

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

Catharine Benediktsson, Director
Richard Snyder, Director

NOTICE AND AGENDA
Regular Board Meeting
at Sanitary District No. 5 of Marin County
Thursday, December 18th, 2025

5:00 P.M. REGULAR BOARD MEETING

Teleconference Location:

Director Richard Snyder	Director Catherine Benediktsson
10 Pomander Way	2352 Mar East Street
Belvedere CA 94920	Tiburon CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Way Belvedere CA 94920 & DIRECTOR BENEDIKTSSON FROM 2352 Mar East Street Tiburon CA 94920

ROLL CALL:

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

1. Approval of November 20th, 2025 Regular Board Meeting Minutes
2. Review and receive all electronic fund transfers (EFTs) and approve warrants from November 14th, 2025, through December 11th, 2025, (JP Morgan Chase Bank, check no.11597 through check no. 11659, all transactions totaling \$635,756.63 and receive November 2025 payroll, in the sum of \$142,723.68 (Rubio)
3. Receipt of Financial Reports through December 11th, 2025 (Rubio)
4. Approval of PCO#3 Digester Rehab Change Order of \$66,133 for the excavation and replacement of failed closed plug valve on Digester Drain Line (Rubio)

MANAGEMENT REPORTS:

5. District Manager Summary Report (Rubio)

NEW BUSINESS:

6. Presentation by Kat Harris of Perotti & Carrade of the Sanitary District No 5 of Marin County's FY24-25 Audited Financial Statements, prepared by Perotti & Carrade (Certified Public Accountants in Marin County) and acceptance of final report – Action (Rubio)

PUBLIC HEARING:

7. Consideration to accept and approve updating Board Policies and Procedures and setting Director Compensation @ \$150 per meeting per approval of Ordinance 2026-01.
 - a. 1st Reading of Ordinance 2026-01 *AN ORDINANCE OF THE MARIN COUNTY SANITARY DISTRICT NO. 5 AMENDING EXISTING SECTION 2.05.010(4) OF THE MARIN COUNTY SANITARY DISTRICT NO. 5 CODE TO INCREASE BOARD MEMBER COMPENSATION*
8. Review and discuss redline edits to the Districts sewer use ordinance as it pertains to lateral sewers. Action (Rubio)
 - a. 1st Reading of Ordinance 2026-02 *“AN AMENDED ORDINANCE REGULATING THE USE OF PUBLIC AND PRIVATE SEWERS AND DRAINS, THE INSTALLATION AND CONNECTION OF BUILDING SEWERS, THE INSTALLATION OF LATERAL SEWERS AND PUBLIC SEWER MAIN EXTENSIONS, PROVIDING PERMITS AND FIXING FEES FOR THE INSTALLATION AND CONNECTION OF SANITARY SEWERS, REGULATING THE DISCHARGE OF WATERS AND WASTES INTO THE PUBLIC SEWER SYSTEM, AND PROVIDING PENALTIES FOR THE VIOLATION OF THE PROVISIONS THEREOF”- Action (Rubio)*

UNFINISHED BUSINESS:

9. Discussion and possible action regarding District Manager’s compensation under Employment Contract.

COMMITTEE REPORTS:

10. Capital Improvement Program Committee (Carapiet/Moody)
11. Finance & Fiscal Oversight Committee (Benediktsson/Carapiet)
12. Governance Committee (Arias/Snyder)
13. Personnel Committee (Snyder/Carapiet)
14. Solar Ad-Hoc Meeting (Moody/Benediktsson)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

CLOSED SESSION:

RECONVENE TO OPEN SESSION:

ADJOURNMENT:

The Board will be asked to adjourn the meeting to a Regular Board Meeting on January 15, 2026, at 5:00 P.M.

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

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

Catharine Benediktsson, Director
Richard Snyder, Director

NOTICE AND AGENDA
Regular Board Meeting Minutes
at Sanitary District No. 5 of Marin County
Thursday, November 20th, 2025

5:00 P.M. REGULAR BOARD MEETING

Teleconference Location:

Director Richard Snyder	Director Catherine Benediktsson
10 Pomander Way	2352 Mar East Street
Belvedere CA 94920	Tiburon CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Way Belvedere CA 94920 & DIRECTOR BENEDIKTSSON FROM 2352 Mar East Street Tiburon CA 94920

ROLL CALL: Arias-Montez, Carapiet, Benediktsson, Moody, Snyder

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS: Director Snyder requested that the Rules of Procedure Policy be presented at the December Regular Board Meeting

CONSENT CALENDAR:

1. Approval of October 16th, 2025 Regular Board Meeting Minutes
2. Review and receive all electronic fund transfers (EFTs) and approve warrants from October 10th, 2025, through November 13th, 2025, (JP Morgan Chase Bank, check no.11533 through check no. 11596, all transactions totaling \$1,416,335.88 and receive October 2025 payroll, in the sum of \$159,035.10 (Rubio)
3. Receipt of Financial Reports through November 13th, 2025 (Rubio)

Motion to approve consent calendar items 1-3

(M/S Snyder/Moody 5-0-0-0)

Ayes: Carapiet, Snyder, Arias- Montez, Benediktsson, Moody

Nos: None

Absent: None

Abstain: None

MANAGEMENT REPORTS:

4. District Manager Summary Report (Rubio)

NEW BUSINESS:

5. Review and discuss draft changes to Sewer Use Ordinance 2024-02 regarding sewer lateral responsibilities and provide direction to the General Manager to prepare updated Sewer Ordinance Language for a public hearing at the December 20, 2025 Regular Board Meeting. - Action (Rubio) **No action taken**

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

6. Capital Improvement Program Committee (Carapiet/Moody)
7. Finance & Fiscal Oversight Committee (Benediktsson/Carapiet)
8. Governance Committee (Arias/Snyder)
9. Personnel Committee (Snyder/Carapiet)
10. Solar Ad-Hoc Meeting (Moody/Benediktsson)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

CLOSED SESSION: 5:45pm

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

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

12. Report out of Closed Session **6:21 – No reportable action**

RECONVENE TO OPEN SESSION: 6:21pm

13. Discussion and possible action regarding District Manager’s compensation under Employment Contract. – **No action taken, tabled until December 18, 2025 Regular Meeting**

ADJOURNMENT: 6:22pm

The Board will be asked to adjourn the meeting to a Regular Board Meeting on December 18, 2025, at 5:00 P.M.

Approved:

Attest:

Omar Arias-Montez
Board President

Tod Moody
Board Secretary

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

**Sanitary District No.5 of Marin County
Warrant List Summary
November 14 through December 11, 2025**

12/05/25

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
11/18/2025	EFT	CalPERS (Pension)	Pension - Oct 2025	-27,423.08
11/18/2025	EFT	CalPERS (457 Def Comp)	457 Contributions, semi-monthly, 11/15/25	-6,184.82
11/18/2025	EFT	CalPERS (Health Premium)	Health Insurance Premium - Dec 2025	-26,403.22
12/02/2025	EFT	CalPERS (457 Def Comp)	457 Contributions, semi-monthly, 11/30/25	-6,184.82
11/18/2025	11597	Mid America (AUL Health Benefit Tr...	Annual HRA contributions & FSA enrollments for 2026 calend...	-99,868.12
12/11/2025	11598	Alameda Electrical Distributors, Inc.	lab, locker & TWAS room materials, conduit rehab project, ele...	-2,400.68
12/11/2025	11599	Amazon Capital Services (Amazon ...	Stmt Date 11/30/25: locker room signage, trash, laundry desk, ...	-680.37
12/11/2025	11600	AT&T *5559 (Pump Stations)	pump stations lines, Nov 2025	-366.16
12/11/2025	11601	AT&T Calnet *4692 (Ops Bldg & P C...	Operators Control Center & Paradise Cove lines, Oct 2025	-98.12
12/11/2025	11602	Banshee Networks, Inc.	computer network services - Oct 2025	-1,825.46
12/11/2025	11603	Brelje and Race Laboratories, Inc.	samples submitted - Oct 2025	-2,227.00
12/11/2025	11604	Burke, Williams & Sorensen, LLP	District Counsel & Personnel Services - Oct 2025	-799.00
12/11/2025	11605	Caltest Analytical Laboratory	Lab Monitoring - Oct 2025	-2,329.40
12/11/2025	11606	Caltronics Business Systems	copier base rate & usage charge - Nov 2025	-271.70
12/11/2025	11607	Carollo Engineers, Inc.	Odor Control Alternative Evaluation - Oct 2025	-6,158.00
12/11/2025	11608	Central Marin Sanitation Agency	Volatile Acid Monitoring	-822.20
12/11/2025	11609	Cintas Corporation	weekly: scraper & towels - Nov 2025	-142.16
12/11/2025	11610	Code Publishing Co.	Annual Web, Web update, Document Hosting fees	-805.00
12/11/2025	11611	Comcast Bus (Internet/Voice/Cable)...	Internet, Voice, Cable - Dec 2025	-753.09
12/11/2025	11612	Comcast Business (VOIP) *9079	Business Voice Edge - Dec 2025	-462.83
12/11/2025	11613	Corodata Records Management Inc	standard record storage carton - Nov 2025	-57.19
12/11/2025	11614	D&K Auto Service	2013 Ford F250 Super Duty, oil change/check up	-237.07
12/11/2025	11615	DKF Solutions Group, LLC	TrainingLink monthly subscription - Dec 2025	-462.00
12/11/2025	11616	Fastenal Company	binstock for PVC, safety glasses, ss hardware/bolts, etc, drill ...	-2,791.25
12/11/2025	11617	FasTrak Invoice Processing Dept	GG Bridge toll crossing, 11/6/25	-10.75
12/11/2025	11618	GovInvest, Inc.	annual subscription fees - OPEB & Pension Module, Jan-Dec ...	-8,777.41
12/11/2025	11619	Grainger	electrical connectors for stand-by generators, stock supplies	-245.62
12/11/2025	11620	GSE Construction Company Inc	Main Plant Digester Clean & Rehab, Inv 8, 10/9/25-11/4/25	-222,775.00
12/11/2025	11621	Harrington Industrial Plastics LLC	binstock/parts/fittings - spares	-6,997.18
12/11/2025	11622	HDR Engineering Inc	Digester Cleaning & Rehab Project - Nov 2025	-12,982.09
12/11/2025	11623	Home Depot Credit Services *2889	Stmt Date 11/13/25: bathroom/locker room remodel, janitorial ...	-210.14
12/11/2025	11624	Jill Kalehua, DMMS	Accounting Services - Nov 2025	-2,966.04
12/11/2025	11625	JM Integration, LLC	wet weather VFD replacement, APC Smart UPS On-Line 1500 ...	-24,480.46
12/11/2025	11626	Ken Grady Company, Inc.	pump station transducers	-8,941.24
12/11/2025	11627	Koffler Elect. Mech. Apparatus Repa...	repairs to DWP Sludge Collector motor and adapter	-4,804.73
12/11/2025	11628	Lystek International Ltd.	biosolids delivery - Sept & Oct 2025	-1,544.40
12/11/2025	11629	Marin County Tax Collector	CUPA permit, Hazardous Materials Business Plan & Generator	-1,376.00
12/11/2025	11630	Mill Valley Refuse Serv (Garbage) *2...	garbage service - Dec 2025, and 2 special pickups Nov 2025	-707.93
12/11/2025	11631	Mill Valley Refuse Service (Sludge) *...	exchanges: (4) sludges - Nov 2025	-2,300.00
12/11/2025	11632	NorCalEVI	emergency lighting for new Ford Lightning truck	-5,485.35
12/11/2025	11633	Nute Engineering Corp.	Cove Rd Pump Station Improvements - Oct 2025	-4,359.00
12/11/2025	11634	Pacific Gas & Electric	gas & electric service: Stmt Date 11/25/25: 10/17/25-11/18/25	-30,187.02
12/11/2025	11635	Perotti & Carrade	2nd & 3rd interim billing, FY 6/30/25	-18,500.00
12/11/2025	11636	Peter Levi	installed 4 new backflow devices on incoming MMWD water li...	-12,759.00
12/11/2025	11637	Peterson CAT	final 5% balance on new generator, fuel polishing to clean up f...	-7,005.92
12/11/2025	11638	PLATT Electric Supply	lab & locker room supplies	-4,720.32
12/11/2025	11639	Polydyne Inc	screw press polymer	-4,612.75
12/11/2025	11640	Primo Brands	drinking water - Nov 2025	-232.29
12/11/2025	11641	Robert L Talavera LLC	SSIGS ArcView App support - Nov 2025	-425.00
12/11/2025	11642	SWRCB -SSO Fees	(4) annual permits, SSO	-21,697.00
12/11/2025	11643	T-Mobile *1446 cell	cell phones - Nov 2025	-398.58
12/11/2025	11644	T-Mobile *8704 SIM	SIM cards for pump stations - service period Oct 2025, Bill per...	-60.00
12/11/2025	11645	Terminix Processing Center	quarterly pest control - Nov 2025	-543.00
12/11/2025	11646	The Ark Newspaper	annual newspaper subscription, Jan-Dec 2026	-98.80
12/11/2025	11647	Tiburon Mail Services	postage for DeNora pump return (declared value insurance)	-570.50
12/11/2025	11648	U.S. Bank cc *3611	Stmt Date 11/25/25: travel Jan 2026, new lab furniture/supplies...	-4,847.38
12/11/2025	11649	Ubeo Business Services	laserfiche project	-5,000.00
12/11/2025	11650	ULINE	supplies & shelving parts, pallet rack cross bars, garbage can...	-5,631.82
12/11/2025	11651	USA Blue Book	strike midge fly control	-1,540.66
12/11/2025	11652	Waste Management, Redwood Land...	garbage service - Oct 2025	-1,640.32
12/11/2025	11653	Weco Industries, LLC	new composite manholes & 2 manhole hooks	-12,944.77
Total JP Morgan Chase - Primary 7399				-632,131.21
TOTAL				-632,131.21

12/05/25

**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
EFT	Check	11/18/2025	CalPERS (Pension)	Pension - Oct 2025	JP Morgan Chase - Primary...	
				Pepra, Oct 2025	8019.05 · PERS Retirement	-11,432.29
				Classic, Oct 2025	8019.05 · PERS Retirement	-15,990.79
TOTAL						-27,423.08
EFT	Check	11/18/2025	CalPERS (457 Def Co...	457 Contributions, semi-monthly, 11/15/25	JP Morgan Chase - Primary...	
				457 Contributions, semi-monthly, 11/15/25	8008 · Deferred Comp 457	-6,184.82
TOTAL						-6,184.82
EFT	Check	11/18/2025	CalPERS (Health Pre...	Health Insurance Premium - Dec 2025	JP Morgan Chase - Primary...	
				Active Employee Health Insurance Premium, plus Admin Fee - Dec ...	8020.05 · Employee Health	-25,448.46
				Retiree Health Insurance Premium, plus Admin Fee - Dec 2025	8022.05 · Retiree Health	-954.76
TOTAL						-26,403.22
EFT	Check	12/02/2025	CalPERS (457 Def Co...	457 Contributions, semi-monthly, 11/30/25	JP Morgan Chase - Primary...	
				457 Contributions, semi-monthly, 11/30/25	8008 · Deferred Comp 457	-6,184.82
TOTAL						-6,184.82
11597	Bill P...	11/18/2025	Mid America (AUL He...	Annual HRA contributions & FSA enrollments for 2026 calendar...	JP Morgan Chase - Primary...	
103	Bill	11/18/2025		Annual FSA Enrollments for 2026 calendar year, Jan-June 2026	8020.05 · Employee Health	-16,429.76
				Annual FSA Enrollments for 2026 calendar year, July-Dec 2026, FY ...	8020.05 · Employee Health	-16,429.76
104	Bill	11/18/2025		Annual HRA Contributions for 2026 calendar year, Jan-June 2026	8022.05 · Retiree Health	-33,504.30
				Annual HRA Contributions for 2026 calendar year, July-Dec 2026, F...	8022.05 · Retiree Health	-33,504.30
TOTAL						-99,868.12

**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11598	Bill P...	12/11/2025	Alameda Electrical Di...	lab, locker & TWAS room materials, conduit rehab project, elec...	JP Morgan Chase - Primary...	
S6145...	Bill	11/01/2025		Inv S6145196.001, PO M-25-159, lab, locker & TWAS rooms materi...	7027 · Electrical & Instrument	-861.52
S6145...	Bill	11/01/2025		Inv S6145196.002, PO M-25-159, lab, locker & TWAS room materia...	7027 · Electrical & Instrument	-96.81
S6149...	Bill	11/06/2025		Inv S6149976.001, PO M-25-159, lab, locker & TWAS room materia...	7027 · Electrical & Instrument	-791.40
S6159...	Bill	11/20/2025		Inv S6159030.001, PO M-25-167, electrical cord for new generator	7011 · Pumps & Lines Maint...	-650.95
TOTAL						-2,400.68
11599	Bill P...	12/11/2025	Amazon Capital Servi...	Stmt Date 11/30/25: locker room signage, trash, laundry desk, d...	JP Morgan Chase - Primary...	
Stmt D...	Bill	11/30/2025		Inv 16YX-PHMW-CJPT, PO mens locker room Tony	9314.10 · M.P. Office/Bath/B...	-123.10
				Inv 1FPT-3NJN-9YV7, PO O-25-237 CB, 2 garden hoses replacem...	7022 · Plant Maint. Parts & S...	-108.14
				Inv 1CL9-3JQV-CPXL, PO mens locker room signage Tony	9314.10 · M.P. Office/Bath/B...	-72.44
				Inv 1PFQ-GV16-9M7X, PO mens locker room shower Tony	9314.10 · M.P. Office/Bath/B...	-24.89
				Inv 1HVN-M61V-CFJF, PO mens locker room trash Tony	9314.10 · M.P. Office/Bath/B...	-70.36
				Inv 16YX-PHMW-9V9J, PO mens locker room laundry desk Tony	9314.10 · M.P. Office/Bath/B...	-281.44
TOTAL						-680.37
11600	Bill P...	12/11/2025	AT&T *5559 (Pump St...	pump stations lines, Nov 2025	JP Morgan Chase - Primary...	
Bill Dat...	Bill	10/28/2025		10/28/25-11/27/25, Nov 2025. This is only current charges, while ve...	8533 · Pumps & Lines Telep...	-366.16
TOTAL						-366.16
11601	Bill P...	12/11/2025	AT&T Calnet *4692 (O...	Operators Control Center & Paradise Cove lines, Oct 2025	JP Morgan Chase - Primary...	
00002...	Bill	11/12/2025		Operators Control Center, Oct 2025	8531 · Main Plant Telephones	-65.82
				Paradise Cove, Oct 2025	8532 · Paradise Cove Teleph...	-32.30
TOTAL						-98.12
11602	Bill P...	12/11/2025	Banshee Networks, Inc.	computer network services - Oct 2025	JP Morgan Chase - Primary...	
16828	Bill	11/13/2025		computer network services - Oct 2025	8510 · Data/Alarms/IT Supp ...	-1,825.46
TOTAL						-1,825.46

**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11603	Bill P...	12/11/2025	Brelje and Race Labo...	samples submitted - Oct 2025	JP Morgan Chase - Primary...	
167260	Bill	11/14/2025		samples submitted - Oct 2025 samples submitted - Oct 2025	7051 · Main Plant Lab Monit... 7052 · Paradise Cove Monito...	-2,105.00 -122.00
TOTAL						-2,227.00
11604	Bill P...	12/11/2025	Burke, Williams & Sor...	District Counsel & Personnel Services - Oct 2025	JP Morgan Chase - Primary...	
353984	Bill	11/13/2025		District Counsel Services - Oct 2025	6039 · Legal	-272.00
353985	Bill	11/13/2025		Personnel Services - Oct 2025	6039 · Legal	-527.00
TOTAL						-799.00
11605	Bill P...	12/11/2025	Caltest Analytical Lab...	Lab Monitoring - Oct 2025	JP Morgan Chase - Primary...	
734850	Bill	11/11/2025		Main Plant Lab Monitoring - Oct 2025 Paradise Cove Monitoring - Oct 2025	7051 · Main Plant Lab Monit... 7052 · Paradise Cove Monito...	-1,802.15 -527.25
TOTAL						-2,329.40
11606	Bill P...	12/11/2025	Caltronics Business ...	copier base rate & usage charge - Nov 2025	JP Morgan Chase - Primary...	
45251...	Bill	12/02/2025		base rate charge plus tax, Nov 2025 Konica Minolta/KON-C280, usage charge, Nov 2025 Konica Minolta/KON-C308, usage charge, Nov 2025	6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies	-111.38 -65.70 -94.62
TOTAL						-271.70
11607	Bill P...	12/11/2025	Carollo Engineers, Inc.	Odor Control Alternative Evaluation - Oct 2025	JP Morgan Chase - Primary...	
FB74561	Bill	11/12/2025		Odor Control Alternative Evaluation - Oct 2025	6017 · Consulting Fees	-6,158.00
TOTAL						-6,158.00

12/05/25

Sanitary District No.5 of Marin County
Warrant List Detail

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11608	Bill P...	12/11/2025	Central Marin Sanitati...	Volatile Acid Monitoring	JP Morgan Chase - Primary...	
INV02...	Bill	11/04/2025		Volatile Acid Monitoring	7025 · Lab Supplies & Chemi...	-822.20
TOTAL						-822.20
11609	Bill P...	12/11/2025	Cintas Corporation	weekly: scraper & towels - Nov 2025	JP Morgan Chase - Primary...	
Stmt D...	Bill	11/30/2025		weekly - scraper & towels, Inv 4249103827, 11/7/25 weekly - scraper & towels, Inv 4249850070, 11/14/25 weekly - scraper & towels, Inv 4250677116, 11/21/25 weekly - scraper & towels, Inv 4251387001, 11/28/25	7023 · Janitorial Supplies & ... 7023 · Janitorial Supplies & ... 7023 · Janitorial Supplies & ... 7023 · Janitorial Supplies & ...	-35.54 -35.54 -35.54 -35.54
TOTAL						-142.16
11610	Bill P...	12/11/2025	Code Publishing Co.	Annual Web, Web update, Document Hosting fees	JP Morgan Chase - Primary...	
GC001...	Bill	10/28/2025		Annual Web, Web update, Document Hosting fees	6017 · Consulting Fees	-805.00
TOTAL						-805.00
11611	Bill P...	12/11/2025	Comcast Bus (Interne...	Internet, Voice, Cable - Dec 2025	JP Morgan Chase - Primary...	
Bill Dat...	Bill	11/26/2025		Business Cable, Internet, Voice - Dec 2025	8531 · Main Plant Telephones	-753.09
TOTAL						-753.09
11612	Bill P...	12/11/2025	Comcast Business (V...	Business Voice Edge - Dec 2025	JP Morgan Chase - Primary...	
00100...	Bill	12/01/2025		Business Voice Edge - Dec 2025	8531 · Main Plant Telephones	-462.83
TOTAL						-462.83
11613	Bill P...	12/11/2025	Corodata Records Ma...	standard record storage carton - Nov 2025	JP Morgan Chase - Primary...	
RS375...	Bill	11/30/2025		standard record storage carton - Nov 2025	6017 · Consulting Fees	-57.19
TOTAL						-57.19

