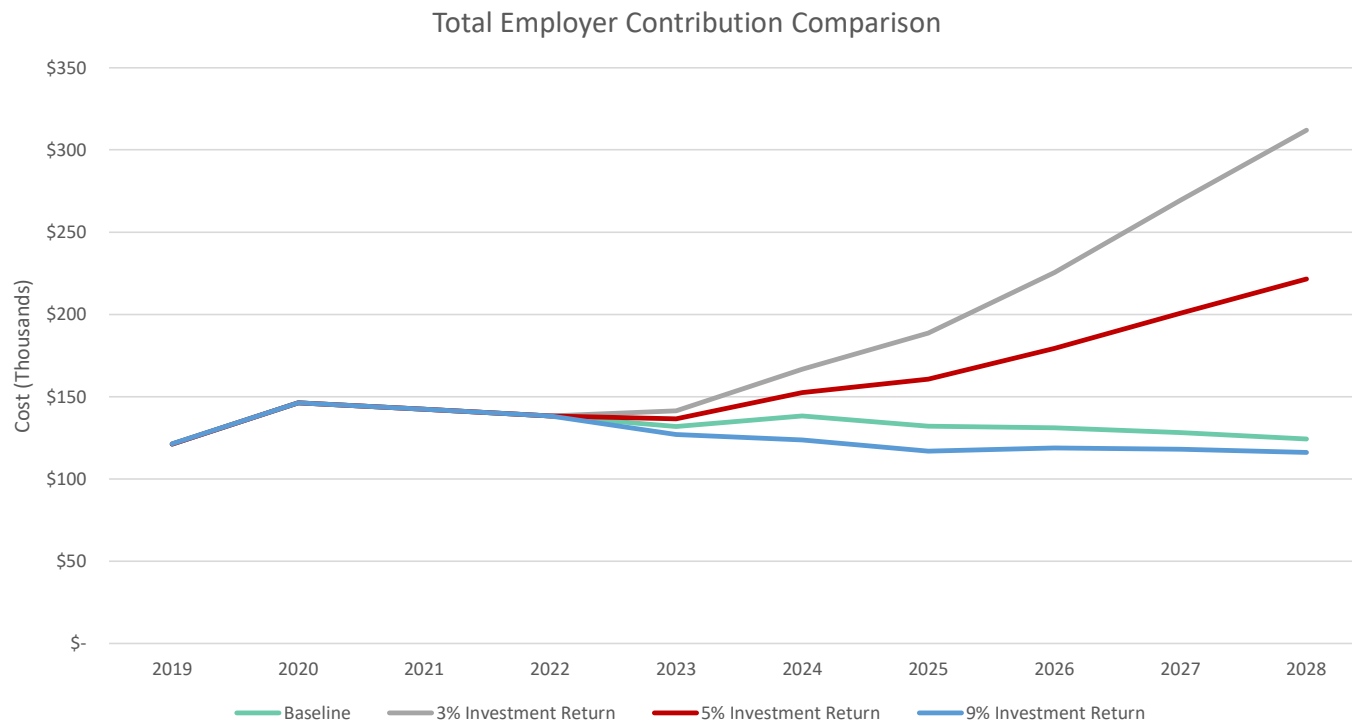
CalPERS 5-Year Average Return



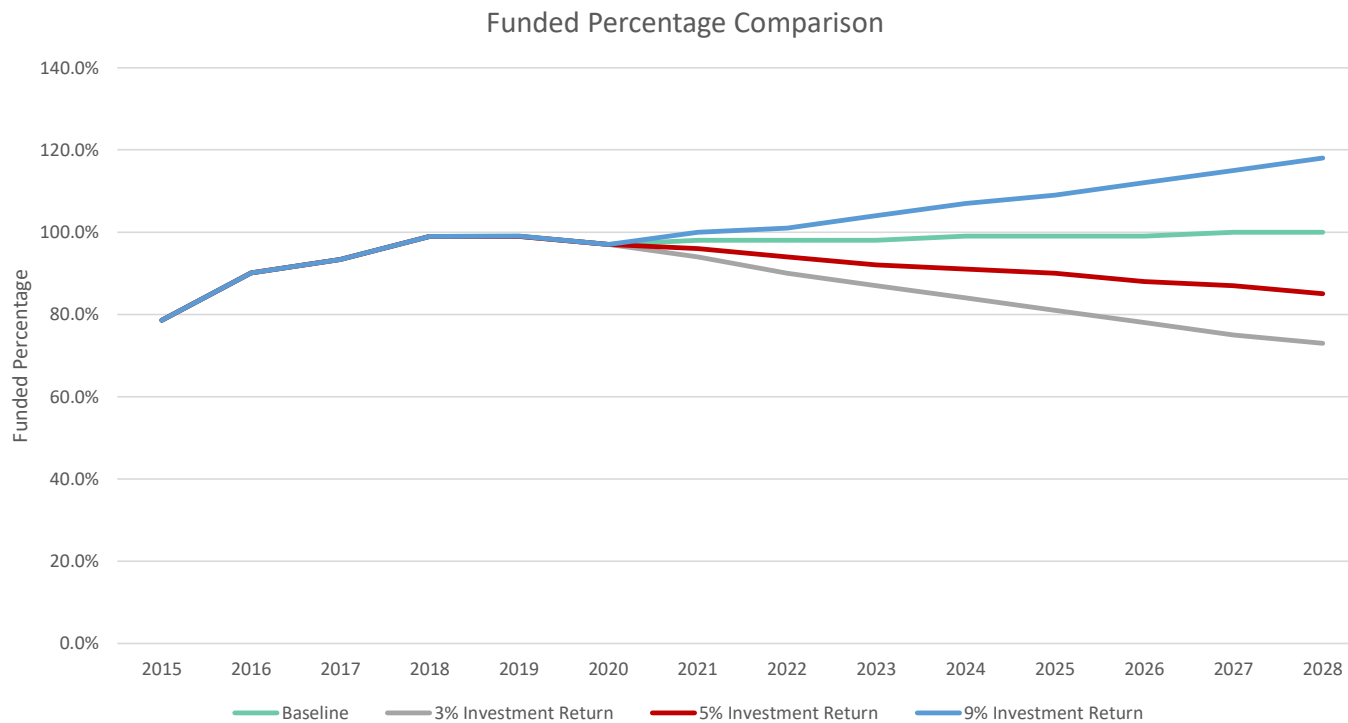
CalPERS 10-Year Average Return



Projected Required Employer Contributions based on different Investment Returns



Projected Funded Percentage based on different Investment Returns





OPEB

The District's Retiree Health Plan currently has an Unfunded Liability

OPEB – Where Are We Now?

Report Date
June 30, 2020

Unfunded
Liability

\$848.5K

Funded
Percentage

45.22%

Measurement Date
June 30, 2019

Required
Contribution
FY 19-20

\$107.2K

Required
Contribution
(Percent of Pay
FY 19-20)*

12.62%

*Payroll = \$849,372

OPEB – Looking Back

Report Date	June 30, 2019	June 30, 2020	% Change
Unfunded Liability	\$889.2K	\$848.5K	-4.59%
Funded Percentage	40.12%	45.22%	12.71%
Required Contribution	\$109.0K	\$107.2K	-1.60%
Required Contribution (% of Covered Payroll)	13.18%	12.62%	-4.24%
Covered Payroll	\$826.6K	\$849.4K	+2.75%



Questions/Next Steps



Disclaimer

While tested against actuarial valuation results, the software results will not necessarily match actuarial valuation results, as no two actuarial models are identical. The software offers financially sound projections and analysis; however, outputs do not guarantee compliance with standards under the Government Accounting Standards Board or Generally Accepted Accounting Principles. The software and this presentation are not prepared in accordance with standards as promulgated by the American Academy of Actuaries, nor do outputs or this presentation constitute Statements of Actuarial Opinion. GovInvest has used census data, plan provisions, and actuarial assumptions provided by Customer and/or Customer's actuary to develop the software for Customer. GovInvest has relied on this information without audit.