12/05/25

Sanitary District No.5 of Marin County
Warrant List Detail

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11614	Bill P...	12/11/2025	D&K Auto Service	2013 Ford F250 Super Duty, oil change/check up	JP Morgan Chase - Primary...	
82517	Bill	11/12/2025		2013 Ford F250 Super Duty, oil change/check up. PO M-25-165	7072 · Maintenance	-237.07
TOTAL						-237.07
11615	Bill P...	12/11/2025	DKF Solutions Group,...	TrainingLink monthly subscription - Dec 2025	JP Morgan Chase - Primary...	
23222	Bill	12/01/2025		TrainingLink monthly subscription - Dec 2025	8515 · Safety	-462.00
TOTAL						-462.00
11616	Bill P...	12/11/2025	Fastenal Company	binstock for PVC, safety glasses, ss hardware/bolts, etc, drill bi...	JP Morgan Chase - Primary...	
CAPE...	Bill	11/19/2025		drill bits for Shop. PO O-25-224B	7022 · Plant Maint. Parts & S...	-25.15
CAPE...	Bill	11/19/2025		binstock for PVC, safety glasses, ss hardware/bolts, etc. PO O-25-2...	7022 · Plant Maint. Parts & S...	-2,280.58
CAPE...	Bill	11/26/2025		binstock for PVC, safety glasses, ss hardware/bolts, etc. PO O-25-2...	7022 · Plant Maint. Parts & S...	-485.52
TOTAL						-2,791.25
11617	Bill P...	12/11/2025	FasTrak Invoice Proc...	GG Bridge toll crossing, 11/6/25	JP Morgan Chase - Primary...	
169254...	Bill	11/18/2025		GG Bridge toll crossing, 11/6/25	6018.1 · Meetings & Travel	-10.75
TOTAL						-10.75
11618	Bill P...	12/11/2025	GovInvest, Inc.	annual subscription fees - OPEB & Pension Module, Jan-Dec 2...	JP Morgan Chase - Primary...	
2025-6...	Bill	11/13/2025		annual subscription fees - OPEB & Pension Module, Jan-June 2026	6008 · Audit & Accounting	-4,388.71
				annual subscription fees - OPEB & Pension Module, July-Dec 2026,...	6008 · Audit & Accounting	-4,388.70
TOTAL						-8,777.41
11619	Bill P...	12/11/2025	Grainger	electrical connectors for stand-by generators, stock supplies	JP Morgan Chase - Primary...	
97226...	Bill	11/24/2025		electrical connectors for stand-by generators, stock supplies. PO M-...	7021 · Plant Maintenance Su...	-245.62
TOTAL						-245.62

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**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11620	Bill P...	12/11/2025	GSE Construction Co...	Main Plant Digester Clean & Rehab, Inv 8, 10/9/25-11/4/25	JP Morgan Chase - Primary...	
8	Bill	11/07/2025		Main Plant Digester Clean & Rehab, Inv 8, 10/9/25-11/4/25	9308.12 · Digester Rehab Pr...	-222,775.00
TOTAL						-222,775.00
11621	Bill P...	12/11/2025	Harrington Industrial ...	binstock/parts/fittings - spares	JP Morgan Chase - Primary...	
006P2...	Bill	11/03/2025		binstock/parts/fittings - spares. PO O-25-221	7022 · Plant Maint. Parts & S...	-6,997.18
TOTAL						-6,997.18
11622	Bill P...	12/11/2025	HDR Engineering Inc	Digester Cleaning & Rehab Project - Nov 2025	JP Morgan Chase - Primary...	
12007...	Bill	12/03/2025		Digester Cleaning & Rehab Project, 11/2/25-11/29/25 - Nov 2025	9308.12 · Digester Rehab Pr...	-12,982.09
TOTAL						-12,982.09
11623	Bill P...	12/11/2025	Home Depot Credit S...	Stmt Date 11/13/25: bathroom/locker room remodel, janitorial s...	JP Morgan Chase - Primary...	
Stmt D...	Bill	11/13/2025		janitorial supplies for Ops Control Center, PO O-25-223 CB, 10/21/25	7023 · Janitorial Supplies & ...	-52.44
				PO bathroom remodel Tony, 11/6/25	9314.10 · M.P. Office/Bath/B...	-11.75
				PO bathroom remodel Tony, 11/6/25	9314.10 · M.P. Office/Bath/B...	-23.84
				PO mens restroom Tony, 11/11/25	9314.10 · M.P. Office/Bath/B...	-90.02
				PO mens restroom Tony, 11/11/25	9314.10 · M.P. Office/Bath/B...	-8.32
				PO mens restroom Tony, 11/12/25	9314.10 · M.P. Office/Bath/B...	-23.77
TOTAL						-210.14
11624	Bill P...	12/11/2025	Jill Kalehua, DMMS	Accounting Services - Nov 2025	JP Morgan Chase - Primary...	
Nov 20...	Bill	12/01/2025		Accounting Services - Nov 2025	6008 · Audit & Accounting	-2,966.04
TOTAL						-2,966.04

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**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11625	Bill P...	12/11/2025	JM Integration, LLC	wet weather VFD replacement, APC Smart UPS On-Line 1500 V ...	JP Morgan Chase - Primary...	
23509	Bill	10/26/2025		wet weather VFD replacement. PO O-25-243	7022 · Plant Maint. Parts & S...	-11,177.26
23531	Bill	11/22/2025		Data monitoring, PO O-25-244	8510 · Data/Alarms/IT Supp ...	-25.00
23534	Bill	11/23/2025		APC Smart UPS On-Line 1500 V Tower, 120 V 6x battery backups. ...	7022 · Plant Maint. Parts & S...	-13,278.20
TOTAL						-24,480.46
11626	Bill P...	12/11/2025	Ken Grady Company, ...	pump station transducers	JP Morgan Chase - Primary...	
6365	Bill	11/14/2025		pump station transducers. PO M-25-145	7011 · Pumps & Lines Maint...	-8,941.24
TOTAL						-8,941.24
11627	Bill P...	12/11/2025	Koffler Elect. Mech. A...	repairs to DWP Sludge Collector motor and adapter	JP Morgan Chase - Primary...	
01091...	Bill	11/26/2025		repairs to DWP Sludge Collector motor and adapter. PO M-25-146	7022 · Plant Maint. Parts & S...	-4,804.73
TOTAL						-4,804.73
11628	Bill P...	12/11/2025	Lystek International L...	biosolids delivery - Sept & Oct 2025	JP Morgan Chase - Primary...	
153-11...	Bill	09/30/2025		biosolids delivery - Sept 2025	7029 · Main Plant Sludge Dis...	-753.84
153-11...	Bill	10/31/2025		biosolids delivery - Oct 2025	7029 · Main Plant Sludge Dis...	-790.56
TOTAL						-1,544.40
11629	Bill P...	12/11/2025	Marin County Tax Col...	CUPA permit, Hazardous Materials Business Plan & Generator	JP Morgan Chase - Primary...	
Inv Dat...	Bill	11/21/2025		CUPA permit, Hazardous Materials Business Plan & Generator, Jan...	7062 · Permits/Fees - General	-688.00
				CUPA permit, Hazardous Materials Business Plan & Generator, July...	7062 · Permits/Fees - General	-688.00
TOTAL						-1,376.00

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**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11630	Bill P...	12/11/2025	Mill Valley Refuse Ser...	garbage service - Dec 2025, and 2 special pickups Nov 2025	JP Morgan Chase - Primary...	
00037...	Bill	12/01/2025		Garbage service - Dec 2025 special pickups (2) - Nov 2025	7028 · Grounds Maintenance 7028 · Grounds Maintenance	-546.33 -161.60
TOTAL						-707.93
11631	Bill P...	12/11/2025	Mill Valley Refuse Ser...	exchanges: (4) sludges - Nov 2025	JP Morgan Chase - Primary...	
Inv Dat...	Bill	12/01/2025		Exchanges: (4) Sludges - Nov 2025	7029 · Main Plant Sludge Dis...	-2,300.00
TOTAL						-2,300.00
11632	Bill P...	12/11/2025	NorCalEVI	emergency lighting for new Ford Lightning truck	JP Morgan Chase - Primary...	
Job #6...	Bill	11/12/2025		emergency lighting for new Ford Lightning truck, PO M-25-166	7072 · Maintenance	-5,485.35
TOTAL						-5,485.35
11633	Bill P...	12/11/2025	Nute Engineering Corp.	Cove Rd Pump Station Improvements - Oct 2025	JP Morgan Chase - Primary...	
28030	Bill	11/07/2025		Cove Rd Pump Station Improvements - Oct 2025	9109.2 · Bel PS#1 Rehabilita...	-4,359.00
TOTAL						-4,359.00
11634	Bill P...	12/11/2025	Pacific Gas & Electric	gas & electric service: Stmt Date 11/25/25: 10/17/25-11/18/25	JP Morgan Chase - Primary...	
Stmt D...	Bill	11/25/2025		Stmt Date 11/25/25, 10/17/25-11/18/25 Stmt Date 11/25/25, 10/17/25-11/18/25 Stmt Date 11/25/25, 10/17/25-11/18/25	8542 · Main Plant Utilities 8543 · Paradise Cove Utilities 8544 · Pump Station Utilities	-21,788.99 -2,754.29 -5,643.74
TOTAL						-30,187.02

**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11635	Bill P...	12/11/2025	Perotti & Carrade	2nd & 3rd interim billing, FY 6/30/25	JP Morgan Chase - Primary...	
111480	Bill	10/31/2025		2nd interim billing, FY 6/30/25	6008 · Audit & Accounting	-10,000.00
111640	Bill	11/30/2025		3rd interim billing, FY 6/30/25	6008 · Audit & Accounting	-8,500.00
TOTAL						-18,500.00
11636	Bill P...	12/11/2025	Peter Levi	installed 4 new backflow devices on incoming MMWD water lin...	JP Morgan Chase - Primary...	
33576...	Bill	11/12/2025		installed 4 new backflow devices on incoming MMWD water line, per...	7022 · Plant Maint. Parts & S...	-12,759.00
TOTAL						-12,759.00
11637	Bill P...	12/11/2025	Peterson CAT	final 5% balance on new generator, fuel polishing to clean up f...	JP Morgan Chase - Primary...	
E4038...	Bill	11/10/2025		final (5%) balance due on new XQ35 generator. PO M-25-136C	7011 · Pumps & Lines Maint...	-3,089.73
SW270...	Bill	11/20/2025		fuel polishing to clean up fuel in P2, XQ35 unit. PO M-25-160	7011 · Pumps & Lines Maint...	-1,875.58
SW270...	Bill	11/25/2025		fuel polishing to clean up fuel in Paco Pump unit. PO M-25-161	7011 · Pumps & Lines Maint...	-2,040.61
TOTAL						-7,005.92
11638	Bill P...	12/11/2025	PLATT Electric Supply	lab & locker room supplies	JP Morgan Chase - Primary...	
09Z4886	Bill	11/07/2025		lab & locker room supplies, PO M-25-153	9314.10 · M.P. Office/Bath/B...	-3,834.58
09Z4896	Bill	11/07/2025		lab & locker room supplies. PO M-25-154	9314.10 · M.P. Office/Bath/B...	-885.74
TOTAL						-4,720.32
11639	Bill P...	12/11/2025	Polydyne Inc	screw press polymer	JP Morgan Chase - Primary...	
1980244	Bill	11/21/2025		screw press polymer. PO O-25-239	7024 · Main Plant Chemicals	-4,612.75
TOTAL						-4,612.75

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**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11640	Bill P...	12/11/2025	Primo Brands	drinking water - Nov 2025	JP Morgan Chase - Primary...	
05K87...	Bill	11/26/2025		drinking water: 10/25/25-1124/25, Nov 2025 late fee from previous bill	7023 · Janitorial Supplies & ... 7023 · Janitorial Supplies & ...	-212.29 -20.00
TOTAL						-232.29
11641	Bill P...	12/11/2025	Robert L Talavera LLC	SSIGS ArcView App support - Nov 2025	JP Morgan Chase - Primary...	
RLT11...	Bill	12/02/2025		SSIGS ArcView App support - Nov 2025	8510 · Data/Alarms/IT Supp ...	-425.00
TOTAL						-425.00
11642	Bill P...	12/11/2025	SWRCB -SSO Fees	(4) annual permits, SSO	JP Morgan Chase - Primary...	
WD-03...	Bill	11/19/2025		annual permit fee, Tiburon Plant CS, Fac ID 2SSO10151, FY 2025/...	7062 · Permits/Fees - General	-3,945.00
WD-03...	Bill	11/19/2025		annual permit fees: Paradise Cove CS, Fac ID 2SSO10152, FY 202...	7062 · Permits/Fees - General	-3,945.00
WD-03...	Bill	11/19/2025		annual permit fees: Paradise Cove WWTP, Fac ID 2 215021002, F...	7062 · Permits/Fees - General	-3,887.00
WD-2 ...	Bill	11/19/2025		annual permit fees: Tiburon WWTP, Fac ID 2 215021001. FY 2025/...	7062 · Permits/Fees - General	-9,920.00
TOTAL						-21,697.00
11643	Bill P...	12/11/2025	T-Mobile *1446 cell	cell phones - Nov 2025	JP Morgan Chase - Primary...	
Bill Dat...	Bill	11/21/2025		cell phones, Stmt Date 11/21/25: 10/21/25-11/20/25, Nov 2025	8530 · Telephone	-398.58
TOTAL						-398.58
11644	Bill P...	12/11/2025	T-Mobile *8704 SIM	SIM cards for pump stations - service period Oct 2025, Bill peri...	JP Morgan Chase - Primary...	
Bill Dat...	Bill	11/20/2025		(6) SIM cards for pump stations - Bill period 10/21/25-51120/25, No...	8533 · Pumps & Lines Telep...	-60.00
TOTAL						-60.00

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**Sanitary District No.5 of Marin County
Warrant List Detail**

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11645	Bill P...	12/11/2025	Terminix Processing ...	quarterly pest control - Nov 2025	JP Morgan Chase - Primary...	
46574...	Bill	11/07/2025		quarterly pest control - Nov 2025, DOS 11/7/25	7028 · Grounds Maintenance	-543.00
TOTAL						-543.00
11646	Bill P...	12/11/2025	The Ark Newspaper	annual newspaper subscription, Jan-Dec 2026	JP Morgan Chase - Primary...	
Inv Dat...	Bill	11/17/2025		annual newspaper subscription, Jan-June 2026	6025 · Dues & Subscriptions	-49.40
				annual newspaper subscription, July-Dec 2026, FY 2026/2027 AJE	6025 · Dues & Subscriptions	-49.40
TOTAL						-98.80
11647	Bill P...	12/11/2025	Tiburon Mail Services	postage for DeNora pump return (declared value insurance)	JP Morgan Chase - Primary...	
Stmnt D...	Bill	11/10/2025		postage for DeNora pump return (declared value insurance). PO O...	7022 · Plant Maint. Parts & S...	-570.50
TOTAL						-570.50
11648	Bill P...	12/11/2025	U.S. Bank cc *3611	Stmnt Date 11/25/25: travel Jan 2026, new lab furniture/supplies, ...	JP Morgan Chase - Primary...	
Stmnt D...	Bill	11/25/2025		CWEA, Tour of Vallejo Flood and Wastewater Dist Plant & Dinner M...	6018.1 · Meetings & Travel	-50.00
				Alaska Air, SF to Palm Springs 1/13/26, Tony, 11/6/25	6018.1 · Meetings & Travel	-143.30
				The Lab Depot, Tony, 11/11/25	7025 · Lab Supplies & Chemi...	-4,274.14
				Fastrak, Tony, 11/11/25 & 11/24/25	6018.1 · Meetings & Travel	-50.00
				Target, 2 bath mats, new locker room, Tony, 11/19/25	9314.10 · M.P. Office/Bath/B...	-38.97
				CVS, battery for welding helmit, Dan, 11/4/25	7021 · Plant Maintenance Su...	-7.78
				JRL Machine & Driveline Inc, split sleeve for weather station, Dan, 1...	9999 · UNCATEGORIZED E...	-283.19
TOTAL						-4,847.38
11649	Bill P...	12/11/2025	Ubeo Business Servic...	laserfiche project	JP Morgan Chase - Primary...	
5077891	Bill	11/13/2025		laserfiche project	8510 · Data/Alarms/IT Supp ...	-5,000.00
TOTAL						-5,000.00

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Sanitary District No.5 of Marin County
Warrant List Detail

November 14 through December 11, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11650	Bill P...	12/11/2025	ULINE	supplies & shelving parts, pallet rack cross bars, garbage cans...	JP Morgan Chase - Primary...	
19818...	Bill	09/19/2025		supplies & shelving parts, pallet rack cross bars, garbage cans, safe...	7022 · Plant Maint. Parts & S...	-4,704.55
19995...	Bill	10/30/2025		7 chair mats for Operators Control Center. PO -25-232	7022 · Plant Maint. Parts & S...	-927.27
TOTAL						-5,631.82
11651	Bill P...	12/11/2025	USA Blue Book	strike midge fly control	JP Morgan Chase - Primary...	
INV00...	Bill	11/19/2025		strike midge fly control. PO O-25-238	7024 · Main Plant Chemicals	-1,540.66
TOTAL						-1,540.66
11652	Bill P...	12/11/2025	Waste Management, ...	garbage service - Oct 2025	JP Morgan Chase - Primary...	
01142...	Bill	11/01/2025		Garbage service - Oct 2025	7029 · Main Plant Sludge Dis...	-1,640.32
TOTAL						-1,640.32
11653	Bill P...	12/11/2025	Weco Industries, LLC	new composite manholes & 2 manhole hooks	JP Morgan Chase - Primary...	
00566...	Bill	11/03/2025		new composite manholes & 2 manhole hooks. PO M-25-162	7011 · Pumps & Lines Maint...	-12,944.77
TOTAL						-12,944.77

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1 through December 11, 2025

	Jul 1 - Dec 11, 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 · Property Taxes / AD VALOREM				
5001.2 · TEETER	6,092.22	1,009,180.00	-1,003,087.78	0.6%
5002 · UNSEC	16,181.84	15,000.00	1,181.84	107.9%
5003 · PUNS / PRIOR UNSECURED	1,178.88	1,000.00	178.88	117.9%
5004 · REDEMPTION / RDMPT	462.55	700.00	-237.45	66.1%
5006 · SPLU	625.02	1,000.00	-374.98	62.5%
5041 · SUPSEC	3,695.84	15,000.00	-11,304.16	24.6%
5043 · SECU	283.04	100.00	183.04	283.0%
5046 · Excess ERAF	47,453.64	300,000.00	-252,546.36	15.8%
5280 · HOPTR	522.01	3,000.00	-2,477.99	17.4%
5483 · Other tax	4.10	100.00	-95.90	4.1%
5000 · Property Taxes / AD VALOREM - Other	0.00	0.00	0.00	0.0%
Total 5000 · Property Taxes / AD VALOREM	76,499.14	1,345,080.00	-1,268,580.86	5.7%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Ops	105,190.42	5,619,504.00	-5,514,313.58	1.9%
5007.2 · Sewer Service - Cap	0.00	643,423.00	-643,423.00	0.0%
5007 · Sewer Service Charge - Other	0.00	0.00	0.00	0.0%
Total 5007 · Sewer Service Charge	105,190.42	6,262,927.00	-6,157,736.58	1.7%
5201 · Interest				
5201.1 · Interest - County of Marin	2,905.67	100.00	2,805.67	2,905.7%
5201.2 · Interest - LAIF	347,233.00	300,000.00	47,233.00	115.7%
5201.5 · Income Dividend Reinvest-CLASS	24,867.39	20,500.00	4,367.39	121.3%
5201 · Interest - Other	0.00	0.00	0.00	0.0%
Total 5201 · Interest	375,006.06	320,600.00	54,406.06	117.0%
5900.10 · Paradise Sewer Line Ext. Fees				
5900.10 · Paradise Sewer Line Ext. Fees	0.00	15,000.00	-15,000.00	0.0%
5900.3 · Connection Fees				
5900.3 · Connection Fees	368,382.00	300,000.00	68,382.00	122.8%
5900.4 · Permit Inspection & Admin Fees				
5900.4 · Permit Inspection & Admin Fees	39,339.96	35,000.00	4,339.96	112.4%
5900.5 · SASM Expense Reimb.				
5900.5 · SASM Expense Reimb.	12,753.18	50,000.00	-37,246.82	25.5%
5900.9 · Other Income				
5900.9 · Other Income	374.01	100.00	274.01	374.0%
Total Income	977,544.77	8,328,707.00	-7,351,162.23	11.7%
Gross Profit	977,544.77	8,328,707.00	-7,351,162.23	11.7%
Expense				
6000 · Administrative Expenses				
6001 · Advertising				
6001 · Advertising	335.00	5,000.00	-4,665.00	6.7%
6008 · Audit & Accounting				
6008 · Audit & Accounting	55,110.82	90,000.00	-34,889.18	61.2%
6017 · Consulting Fees				
6017 · Consulting Fees	24,362.67	150,000.00	-125,637.33	16.2%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	8,945.01	25,500.00	-16,554.99	35.1%
6018.2 · Standby Mileage Expense Reimb	2,520.81	3,500.00	-979.19	72.0%
6018 · Travel & Meetings - Other	0.00	0.00	0.00	0.0%
Total 6018 · Travel & Meetings	11,465.82	29,000.00	-17,534.18	39.5%
6020 · Continuing Education				
6020 · Continuing Education	2,603.48	10,000.00	-7,396.52	26.0%
6021 · County Fees				
6021 · County Fees	0.00	18,000.00	-18,000.00	0.0%
6024 · Director Fees				
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions				
6025 · Dues & Subscriptions	20,818.43	35,000.00	-14,181.57	59.5%
6026 · Elections				
6026 · Elections	0.00	0.00	0.00	0.0%
6033 · Insurance				
6033.1 · Insurance - SD5 Property	66,451.58	120,000.00	-53,548.42	55.4%
6033.2 · Insurance - SD5 Liability	0.00	70,000.00	-70,000.00	0.0%
6033.3 · Insurance - SD5 Auto	5,128.00	10,000.00	-4,872.00	51.3%
6033 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 6033 · Insurance	71,579.58	200,000.00	-128,420.42	35.8%

Sanitary District No.5 of Marin County
Annual Budget vs Actual Expenses
 July 1 through December 11, 2025

	Jul 1 - Dec 11, 25	Budget	\$ Over Budget	% of Budget
6039 · Legal	4,198.00	45,000.00	-40,802.00	9.3%
6047 · Office Supplies	1,945.11	10,000.00	-8,054.89	19.5%
6056 · Postage	265.76	1,000.00	-734.24	26.6%
6059 · Pollution Prevention/Public Edu	-341.93	5,500.00	-5,841.93	-6.2%
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
6000 · Administrative Expenses - Other	0.00	0.00	0.00	0.0%
Total 6000 · Administrative Expenses	192,342.74	607,500.00	-415,157.26	31.7%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	109,403.32	200,000.00	-90,596.68	54.7%
7013 · Emergency Line Repair	91,200.00	100,000.00	-8,800.00	91.2%
7010 · Pumps & Lines Maintenance - Other	0.00	0.00	0.00	0.0%
Total 7010 · Pumps & Lines Maintenance	200,603.32	300,000.00	-99,396.68	66.9%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	26,357.68	80,000.00	-53,642.32	32.9%
7022 · Plant Maint. Parts & Service	144,260.46	300,000.00	-155,739.54	48.1%
7023 · Janitorial Supplies & Service	2,310.95	10,000.00	-7,689.05	23.1%
7024 · Main Plant Chemicals	84,791.14	170,000.00	-85,208.86	49.9%
7025 · Lab Supplies & Chemicals	6,972.73	25,000.00	-18,027.27	27.9%
7026 · SASM Supplies & Chem	825.49	0.00	825.49	100.0%
7027 · Electrical & Instrument	4,403.45	25,000.00	-20,596.55	17.6%
7028 · Grounds Maintenance	4,405.94	15,000.00	-10,594.06	29.4%
7029 · Main Plant Sludge Disposal	19,288.32	60,000.00	-40,711.68	32.1%
7020 · Main Plant Maintenance - Other	0.00	0.00	0.00	0.0%
Total 7020 · Main Plant Maintenance	293,616.16	685,000.00	-391,383.84	42.9%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	4,332.79	20,000.00	-15,667.21	21.7%
7042 · Paradise Supplies & Chemicals	5,037.76	6,500.00	-1,462.24	77.5%
7043 · Paradise Sludge Disposal	0.00	3,000.00	-3,000.00	0.0%
7040 · Paradise Cove Plant Maint - Other	0.00	0.00	0.00	0.0%
Total 7040 · Paradise Cove Plant Maint	9,370.55	29,500.00	-20,129.45	31.8%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	18,636.10	50,000.00	-31,363.90	37.3%
7052 · Paradise Cove Monitoring	2,501.10	12,000.00	-9,498.90	20.8%
7053 · Chronic Toxicity	2,535.00	15,000.00	-12,465.00	16.9%
7050 · Monitoring - Other	0.00	0.00	0.00	0.0%
Total 7050 · Monitoring	23,672.20	77,000.00	-53,327.80	30.7%
7060 · Permits/Fees				
7062 · Permits/Fees - General	36,922.23	53,000.00	-16,077.77	69.7%
7063 · Paradise Cove Permits/Fees	0.00	10,000.00	-10,000.00	0.0%
7064 · Paradise Cove NPDES Renewal	0.00	25,000.00	-25,000.00	0.0%
7060 · Permits/Fees - Other	0.00	0.00	0.00	0.0%
Total 7060 · Permits/Fees	36,922.23	88,000.00	-51,077.77	42.0%
7070 · Truck Maintenance				
7071 · Fuel	4,491.06	30,000.00	-25,508.94	15.0%
7072 · Maintenance	15,759.18	25,000.00	-9,240.82	63.0%
7070 · Truck Maintenance - Other	0.00	0.00	0.00	0.0%
Total 7070 · Truck Maintenance	20,250.24	55,000.00	-34,749.76	36.8%
7000 · Ops & Maintenance Expenses - Other	0.00	0.00	0.00	0.0%
Total 7000 · Ops & Maintenance Expenses	584,434.70	1,234,500.00	-650,065.30	47.3%

Sanitary District No.5 of Marin County
Annual Budget vs Actual Expenses
 July 1 through December 11, 2025

	Jul 1 - Dec 11, 25	Budget	\$ Over Budget	% of Budget
8000 · Salaries and Benefits Expenses				
8001 · Salaries	665,763.19	1,679,919.00	-1,014,155.81	39.6%
8003 · Overtime	46,007.14	125,000.00	-78,992.86	36.8%
8004 · Standby Pay	30,907.14	80,000.00	-49,092.86	38.6%
8005 · Employee Incentives	31,000.00	40,000.00	-9,000.00	77.5%
8006 · Vacation Buyout	39,624.84	80,000.00	-40,375.16	49.5%
8008 · Deferred Comp 457	67,245.78	120,000.00	-52,754.22	56.0%
8013 · Payroll Taxes	52,175.06	110,000.00	-57,824.94	47.4%
8015 · Payroll Service Processing Fees	4,738.45	10,000.00	-5,261.55	47.4%
8016 · Car Allowance	8,000.00	8,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	81,655.69	324,553.00	-242,897.31	25.2%
8019.10 · PERS Retirement Trust	0.00	403,752.00	-403,752.00	0.0%
8019 · PERS Retirement - Other	120.00	0.00	120.00	100.0%
Total 8019 · PERS Retirement	81,775.69	728,305.00	-646,529.31	11.2%
8020 · Employee Health				
8020.05 · Employee Health	159,064.02	356,466.00	-197,401.98	44.6%
8021 · Employee Health Deductions	-1,462.10	0.00	-1,462.10	100.0%
8020 · Employee Health - Other	0.00	0.00	0.00	0.0%
Total 8020 · Employee Health	157,601.92	356,466.00	-198,864.08	44.2%
8022 · Retiree Health				
8022.05 · Retiree Health	71,935.40	94,415.00	-22,479.60	76.2%
8022.10 · CERBT/OPEB Annual Arc Contribtn	318,958.00	75,000.00	243,958.00	425.3%
8022 · Retiree Health - Other	0.00	0.00	0.00	0.0%
Total 8022 · Retiree Health	390,893.40	169,415.00	221,478.40	230.7%
8023 · Workers Comp Insurance	35,080.00	48,518.00	-13,438.00	72.3%
8000 · Salaries and Benefits Expenses - Other	0.00	0.00	0.00	0.0%
Total 8000 · Salaries and Benefits Expenses	1,610,812.61	3,555,623.00	-1,944,810.39	45.3%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	74,675.31	100,000.00	-25,324.69	74.7%
8515 · Safety	8,081.41	54,200.00	-46,118.59	14.9%
8520 · Personal Protection/Safety Wear				
8520.01 · Boot Allowance	1,200.00	2,400.00	-1,200.00	50.0%
8520.02 · Eye Protection Allowance	696.19	3,600.00	-2,903.81	19.3%
8520.03 · Uniform Allowance	1,218.09	4,800.00	-3,581.91	25.4%
8520 · Personal Protection/Safety Wear - Other	1,842.36	0.00	1,842.36	100.0%
Total 8520 · Personal Protection/Safety Wear	4,956.64	10,800.00	-5,843.36	45.9%
8530 · Telephone				
8531 · Main Plant Telephones	8,891.34	15,000.00	-6,108.66	59.3%
8532 · Paradise Cove Telephones	534.80	5,000.00	-4,465.20	10.7%
8533 · Pumps & Lines Telephones	1,386.18	6,000.00	-4,613.82	23.1%
8530 · Telephone - Other	1,992.54	0.00	1,992.54	100.0%
Total 8530 · Telephone	12,804.86	26,000.00	-13,195.14	49.2%
8540 · Utilities				
8541 · Water	6,933.55	15,000.00	-8,066.45	46.2%
8542 · Main Plant Utilities	127,851.60	260,000.00	-132,148.40	49.2%
8543 · Paradise Cove Utilities	17,381.65	35,000.00	-17,618.35	49.7%
8544 · Pump Station Utilities	27,476.61	65,000.00	-37,523.39	42.3%
8540 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 8540 · Utilities	179,643.41	375,000.00	-195,356.59	47.9%

Sanitary District No.5 of Marin County
Annual Budget vs Actual Expenses
 July 1 through December 11, 2025

	Jul 1 - Dec 11, 25	Budget	\$ Over Budget	% of Budget
8500 · Other Operating Expenses - Other	0.00	0.00	0.00	0.0%
Total 8500 · Other Operating Expenses	280,161.63	566,000.00	-285,838.37	49.5%
Total Expense	2,667,751.68	5,963,623.00	-3,295,871.32	44.7%
Net Ordinary Income	-1,690,206.91	2,365,084.00	-4,055,290.91	-71.5%
Other Income/Expense				
Other Expense				
9000 · Capital Improvements CIP				
9100 · Collection System CIP				
9101 · Sewer Rehab Projects	885,113.00	1,250,000.00	-364,887.00	70.8%
9102 · Pump Replacement CIP	0.00	50,000.00	-50,000.00	0.0%
9103 · Valve & Wet Well Improvements	0.00	50,000.00	-50,000.00	0.0%
9104 · PS Generator Replacement CIP				
9104.11 · 30KW Portable Gen#1 Replacement	0.00	75,000.00	-75,000.00	0.0%
9104 · PS Generator Replacement CIP - Other	0.00	0.00	0.00	0.0%
Total 9104 · PS Generator Replacement CIP	0.00	75,000.00	-75,000.00	0.0%
9106 · Manhole Replacement Project	0.00	75,000.00	-75,000.00	0.0%
9109 · Large PS CIP Projects				
9109.2 · Bel PS#1 Rehabilitation Project	86,572.04	3,000,000.00	-2,913,427.96	2.9%
Total 9109 · Large PS CIP Projects	86,572.04	3,000,000.00	-2,913,427.96	2.9%
9100 · Collection System CIP - Other	0.00	0.00	0.00	0.0%
Total 9100 · Collection System CIP	971,685.04	4,500,000.00	-3,528,314.96	21.6%
9200 · Paradise Cove CIP				
9204 · Control Panel Replacement	0.00	75,000.00	-75,000.00	0.0%
9208 · PC Building Rehabilitation	0.00	100,000.00	-100,000.00	0.0%
9200 · Paradise Cove CIP - Other	0.00	0.00	0.00	0.0%
Total 9200 · Paradise Cove CIP	0.00	175,000.00	-175,000.00	0.0%
9300 · Main Plant Equipment Capital				
9304 · Chemical Feed System Projects				
9304.05 · Cl2 Induction Mixer	0.00	35,000.00	-35,000.00	0.0%
9304 · Chemical Feed System Projects - Other	0.00	0.00	0.00	0.0%
Total 9304 · Chemical Feed System Projects	0.00	35,000.00	-35,000.00	0.0%
9308 · Digester Improvements				
9308.12 · Digester Rehab Project	664,569.75	2,000,000.00	-1,335,430.25	33.2%
9308 · Digester Improvements - Other	0.00	0.00	0.00	0.0%
Total 9308 · Digester Improvements	664,569.75	2,000,000.00	-1,335,430.25	33.2%
9309 · Solids Handling Improvements				
9309.11 · Sludge Box #1 Replacement	0.00	30,000.00	-30,000.00	0.0%
9309 · Solids Handling Improvements - Other	0.00	0.00	0.00	0.0%
Total 9309 · Solids Handling Improvements	0.00	30,000.00	-30,000.00	0.0%
9310 · Facility Support CIP				
9310.15 · Main Office HVAC Replacement	0.00	30,000.00	-30,000.00	0.0%
9310 · Facility Support CIP - Other	0.00	0.00	0.00	0.0%
Total 9310 · Facility Support CIP	0.00	30,000.00	-30,000.00	0.0%
9311 · HVAC/Supply Fan Improvements				
9311.05 · Lab Supply Fan Replacement	0.00	15,000.00	-15,000.00	0.0%
9311.08 · New Lab Room Fan Replacement	0.00	15,000.00	-15,000.00	0.0%
9311 · HVAC/Supply Fan Improvements - Other	0.00	0.00	0.00	0.0%
Total 9311 · HVAC/Supply Fan Improvements	0.00	30,000.00	-30,000.00	0.0%

Sanitary District No.5 of Marin County
Annual Budget vs Actual Expenses
 July 1 through December 11, 2025

	Jul 1 - Dec 11, 25	Budget	\$ Over Budget	% of Budget
9312 · MP Vehicle Replacements				
9312.1 · Admin Emergency Response Truck	69,165.99	75,000.00	-5,834.01	92.2%
9312 · MP Vehicle Replacements - Other	0.00	0.00	0.00	0.0%
Total 9312 · MP Vehicle Replacements	69,165.99	75,000.00	-5,834.01	92.2%
9313 · Controls/Electrical Improvement				
9313.1 · Business Server Replacement	0.00	50,000.00	-50,000.00	0.0%
9313.3 · MCC PLC Upgrade Project	111,849.26	100,000.00	11,849.26	111.8%
9313 · Controls/Electrical Improvement - Other	0.00	0.00	0.00	0.0%
Total 9313 · Controls/Electrical Improvement	111,849.26	150,000.00	-38,150.74	74.6%
9314 · Building & Grounds Improvements				
9314.10 · M.P. Office/Bath/Break Imprvmnt	79,107.42	100,000.00	-20,892.58	79.1%
9314 · Building & Grounds Improvements - Other	0.00	0.00	0.00	0.0%
Total 9314 · Building & Grounds Improvements	79,107.42	100,000.00	-20,892.58	79.1%
Total 9300 · Main Plant Equipment Capital	924,692.42	2,450,000.00	-1,525,307.58	37.7%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	0.00	50,000.00	-50,000.00	0.0%
9520 · Undesignated Cap - P.C. Plant	0.00	25,000.00	-25,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
9500 · Undesignated Capital - Other	0.00	0.00	0.00	0.0%
Total 9500 · Undesignated Capital	0.00	125,000.00	-125,000.00	0.0%
9000 · Capital Improvements CIP - Other	0.00	0.00	0.00	0.0%
Total 9000 · Capital Improvements CIP	1,896,377.46	7,250,000.00	-5,353,622.54	26.2%
9700 · Debt Service				
9730 · Debt Service - MPR Project				
9730.01 · Zion Loan - Principal	640,000.00	610,000.00	30,000.00	104.9%
9730.02 · Zion Loan - Interest	59,892.00	150,284.00	-90,392.00	39.9%
9730 · Debt Service - MPR Project - Other	0.00	0.00	0.00	0.0%
Total 9730 · Debt Service - MPR Project	699,892.00	760,284.00	-60,392.00	92.1%
9700 · Debt Service - Other	0.00	0.00	0.00	0.0%
Total 9700 · Debt Service	699,892.00	760,284.00	-60,392.00	92.1%
Total Other Expense	2,596,269.46	8,010,284.00	-5,414,014.54	32.4%
Net Other Income	-2,596,269.46	-8,010,284.00	5,414,014.54	32.4%
Net Income	-4,286,476.37	-5,645,200.00	1,358,723.63	75.9%

Sanitary District No.5 of Marin County
Comparative Balance Sheet
As of December 11, 2025

	Dec 11, 25	Nov 11, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Primary 7399	-255,482.03	234,957.68	-490,439.71
JP Morgan Chase - Payroll 7506	95,366.12	89,034.60	6,331.52
JP Morgan Chase - Transfer 7522	28,323.44	75,139.88	-46,816.44
Local Agency Investment Fund			
SD5 Capital & CIP Reserve	9,725,065.99	9,725,065.99	0.00
SD5 Operating	925,749.67	2,325,749.67	-1,400,000.00
SD5 Operating Reserve	1,200,853.05	1,200,853.05	0.00
Total Local Agency Investment Fund	11,851,668.71	13,251,668.71	-1,400,000.00
California CLASS			
CalPERS UAL Fund	555,000.29	553,164.32	1,835.97
Emergency Replacement Fund	1,053,464.98	1,049,980.05	3,484.93
Total California CLASS	1,608,465.27	1,603,144.37	5,320.90
Total Checking/Savings	13,328,341.51	15,253,945.24	-1,925,603.73
Accounts Receivable			
Accounts Receivable	590,885.19	627,155.91	-36,270.72
Total Accounts Receivable	590,885.19	627,155.91	-36,270.72
Other Current Assets			
Petty Cash	200.00	200.00	0.00
Prepaid Expense	235,943.43	235,943.43	0.00
Total Other Current Assets	236,143.43	236,143.43	0.00
Total Current Assets	14,155,370.13	16,117,244.58	-1,961,874.45
Fixed Assets	18,393,029.30	18,393,029.30	0.00
Other Assets	2,679,954.00	2,679,954.00	0.00
TOTAL ASSETS	35,228,353.43	37,190,227.88	-1,961,874.45
LIABILITIES & EQUITY			
Liabilities			
Liabilities	8,085,428.55	9,723,584.63	-1,638,156.08
Equity	27,142,924.88	27,466,643.25	-323,718.37
TOTAL LIABILITIES & EQUITY	35,228,353.43	37,190,227.88	-1,961,874.45



Summary Statement

November 30, 2025

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Investor ID: CA-01-0195

0000185-0000774 PDF 863253

**Sanitary District No. 5 of Marin County
PO Box 227
Tiburon, CA 94920**

California CLASS

California CLASS

Average Monthly Yield: 4.0391%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0195-0001	Emergency Replacement Fund	1,049,980.05	0.00	0.00	3,484.93	40,736.17	1,050,328.54	1,053,464.98
CA-01-0195-0002	CalPERS UAL Fund	553,164.32	0.00	0.00	1,835.97	9,476.93	553,347.92	555,000.29
TOTAL		1,603,144.37	0.00	0.00	5,320.90	50,213.10	1,603,676.46	1,608,465.27



Account Statement

November 30, 2025

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Account Number: CA-01-0195-0001

Emergency Replacement Fund

Account Summary

Average Monthly Yield: 4.0391%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,049,980.05	0.00	0.00	3,484.93	40,736.17	1,050,328.54	1,053,464.98

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
11/01/2025	Beginning Balance			1,049,980.05	
11/30/2025	Income Dividend Reinvestment	3,484.93			
11/30/2025	Ending Balance			1,053,464.98	



Account Statement

November 30, 2025

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Account Number: CA-01-0195-0002

CalPERS UAL Fund

Account Summary

Average Monthly Yield: 4.0391%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	553,164.32	0.00	0.00	1,835.97	9,476.93	553,347.92	555,000.29

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
11/01/2025	Beginning Balance			553,164.32	
11/30/2025	Income Dividend Reinvestment	1,835.97			
11/30/2025	Ending Balance			555,000.29	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
11/01/2025	0.000000000	4.1305%
11/02/2025	0.000000000	4.1305%
11/03/2025	0.000113933	4.1584%
11/04/2025	0.000112741	4.1150%
11/05/2025	0.000110793	4.0439%
11/06/2025	0.000109876	4.0105%
11/07/2025	0.000329421	4.0080%
11/08/2025	0.000000000	4.0080%
11/09/2025	0.000000000	4.0080%
11/10/2025	0.000220178	4.0183%
11/11/2025	0.000000000	4.0183%
11/12/2025	0.000110276	4.0251%
11/13/2025	0.000110748	4.0423%
11/14/2025	0.000331685	4.0355%
11/15/2025	0.000000000	4.0355%
11/16/2025	0.000000000	4.0355%
11/17/2025	0.000110314	4.0265%
11/18/2025	0.000110334	4.0272%
11/19/2025	0.000109585	3.9999%
11/20/2025	0.000109264	3.9881%
11/21/2025	0.000328182	3.9929%
11/22/2025	0.000000000	3.9929%
11/23/2025	0.000000000	3.9929%
11/24/2025	0.000109694	4.0038%
11/25/2025	0.000110022	4.0158%
11/26/2025	0.000221590	4.0440%
11/27/2025	0.000000000	4.0440%
11/28/2025	0.000334881	4.0744%
11/29/2025	0.000000000	4.0744%
11/30/2025	0.000000000	4.0744%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

December 05, 2025

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

MARIN COUNTY SANITARY DISTRICT #5

DISTRICT MANAGER
 P.O. BOX 227
 TIBURON, CA 94920

[Tran Type Definitions](#)

Account Number: 70-21-007

November 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
11/14/2025	11/13/2025	RW	1786839	N/A	JOHN CARAPIET	-1,400,000.00

Account Summary

Total Deposit:	0.00	Beginning Balance:	13,251,668.71
Total Withdrawal:	-1,400,000.00	Ending Balance:	11,851,668.71



CALIFORNIA STATE TREASURER
FIONA MA, CPA



PMIA Daily Effective Yield

Date	Daily	Quarter to Date	Average Maturity
12/03/25	4.07	4.12	250
12/02/25	4.07	4.12	252
12/01/25	4.08	4.12	251
11/30/25	4.08	4.12	251
11/29/25	4.08	4.12	251
11/28/25	4.08	4.13	251
11/27/25	4.08	4.13	251
11/26/25	4.08	4.13	251
11/25/25	4.08	4.13	252
11/24/25	4.08	4.13	254
11/23/25	4.08	4.13	256
11/22/25	4.08	4.13	256
11/21/25	4.08	4.13	256
11/20/25	4.09	4.13	255
11/19/25	4.09	4.13	255
11/18/25	4.09	4.13	255
11/17/25	4.09	4.14	258
11/16/25	4.09	4.14	259
11/15/25	4.09	4.14	260
11/14/25	4.09	4.14	261
11/13/25	4.10	4.14	255
11/12/25	4.10	4.14	258
11/11/25	4.11	4.14	259
11/10/25	4.11	4.14	260
11/09/25	4.11	4.14	260
11/08/25	4.11	4.14	260
11/07/25	4.11	4.14	260
11/06/25	4.11	4.15	260
11/05/25	4.12	4.15	254
11/04/25	4.12	4.15	256
11/03/25	4.12	4.15	267
11/02/25	4.12	4.15	258
11/01/25	4.12	4.15	258

*Daily yield does not reflect capital gains or losses

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/14/25: \$72,097.35

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	72,097.35
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	72,097.35
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	9,519.82
	CASH REQUIRED FOR CHECK DATE 11/14/25	<u>81,617.17</u>

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
11/13/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	48,448.56	48,448.56
11/13/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings		
				Social Security	3,517.84	
				Medicare	1,257.86	
				Fed Income Tax	9,951.24	
				CA Income Tax	4,312.76	
				Total Withholdings	<u>19,039.70</u>	
				Employer Liabilities		
				Social Security	3,517.86	
				Medicare	1,091.23	
				Total Liabilities	<u>4,609.09</u>	23,648.79
				EFT FOR 11/13/25		72,097.35
				TOTAL EFT		72,097.35

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
11/14/25	Refer to your records for account	Information	Payroll	Employee Deductions		
				401A Member Contribu	5,389.18	
				Calpers 457B Roth	1,226.24	
				Calpers 457B TRDL	2,005.67	
				Calpers457b Roth CU	350.00	
				Life Insurance	9.72	
				Med 125	164.01	

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/14/25: \$72,097.35

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
11/14/25	Refer to your records for account	Information	Payroll	Employee Deductions (cont.)	
				Med FSA EE Pretax	375.00
				Total Deductions	9,519.82
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					9,519.82

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

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	
11/19/25	Taxpay®	FED IT PMT Group	19,336.03
11/19/25	Taxpay®	CA IT PMT Group	4,312.76

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/28/25: \$70,626.33

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	70,626.33
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	70,626.33
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	9,519.82
	CASH REQUIRED FOR CHECK DATE 11/28/25	80,146.15

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
11/26/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	47,197.03	47,197.03
11/26/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings		
				Social Security	3,242.30	
				Medicare	1,295.99	
				Fed Income Tax	10,237.09	
				CA Income Tax	4,321.57	
				Total Withholdings	19,096.95	
				Employer Liabilities		
				Social Security	3,242.29	
				Medicare	1,090.06	
				Total Liabilities	4,332.35	23,429.30
				EFT FOR 11/26/25		70,626.33
				TOTAL EFT		70,626.33

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
11/28/25	Refer to your records for account	Information	Payroll	Employee Deductions		
				401A Member Contribu	5,389.18	
				Calpers 457B Roth	1,226.24	
				Calpers 457B TRDL	2,005.67	
				Calpers457b Roth CU	350.00	
				Life Insurance	9.72	
				Med 125	164.01	

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 11/28/25: \$70,626.33

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
11/28/25	Refer to your records for account	Information	Payroll	Employee Deductions (cont.)	
				Med FSA EE Pretax	375.00
				Total Deductions	9,519.82
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					9,519.82

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

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	
12/03/25	Taxpay®	FED IT PMT Group	19,107.73
12/03/25	Taxpay®	CA IT PMT Group	4,321.57