Agenda – Notes of Explanation

Sanitary District No. 5 Special Board Meeting

December 17, 2020

Review and Accept HDRs Proposal for an alternative energy study and authorize the District Manager to being working with HDR. Study will evaluate potential site for solar projects and provide a cost estimates and payback for those options for future consideration. Amount not to exceed \$20,995.

STAFF REPORT:

In line with the Districts Strategic Plan, goal six (6)'s, Resource recovery and energy reduction, the District should investigate places where the District can reduce energy costs or offset energy costs through alternative energy sources. Since about 2010, the District has gone back-and-forth with several solar providers, having general discussions about a solar project at the main treatment plant, with a consensus that there is not enough available space to warrant a project. Ten years have gone by, and solar technologies have improved while costs to build projects have improved, too. I have reached out HDR to see if they provided this type of evaluation in order to provide the Board with a clear picture of what the District's options may be. This type of evaluation cannot be done in-house, and thus, the need for a consultant, specifically, a consultant who is familiar with the District and the District's needs. HDR recently completed the Bio Solids Management and Future Bio Solids Master Plan, for the District, which has been a guide for the SD5 to follow. They are also currently working on putting together our Collection System Master Plan, which ultimately will help the District with long-range planning. Completing this study on energy alternatives will further assist the District in planning for the future and provide a frame work for future budgeting.

FISCAL IMPACT:

The Alternative Energy Study Effort Will be on a Time and Material Basis not to exceed \$20,995

CEQA (California Environmental Quality Act)

Exempt

Recommendation:

Approve HDR Proposal and Authorize District Manger to Enter into a professional services agreement with HDR for the Alternative Energy Study

A handwritten signature in black ink, appearing to read 'Tony Rubio', with several overlapping strokes.

Tony Rubio, District Manager

ATTACHMENT:

HDR Alternative Energy Study



October 14, 2020

Mr. Tony Rubio, District Manager
Sanitary District 5 of Marin County
2001 Paradise Drive
Tiburon, CA 94920

Submitted via email: trubio@sani5.org

RE: Proposal for a Renewable Energy Study

Dear Mr. Rubio:

Sanitary District 5 of Marin County (SD5) is interested in assessing the feasibility of installing a source of renewable energy (i.e., solar) to offset petroleum-based sources of fuel currently used at SD5's wastewater treatment plant. HDR, Inc. (HDR) has prepared the following scope of work, including fee estimate, to perform a renewable energy study.

SCOPE OF WORK

HDR will perform a Renewable Energy Feasibility Study for SD5 in Tiburon and Belvedere and will begin with a virtual Project Kickoff.

HDR will review existing energy performance data for all SD5 facilities to determine the amount of energy currently used on an annual basis and will then use this information to provide recommendations for potential renewable energy systems types and the locations at each facility where renewable energy is determined to be feasible. As part of this work, HDR will virtually review potential locations with SD5 representatives and identify the preferred locations for renewable energy at the SD5 facilities.

HDR will coordinate the amount of renewable energy systems with local suppliers to determine preferred ownership models and identify the areas that would be attractive for bidders. As part of this effort, HDR will determine potential first costs and simple payback duration for system types. Note: costs will either be based on information provided by manufacturers or on systems costs for other PV systems in the San Francisco Bay Area.

HDR will summarize the findings of its work in a brief feasibility study report (10 to 15 pages) outlining recommendations, the anticipated renewable energy to be generated and conceptual images (marked up aerial photos) indicating the location and size of the potential renewable energy systems. The report will include an appendix with the calculations that identify the amount of renewable energy. HDR will virtually meet with representatives from SD5 for review of the draft report and finalize the report incorporating SD5 comments.