Overtime hours

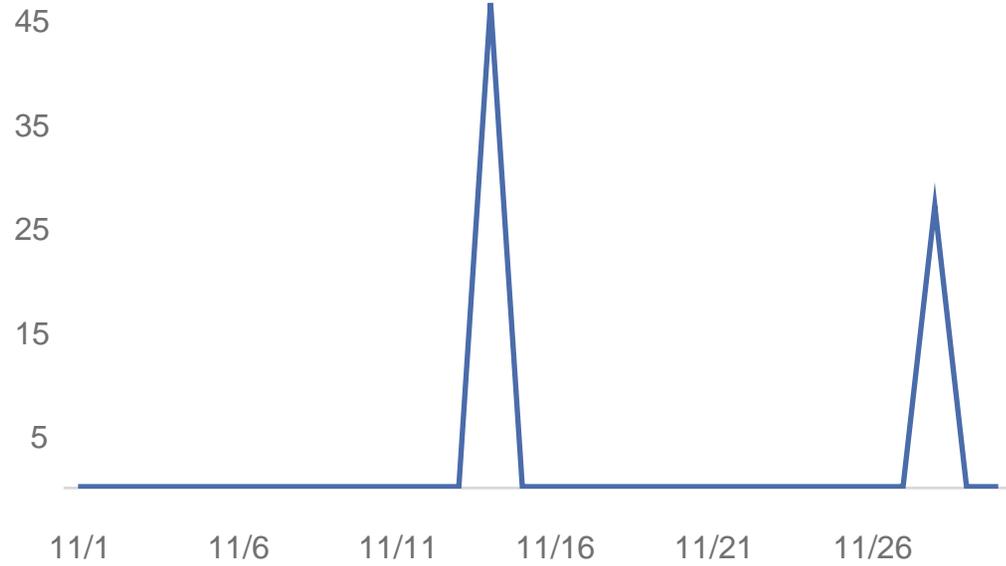


Check date

Nov 1, 2025 - Nov 30, 2025

● My Company

73.5 hrs



Overtime amounts

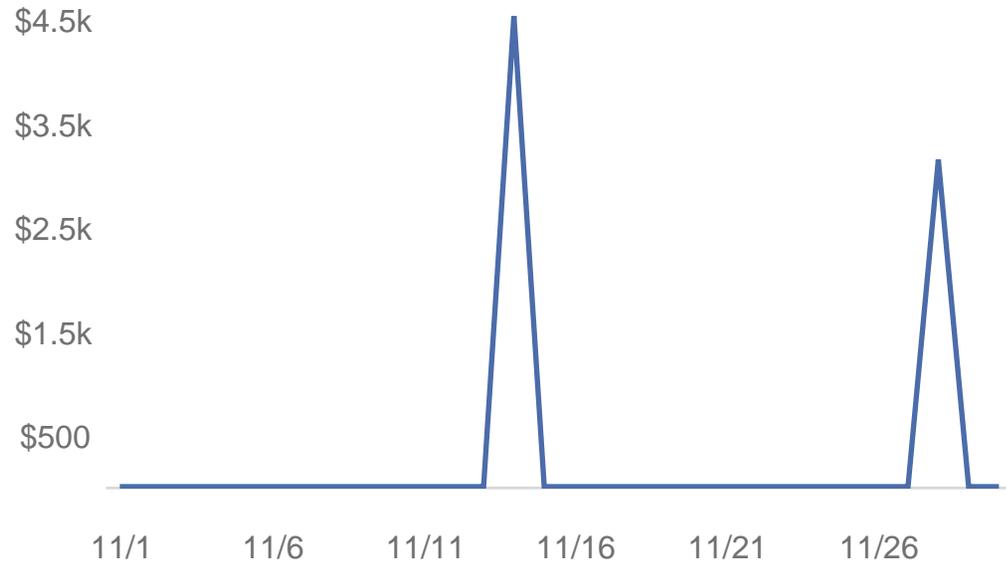


Check date

Nov 1, 2025 - Nov 30, 2025

● My Company

\$7,667.46



Labor cost ⓘ



Check date



Nov 1, 2025 - Nov 30, 2025

● My Company

\$161,763.32

Full name	Overtime amounts	Overtime hours
Alvarez, Joel		
Bilsborough Sr., Chad E	2094.70	19.00
Collodi, Pete		
Cottrell III, Rulon K	2824.14	22.00
Farrington, Abigail V		
LaTorre, Daniel P		
Rosser, John M		
Rubio, Antonio		
Salazar, Ignacio G	1551.24	20.00
Thornton, Eric T		
Triola, Joseph	1197.38	12.50
Vossler, Jackson		
	7667.46	73.50

Overtime hours

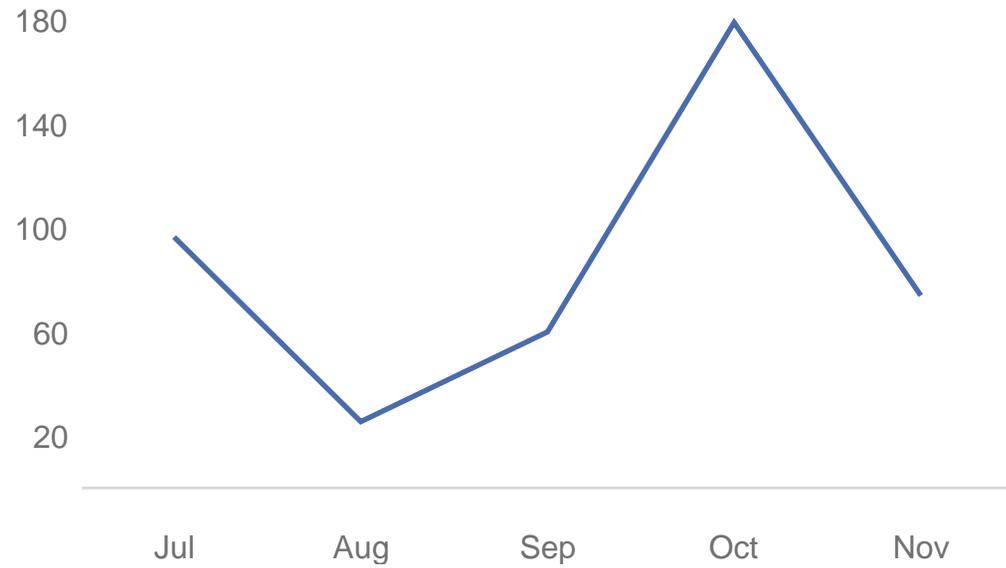


Check date

Jul 1, 2025 - Nov 30, 2025

● My Company

432.5 hrs



Overtime amounts



Check date

\$25k

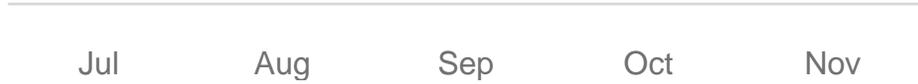
\$15k

\$5k

Jul 1, 2025 - Nov 30, 2025

● My Company

\$46,007.14



Labor cost ⓘ



Check date

\$250k

\$150k

\$50k

Jul

Aug

Sep

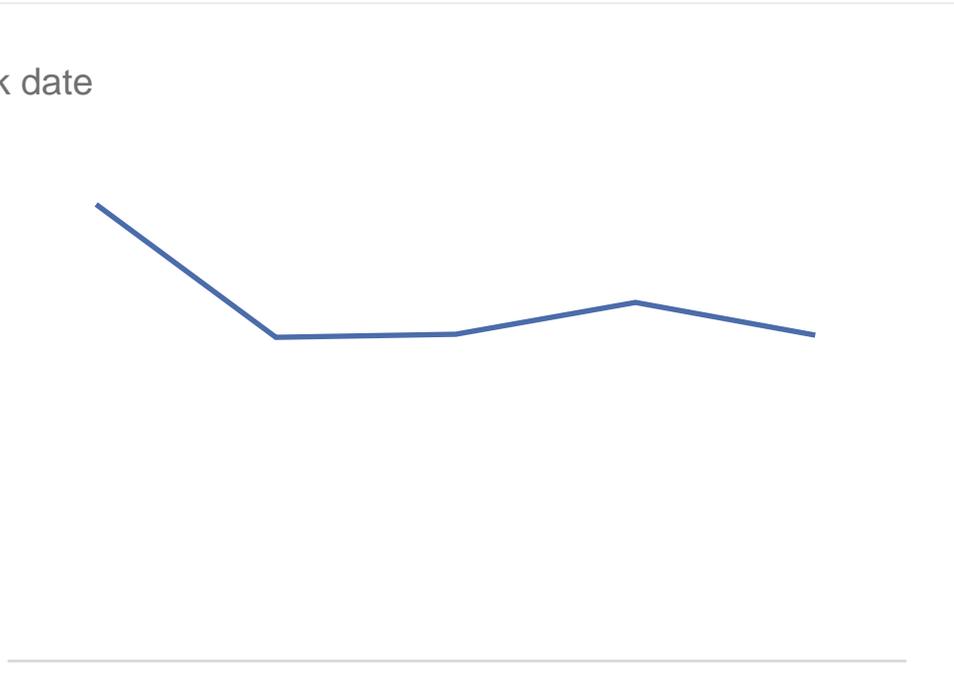
Oct

Nov

Jul 1, 2025 - Nov 30, 2025

● My Company

\$889,678.95



Full name	Overtime amounts	Overtime hours
Alvarez, Joel		
Bilsborough Sr., Chad E	5685.62	53.00
Collodi, Pete	1000.80	13.00
Cottrell III, Rulon K	17372.74	128.00
Farrington, Abigail V	3244.35	39.00
LaTorre, Daniel P	4442.30	36.00
Rosser, John M	5268.45	48.50
Rubio, Antonio		
Salazar, Ignacio G	5529.42	72.00
Screechfield-Lablue, Pierce L		
Thornton, Eric T	460.80	10.00
Triola, Joseph	1867.91	19.50
Vossler, Jackson	1134.75	13.50
	46007.14	432.50

January 2026

January 2026							February 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31							

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 28	29	30	31	Jan 1, 26 7:00am Make Payroll Changes for staff - New 2026 rates	2 Jill in check run prep	3
4	5 Jill in - check run print	6 ***PENDING CONFIRMATION***Jill in - General Accounting	7 1:00pm Personnel Committee Meeting (2001 Paradise Dr (2001 Paradise Dr, Belvedere Tiburon, California 94920)) -	8 9:30am CIP Committee Meeting (2001 Paradise Dr (2001 10:30am Finance Committee Meeting (2001 Paradise Dr	9	10
11	12	13 Jill in - General Accounting TR @ Winter CASA Conference	14 TR @ Winter CASA Conference	15 TR @ CASA Winter Conference 11:00am Monthly Managers Update & 5:00pm Regular Board Meeting (2001	16	17
18	19	20 ***PENDING CONFIRMATION***Jill in - General Accounting	21	22	23	24
25	26	27 Jill in - General Accounting MASS MEETING	28	29	30	31

February 2026

February 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Feb 1	2 SCO Financial Transactions Reports Due	3 Jill in - check run prep	4	5 Jill in check run prep and print	6	7
8	9	10 Jill in - General Accounting	11	12 9:30am CIP Committee Meeting (2001 Paradise Dr (2001 Paradise Dr, 10:30am Finance Committee Meeting (2001 Paradise Dr (2001 Paradise Dr,	13	14
15	16	17 Jill in - General Accounting	18	19 11:00am Monthly Managers Update & Board Recap (2001 Paradise Dr (2001 Paradise Dr, 5:00pm Regular Board Meeting (2001 Paradise Dr (2001 Paradise Dr,	20	21
22	23 7:00am TR @ Annual CASA DC Policy Forum	24 Jill in - General Accounting 7:00am TR @ Annual CASA DC Policy Forum	25	26	27	28

Sanitary District No. 5 of Marin County



District Management Report November 2025

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 18, 2025
To: Board of Directors
From: Tony Rubio, District Manager
Subject: Management Report for November 2025

Fiscal Status

Period Covered: July 1, 2025 –December 11, 2025
Percent of Fiscal Year: 50%
Percent of Budgeted Income to Date: 11.7%
Percent of Budgeted Expenditures to Date: 44.7% (operating only)

Personnel

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

Regulatory Compliance

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

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of November 2025 Include:

Financial/Budgetary/Business Administration

- FY24/25 Audit Complete – Presentation at December Meeting
- Draft edits to Sewer Use Ordinance completed for enhanced sewer lateral definitions and responsibilities for 1st reading at December Meeting
- Board Policies draft update completed- up for consideration at December Meeting

HR and Personnel

- Total Compensation study nearly completed- waiting on completed draft for board presentation at January Meeting
- MOU Draft Edits and Personnel Policies updates/review underway- counsel reviewing
- MOU negotiations have begun
- Unrepresented benefits plan also under review for edits

Continuing Education, Safety Training, Pollution Prevention Activities

- Staff attended monthly Public Education Meeting.
- CWEA Redwood Empire Section Annual Meeting and Awards Banquet scheduled for February 6, 2026 in Napa CA
- SD5 has won the Small Plant of the Year award for 2nd consecutive year for the CWEA Redwood Empire Section!
- PC and JV attending Flagger Training (Traffic Control) at Napa Sanitation District
- Monthly Manager/Staff Updates Continue

Collection System Performance

Main Plant /Paradise Cove

- Vactor and Rodder preventative maintenance work is underway.
- No Spill Report Submitted for Main Plant & Paradise Cove Collection System
- Submitted GIS System Maps on CIWQS per new requirements

Treatment Plant Performance

Paradise Cove WWTP:

- Paradise Cove Outfall Diffuser Inspection completed (NPDES Permit Renewal Requirement) in December

Tiburon Main WWTP:

- CPO submitted October 2025 Monthly SMR and DMR to the RWQCB on CIWQS.
- JT Continues work replacing old conduits through plant- locker room/old lab (with proper labeling at panel and on outlet)
- Shower room/locker room rehab completed- Lab rehab near completion

Capital Improvement Projects

- 2024-25 Sewer Rehab - final paving restoration remains. All pipe segments installed
- Cove Road MCC and Generator replacement project underway- equipment submittals under review by the engineer and staff
- Digester Cleaning and Rehab project underway- Primary Digester lid has been stripped tested and recoated- installation of lid scheduled for December 16th – water testing scheduled for week of 22-24th with recuperative thickening scheduled for the week of 29th- there will be about a month of non dewatering phase where the concrete work in the sludge box storage room will take place along with dewatering grinder installation and PCO#3
- Beginning review of upcoming CIP project list for FY budget 26/27

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



December **, 2025

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

We have audited the financial statements of the business-type activities of Sanitary District Number 5 of Marin County as of and for the year ended June 30, 2025 and the related notes to the financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 21, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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 2025. We noted no transactions entered into by Sanitary District Number 5 of Marin County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Sanitary District Number 5 of Marin County's financial statements were the actuarially determined obligations of the District's pension and other postemployment benefits and the funding status of the benefits. We evaluated the key factors and assumptions used in evaluating the obligations in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The material misstatements on the attached list were detected as a result of audit procedures and were corrected by management.

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 **, 2025.

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 Sanitary District Number 5 of Marin County'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 Sanitary District Number 5 of Marin County'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 supplements 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 our 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 provided a separate letter to the Board related to internal controls.

Restriction on Use

This information is intended solely for the information and 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: 2025-100 - Sanitary District Number 5 of Marin County
 Period Ending: 6/30/2025
 Trial Balance: A-01 - TB
 Workpaper: B-02 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reverse prior year AR entries.				
		02-01		
5001.2	5000 -> Property Taxes / AD VALOREM:5001.2 -> TEETER		5,870.00	
5007.1	5007 -> Sewer Service Charge:5007.1 -> Sewer Service - Ops		21,716.00	
5007.1	5007 -> Sewer Service Charge:5007.1 -> Sewer Service - Ops		33,448.00	
5041	5000 -> Property Taxes / AD VALOREM:5041 -> SUPSEC		806.00	
5046	5000 -> Property Taxes / AD VALOREM:5046 -> Excess ERAF		730.00	
5046	5000 -> Property Taxes / AD VALOREM:5046 -> Excess ERAF		8,807.00	
5046	5000 -> Property Taxes / AD VALOREM:5046 -> Excess ERAF		42,334.00	
5201.1	5201 -> INTEREST:5201.1 -> Interest County of Marin		1,918.00	
5201.2	5201 -> INTEREST:5201.2 -> Interest - LAIF		180,544.00	
5485	5000 + Property Taxes:5485 + Redevelopment		8.00	
1210	Accounts Receivable			296,090.00
5004	5000 -> Property Taxes / AD VALOREM:5004 -> REDEMPTION / RDMPT			5.00
5201.1	5201 -> INTEREST:5201.1 -> Interest County of Marin			86.00
Total			296,181.00	296,181.00
Adjusting Journal Entries JE # 2				
To reverse PY AP adjustment.				
		07-01		
2000	2000 -> Accounts Payable		54,592.00	
8019.05	8000 + Salaries and Benefits Expenses:8019 -> PERS Retirement:8019.05 -> PERS Retirement			54,592.00
Total			54,592.00	54,592.00
Adjusting Journal Entries JE # 3				
To adjust payable for missed accrual.				
		07-02		
9308.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9308 -> Digester		248,900.00	
2000	2000 -> Accounts Payable			235,800.00
2020	Retainage Payable			13,100.00
Total			248,900.00	248,900.00
Adjusting Journal Entries JE # 4				
To adjust loan balances.				
		10-01		
2030	MPR Zion Loan Interest Payable		3,875.00	
2070	MPR Zion Loan Payable		640,000.00	
2960	2960 -> Deferred Debt Refinancing Costs		13,426.00	
2040	MPR Zion Loan Current Payable			15,000.00
9700	9700 -> Debt Service			638,426.00
9735	9700 -> Debt Service:9730 -> Debt Service - MPR Project:9735 -> MPR Refi - Interest			3,875.00
Total			657,301.00	657,301.00
Adjusting Journal Entries JE # 5				
To record pension adjustments.				
		10-03		
1955	Net pension asset		390,724.00	
2060	2060 -> Pension-Related Liabilities		647,428.00	
8018	PERS RETIREMENT - EE contributions paid by ER		11,384.00	
8019	8000 -> Salaries and Benefits Expenses:8019 -> PERS Retirement		322,999.00	
1950	1950 -> Pension - Deferred Outflows			1,289,038.00
2065	2065 -> Pension - Deferred Inflows			72,113.00
8019.05	8000 -> Salaries and Benefits Expenses:8019 -> PERS Retirement:8019.05 -> PERS Retirement			11,384.00
Total			1,372,535.00	1,372,535.00
Adjusting Journal Entries JE # 6				
To record OPEB adjustments.				
		10-07		
1951	1951 -> Deferred Outflows - OPEB		162,363.00	
2061	2061 -> OPEB-Related Liabilities			66,538.00
2066	2066 -> Deferred Inflows - OPEB			65,297.00
8022.2	Retired Health-OPEB Adjustment			30,528.00
Total			162,363.00	162,363.00
Adjusting Journal Entries JE # 7				
To reverse prior year deferred revenue.				
		13-04		
2025	Deferred Income for Permits		176,584.00	
5900.3	5900.3 -> Connection Fees			171,034.00
5900.4	5900.4 -> Permit Inspection & Admin Fees			5,550.00
Total			176,584.00	176,584.00

Adjusting Journal Entries JE # 9

06-02

To reclassify fixed asset additions and record depreciation.

1410	Main Plant:Main Plant General:1410 -> Cost Main Plant General	360,334.00	
1415	Main Plant:Collection & Treatment:1415 -> Cost - Collection & Treatment	1,151,385.00	
1420	Main Plant:Mechanical:1420 -> Cost - Mechanical	80,183.00	
1445	Paradise Cove Plant:1445 -> Cost - P.C. Plant	192,637.00	
1455	Vehicles:1455 -> Cost - Vehicles	214,180.00	
1465	Sewer Lines - Tiburon:1465 -> Cost - Sewer Lines Tib	261,921.00	
1475	Pump Stations - Belvedere:1475 -> Cost - Pump Stations Belv	86,737.00	
7022	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7022 -> Plant Maint. Parts & Service	19,800.00	
9950	9950 -> Depreciation	1,483,244.00	
1411	Main Plant:Main Plant General:1411 -> A/D Main Plant General		658,825.00
1416	Main Plant:Collection & Treatment:1416 -> A/D - Collection & Treatment		25,482.00
1421	Main Plant:Mechanical:1421 -> A/D - Mechanical		116,797.00
1431	Main Plant:Electrical:1431 -> A/D - Electrical		110,009.00
1436	Main Plant:Odor Control:1436 -> A/D - Odor Control		1,182.00
1441	Main Plant:Miscellaneous:1441 -> A/D - Miscellaneous		11,510.00
1446	Paradise Cove Plant:1446 -> A/D - P.C. Plant		72,078.00
1456	Vehicles:1456 -> A/D - Vehicles		62,347.00
1461	Office Equipment:1461 -> A/D - Office Equipment		4,068.00
1466	Sewer Lines - Tiburon:1466 -> A/D - Sewer Lines Tib		114,107.00
1471	Pump Stations - Tiburon:1471 -> A/D - Pump Stations Tib		140,162.00
1476	Pump Stations - Belvedere:1476 -> A/D - Pump Stations Belv		47,640.00
1481	Sewer Lines - Belvedere:1481 -> A/D - Sewer Lines Belv		119,037.00
9101.1	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9101 -> Sewer Rehab Projects:9101.1 -> Tiburon Sewer Line Rehab		172,684.00
9101.4	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9101 -> Sewer Rehab Projects:9101.4 -> Sewer Rehab Projects-Eng Serv		50,564.00
9102.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9102 -> Pump Replacement CIP:9102.2 -> Belvedere Pump Replacements		30,128.00
9103.1	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9103 -> Valve & Wet Well Improvements:9103.1 -> Tib Valve & WW Replacements		14,566.00
9106	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9106 -> Manhole Replacement Project		24,107.00
9109.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9109 -> Large PS CIP Projects:9109.2 -> Bel PS#1 Rehabilitation Project		56,609.00
9110.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9110 -> Maint/Coil Vehicle Replacements:9110.2 -> Crane Service Truck Replaceme		214,180.00
9202.01	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9202 -> Pump&Blower Replacement Project:9202.01 -> Inf WW Pump #1 Replacement		11,869.00
9202.02	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9202 -> Pump&Blower Replacement Project:9202.02 -> Inf WW Pump #2 Replacement		11,869.00
9207	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9207 -> P.C. Access Rd Imprvmnts		147,840.00
9302.03	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9302 -> DW/WW Pri Clarifiers CIP:9302.03 -> DW Pri #1 Scum Coll Replacem		18,000.00
9302.16	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9302 -> DW/WW Pri Clarifiers CIP:9302.16 -> DW Clarifier Wall Rehabilitatio		19,800.00
9308.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9308 -> Digester Improvements:9308.12 -> Digester Rehab Project		1,151,385.00
9309.10	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9309 -> Solids Handling Improvements:9309.10 -> SP LC/PLC Panel Replace		62,183.00
9310.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.12 -> MCC MP#2 HVAC Replacement		20,960.00
9310.14	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.14 -> Storage Rm/Ops Control Upgrade		280,293.00
9310.16	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.16 -> M.P. Roll-Up Door Replacement		59,081.00
9510	9000 -> Capital Improvements CIP:9500 -> Undesignated Capital:9510 -> Undesignated Cap - M.P.		21,059.00
Total		3,850,421.00	3,850,421.00

Adjusting Journal Entries JE # 10

04-01

Reversal of PY prepaid expenses.

6008	6000 -> Administrative Expenses:6008 -> Audit & Accounting	2,057.00	
6025	6000 -> Administrative Expenses:6025 -> Dues & Subscriptions	3,785.00	
6025	6000 -> Administrative Expenses:6025 -> Dues & Subscriptions	4,500.00	
6033.1	6000 -> Administrative Expenses:6033 -> Insurance:6033.1 -> Insurance - SD5 Property	23,842.00	
7062	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7062 -> Permits/Fees - General	2,322.00	
7062	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7062 -> Permits/Fees - General	5,365.00	
7062	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7062 -> Permits/Fees - General	21,343.00	
8022.05	8000 -> Salaries and Benefits Expenses:8022 -> Retiree Health:8022.05 -> Retiree Health	31,791.00	
8510	8500 -> Other Operating Expenses:8510 -> Data/Alarms/IT Supp & Licensing	5,442.00	
1310	Prepaid Expense		100,447.00
Total		100,447.00	100,447.00



December **, 2025

Board of Directors
Sanitary District Number 5 of Marin County

In planning and performing our audit of the financial statements of the business-type activities of Sanitary District Number 5 of Marin County as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Sanitary District Number 5 of Marin County's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sanitary District Number 5 of Marin County's internal control. Accordingly, we do not express an opinion on the effectiveness of Sanitary District Number 5 of Marin County's internal control.

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

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

This communication is intended solely for the information and use of management, the Board of Directors, others within 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,

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024



SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the business-type activities of the Sanitary District Number 5 of Marin County as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Sanitary District Number 5 of Marin County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Sanitary District Number 5 of Marin County, as of June 30, 2025 and 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not

a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

December **, 2025

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025 AND 2024

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, 2025. 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 \$2,255,000 during the year ended June 30, 2025.
- Total operating revenues increased by approximately \$933,000 due to an increase in sewer service charges and connection and inspection fees, offset by a decrease in maintenance agreements. Nonoperating revenues (expenses) increased by approximately \$215,000 attributed to an increase of approximately \$120,000 in investment income and \$79,000 in property taxes.
- Total operating expenses for the year ended June 30, 2025 decreased by approximately \$760,000 compared to the year ended June 30, 2024. The decrease in operating expenses was principally attributed to a decrease in salaries and benefits of approximately \$391,000 as a result of a decrease in pension costs due to the amortization of investment and other assumptions required in the estimate of pension cost and a decrease of approximately \$249,000 in maintenance and repairs due to decrease in such work.
- There was an increase in customer rates during the year ended June 30, 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025 AND 2024

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, 2025 AND 2024

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

TABLE A-1: Net Position of the District

	2025	2024	Increase (Decrease) Over 2024	Percent Increase (Decrease)	2023	Increase (Decrease) Over 2023
Cash, including board reserves	\$ 18,293,077	\$ 16,509,835	\$ 1,783,242	10.80%	\$ 16,651,446	\$ (141,611)
Capital assets	19,257,163	18,393,030	864,133	4.70%	18,809,156	(416,126)
Other assets and deferred outflows of resources	2,374,823	3,092,493	(717,670)	-23.21%	2,551,475	541,018
Total assets and deferred outflows of resources	<u>39,925,063</u>	<u>37,995,358</u>	<u>1,929,705</u>	5.08%	<u>38,012,077</u>	<u>(16,719)</u>
Current liabilities	2,133,201	1,361,562	771,639	56.67%	1,300,127	61,435
Net pension and OPEB liabilities and related deferred inflows of resources	1,242,087	1,685,567	(443,480)	-26.31%	1,471,569	213,998
Bond payable, and note payable from direct borrowing, and related deferred inflows of resources	4,257,133	4,910,559	(653,426)	-13.31%	5,548,985	(638,426)
Total liabilities and deferred inflows of resources	<u>7,632,421</u>	<u>7,957,688</u>	<u>(325,267)</u>	-4.09%	<u>8,320,681</u>	<u>(362,993)</u>
Net position:						
Net investment in capital assets	14,427,163	12,938,030	1,489,133	11.51%	12,744,156	193,874
Unrestricted	17,865,479	17,099,640	765,839	4.48%	16,947,240	152,400
Total net position	<u>\$ 32,292,642</u>	<u>\$ 30,037,670</u>	<u>\$ 2,254,972</u>	7.51%	<u>\$ 29,691,396</u>	<u>\$ 346,274</u>

Net Position. The District's total net position increased by \$2,254,972 during the year ended June 30, 2025. This increase is discussed in detail on the following page. The \$1,929,705 increase in total assets and deferred outflows of resources is attributed principally to the increase in cash and capital assets offset by the decrease in net pension and OPEB deferred outflows of approximately \$618,000. The \$325,267 decrease in liabilities and deferred inflows of resources is attributed principally to the reduction in bond payable of \$653,426 and the decrease in net pension and OPEB liabilities and related deferred inflows of \$443,480, offset by an increase in current liabilities of \$771,639.

The District's total net position increased by \$346,274 during the year ended June 30, 2024. The \$16,719 decrease in total assets and deferred outflows of resources is attributed principally to the decrease in cash and capital assets offset by the increase in net pension and OPEB deferred outflows of approximately \$482,000. The \$362,993 decrease in liabilities and deferred inflows of resources is attributed principally to the reduction in bond payable of \$610,000 offset by an increase in net pension and OPEB liabilities and related deferred inflows of \$213,998.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025 AND 2024

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

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

	2025	2024	Increase (Decrease) Over 2024	Percent Increase (Decrease)	2023	Increase (Decrease) Over 2023
Operating revenues	\$ 6,862,159	\$ 5,928,678	\$ 933,481	15.75%	\$ 5,515,663	\$ 413,015
Nonoperating revenues	2,285,800	2,086,009	199,791	9.58%	1,791,003	295,006
Total revenues	9,147,959	8,014,687	1,133,272	14.14%	7,306,666	708,021
Operating expenses	6,782,754	7,542,773	(760,019)	-10.08%	8,603,457	(1,060,684)
Nonoperating expenses	110,233	125,640	(15,407)	-12.26%	140,675	(15,035)
Total expenses	6,892,987	7,668,413	(775,426)	-10.11%	8,744,132	(1,075,719)
Change in net assets	2,254,972	346,274	1,908,698	551.21%	(1,437,466)	1,783,740
Capital contribution	-	-	-	0.00%	-	-
Net position - beginning of period	30,037,670	29,691,396	346,274	1.17%	31,128,862	(1,437,466)
Net position - end of period	\$ 32,292,642	\$ 30,037,670	\$ 2,254,972	7.51%	\$ 29,691,396	\$ 346,274

Overall, during the year ended June 30, 2025, there was an increase of \$1,133,272, or about 14.14 percent, in total revenues over the year ended June 30, 2024. This was principally due to an increase in sewer service charges of approximately \$785,000.

The District’s total expenses for the year ended June 30, 2025 decreased by \$775,426, or about 10.11 percent, compared to total expenses for the year ended June 30, 2024. Salaries and benefits costs decreased by approximately \$423,000 principally due to the amortization of pension and OPEB costs.

Overall, during the year ended June 30, 2024, there was an increase of \$708,021, or about 9.69 percent, in total revenues over the year ended June 30, 2023. This was principally due to an increase in sewer service charges of approximately \$565,000.

The District’s total expenses for the year ended June 30, 2024 decreased by \$1,075,719, or about 12.3 percent, compared to total expenses for the year ended June 30, 2023. Salaries and benefits costs decreased by approximately \$1,238,000 principally due to the amortization of pension and OPEB costs.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2025 AND 2024

CAPITAL ASSET AND DEBT ADMINISTRATION

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

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease) Over 2024</u>	<u>Percent Increase (Decrease)</u>
Land	\$ 49,295	\$ 49,295	-	0.00%
Main and Paradise Cove plants	8,069,816	7,269,650	800,166	11.01%
Sewer line and pump stations	10,672,710	10,744,998	(72,288)	-0.67%
Plant equipment, vehicles, and other equipment	<u>465,342</u>	<u>329,087</u>	<u>136,255</u>	<u>41.40%</u>
Total capital assets	<u>\$ 19,257,163</u>	<u>\$ 18,393,030</u>	<u>\$ 864,133</u>	<u>4.70%</u>

Capital Assets

There was a net increase in capital assets of \$864,133 during the year ended June 30, 2025 due to the addition of \$2,347,377 of improvements, including \$1,258,558 of construction in process, offset by current year’s depreciation of \$1,483,244. Most of the additions were related to plant upgrades and the digester rehabilitation project.

Long-Term Debt

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

ECONOMIC FACTORS AND NEXT YEAR’S OPERATING PLAN AND RATES

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

The District’s income for the upcoming fiscal year (25-26) will be increasing as a result of the Board of Directors approving a 5 year (year 3 out of 5) rate increase for sewer service fees. The District had gone 8 years without an increase in rates (2014-2022). Furthermore, commercial activity has returned to pre-Covid 19 Pandemic levels which has resulted in commercial income going back to normal levels. On the expense side, the cost of goods and services has continued to increase in the past year as a result of heightened inflation.

The FY 24/25 budget for the Main Plant has an estimated \$8,035,000 of capital work identified in the 10-yr CIP. The Paradise Cove Plant has an estimated \$1,175,000 of capital work identified

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025 AND 2024

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

in the 10-yr CIP. The Collection system serving both treatment plants has an estimated \$16,355,000 of capital work identified in the 10-yr CIP. The District still has debt service in the amount of \$5 million (Loan) from the refinancing of the 2012 Main Plant Rehabilitation Project Bond.

The projects and estimates were determined during the year ended June 30, 2025, and do not include future upgrades that may be required by future National Pollutant Discharge Elimination System ("NPDES") permits. The Paradise Cove treatment plant NPDES permit was last re-issued in 2021 without any significant changes and is up for renewal in 2026. The Tiburon treatment plant permit was renewed at the end of calendar year 2023. The new permit calls out for \$5 million dollars (\$5M) for collection system improvements during the permit term (5 years). The current 5 year projection from the Districts 10 year CIP estimates expenditures to satisfy this requirement at 7.6 million dollars (\$7.6M).

The current rate of return for monies deposited in the District Local Agency Investment Fund ("LAIF") account is trending downwards at a current rate of 4.1% at the date of this report. The current rate of return for monies deposited in the Districts California Cooperative Liquid Assets Securities System ("CLASS") account is currently at 4.15% at the date of this report.

In regard to work force staffing, the District, in line with its strategic goals and succession completed a staffing level evaluation in 2022 of its current operations to assess the effectiveness of the organizational structure and its ability to maintain its current level of service. The assessment focused on identifying resource gaps, inclusive of staffing, based on their treatment plants and collection systems as compared with industry's "best practice." Periodic objective assessments of the operation are critical as they ensure that the District is meeting its mission in an effective and efficient manner, and that the District can deliver sustainable levels of service in the face of evolving internal and external challenges. The District continues to have a total of 12 full-time employees which includes the District Manager. Where feasible the District contracts out work to keep costs down. Work that would normally be performed in house with full time employees but the District contracts out to reduce costs include; engineering, accounting, payroll services, and legal.

Three potential changes/challenges facing the District are Bio-Solids Management and Disposal, the State of California Advance Clean Fleet Rules and requirements of the 3rd Nutrient Watershed NPDES Permit that mandates nutrient reductions in 10 years which will require expensive Treatment Plant Upgrades to meet those effluent limits.

Diminishing options to dispose of bio-solids, coupled with new regulations requiring diversion of organics from landfill will create a greater risk of significant cost increases for small Districts like ours, to dispose of Bio-Solids and require far more complex management programs. It is anticipated that costs could potentially double for Bio-Solids' management, if landfill disposal is

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025 AND 2024

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

eliminated as an option, as a result of SB1383 requirements. As of June 30, 2020, Sanitary District No. 5 of Marin County has completed a Bio-Solids Management Plan providing the district with alternatives for Bio-Solid's disposal and re-use options.

The Advanced Clean Fleets ("ACF") regulation is part of the California Air Resources Board's ("CARB") overall approach to accelerate a large-scale transition to zero-emission medium and heavy-duty vehicles.

State and local government fleets, including city, county, special district, and State agency fleets, are required to ensure 50 percent of vehicle purchases are zero-emission beginning in 2024 and 100 percent of vehicle purchases are zero-emission by 2027. Small government fleets (those with 10 or fewer vehicles) and those in designated counties must start their ZEV purchases beginning in 2027.

The District most recently replaced a medium duty gas vehicle with an electric truck and plans to replace another in FY26/27.

The San Francisco Regional Water Quality Control Board voted to approve a Nutrient Watershed Permit for 40 Bay Area wastewater facilities that requires steep reductions for nutrient levels in treated wastewater discharged to the San Francisco Bay over the next ten years. Nutrients, such as nitrogen and phosphorus, are products from human waste, detergents and other community water uses. These nutrients travel with other sewage to Bay Area wastewater agencies. Along with impacts related to climate change, the San Francisco Bay has been studied to determine if nutrient reduction will prevent future mortality of fish. Specifically, the Regional Board's new permit requires dischargers to reduce dry season total inorganic nitrogen loads to San Francisco Bay by 40 percent regionwide compared to 2022 loads. Facility upgrades required to meet the Regional Board's new nutrient load reduction requirements will represent the most significant simultaneous investment of public money in wastewater treatment infrastructure across the Bay Area region since the inception of the Clean Water Act in the 1970s. The necessary upgrades are estimated to cost Bay Area residents and businesses more than \$11 billion dollars. This could translate to a yearly cost increase of several hundred dollars per Bay Area household. As of yet, there are no federal or state funds set aside to defray these costs for Bay Area residents and businesses. "The Regional Board's action today will trigger 40(SD5 is included in this figure) facilities to construct billions of dollars in infrastructure upgrades within 10 years," said Lorien Fono, Executive Director of the Bay Area Clean Water Agencies. Fono further states it will cost Bay Area wastewater ratepayers substantially to meet this narrow window of compliance, "While the public wastewater agencies who discharge to the San Francisco Bay are deeply committed to protecting the San Francisco Bay, we believe for a price tag this large for Bay Area residents, the best approach is for the Regional Board to extend the compliance schedule to allow agencies to build multi-benefit recycled water projects that add to the region's water supply while simultaneously reducing nutrient loads."

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025 AND 2024

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

The District in conjunction with Carollo Engineers completed a study in FY24/25 that evaluated current discharge parameters of the Main Plant and identified upgrade options for the District to safely and reliably achieve compliance with the proposed 10 year limits. The key findings were four treatment alternatives that were evaluated for meeting the "Final" TIN limits in the Third Watershed Permit. Each of the four alternatives will meet the limits, however, the performance and reliability varies. The alternatives and total project capital cost including project costs (engineering and construction management) in 2025 dollars are summarized below.

- Alternative 1 – LE/MLE Retrofit (Dry-Weather Only) – \$ 1.9 million for construction and a project cost of \$2.5 million.
- Alternative 2 – LE/MLE Retrofit with Densification – \$4.9 million for construction and a project cost of \$6.3 million.
- Alternative 3 – MLE Retrofit with MBR – \$29.7 million for construction and a project cost of \$38.6 million.
- Alternative 4 – Sidestream Deammonification – \$4.3 million for construction and a project cost of \$5.6 million.

For more detailed information on the requirements to remove nutrients, "The Nutrient Evaluation Report" with recommendations can be found on our website at www.sani5.org.

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, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 6,187,312	\$ 4,511,965
Accounts receivable	295,324	312,092
Prepaid expenses	135,496	100,447
Total current assets	<u>6,618,132</u>	<u>4,924,504</u>
Other Assets		
Net pension asset	390,724	-
Board restricted investments	12,105,765	11,997,870
Capital assets, net of accumulated depreciation	19,257,163	18,393,030
Total other assets	<u>31,753,652</u>	<u>30,390,900</u>
Total Assets	<u>38,371,784</u>	<u>35,315,404</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	982,849	2,271,887
OPEB related	570,430	408,067
Total Deferred Outflows of Resources	<u>1,553,279</u>	<u>2,679,954</u>
LIABILITIES		
Current Liabilities		
Accounts payable	982,520	297,606
Compensated absence liability	250,281	228,551
Accrued interest payable	29,946	33,821
Deferred permit revenue	230,454	176,584
Current portion of note payable from direct borrowing	640,000	625,000
Total current liabilities	<u>2,133,201</u>	<u>1,361,562</u>
Long-term liabilities		
Net OPEB liability	318,958	252,420
Net pension liability	-	647,428
Note payable from direct borrowing	4,190,000	4,830,000
Total long-term liabilities	<u>4,508,958</u>	<u>5,729,848</u>
Total Liabilities	<u>6,642,159</u>	<u>7,091,410</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	575,787	503,674
Deferred amount on debt refunding	67,133	80,559
OPEB related	347,342	282,045
Total Deferred Inflows of Resources	<u>990,262</u>	<u>866,278</u>
NET POSITION		
Net investment in capital assets	14,427,163	12,938,030
Unrestricted	<u>17,865,479</u>	<u>17,099,640</u>
Net Position	<u>\$ 32,292,642</u>	<u>\$ 30,037,670</u>

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
Operating Revenues		
Sewer service charges	\$ 6,329,776	\$ 5,544,379
Connection and inspection fees	441,441	288,976
Maintenance agreements	51,417	77,674
Other	39,525	17,649
	6,862,159	5,928,678
Operating Expenses		
Salaries and benefits	3,019,738	3,410,886
Maintenance and repairs	439,797	688,654
Utilities	389,037	354,352
Line cleaning and inspection	355,088	260,467
Supplies (chemicals)	265,747	304,663
Contracted and professional services	186,968	314,667
Other operating costs	157,915	237,977
Liability and property insurance	156,518	113,772
Telephone and internet	130,102	130,275
Other administrative costs	107,853	138,595
Monitoring	90,747	79,483
Depreciation	1,483,244	1,508,982
	6,782,754	7,542,773
Operating Income (Loss)	79,405	(1,614,095)
Non-Operating Revenues (Expenses):		
Property taxes	1,564,027	1,484,528
Investment income	721,773	601,481
Interest expense	(110,233)	(125,640)
	2,175,567	1,960,369
Increase in Net Position	2,254,972	346,274
Net Position, Beginning of Year	30,037,670	29,691,396
Net Position, End of Year	\$ 32,292,642	\$ 30,037,670

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
Cash Flows from Operating Activities		
Cash receipts from:		
Sewer service charges	\$ 6,346,544	\$ 5,458,113
Connection and inspection fees	495,311	354,440
Other operating sources	90,942	95,323
Total cash receipts	6,932,797	5,907,876
Cash paid for:		
Salaries and benefits	(2,732,833)	(3,683,956)
Utilities	(376,218)	(354,814)
Contracted and professional services	(122,957)	(294,806)
Supplies (chemicals)	(243,672)	(320,034)
Line cleaning and inspection	(258,590)	(265,467)
Maintenance and repairs	(423,540)	(732,302)
Other expenses	(177,634)	(638,413)
Total cash paid	(4,335,444)	(6,289,792)
Net cash provided by (used in) operating activities	2,597,353	(381,916)
Cash Flows from Investing Activities		
Interest income	721,773	601,481
Net cash provided by investing activities	721,773	601,481
Cash Flows from Capital and Related Financing Activities		
Interest paid on bond debt	(127,534)	(142,848)
Payment on bond debt	(625,000)	(610,000)
Property additions	(2,347,377)	(1,092,856)
Net cash used in capital and related financing activities	(3,099,911)	(1,845,704)
Cash Flows from Non-Capital and Related Financing Activities		
Property taxes collected	1,564,027	1,484,528
Net cash provided by non-capital and related financing activities	1,564,027	1,484,528
Net Increase (Decrease) in Cash and Cash Equivalents, and Board Restricted Investments	1,783,242	(141,611)
Cash and Cash Equivalents, and Board Restricted Investments, Beginning of Year	16,509,835	16,651,446
Cash and Cash Equivalents, and Board Restricted Investments, End of Year	\$ 18,293,077	\$ 16,509,835
Reconciliation of Cash and Cash Equivalents, and Board Restricted Investments to Amounts Reported on the Statement of Net Position:		
Cash and cash equivalents	\$ 6,187,312	\$ 4,511,965
Board restricted investments	12,105,765	11,997,870
	\$ 18,293,077	\$ 16,509,835

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
RECONCILIATIONS OF OPERATING INCOME TO NET CASH
PROVIDED BY OPERATING ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Operating Income (Loss)	\$ 79,405	\$ (1,614,095)
Add or deduct items not requiring the use of cash:		
Depreciation	1,483,244	1,508,982
Changes in operating assets and liabilities:		
Accounts receivable	16,768	(86,266)
Prepaid expenses	(35,049)	27,621
Net pension asset	(390,724)	-
Accounts payable	684,914	(47,791)
Compensated absence liability	21,730	32,544
Deferred permit revenue	53,870	65,464
Net pension liability	(647,428)	279,345
Deferred pension outflows and inflows of resources	1,361,151	(522,830)
Net OPEB liability	66,538	(8,682)
Deferred OPEB outflows and inflows of resources	(97,066)	(16,208)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 2,597,353</u>	<u>\$ (381,916)</u>

See accompanying notes to the financial statements.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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, 2025 AND 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

The District participates in an investment pool managed by the State of California and regulated by California government code Section 16429 known as the Local Agency Investment Fund (“LAIF”), which has invested a portion of the pooled funds in structured notes and asset-backed securities. LAIF’s investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, the structured notes and asset-backed securities are subject to market risk and fluctuations 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.

The District also participates in California CLASS, an investment pool managed by a board of trustees comprised of eligible participants of the program, authorized under California government code Section 6509.7. The fund has invested a portion of the pooled funds in commercial paper, government securities, certificates of deposit, and other low risk investments with the intention of preserving the invested principal. The investments are subject to market risk and fluctuations in interest rates. Investments in California CLASS 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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables, Property Taxes and Sewer Service Revenues (continued): 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 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 doubtful accounts.

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

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

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

Pensions: For purposes of measuring the net pension liability/asset, deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Agency’s California Public Employees Retirement System (“CalPERS”) plan (the Plan) and additions to/deductions from the Plan’s fiduciary net position have been

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pensions (continued): 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.

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, 2025 and 2024, there is no restricted net position.
- Unrestricted Net Position - This component of net position consists of net position that is 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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates (continued): 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.

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:

	<u>2025</u>	<u>2024</u>
Available for operations:		
Demand deposits with banks	\$ 553,795	\$ 394,647
LAIF investment fund	5,633,517	4,117,318
Total current	<u>6,187,312</u>	<u>4,511,965</u>
Board restricted investments:		
LAIF investment fund	10,925,919	11,997,870
California CLASS investment fund	1,179,846	-
Total board restricted	<u>12,105,765</u>	<u>11,997,870</u>
Total cash & investments (considered cash equivalents)	<u>\$ 18,293,077</u>	<u>\$ 16,509,835</u>

Board restricted reserves are specified for as of June 30:

	<u>2025</u>	<u>2024</u>
Capital improvements	\$ 9,725,066	\$ 9,725,066
Working capital reserve	1,200,853	1,200,853
Pension plan reserve	144,884	71,951
Disaster	1,034,962	1,000,000
Total board restricted reserves	<u>\$ 12,105,765</u>	<u>\$ 11,997,870</u>

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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

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, 2025, was approximately \$178 billion with an average life of 248 days. Of that amount, 55% was invested in government securities, 25% was agency discount notes, 9% was certificates of deposit, and the remaining 11% was a variety of bonds and other low risk investments.

California CLASS is also a Pooled Money Investment Account overseen by a board of trustees comprised of eligible participants of the program. The board has contracted Public Trust Advisors, LLC to provide professional portfolio management. The California CLASS Prime Fund holds a AAAM credit rating by S&P Global Ratings. The total amount invested by all public agencies in California CLASS Prime Fund as of March 31, 2025, the most recent annual report available, was approximately \$1.8 billion. Of that amount, 37% was commercial paper, 27% was certificates of deposit, 14% was government securities, and the remaining 22% was a variety of other low risk investments.

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, 2025, \$344,707 of the District's bank balances were exposed to custodial credit risk.