Estimated Fee

HDR proposes to perform the scope of work on a time and materials basis, for an estimated twenty one thousand nine hundred and ninety five dollars (\$20,995). A breakdown of estimated labor hours and cost by task follows.

Task No.	Task Name	Estimated Labor Hours	Estimated Cost
1	Project Management	13	\$2,042
2	Client Meetings (Kickoff, Draft Report, and Final)	6	\$1,192
3	Review Existing Energy Performance Data	12	\$2,385
4	Provide Recommendations for Renewable Energy Systems and Preferred Locations	16	\$3,388
5	Model Renewable Energy and Conceptual Images	15	\$3,137
6	Survey Suppliers and Provide Net Lifecycle Costs	15	\$3,137
7	Feasibility Study Report (Draft and Final)	26	\$5,713
Total:		103	\$20,995

We appreciate the opportunity to work with SD5 on this project. Please contact Mary Martis at (415) 741-7025 or Mary.Martis@hdrinc.com if you have any questions or concerns.

Sincerely,
HDR ENGINEERING, INC.



Holly L.L. Kennedy
Senior Vice President



Mary Martis, PE
Project Manager

DECISION/ACTION ITEM LOG
CIP Committee: December 8, 2020
 Sanitary District No. 5 of Marin County
ACTIVE ITEMS SHEET

Item #9

No.	Item	Submission Date	Responsible Party	DECISION ONLY		ACTION REQUIRED		Comment/Reference Document
				Due	Completed	Due	Completed	
29	Cove Rd. Force Main Replacement Project	3.12.19	Nute/TR/CIP					Nute Preparing Bid Docs, as of 3.12.19; Waiting for CalTrans response re horizontal drilling, as of 5.14.19; Still working w/ CalTrans, waiting for approval, as of 11.12.19; Design Review from Nute, 12.10.19, 1.14.19, 2.11.20; Received Caltrans Permit, 3.9.2020; Notice for Sealed Bid @ Marin IJ on 4.28.2020 w/ Bids due 5.19.2020; Posted RFP at SD5 Wesbite, (http://www.sani5.org/about/contracts-proposals-bidding), 5.5.2020; Project granted to Maggiora & Ghilotti, Inc.; Work to begin on 7.27.2020; Job well underway and progressing smoothly, as of 10.13.2020; Job is 70% complete, as of 11.10.2020
31	FY2020-2021 Sewer Rehab Project		CIP/TR					Small project for Paradise Cove; Enginnering to begin in Dec 2020, as of 7.14.2020; Jan 2021, as of 12.8.2020
32	SD5 Collection Sytsem Master Plan		CIP/TR					Posted RFP at SD5 Wesbite, (http://www.sani5.org/about/contracts-proposals-bidding), 5.5.2020; Revised RFP from HDR, as of 7.14.2020; Underway, as of 11.10.2020



December 1, 2020

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

RE: Town of Tiburon General Plan Update

Dear Mr. Rubio:

Consistent with State law, the Town of Tiburon has begun to prepare an update of the Town of Tiburon General Plan. Last adopted in 2005, the General Plan is a comprehensive, long-range plan that identifies Tiburon's land use, transportation, environmental, and economic goals and policies as they relate to the conservation and development of land in Tiburon. The Town has initiated a review of the existing policies and programs of the 2005 General Plan, and Town staff and the Town's consultant, O'Rourke & Associates, will be preparing a draft General Plan Update over the next year. The Town expects to release a public review document in the fall of 2021. You will be noticed during the steps in the process, which will provide an opportunity for review and comment.

Should you have any questions or comments regarding the General Plan Update, please contact me at (415) 435-7393 or dtasini@townoftiburon.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Dina Tasini", is written over a light blue horizontal line.

Dina Tasini
Director of Community Development