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

Interest rate risk associated with LAIF and California CLASS 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.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

4. CAPITAL ASSETS

Changes in the District’s property, equipment and improvements and accumulated depreciation for the years ended June 30, 2024 and 2025 is summarized as follows:

	<u>Balance</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>
Capital asset, not being depreciated:				
Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	27,553,057	649,330	-	28,202,387
Paradise Cove plant	2,063,414	91,359	-	2,154,773
Sewer line and pump stations	19,593,596	270,556	-	19,864,152
Plant equipment, vehicles and and other equipment	<u>886,642</u>	<u>81,611</u>	<u>-</u>	<u>968,253</u>
Total capital assets, being depreciated	<u>50,096,709</u>	<u>1,092,856</u>	<u>-</u>	<u>51,189,565</u>
<u>Accumulated Depreciation:</u>				
Main plant	21,279,601	955,058	-	22,234,659
Paradise Cove plant	787,070	65,781	-	852,851
Sewer line and pump stations	8,692,477	426,677	-	9,119,154
Plant equipment, vehicles and and other equipment	<u>577,700</u>	<u>61,466</u>	<u>-</u>	<u>639,166</u>
Total accumulated depreciation	<u>31,336,848</u>	<u>1,508,982</u>	<u>-</u>	<u>32,845,830</u>
Total capital assets, being depreciated, net	<u>18,759,861</u>	<u>(416,126)</u>	<u>-</u>	<u>18,343,735</u>
Capital assets - net	\$ <u>18,809,156</u>	\$ <u>(416,126)</u>	\$ <u>-</u>	\$ <u>18,393,030</u>

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

4. CAPITAL ASSETS (continued)

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital asset, not being depreciated:				
Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Construction in process	-	1,258,558	-	1,258,558
Total capital assets, not being depreciated	<u>49,295</u>	<u>1,258,558</u>	<u>-</u>	<u>1,307,853</u>
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	28,202,387	440,517	-	28,642,904
Paradise Cove plant	2,154,773	192,637	-	2,347,410
Sewer line and pump stations	19,864,152	241,485	-	20,105,637
Plant equipment, vehicles and and other equipment	968,253	214,180	-	1,182,433
Total capital assets, being depreciated	<u>51,189,565</u>	<u>1,088,819</u>	<u>-</u>	<u>52,278,384</u>
<u>Accumulated Depreciation:</u>				
Main plant	22,234,659	912,295	-	23,146,954
Paradise Cove plant	852,851	72,078	-	924,929
Sewer line and pump stations	9,119,154	420,946	-	9,540,100
Plant equipment, vehicles and and other equipment	639,166	77,925	-	717,091
Total accumulated depreciation	<u>32,845,830</u>	<u>1,483,244</u>	<u>-</u>	<u>34,329,074</u>
Total capital assets, being depreciated, net	<u>18,343,735</u>	<u>(394,425)</u>	<u>-</u>	<u>17,949,310</u>
Capital assets - net	<u>\$ 18,393,030</u>	<u>\$ 864,133</u>	<u>\$ -</u>	<u>\$ 19,257,163</u>

5. LONG-TERM OBLIGATIONS

The Tiburon/Belvedere Wastewater Financing Authority, a joint powers authority, is governed by the same board of directors as the District's board of directors. In February 2012, the Authority issued \$10,935,000 of revenue bonds, at a premium of \$1,076,031, to provide financing for the rehabilitation and renovation of the District's main treatment plant. During the year ended June 30, 2020, the bonds were refinanced with 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 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 and the outstanding balance of the bond payable and previous net bond premium is 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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

5. LONG-TERM OBLIGATIONS (continued)

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 \$4,830,000 as of June 30, 2025.

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>
2026	\$ 640,000	\$ 111,848	\$ 751,848
2027	655,000	95,790	750,790
2028	670,000	79,360	749,360
2029	690,000	62,496	752,496
2030	705,000	45,198	750,198
2031-2032	1,470,000	36,704	1,506,704
Total	\$ 4,830,000	\$ 431,396	\$ 5,261,396

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, 2025 and 2024 was \$752,534 and \$752,848, respectively. During the years ended June 30, 2025 and 2024 total net revenues as defined were \$3,848,449 and \$1,980,896, respectively.

The \$67,133 of the gain on the defeasance will be amortized at approximately \$13,000 per year over the next five years.

Amortization for the years ended June 30, 2025 and 2024 was \$13,426 in each year.

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

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

Contributions: Contribution requirements of active employees and the District 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, 2025 and 2024. The total amount paid by the District on behalf of employees totaled \$11,384 and \$16,301 for the years ended June 30, 2025 and 2024, 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 16.02% and 15.95% of wages for the years ended June 30, 2025 and 2024, respectively. The District's contractually required contribution rate for employees hired after 2012 was 7.87% and 7.68% of wages for the years ended June 30, 2025 and 2024, 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 \$190,277 and \$1,110,246 for the years ended June 30, 2025 and 2024, respectively. The District's proportionate share of employer contributions allocated to its CalPERS account was \$515,063 and \$489,786 for the measurement years ended June 30, 2024 and 2023, respectively.

Pension Liabilities, 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, 2025, the District reported an asset of \$390,724 for its proportionate share of the net pension liability. The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of June 30, 2023. 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, 2024 and 2023, the District's proportion was (0.00322) percent and 0.00519 percent, respectively.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)

For the years ended June 30, 2025 and 2024, the District recognized pension expense of \$482,561 and \$849,922, respectively. At June 30, 2025 and 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
As of June 30, 2025		
Difference between expected and actual experience	\$ (33,782)	\$ 1,318
Changes of assumptions	(10,042)	-
Net difference between projected and actual earnings on pension plan investments	-	(22,493)
Differences between actual contributions and proportionate share of contributions	438,556	(240,223)
Change in employer proportion	397,840	(314,389)
Pension contributions made subsequent to the measurement date	190,277	-
Total	\$ 982,849	\$ (575,787)
As of June 30, 2024		
Difference between expected and actual experience	\$ 33,074	\$ (5,131)
Changes of assumptions	39,088	-
Net difference between projected and actual earnings on pension plan investments	104,824	-
Differences between actual contributions and proportionate share of contributions	-	(498,543)
Change in employer proportion	984,655	-
Pension contributions made subsequent to the measurement date	1,110,246	-
Total	\$ 2,271,887	\$ (503,674)

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

The \$190,277 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, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2026	\$	218,343
2027		(44,238)
2028		34,972
2029		7,708
		Total
	\$	216,785

Actuarial Assumptions: The total pension liabilities in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Investment rate of return	6.90%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% 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 MP 2016.

Discount Rate: The discount rate used to measure the total pension liability was 6.90 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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

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 considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 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 equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10 (1)(2)</u>
Global equity - cap-weighted	30.00%	4.54%
Global equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)

Sensitivity of the District’s Proportionate Share of the Net Pension Liabilities/Assets to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pensions liability/asset calculated using the discount rate of 6.90 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 (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease <u>(5.90%)</u>	Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
District's proportionate share of the net pension liability (asset)	\$ 1,377,425	\$ (390,724)	\$ (1,846,170)

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

7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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

Employees Covered: As of June 30, 2024 actuarial valuation, the following current and former employees were covered by the benefit terms under the HC plan.

Active employees	11
Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to, but not yet receiving benefits	-
Total	18

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, 2025, the District's contributions were \$73,083 in payments to the trust and \$13,470 in current year premiums for retired employees. For the year ended June 30, 2024, the District's contributions were \$63,123 in payments to the trust and \$15,418 in current year premiums for retired employees.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2024 to determine the June 30, 2025 total OPEB liability, based on the following actuarial methods and assumptions.

Discount Rate	6.36%	
Inflation	2.30%	
Salary increases	2.80%	Additional merit-based increases based on CalPERS merit salary increase tables.
Investment rate of return	6.36%	
Mortality Rate	Derived from CalPERS OPEB Assumptions model	
Pre-Retirement Turnover	Derived from CalPERS OPEB Assumptions model	
Healthcare Trend Rate	6.80% pre-medicare, 4.90% medicare - trending down to 4.04% over 51 years	

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

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

The long-term expected rate of return is determined using the long-term rates of return developed by the CalPERS Investment Office:

<u>Asset Class</u>	<u>Allocation</u>			<u>1-20 Year Projected Compound Return</u>
	<u>Strategy I</u>	<u>Strategy II</u>	<u>Strategy III</u>	
Global equity	49%	34%	23%	6.9%
Fixed income	23%	41%	51%	4.1%
Real estate investment trusts (REITs)	20%	17%	14%	6.3%
Treasury inflation-protected securities (TIPS)	5%	5%	9%	3.9%
Commodities	3%	3%	3%	4.6%
Total	100%	100%	100%	

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

	<u>1% Decrease (5.36%)</u>	<u>Discount Rate (6.36%)</u>	<u>1% Increase (7.36%)</u>
Net OPEB liability	\$ 535,800	\$ 318,958	\$ 137,198

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

	<u>1% Decrease (5.8%)</u>	<u>Trend Rate (6.8%)</u>	<u>1% Increase (7.8%)</u>
Net OPEB liability	\$ 114,503	\$ 318,958	\$ 569,871

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, 2025 AND 2024

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, 2023 (Measurement Date June 30, 2022)	\$ 1,462,527	\$ 1,201,425	\$ 261,102
Changes recognized for the measurement period:			
Service cost	35,531	-	35,531
Interest	87,335	-	87,335
Differences between expected and actual experience	25,949	-	25,949
Contributions - employer	-	84,968	(84,968)
Implicit rate subsidy	(6,427)	(6,427)	-
Net investment income	-	72,960	(72,960)
Benefits payments	(78,541)	(78,541)	-
Administrative expense	-	(348)	348
Net changes	63,847	72,612	(8,765)
Balance at June 30, 2024 (Measurement Date June 30, 2023)	1,526,374	1,274,037	252,337
Changes recognized for the measurement period:			
Service cost	36,526	-	36,526
Interest	91,433	-	91,433
Differences between expected and actual experience	292,829	-	292,829
Changes in assumptions	(140,922)	-	(140,922)
Contributions - employer	-	78,012	(78,012)
Implicit rate subsidy	(7,994)	(7,994)	-
Net investment income	-	135,648	(135,648)
Benefits payments	(70,018)	(70,018)	-
Administrative expense	-	(415)	415
Net changes	201,854	135,233	66,621
Balance at June 30, 2025 (Measurement Date June 30, 2024)	\$ 1,728,228	\$ 1,409,270	\$ 318,958

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.

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.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

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

OPEB Expense (income) and Deferred Outflows/Inflows of Resources Related to OPEB:
For the years ended June 30, 2025 and 2024, the District recognized OPEB expense of \$56,025 and \$38,233, respectively. As of June 30, 2025 and 2024, the District reported deferred outflows/inflows 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, 2025		
Difference between expected and actual experience	\$ 275,471	\$ (213,378)
Changes in assumptions	183,100	(133,964)
Net difference between projected and actual earnings on OPEB plan investments	6,277	-
District contributions subsequent to the measurement date	105,582	-
Total	<u>\$ 570,430</u>	<u>\$ (347,342)</u>
As of June 30, 2024		
Difference between expected and actual experience	\$ 23,898	\$ (262,625)
Changes in assumptions	219,720	(19,420)
Net difference between projected and actual earnings on OPEB plan investments	83,228	-
District contributions subsequent to the measurement date	81,221	-
Total	<u>\$ 408,067</u>	<u>\$ (282,045)</u>

The \$105,582 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2026.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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:

2026	\$	4,831
2027		41,835
2028		(161)
2029		9,972
2030		23,934
Thereafter		37,095
Total	\$	<u>117,506</u>

8. DEFERRED COMPENSATION PLAN

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

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. The District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. The market value of the Program assets held in trust by the District's deferred compensation program at June 30, 2025 amounted to \$2,549,459.

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, 2025 AND 2024

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, 2024 (most recent information available):

	<u>June 30, 2024</u>
Total Assets	\$ 39,433,497
Total Liabilities	<u>27,415,066</u>
Total Equity	<u>\$ 12,018,431</u>
Total Revenues	<u>\$ 23,123,871</u>
Total Expenditures	<u>\$ 22,895,588</u>

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

Liabilities of the District are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. There were no claims payable as of June 30, 2025.

10. COMMITMENTS

The District has a variety of agreements with private parties relating to the installation, improvement or modification of sewer facilities, and treatment systems within its service area.

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

10. COMMITMENTS (continued)

The financing of such construction contracts is being provided primarily from the District's replacement reserves. As of June 30, 2025, the District estimated it will cost approximately \$3,961,000 to complete the projects currently in construction in process.

DISCUSSION DRAFT

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>Fiscal Year Ended</i>	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<i>Measurement period</i>	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	(0.00322%)	0.00519%	0.00319%	(0.03087%)	(0.00037%)	(0.00101%)	(0.00274%)	0.00588%	0.00782%	0.02603%
District's proportionate share of the net pension liability (asset)	(390,724)	647,428	368,083	(1,669,791)	(40,726)	(103,967)	(264,314)	583,347	676,578	1,786,666
District's covered-employee payroll - measurement period	1,594,571	1,445,651	1,216,819	1,090,836	1,064,427	1,026,229	1,002,415	953,249	856,421	811,997
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(24.50%)	44.78%	30.25%	(153.07%)	(3.83%)	(10.13%)	(26.37%)	61.20%	79.00%	220.03%
Plan fiduciary net position as a percentage of the total pension liability	102.98%	94.79%	96.84%	115.35%	100.39%	101.09%	102.85%	94.23%	92.75%	80.16%

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>Fiscal Year Ended</i>	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<i>Measurement period</i>	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	190,277	182,197	161,656	136,648	128,470	116,931	109,596	106,300	98,415	165,113
Contributions in relation to actuarially determined contributions	190,277	1,110,246	161,656	136,648	224,838	248,708	109,596	847,033	352,863	1,794,175
Contribution Deficiency (excess)	-	(928,049)	-	-	(96,368)	(131,777)	-	(740,733)	(254,448)	#####
Covered payroll	1,625,637	1,594,571	1,445,651	1,216,819	1,090,836	1,064,427	1,026,229	1,002,415	953,249	856,421
Contributions as a percentage of covered-employee payroll	11.70%	69.63%	11.18%	11.23%	20.61%	23.37%	10.68%	84.50%	37.02%	209.50%

Notes to Schedule:

Valuation Date:	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Investment rate of return	6.90%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchase Power Protection Allowance Floor on Purchasing Power applies

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>Fiscal Year Ended</i> <i>Measurement Period</i>	2025 <u>2024</u>	2024 <u>2023</u>	2023 <u>2022</u>	2022 <u>2021</u>	2021 <u>2020</u>	2020 <u>2019</u>	2019 <u>2018</u>	2018 <u>2017</u>
Total OPEB liability								
Service cost	\$ 36,526	\$ 35,531	\$ 36,683	\$ 35,701	\$ 37,241	\$ 37,269	\$ 35,301	\$ 39,129
Interest	91,433	87,335	116,294	112,439	115,941	113,333	116,967	87,909
Changes of benefit terms	-	-	(102,846)	-	-	-	-	-
Actual and expected experience difference	292,829	25,949	(284,609)	2,258	(103,657)	(226)	-	-
Change in assumptions	(140,922)	-	292,960	-	(24,122)	(2,175)	(36,351)	-
Benefits payments	(70,018)	(78,541)	(77,611)	(75,438)	(80,818)	(55,423)	(55,136)	(43,473)
Implicit Rate Subsidy Fulfilled	(7,994)	(6,427)	(28,508)	(24,086)	(34,014)	(29,093)	(27,041)	(12,906)
Net change in total OPEB liability	201,854	63,847	(47,637)	50,874	(89,429)	63,685	33,740	70,659
Total OPEB Liability - beginning	1,526,374	1,462,527	1,510,164	1,459,290	1,548,719	1,485,034	1,451,294	1,380,635
Total OPEB Liability - ending (a)	\$ <u>1,728,228</u>	\$ <u>1,526,374</u>	\$ <u>1,462,527</u>	\$ <u>1,510,164</u>	\$ <u>1,459,290</u>	\$ <u>1,548,719</u>	\$ <u>1,485,034</u>	\$ <u>1,451,294</u>
Plan Fiduciary Net Position								
Contributions - employer	\$ 135,648	\$ 78,541	\$ 418,411	\$ 75,438	\$ 151,018	\$ 123,423	\$ 120,836	\$ 80,570
Implicit Subsidy - employer	70,018	6,347	28,508	24,086	34,014	29,093	27,041	12,906
Implicit Rate Subsidy Fulfilled	7,994	(6,347)	(28,508)	(24,086)	(34,014)	(29,093)	(27,041)	(12,906)
Net investment income	(70,018)	72,960	(152,570)	218,591	25,195	36,822	38,672	43,423
Benefits payments	(7,994)	(78,541)	(77,611)	(75,438)	(80,818)	(55,423)	(55,136)	(43,473)
Administrative expense	(415)	(348)	(278)	(301)	(343)	(436)	(257)	(212)
Net change in plan fiduciary net position	135,233	72,612	187,952	218,290	95,052	104,386	104,115	80,308
Plan fiduciary net position - beginning	1,274,037	1,201,425	1,013,473	795,183	700,131	595,745	491,630	411,322
Plan fiduciary net position - ending (b)	\$ <u>1,409,270</u>	\$ <u>1,274,037</u>	\$ <u>1,201,425</u>	\$ <u>1,013,473</u>	\$ <u>795,183</u>	\$ <u>700,131</u>	\$ <u>595,745</u>	\$ <u>491,630</u>
Net OPEB Liability - ending (a) - (b)	\$ <u>318,958</u>	\$ <u>252,337</u>	\$ <u>261,102</u>	\$ <u>496,691</u>	\$ <u>664,107</u>	\$ <u>848,588</u>	\$ <u>889,289</u>	\$ <u>959,664</u>
Plan fiduciary net position as a percentage of the total OPEB liability	81.54%	83.47%	82.15%	67.11%	54.49%	45.21%	40.12%	33.88%
Covered-employee payroll - measurement period	1,539,143	1,240,682	1,148,796	962,819	916,620	888,075	849,372	909,928
Net OPEB liability as a percentage of covered-employee payroll	20.72%	20.34%	22.73%	51.59%	72.45%	95.55%	104.70%	105.47%

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

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

SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

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

Last 10 Fiscal Years*

<i>Fiscal Year Ended</i> <i>Measurement Period</i>	2025 2024	2024 2023	2023 2022	2022 2021	2021 2020	2020 2019	2019 2018	2018 2017
Actuarially Determined Contribution (ADC)	\$ 64,833	\$ 62,959	\$ 54,915	\$ 102,433	\$ 100,260	\$ 112,895	\$ 106,991	\$ 108,953
Contributions in relation to actuarially determined contributions	105,582	78,012	84,968	446,919	99,524	185,032	152,516	147,877
Contribution Deficiency (excess)	\$ (40,749)	\$ (15,053)	\$ (30,053)	\$ (344,486)	\$ 736	\$ (72,137)	\$ (45,525)	\$ (38,924)
Covered payroll	1,582,239	1,539,143	1,240,682	1,148,796	962,819	916,620	888,075	849,372
Contributions as a percentage of covered-employee payroll	6.67%	5.07%	6.85%	38.90%	10.34%	20.19%	17.17%	17.41%

Notes to Schedule:

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

Valuation Date:	June 30, 2024
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	2.30%
Salary Increases	2.80%
Investment rate of return	6.36%
Healthcare Trend Rate	6.80%, trending down to 4.04%
Retirement Age	Derived from CalPERS OPEB Assumptions model
Mortality Rate	Derived from CalPERS OPEB Assumptions model

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

Last 10 Fiscal Years*

<i>Measurement Period</i>	2024	2023	2022	2021	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, net of investment expense	10.65%	6.07%	-12.89%	27.49%	3.43%	7.66%	7.38%	10.10%

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.

Client: **19017 - Sanitary District Number 5 of Marin County**
 Engagement: **2025-100 - Sanitary District Number 5 of Marin County**
 Period Ending: **6/30/2025**
 Trial Balance: **A-01 - TB**
 Workpaper: **B-02 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reverse prior year AR entries.				
5001.2	5000 -> Property Taxes / AD VALOREM:5001.2 -> TEETER		5,870.00	
5007.1	5007 -> Sewer Service Charge:5007.1 -> Sewer Service - Ops		21,716.00	
5007.1	5007 -> Sewer Service Charge:5007.1 -> Sewer Service - Ops		33,448.00	
5041	5000 -> Property Taxes / AD VALOREM:5041 -> SUPSEC		806.00	
5046	5000 -> Property Taxes / AD VALOREM:5046 -> Excess ERAF		730.00	
5046	5000 -> Property Taxes / AD VALOREM:5046 -> Excess ERAF		8,807.00	
5046	5000 -> Property Taxes / AD VALOREM:5046 -> Excess ERAF		42,334.00	
5201.1	5201 -> INTEREST:5201.1 -> Interest County of Marin		1,918.00	
5201.2	5201 -> INTEREST:5201.2 -> Interest - LAIF		180,544.00	
5485	5000 + Property Taxes:5485 + Redevelopment		8.00	
1210	Accounts Receivable			296,090.00
5004	5000 -> Property Taxes / AD VALOREM:5004 -> REDEMPTION / RDMPT			5.00
5201.1	5201 -> INTEREST:5201.1 -> Interest County of Marin			86.00
Total			296,181.00	296,181.00
Adjusting Journal Entries JE # 2				
To reverse PY AP adjustment.				
2000	2000 -> Accounts Payable		54,592.00	
8019.05	8000 + Salaries and Benefits Expenses:8019 -> PERS Retirement:8019.05 -> PERS Retirement			54,592.00
Total			54,592.00	54,592.00
Adjusting Journal Entries JE # 3				
To adjust payable for missed accrual.				
9308.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9308 -> Digester Improvements:9308.12 -> Digester Rehab Project		248,900.00	
2000	2000 -> Accounts Payable			235,800.00
2020	Retainage Payable			13,100.00
Total			248,900.00	248,900.00
Adjusting Journal Entries JE # 4				
To adjust loan balances.				
2030	MPR Zion Loan Interest Payable		3,875.00	
2070	MPR Zion Loan Payable		640,000.00	
2960	2960 -> Deferred Debt Refinancing Costs		13,426.00	
2040	MPR Zion Loan Current Payable			15,000.00
9700	9700 -> Debt Service			638,425.00
9735	9700 -> Debt Service:9730 -> Debt Service - MPR Project:9735 -> MPR Refi - Interest			3,875.00
Total			657,301.00	657,301.00
Adjusting Journal Entries JE # 5				
To record pension adjustments.				
1955	Net pension asset		390,724.00	
2060	2060 -> Pension-Related Liabilities		647,428.00	
8018	PERS RETIREMENT - EE contributions paid by ER		11,384.00	
8019	8000 -> Salaries and Benefits Expenses:8019 -> PERS Retirement		322,999.00	
1950	1950 -> Pension - Deferred Outflows			1,289,038.00
2065	2065 -> Pension - Deferred Inflows			72,113.00
8019.05	8000 -> Salaries and Benefits Expenses:8019 -> PERS Retirement:8019.05 -> PERS Retirement			11,384.00
Total			1,372,635.00	1,372,635.00
Adjusting Journal Entries JE # 6				
To record OPEB adjustments.				
1951	1951 -> Deferred Outflows - OPEB		162,363.00	
2061	2061 -> OPEB-Related Liabilities			66,538.00
2066	2066 -> Deferred Inflows - OPEB			65,297.00
8022.2	Retired Health-OPEB Adjustment			30,528.00
Total			162,363.00	162,363.00
Adjusting Journal Entries JE # 7				
To reverse prior year deferred revenue.				
2025	Deferred Income for Permits		176,584.00	
5900.3	5900.3 -> Connection Fees			171,034.00
5900.4	5900.4 -> Permit Inspection & Admin Fees			5,550.00
Total			176,584.00	176,584.00
Adjusting Journal Entries JE # 9				
To reclassify fixed asset additions and record depreciation.				
1410	Main Plant:Main Plant:General:1410 -> Cost Main Plant General		360,334.00	
1415	Main Plant:Collection & Treatment:1415 -> Cost - Collection & Treatment		1,151,385.00	
1420	Main Plant:Mechanical:1420 -> Cost - Mechanical		80,183.00	
1445	Paradise Cove Plant:1445 -> Cost - P.C. Plant		192,637.00	
1455	Vehicles:1455 -> Cost - Vehicles		214,180.00	
1465	Sewer Lines - Tiburon:1465 -> Cost - Sewer Lines Tib		261,921.00	
1475	Pump Stations - Belvedere:1475 -> Cost - Pump Stations Belv		86,737.00	
7022	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7022 -> Plant Maint. Parts & Service		19,800.00	
9950	9950 -> Depreciation		1,483,244.00	
1411	Main Plant:Main Plant:General:1411 -> A/D Main Plant General			658,825.00
1416	Main Plant:Collection & Treatment:1416 -> A/D - Collection & Treatment			25,482.00
1421	Main Plant:Mechanical:1421 -> A/D - Mechanical			116,797.00
1431	Main Plant:Electrical:1431 -> A/D - Electrical			110,009.00
1436	Main Plant:Odor Control:1436 -> A/D - Odor Control			1,162.00
1441	Main Plant:Miscellaneous:1441 -> A/D - Miscellaneous			11,510.00
1446	Paradise Cove Plant:1446 -> A/D - P.C. Plant			72,078.00
1456	Vehicles:1456 -> A/D - Vehicles			62,347.00
1461	Office Equipment:1461 -> A/D - Office Equipment			4,068.00
1466	Sewer Lines - Tiburon:1466 -> A/D - Sewer Lines Tib			114,107.00
1471	Pump Stations - Tiburon:1471 -> A/D - Pump Stations Tib			140,162.00
1476	Pump Stations - Belvedere:1476 -> A/D - Pump Stations Belv			47,640.00
1481	Sewer Lines - Belvedere:1481 -> A/D - Sewer Lines Belv			119,037.00
9101.1	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9101 -> Sewer Rehab Projects:9101.1 -> Tiburon Sewer Line Rehab			172,684.00
9101.4	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9101 -> Sewer Rehab Projects:9101.4 -> Sewer Rehab Projects-Eng Serv			50,564.00
9102.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9102 -> Pump Replacement CIP:9102.2 -> Belvedere Pump Replacements			30,128.00
9103.1	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9103 -> Valve & Wet Well Improvements:9103.1 -> Tib Valve & WW Replacements			14,566.00
9106	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9106 -> Manhole Replacement Project			24,107.00
9109.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9109 -> Large PS CIP Projects:9109.2 -> Bel PS#1 Rehabilitation Project			56,609.00
9110.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9110 -> Maint/Coll Vehicle Replacements:9110.2 -> Crane Service Truck Replacement			214,180.00
9202.01	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9202 -> Pump&Blower Replacement Project:9202.01 -> Inf WW Pump #1 Replacement			11,869.00
9202.02	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9202 -> Pump&Blower Replacement Project:9202.02 -> Inf WW Pump #2 Replacement			11,869.00
9207	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9207 -> P.C. Access Rd Imprvments			147,840.00
9302.03	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9302 -> DW/WW Pri Clarifiers CIP:9302.03 -> DW Pri #1 Scum Coll Replacement			18,000.00
9302.16	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9302 -> DW/WW Pri Clarifiers CIP:9302.16 -> DW Clarifier Wall Rehabilitatio			19,800.00
9308.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9308 -> Digester Improvements:9308.12 -> Digester Rehab Project			1,151,385.00
9309.1	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9309 -> Solids Handling Improvements:9309.10 -> SP LC/PLC Panel Replacement			62,183.00

Client: **19017 - Sanitary District Number 5 of Marin County**
 Engagement: **2025-100 - Sanitary District Number 5 of Marin County**
 Period Ending: **6/30/2025**
 Trial Balance: **A-01 - TB**
 Workpaper: **B-02 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
9310.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.12 -> MCC MP#2 HVAC Replacement			20,960.00
9310.14	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.14 -> Storage Rm/Ops Control Upgrade			280,293.00
9310.16	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.16 -> M.P. Roll-Up Door Replacement			59,081.00
9510	9000 -> Capital Improvements CIP:9500 -> Undesignated Capital:9510 -> Undesignated Cap - M.P.			21,059.00
Total			3,850,421.00	3,850,421.00
Adjusting Journal Entries JE # 10		04-01		
Reversal of PY prepaid expenses.				
6008	6000 -> Administrative Expenses:6008 -> Audit & Accounting		2,057.00	
6025	6000 -> Administrative Expenses:6025 -> Dues & Subscriptions		3,785.00	
6025	6000 -> Administrative Expenses:6025 -> Dues & Subscriptions		4,500.00	
6033.1	6000 -> Administrative Expenses:6033 -> Insurance:6033.1 -> Insurance - SDS Property		23,842.00	
7062	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7062 -> Permits/Fees - General		2,322.00	
7062	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7062 -> Permits/Fees - General		5,365.00	
7062	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7062 -> Permits/Fees - General		21,343.00	
8022.05	8000 -> Salaries and Benefits Expenses:8022 -> Retiree Health:8022.05 -> Retiree Health		31,791.00	
8510	8500 -> Other Operating Expenses:8510 -> Data/Alarms/IT Supp & Licensing		5,442.00	
1310	Prepaid Expense			100,447.00
Total			100,447.00	100,447.00

Client: 19017 - Sanitary District Number 5 of Marin County
 Engagement: 2025-100 - Sanitary District Number 5 of Marin County
 Period Ending: 6/30/2025
 Trial Balance: A-01 - TB
 Workpaper: A-02 - Financial Statement Grouping Schedule

Account	Description	1st PP-FINAL 6/30/2024	UNADJ 6/30/2025	JE Ref # AJE 6/30/2025	JE Ref # RJE 6/30/2025	FINAL 6/30/2025	< WPref
Group : [100]	CASH						
Subgroup : None							
1007	JP Morgan Chase - Primary 7399	76,696.00	145,543.00	0.00	0.00	145,543.00	01-01 ✓
1008	JP Morgan Chase - Payroll 7506	55,587.00	98,565.00	0.00	0.00	98,565.00	01-01 ✓
1009	JP Morgan Chase - Transfer 7522	261,582.00	309,487.00	0.00	0.00	309,487.00	01-01 ✓
1017	Local Agency Investment Fund:SD5 Operating	4,117,318.00	5,633,517.00	0.00	0.00	5,633,517.00	01-01 ✓
1025	Petty Cash	782.00	200.00	0.00	0.00	200.00	01-01 ✓
Subtotal : None		4,511,965.00	6,187,312.00	0.00	0.00	6,187,312.00	
Total [100]	CASH	4,511,965.00	6,187,312.00	0.00	0.00	6,187,312.00	✓
Group : [105]	RESTRICTED CASH						
Subgroup : None							
1015	Local Agency Investment Fund:SD5 CalPERS Retirement Trust	71,951.00	0.00	0.00	0.00	0.00	01-01
1016	Local Agency Investment Fund:SD5 Operating Reserve	1,200,853.00	1,200,853.00	0.00	0.00	1,200,853.00	01-01 ✓
1018	Local Agency Investment Fund:SD5 Disaster Recovery Fund	1,000,000.00	0.00	0.00	0.00	0.00	01-01
1019	Local Agency Investment Fund:SD5 Capital & CIP Reserve	9,725,066.00	9,725,066.00	0.00	0.00	9,725,066.00	01-01 ✓
1023	California CLASS:CalPERS UAL Fund	0.00	144,884.00	0.00	0.00	144,884.00	01-01 ✓
1024	California CLASS:Emergency Replacement Fund	0.00	1,034,962.00	0.00	0.00	1,034,962.00	01-01 ✓
Subtotal : None		11,997,870.00	12,105,765.00	0.00	0.00	12,105,765.00	
Total [105]	RESTRICTED CASH	11,997,870.00	12,105,765.00	0.00	0.00	12,105,765.00	✓
Group : [120]	ACCT REC						
Subgroup : None							
1210	Accounts Receivable	312,092.00	591,414.00	(296,090.00)	0.00	295,324.00	02-01 ✓
Subtotal : None		312,092.00	591,414.00	(296,090.00)	0.00	295,324.00	
Total [120]	ACCT REC	312,092.00	591,414.00	(296,090.00)	0.00	295,324.00	✓
Group : [125]	PREPAID EXPENSES						
Subgroup : None							
1310	Prepaid Expense	100,447.00	235,943.00	(100,447.00)	0.00	135,496.00	04-01
Subtotal : None		100,447.00	235,943.00	(100,447.00)	0.00	135,496.00	
Total [125]	PREPAID EXPENSES	100,447.00	235,943.00	(100,447.00)	0.00	135,496.00	✓
Group : [130]	NET PENSION ASSET						
Subgroup : None							
1955	Net pension asset	0.00	0.00	390,724.00	0.00	390,724.00	10-03 ✓
Subtotal : None		0.00	0.00	390,724.00	0.00	390,724.00	
Total [130]	NET PENSION ASSET	0.00	0.00	390,724.00	0.00	390,724.00	✓
Group : [140]	FIXED ASSETS						
Subgroup : [141]	LAND						
1400	Land	49,295.00	49,295.00	0.00	0.00	49,295.00	06-01 ✓
Subtotal [141]	LAND	49,295.00	49,295.00	0.00	0.00	49,295.00	✓
Subgroup : [142]	MAIN PLANT						
1410	Main Plant:Main Plant General:1410 -> Cost Main Plant General	20,832,767.00	20,832,767.00	360,334.00	0.00	21,193,101.00	06-01 ✓
1415	Main Plant:Collection & Treatment:1415 -> Cost - Collection & Treatment	1,851,159.00	1,851,159.00	1,151,385.00	0.00	3,002,544.00	06-01 ✓
1420	Main Plant:Mechanical:1420 -> Cost - Mechanical	2,912,691.00	2,912,691.00	80,183.00	0.00	2,992,874.00	06-01 ✓
1425	Main Plant:Chlorination:Cost - Chlorination	10,888.00	10,888.00	0.00	0.00	10,888.00	06-01 ✓
1430	Main Plant:Electrical:Cost - Electrical	2,025,892.00	2,025,892.00	0.00	0.00	2,025,892.00	06-01 ✓
1435	Main Plant:Odor Control:Cost - Odor Control	568,990.00	568,990.00	0.00	0.00	568,990.00	06-01 ✓
Subtotal [142]	MAIN PLANT	28,202,387.00	28,202,387.00	1,591,902.00	0.00	29,794,289.00	
Subgroup : [143]	PC PLANT						
1445	Paradise Cove Plant:1445 -> Cost - P.C. Plant	2,154,773.00	2,154,773.00	192,637.00	0.00	2,347,410.00	06-01 ✓
Subtotal [143]	PC PLANT	2,154,773.00	2,154,773.00	192,637.00	0.00	2,347,410.00	✓
Subgroup : [144]	SEWER LINES & PUMP STATIONS						
1465	Sewer Lines - Tiburon:1465 -> Cost - Sewer Lines Tib	8,023,999.00	8,023,999.00	261,921.00	0.00	8,285,920.00	06-01 ✓
1470	Pump Stations - Tiburon:Cost - Pump Stations Tib	3,382,838.00	3,382,838.00	0.00	0.00	3,382,838.00	06-01 ✓
1475	Pump Stations - Belvedere:1475 -> Cost - Pump Stations Belv	1,298,494.00	1,298,494.00	86,737.00	0.00	1,385,231.00	06-01 ✓
1480	Sewer Lines - Belvedere:Cost - Sewer Lines Belv	7,158,821.00	7,158,821.00	0.00	0.00	7,158,821.00	06-01 ✓
Subtotal [144]	SEWER LINES & PUMP STATIONS	19,864,152.00	19,864,152.00	348,658.00	0.00	20,212,810.00	
Subgroup : [145]	PLANT EQUIPMENT, OTHER						
1440	Main Plant:Miscellaneous:Cost - Miscellaneous	187,571.00	187,571.00	0.00	0.00	187,571.00	06-01 ✓
1450	Misc Equipment:Cost - Misc Equipment	20,760.00	20,760.00	0.00	0.00	20,760.00	06-01 ✓
1455	Vehicles:1455 -> Cost - Vehicles	713,019.00	713,019.00	214,180.00	0.00	927,199.00	06-01 ✓
1460	Office Equipment:Cost - Office Equipment	46,903.00	46,903.00	0.00	0.00	46,903.00	06-01 ✓

Subtotal [145]	PLANT EQUIPMENT, OTHER		<u>968,253.00</u>	<u>968,253.00</u>	<u>214,180.00</u>	<u>0.00</u>	<u>1,182,433.00</u>	
Total [140]	FIXED ASSETS		<u>51,238,860.00</u>	<u>51,238,860.00</u>	<u>2,347,377.00</u>	<u>0.00</u>	<u>53,586,237.00</u>	
Group : [145]	ACCUM DEPRECIATION							
Subgroup : [146]	MAIN PLANT - ACCUM DEP							
1411	Main Plant:Main Plant General:1411 -> A/D Main Plant General	(16,555,348.00)	(16,555,348.00)	(658,825.00)	0.00	(17,214,173.00)	06-01	✓
1416	Main Plant:Collection & Treatment:1416 -> A/D - Collection & Treatment	(1,497,717.00)	(1,497,717.00)	(25,482.00)	0.00	(1,523,199.00)	06-01	✓
1421	Main Plant:Mechanical:1421 -> A/D - Mechanical	(2,420,554.00)	(2,420,554.00)	(116,797.00)	0.00	(2,537,351.00)	06-01	✓
1426	Main Plant:Chlorination:A/D - Chlorination	(10,888.00)	(10,888.00)	0.00	0.00	(10,888.00)	06-01	✓
1431	Main Plant:Electrical:1431 -> A/D - Electrical	(1,186,087.00)	(1,186,087.00)	(110,009.00)	0.00	(1,296,096.00)	06-01	✓
1436	Main Plant:Odor Control:1436 -> A/D - Odor Control	(564,065.00)	(564,065.00)	(1,182.00)	0.00	(565,247.00)	06-01	✓
Subtotal [146]	MAIN PLANT - ACCUM DEP	<u>(22,234,659.00)</u>	<u>(22,234,659.00)</u>	<u>(912,295.00)</u>	<u>0.00</u>	<u>(23,146,954.00)</u>		
Subgroup : [147]	PC PLANT - ACCUM DEP							
1446	Paradise Cove Plant:1446 -> A/D - P.C. Plant	(852,851.00)	(852,851.00)	(72,078.00)	0.00	(924,929.00)	06-01	✓
Subtotal [147]	PC PLANT - ACCUM DEP	<u>(852,851.00)</u>	<u>(852,851.00)</u>	<u>(72,078.00)</u>	<u>0.00</u>	<u>(924,929.00)</u>		
Subgroup : [148]	SEWER LINES & PUMP STATIONS - ACCUM DEP							
1466	Sewer Lines - Tiburon:1466 -> A/D - Sewer Lines Tib	(3,877,797.00)	(3,877,797.00)	(114,107.00)	0.00	(3,991,904.00)	06-01	✓
1471	Pump Stations - Tiburon:1471 -> A/D - Pump Stations Tib	(1,958,389.00)	(1,958,389.00)	(140,162.00)	0.00	(2,098,551.00)	06-01	✓
1476	Pump Stations - Belvedere:1476 -> A/D - Pump Stations Belv	(1,039,359.00)	(1,039,359.00)	(47,640.00)	0.00	(1,086,999.00)	06-01	✓
1481	Sewer Lines - Belvedere:1481 -> A/D - Sewer Lines Belv	(2,243,609.00)	(2,243,609.00)	(119,037.00)	0.00	(2,362,646.00)	06-01	✓
Subtotal [148]	SEWER LINES & PUMP STATIONS - ACCUM DEP	<u>(9,119,154.00)</u>	<u>(9,119,154.00)</u>	<u>(420,946.00)</u>	<u>0.00</u>	<u>(9,540,100.00)</u>		
Subgroup : [149]	PLANT PROPERTY & OTHER - ACCUM DEP							
1441	Main Plant:Miscellaneous:1441 -> A/D - Miscellaneous	(136,571.00)	(136,571.00)	(11,510.00)	0.00	(148,081.00)	06-01	✓
1451	Misc Equipment:A/D - Misc Equipment	(20,760.00)	(20,760.00)	0.00	0.00	(20,760.00)	06-01	✓
1456	Vehicles:1456 -> A/D - Vehicles	(439,001.00)	(439,001.00)	(62,347.00)	0.00	(501,348.00)	06-01	✓
1461	Office Equipment:1461 -> A/D - Office Equipment	(42,834.00)	(42,834.00)	(4,068.00)	0.00	(46,902.00)	06-01	✓
Subtotal [149]	PLANT PROPERTY & OTHER - ACCUM DEP	<u>(639,166.00)</u>	<u>(639,166.00)</u>	<u>(77,925.00)</u>	<u>0.00</u>	<u>(717,091.00)</u>		
Total [145]	ACCUM DEPRECIATION	<u>(32,845,830.00)</u>	<u>(32,845,830.00)</u>	<u>(1,483,244.00)</u>	<u>0.00</u>	<u>(34,329,074.00)</u>		
Group : [160]	DEFERRED PENSION INFLOWS							
Subgroup : None								
1950	1950 -> Pension - Deferred Outflows	2,271,887.00	2,271,887.00	(1,289,038.00)	0.00	982,849.00	10-03	✓
Subtotal : None		<u>2,271,887.00</u>	<u>2,271,887.00</u>	<u>(1,289,038.00)</u>	<u>0.00</u>	<u>982,849.00</u>		
Total [160]	DEFERRED PENSION INFLOWS	<u>2,271,887.00</u>	<u>2,271,887.00</u>	<u>(1,289,038.00)</u>	<u>0.00</u>	<u>982,849.00</u>		✓
Group : [161]	Deferred outflow-OPEB							
Subgroup : None								
1951	1951 -> Deferred Outflows - OPEB	408,067.00	408,067.00	162,363.00	0.00	570,430.00	10-07	✓
Subtotal : None		<u>408,067.00</u>	<u>408,067.00</u>	<u>162,363.00</u>	<u>0.00</u>	<u>570,430.00</u>		
Total [161]	Deferred outflow-OPEB	<u>408,067.00</u>	<u>408,067.00</u>	<u>162,363.00</u>	<u>0.00</u>	<u>570,430.00</u>		✓
Group : [200]	ACCOUNTS PAYABLE							
Subgroup : [2010]	Operating Payables							
2000	2000 -> Accounts Payable	(297,480.00)	(747,244.00)	(181,208.00)	0.00	(928,452.00)	07-01	
Subtotal [2010]	Operating Payables	<u>(297,480.00)</u>	<u>(747,244.00)</u>	<u>(181,208.00)</u>	<u>0.00</u>	<u>(928,452.00)</u>		
Subgroup : [2015]	Improvement Projects Payables							
2020	Retainage Payable	(126.00)	(40,968.00)	(13,100.00)	0.00	(54,068.00)		
Subtotal [2015]	Improvement Projects Payables	<u>(126.00)</u>	<u>(40,968.00)</u>	<u>(13,100.00)</u>	<u>0.00</u>	<u>(54,068.00)</u>		
Total [200]	ACCOUNTS PAYABLE	<u>(297,606.00)</u>	<u>(788,212.00)</u>	<u>(194,308.00)</u>	<u>0.00</u>	<u>(982,520.00)</u>		✓
Group : [205]	COMPENSATED ABSENCE LIABILITY							
Subgroup : None								
2010	Compensated Absences Current	(228,551.00)	(250,281.00)	0.00	0.00	(250,281.00)	08-01	
Subtotal : None		<u>(228,551.00)</u>	<u>(250,281.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(250,281.00)</u>		
Total [205]	COMPENSATED ABSENCE LIABILITY	<u>(228,551.00)</u>	<u>(250,281.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(250,281.00)</u>		✓
Group : [207]	Deferred Income							
Subgroup : None								
2025	Deferred Income for Permits	(176,584.00)	(407,038.00)	176,584.00	0.00	(230,454.00)	13-04	
Subtotal : None		<u>(176,584.00)</u>	<u>(407,038.00)</u>	<u>176,584.00</u>	<u>0.00</u>	<u>(230,454.00)</u>		
Total [207]	Deferred Income	<u>(176,584.00)</u>	<u>(407,038.00)</u>	<u>176,584.00</u>	<u>0.00</u>	<u>(230,454.00)</u>		✓
Group : [210]	ACCRUED INTEREST							
Subgroup : None								
2030	MPR Zion Loan Interest Payable	(33,821.00)	(33,821.00)	3,875.00	0.00	(29,946.00)	10-01	✓
Subtotal : None		<u>(33,821.00)</u>	<u>(33,821.00)</u>	<u>3,875.00</u>	<u>0.00</u>	<u>(29,946.00)</u>		
Total [210]	ACCRUED INTEREST	<u>(33,821.00)</u>	<u>(33,821.00)</u>	<u>3,875.00</u>	<u>0.00</u>	<u>(29,946.00)</u>		✓
Group : [212]	DEFERRED PENSION INFLOWS							
Subgroup : None								

2065	2065 -+ Pension - Deferred Inflows	(503,674.00)	(503,674.00)	(72,113.00)	0.00	(575,787.00)	10-03	✓
Subtotal : None		(503,674.00)	(503,674.00)	(72,113.00)	0.00	(575,787.00)		
Total [212]	DEFERRED PENSION INFLOWS	(503,674.00)	(503,674.00)	(72,113.00)	0.00	(575,787.00)		✓
Group : [213]	Deferred inflow-OPEB							
Subgroup : None								
2066	2066 -+ Deferred Inflows - OPEB	(282,045.00)	(282,045.00)	(65,297.00)	0.00	(347,342.00)	10-07	✓
Subtotal : None		(282,045.00)	(282,045.00)	(65,297.00)	0.00	(347,342.00)		
Total [213]	Deferred inflow-OPEB	(282,045.00)	(282,045.00)	(65,297.00)	0.00	(347,342.00)		✓
Group : [214]	Deferred Inflow Debt Related							
Subgroup : None								
2960	2960 -+ Deferred Debt Refinancing Costs	(80,559.00)	(80,559.00)	13,426.00	0.00	(67,133.00)	10-01	✓
Subtotal : None		(80,559.00)	(80,559.00)	13,426.00	0.00	(67,133.00)		
Total [214]	Deferred Inflow Debt Related	(80,559.00)	(80,559.00)	13,426.00	0.00	(67,133.00)		✓
Group : [220]	CURRENT PORTION OF OTHER LT DEBT							
Subgroup : [221]	CP - Bond Payable							
2040	MPR Zion Loan Current Payable	(625,000.00)	(625,000.00)	(15,000.00)	0.00	(640,000.00)	10-01	✓
Subtotal [221]	CP - Bond Payable	(625,000.00)	(625,000.00)	(15,000.00)	0.00	(640,000.00)		
Total [220]	CURRENT PORTION OF OTHER LT DEBT	(625,000.00)	(625,000.00)	(15,000.00)	0.00	(640,000.00)		✓
Group : [250]	LT - PENSION DEBT							
Subgroup : None								
2060	2060 -+ Pension-Related Liabilities	(647,428.00)	(647,428.00)	647,428.00	0.00	0.00	10-03	
Subtotal : None		(647,428.00)	(647,428.00)	647,428.00	0.00	0.00		
Total [250]	LT - PENSION DEBT	(647,428.00)	(647,428.00)	647,428.00	0.00	0.00		
Group : [251]	Net Liability-OPEB							
Subgroup : None								
2061	2061 -+ OPEB-Related Liabilities	(252,420.00)	(252,420.00)	(66,538.00)	0.00	(318,958.00)	10-07	
Subtotal : None		(252,420.00)	(252,420.00)	(66,538.00)	0.00	(318,958.00)		
Total [251]	Net Liability-OPEB	(252,420.00)	(252,420.00)	(66,538.00)	0.00	(318,958.00)		✓
Group : [260]	LT - BOND PAYABLE							
Subgroup : None								
2070	MPR Zion Loan Payable	(4,830,000.00)	(4,830,000.00)	640,000.00	0.00	(4,190,000.00)	10-01	✓
Subtotal : None		(4,830,000.00)	(4,830,000.00)	640,000.00	0.00	(4,190,000.00)		
Total [260]	LT - BOND PAYABLE	(4,830,000.00)	(4,830,000.00)	640,000.00	0.00	(4,190,000.00)		✓
Group : [300]	EQUITY							
Subgroup : [301]	py retained earnings							
3900	3900 -+ Net Assets	(29,691,396.00)	(30,037,104.00)	0.00	(566.00)	(30,037,670.00)	PY	
Subtotal [301]	py retained earnings	(29,691,396.00)	(30,037,104.00)	0.00	(566.00)	(30,037,670.00)		
Total [300]	EQUITY	(29,691,396.00)	(30,037,104.00)	0.00	(566.00)	(30,037,670.00)		✓
Group : [400]	SEWER SERVICE CHARGES							
Subgroup : None								
5007.1	5007 -+ Sewer Service Charge:5007.1 -+ Sewer Service - Ops	(5,544,379.00)	(6,384,940.00)	55,164.00	0.00	(6,329,776.00)	13-01	
Subtotal : None		(5,544,379.00)	(6,384,940.00)	55,164.00	0.00	(6,329,776.00)		
Total [400]	SEWER SERVICE CHARGES	(5,544,379.00)	(6,384,940.00)	55,164.00	0.00	(6,329,776.00)		✓
Group : [404]	MAINTENANCE AGREEMENTS							
Subgroup : None								
5900.5	5900.5 -+ SASM Expense Reimb.	(77,674.00)	(51,417.00)	0.00	0.00	(51,417.00)	13-04	
Subtotal : None		(77,674.00)	(51,417.00)	0.00	0.00	(51,417.00)		
Total [404]	MAINTENANCE AGREEMENTS	(77,674.00)	(51,417.00)	0.00	0.00	(51,417.00)		✓
Group : [405]	OTHER INCOME							
Subgroup : None								
5900.4	5900.4 -+ Permit Inspection & Admin Fees	(15,900.00)	(33,284.00)	(5,550.00)	0.00	(38,834.00)	13-04	
5900.9	5900.9 -+ Other Income	(1,749.00)	(691.00)	0.00	0.00	(691.00)		
Subtotal : None		(17,649.00)	(33,975.00)	(5,550.00)	0.00	(39,525.00)		
Total [405]	OTHER INCOME	(17,649.00)	(33,975.00)	(5,550.00)	0.00	(39,525.00)		✓
Group : [410]	CONNECTION AND INSPECTION							
Subgroup : None								
5900.1	5900.10 -+ Paradise Sewer Line Ext. Fees	(15,124.00)	0.00	0.00	0.00	0.00	m	
5900.3	5900.3 -+ Connection Fees	0.00	(174,693.00)	(171,034.00)	0.00	(345,727.00)	13-04	
5900.31	5900.3 -+ Connection Fees:5900.31 -+ Collection	(100,171.00)	(43,637.00)	0.00	0.00	(43,637.00)	13-04	
5900.34	5900.3 -+ Connection Fees:5900.34 -+ Treatment	(173,681.00)	(52,077.00)	0.00	0.00	(52,077.00)	13-04	
Subtotal : None		(288,976.00)	(270,407.00)	(171,034.00)	0.00	(441,441.00)		
Total [410]	CONNECTION AND INSPECTION	(288,976.00)	(270,407.00)	(171,034.00)	0.00	(441,441.00)		✓

Group : [500]		SALARIES AND BENEFITS					
Subgroup : None							
8001	8000 -> Salaries and Benefits Expenses:8001 -> Salaries	1,590,978.00	1,611,420.00	0.00	0.00	1,611,420.00	09-01
8001.1	8000 -> Salaries and Benefits Expenses:8001.1 -> Salaries Reimbursed by SASM	7,713.00	0.00	0.00	0.00	0.00	09-01
8003	8000 -> Salaries and Benefits Expenses:8003 -> Overtime	157,016.00	117,655.00	0.00	0.00	117,655.00	09-01
8004	8000 -> Salaries and Benefits Expenses:8004 -> Standby Pay	91,191.00	76,279.00	0.00	0.00	76,279.00	09-01
8005	8000 -> Salaries and Benefits Expenses:8005 -> Employee Incentives	32,000.00	40,000.00	0.00	0.00	40,000.00	minor
8006	8000 -> Salaries and Benefits Expenses:8006 -> Vacation Buyout	81,024.00	42,466.00	0.00	0.00	42,466.00	09-01
8007	8000 -> Salaries and Benefits Expenses:8007 -> Voluntary Deductions	(265.00)	0.00	0.00	0.00	0.00	minor
8008	8000 -> Salaries and Benefits Expenses:8008 -> Deferred Comp 457	112,904.00	147,083.00	0.00	0.00	147,083.00	
8008.01	8000 -> Salaries and Benefits Expenses:8008 -> Deferred Comp 457:8008.01 -> Deferred Comp 457 MATCH	(71,531.00)	(85,127.00)	0.00	0.00	(85,127.00)	
8013	8000 -> Salaries and Benefits Expenses:8013 -> Payroll Taxes	137,173.00	137,121.00	0.00	0.00	137,121.00	09-01
8015	8000 -> Salaries and Benefits Expenses:8015 -> Payroll Service Processing Fees	10,730.00	11,136.00	0.00	0.00	11,136.00	
8016	8000 -> Salaries and Benefits Expenses:8016 -> Car Allowance	8,000.00	8,000.00	0.00	0.00	8,000.00	09-01
8018	PERS RETIREMENT - EE contributions paid by ER	16,301.00	0.00	11,384.00	0.00	11,384.00	10-03 ✓
8019	8000 -> Salaries and Benefits Expenses:8019 -> PERS Retirement	(243,485.00)	40.00	322,999.00	0.00	323,039.00	10-03 ✓
8019.05	8000 -> Salaries and Benefits Expenses:8019 -> PERS Retirement:8019.05 -> PERS Retirement	165,358.00	225,498.00	(65,976.00)	0.00	159,522.00	10-03 ✓
8019.08	8000 -> Salaries and Benefits Expenses:8019 -> PERS Retirement:8019.08 -> PERS Retirement - CalPERS UAL	928,049.00	0.00	0.00	0.00	0.00	10-03
8020	8000 -> Salaries and Benefits Expenses:8020 -> Employee Health	0.00	(918.00)	0.00	0.00	(918.00)	09-02
8020.05	8000 -> Salaries and Benefits Expenses:8020 -> Employee Health:8020.05 -> Employee Health	297,364.00	298,403.00	0.00	0.00	298,403.00	09-02
8021	8000 -> Salaries and Benefits Expenses:8020 -> Employee Health:8021 -> Employee Health Deductions	(4,836.00)	(2,990.00)	0.00	0.00	(2,990.00)	09-02
8021.05	8000 -> Salaries and Benefits Expenses:8020 -> Employee Health:8021 -> Employee Health Deductions:8021.05 -> EE Health & Wellness	5,884.00	6,429.00	0.00	0.00	6,429.00	
8021.1	8000 -> Salaries and Benefits Expenses:8020 -> Employee Health:8021 -> Employee Health Deductions:8021.10 -> EE Medical Opt-Out	4,800.00	4,800.00	0.00	0.00	4,800.00	
8021.15	8000 -> Salaries and Benefits Expenses:8020 -> Employee Health:8021 -> Employee Health Deductions:8021.15 -> EE Medical FSA (PreTax)	(6,324.00)	(9,400.00)	0.00	0.00	(9,400.00)	
8022.01	8000 -> Salaries and Benefits Expenses:8022 -> Retiree Health	15,018.00	0.00	0.00	0.00	0.00	
8022.05	8000 -> Salaries and Benefits Expenses:8022 -> Retiree Health:8022.05 -> Retiree Health	48,105.00	86,553.00	31,791.00	0.00	118,344.00	✓
8022.2	Retired Health-OPEB Adjustment	(24,890.00)	0.00	(30,528.00)	0.00	(30,528.00)	10-07 ✓
8023	8000 -> Salaries and Benefits Expenses:8023 -> Workers Comp Insurance	52,609.00	35,620.00	0.00	0.00	35,620.00	09-02
Subtotal : None		3,410,886.00	2,750,068.00	269,670.00	0.00	3,019,738.00	
Total [500]	SALARIES AND BENEFITS	3,410,886.00	2,750,068.00	269,670.00	0.00	3,019,738.00	✓

Group : [510]		MAINTENANCE AND REPAIRS					
Subgroup : None							
5905	224 -> Main Plant Rehab Project:224.17 -> MPR Public Outreach	214.00	0.00	0.00	0.00	0.00	
7022	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7022 -> Plant Maint. Parts & Service	521,628.00	273,129.00	19,800.00	0.00	292,929.00	06-01 ✓
7027	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7027 -> Electrical & Instrument	13,366.00	17,322.00	0.00	0.00	17,322.00	06-01 ✓
7028	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7028 -> Grounds Maintenance	8,843.00	13,955.00	0.00	0.00	13,955.00	06-01 ✓
7029	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7029 -> Main Plant Sludge Disposal	63,448.00	47,829.00	0.00	0.00	47,829.00	
7030	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7030 -> Main Plant Outfall	0.00	11,593.00	0.00	0.00	11,593.00	
7041	7000 -> Ops & Maintenance Expenses:7040 -> Paradise Cove Plant Maint:7041 -> Paradise Parts & Service	17,962.00	51,619.00	0.00	0.00	51,619.00	06-01 ✓
7043	7000 -> Ops & Maintenance Expenses:7040 -> Paradise Cove Plant Maint:7043 -> Paradise Sludge Disposal	0.00	4,550.00	0.00	0.00	4,550.00	
7070	7000 -> Ops & Maintenance Expenses:7070 -> Truck Maintenance	17.00	0.00	0.00	0.00	0.00	
9101.1	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9101 -> Sewer Rehab Projects:9101.1 -> Tiburon Sewer Line Rehab	0.00	172,684.00	(172,684.00)	0.00	0.00	
9101.4	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9101 -> Sewer Rehab Projects:9101.4 -> Sewer Rehab Projects-Eng Serv	0.00	50,564.00	(50,564.00)	0.00	0.00	
9102.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9102 -> Pump Replacement CIP:9102.2 -> Belvedere Pump Replacements	0.00	30,128.00	(30,128.00)	0.00	0.00	
9103.1	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9103 -> Valve & Wet Well Improvements:9103.1 -> Tib Valve & WW Replacements	0.00	14,566.00	(14,566.00)	0.00	0.00	
9106	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9106 -> Manhole Replacement Project	0.00	24,107.00	(24,107.00)	0.00	0.00	
9109.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9109 -> Large PS CIP Projects:9109.2 -> Bel PS#1 Rehabilitation Project	0.00	56,609.00	(56,609.00)	0.00	0.00	
9110.2	9000 -> Capital Improvements CIP:9100 -> Collection System CIP:9110 -> Maint/Coll Vehicle Replacements:9110.2 -> Crane Service Truck Replacement	0.00	214,180.00	(214,180.00)	0.00	0.00	
9200	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital	132,348.00	0.00	0.00	0.00	0.00	
9201.1	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9201.1 -> M.P. Roll-Up Doors	59,081.00	0.00	0.00	0.00	0.00	
9201.2	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9201.2 -> M.P. Corrosion Protection	38,500.00	0.00	0.00	0.00	0.00	
9202.01	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9202 -> Pump&Blower Replacement Project:9202.01 -> Inf WW Pump #1 Replacement	0.00	11,869.00	(11,869.00)	0.00	0.00	
9202.02	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9202 -> Pump&Blower Replacement Project:9202.02 -> Inf WW Pump #2 Replacement	0.00	11,869.00	(11,869.00)	0.00	0.00	
9206	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9206 -> Inf Dry Weather Pump Rplcmnt	97,533.00	0.00	0.00	0.00	0.00	
9207	9000 -> Capital Improvements CIP:9200 -> Paradise Cove CIP:9207 -> P.C. Access Rd Imprvrmts	0.00	147,840.00	(147,840.00)	0.00	0.00	
9208	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9208 -> M.P. Chem Feed Trx Pump Rplcmnt	(10,323.00)	0.00	0.00	0.00	0.00	
9213	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9213 -> M.P. Digester:9213.1 -> Digester Rehab	29,610.00	0.00	0.00	0.00	0.00	
9213.01	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9213 -> M.P. Digester	80,557.00	0.00	0.00	0.00	0.00	
9217	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9217 -> SD5 Shop Rplcmnt /Ops Control:9217.1 -> FY23-24 Shop Rehab	127,579.00	0.00	0.00	0.00	0.00	
9229.8	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9229.8 -> Vehicle Replacement	81,587.00	0.00	0.00	0.00	0.00	
9299	9100 -> Capital Expenditures:9200 -> Main Plant Equipment Capital:9299 -> Main Plant Equipment Closing	(730,941.00)	0.00	0.00	0.00	0.00	
9301	9100 -> Capital Expenditures:9300 -> Pumps & Lines Capital:9301 -> Tiburon Sewer Line Rehab Prog	178,931.00	0.00	0.00	0.00	0.00	
9302.03	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9302 -> DW/WW Pri Clarifiers CIP:9302.03 -> DW Pri #1 Scum Coll Replacement	0.00	18,000.00	(18,000.00)	0.00	0.00	
9302.16	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9302 -> DW/WW Pri Clarifiers CIP:9302.16 -> DW Clarifier Wall Rehabilitatio	0.00	19,800.00	(19,800.00)	0.00	0.00	
9304	9100 -> Capital Expenditures:9300 -> Pumps & Lines Capital:9304 -> Belvedere Sewer Line Rehab Prog	91,314.00	0.00	0.00	0.00	0.00	
9305	9100 -> Capital Expenditures:9300 -> Pumps & Lines Capital:9305 -> Valve/Wet Well Replacements	18,200.00	0.00	0.00	0.00	0.00	
9305.2	9100 -> Capital Expenditures:9300 -> Pumps & Lines Capital:9305 -> Valve/Wet Well Replacements:9305.2 -> Tiburon Wet Well Rehab	17,492.00	0.00	0.00	0.00	0.00	
9306	9100 -> Capital Expenditures:9300 -> Pumps & Lines Capital:9306 -> PS Pump & Valve Replacements	91,359.00	0.00	0.00	0.00	0.00	
9308.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9308 -> Digester Improvements:9308.12 -> Digester Rehab Project	0.00	902,485.00	(902,485.00)	0.00	0.00	
9309.1	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9309 -> Solids Handling Improvements:9309.10 -> SP LC/PLC Panel Replacement	0.00	62,183.00	(62,183.00)	0.00	0.00	
9310.12	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.12 -> MCC MP#2 HVAC Replacement	0.00	20,960.00	(20,960.00)	0.00	0.00	
9310.14	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.17 -> Storage Rm/Ops Control Upgrade	0.00	280,293.00	(280,293.00)	0.00	0.00	
9310.16	9000 -> Capital Improvements CIP:9300 -> Main Plant Equipment Capital:9310 -> Facility Support CIP:9310.16 -> M.P. Roll-Up Door Replacement	0.00	59,081.00	(59,081.00)	0.00	0.00	
9313	9100 -> Capital Expenditures:9300 -> Pumps & Lines Capital:9313 -> Manholes/Rodholes	50,933.00	0.00	0.00	0.00	0.00	
9399	9100 -> Capital Expenditures:9300 -> Pumps & Lines Capital:9399 -> Pumps and Lines Closing	(361,915.00)	0.00	0.00	0.00	0.00	
9510	9000 -> Capital Improvements CIP:9500 -> Undesignated Capital:9510 -> Undesignated Cap - M.P.	71,331.00	21,059.00	(21,059.00)	0.00	0.00	

Subtotal : None		<u>688,654.00</u>	<u>2,538,274.00</u>	<u>(2,098,477.00)</u>	<u>0.00</u>	<u>439,797.00</u>	
Total [510]	MAINTENANCE AND REPAIRS	<u>688,654.00</u>	<u>2,538,274.00</u>	<u>(2,098,477.00)</u>	<u>0.00</u>	<u>439,797.00</u>	✓
Group : [520]	LINE CLEANING AND INSPECTION						
Subgroup : None							
7011	7000 -> Ops & Maintenance Expenses:7010 -> Pumps & Lines Maintenance:7011 -> Pumps & Lines Maintenance	194,922.00	337,945.00	0.00	0.00	337,945.00	06-01 ✓
7013	7000 -> Ops & Maintenance Expenses:7010 -> Pumps & Lines Maintenance:7013 -> Emergency Line Repair	65,545.00	17,119.00	0.00	0.00	17,119.00	06-01 ✓
7014	7000 -> Ops & Maintenance Expenses:7010 -> Pumps & Lines Maintenance:7014 -> Televising/Sewer Line Assessmen	0.00	24.00	0.00	0.00	24.00	
Subtotal : None		<u>260,467.00</u>	<u>355,088.00</u>	<u>0.00</u>	<u>0.00</u>	<u>355,088.00</u>	
Total [520]	LINE CLEANING AND INSPECTION	<u>260,467.00</u>	<u>355,088.00</u>	<u>0.00</u>	<u>0.00</u>	<u>355,088.00</u>	✓
Group : [530]	SUPPLIES						
Subgroup : None							
7021	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7021 -> Plant Maintenance Supplies	82,995.00	54,874.00	0.00	0.00	54,874.00	
7023	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7023 -> Janitorial Supplies & Service	6,386.00	8,560.00	0.00	0.00	8,560.00	
7024	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7024 -> Main Plant Chemicals	174,578.00	180,357.00	0.00	0.00	180,357.00	
7025	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7025 -> Lab Supplies & Chemicals	16,432.00	13,848.00	0.00	0.00	13,848.00	
7026	7000 -> Ops & Maintenance Expenses:7020 -> Main Plant Maintenance:7026 -> SASM Supplies & Chem	19,682.00	2,505.00	0.00	0.00	2,505.00	
7042	7000 -> Ops & Maintenance Expenses:7040 -> Paradise Cove Plant Maint:7042 -> Paradise Supplies & Chemicals	4,590.00	5,603.00	0.00	0.00	5,603.00	
Subtotal : None		<u>304,663.00</u>	<u>265,747.00</u>	<u>0.00</u>	<u>0.00</u>	<u>265,747.00</u>	
Total [530]	SUPPLIES	<u>304,663.00</u>	<u>265,747.00</u>	<u>0.00</u>	<u>0.00</u>	<u>265,747.00</u>	✓
Group : [535]	MONITORING						
Subgroup : None							
7051	7000 -> Ops & Maintenance Expenses:7050 -> Monitoring:7051 -> Main Plant Lab Monitoring	65,153.00	59,412.00	0.00	0.00	59,412.00	
7052	7000 -> Ops & Maintenance Expenses:7050 -> Monitoring:7052 -> Paradise Cove Monitoring	6,137.00	11,920.00	0.00	0.00	11,920.00	
7053	7000 -> Ops & Maintenance Expenses:7050 -> Monitoring:7053 -> Chronic Toxicity	8,193.00	19,415.00	0.00	0.00	19,415.00	
Subtotal : None		<u>79,483.00</u>	<u>90,747.00</u>	<u>0.00</u>	<u>0.00</u>	<u>90,747.00</u>	
Total [535]	MONITORING	<u>79,483.00</u>	<u>90,747.00</u>	<u>0.00</u>	<u>0.00</u>	<u>90,747.00</u>	✓
Group : [540]	LIABILITY AND PROP INSURANCE						
Subgroup : None							
6033.1	6000 -> Administrative Expenses:6033 -> Insurance:6033.1 -> Insurance - SD5 Property	87,484.00	94,297.00	23,842.00	0.00	118,139.00	04-01
6033.2	6000 -> Administrative Expenses:6033 -> Insurance:6033.2 -> Insurance - SD5 Liability	19,586.00	33,736.00	0.00	0.00	33,736.00	04-01
6033.3	6000 -> Administrative Expenses:6033 -> Insurance:6033.3 -> Insurance - SD5 Auto	6,702.00	4,643.00	0.00	0.00	4,643.00	04-01
Subtotal : None		<u>113,772.00</u>	<u>132,676.00</u>	<u>23,842.00</u>	<u>0.00</u>	<u>156,518.00</u>	
Total [540]	LIABILITY AND PROP INSURANCE	<u>113,772.00</u>	<u>132,676.00</u>	<u>23,842.00</u>	<u>0.00</u>	<u>156,518.00</u>	✓
Group : [545]	TELEPHONE & INTERNET						
Subgroup : None							
8510	8500 -> Other Operating Expenses:8510 -> Data/Alarms/IT Supp & Licensing	106,561.00	96,541.00	5,442.00	0.00	101,983.00	
8530	8500 -> Other Operating Expenses:8530 -> Telephone	0.00	3,241.00	0.00	0.00	3,241.00	
8531	8500 -> Other Operating Expenses:8530 -> Telephone:8531 -> Main Plant Telephones	16,438.00	16,403.00	0.00	0.00	16,403.00	
8532	8500 -> Other Operating Expenses:8530 -> Telephone:8532 -> Paradise Cove Telephones	1,204.00	3,934.00	0.00	0.00	3,934.00	
8533	8500 -> Other Operating Expenses:8530 -> Telephone:8533 -> Pumps & Lines Telephones	6,072.00	4,541.00	0.00	0.00	4,541.00	
Subtotal : None		<u>130,275.00</u>	<u>124,660.00</u>	<u>5,442.00</u>	<u>0.00</u>	<u>130,102.00</u>	
Total [545]	TELEPHONE & INTERNET	<u>130,275.00</u>	<u>124,660.00</u>	<u>5,442.00</u>	<u>0.00</u>	<u>130,102.00</u>	✓
Group : [550]	UTILITIES						
Subgroup : None							
8541	8500 -> Other Operating Expenses:8540 -> Utilities:8541 -> Water	13,568.00	15,460.00	0.00	0.00	15,460.00	
8542	8500 -> Other Operating Expenses:8540 -> Utilities:8542 -> Main Plant Utilities	227,515.00	271,052.00	0.00	0.00	271,052.00	
8543	8500 -> Other Operating Expenses:8540 -> Utilities:8543 -> Paradise Cove Utilities	37,717.00	36,263.00	0.00	0.00	36,263.00	
8544	8500 -> Other Operating Expenses:8540 -> Utilities:8544 -> Pump Station Utilities	75,552.00	66,262.00	0.00	0.00	66,262.00	
Subtotal : None		<u>354,352.00</u>	<u>389,037.00</u>	<u>0.00</u>	<u>0.00</u>	<u>389,037.00</u>	
Total [550]	UTILITIES	<u>354,352.00</u>	<u>389,037.00</u>	<u>0.00</u>	<u>0.00</u>	<u>389,037.00</u>	✓
Group : [560]	CONTRACT AND PROFESS FEES						
Subgroup : None							
6008	6000 -> Administrative Expenses:6008 -> Audit & Accounting	59,503.00	80,155.00	2,057.00	0.00	82,212.00	14-03 ✓
6017	6000 -> Administrative Expenses:6017 -> Consulting Fees	208,502.00	75,162.00	0.00	0.00	75,162.00	14-03 ✓
6039	6000 -> Administrative Expenses:6039 -> Legal	46,662.00	29,594.00	0.00	0.00	29,594.00	14-03
Subtotal : None		<u>314,667.00</u>	<u>184,911.00</u>	<u>2,057.00</u>	<u>0.00</u>	<u>186,968.00</u>	
Total [560]	CONTRACT AND PROFESS FEES	<u>314,667.00</u>	<u>184,911.00</u>	<u>2,057.00</u>	<u>0.00</u>	<u>186,968.00</u>	✓
Group : [570]	OTHER OPERATING COSTS						
Subgroup : None							
7061	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7061 -> Main Plant NPDES Renewal	19,331.00	0.00	0.00	0.00	0.00	
7062	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7062 -> Permits/Fees - General	58,586.00	28,719.00	29,030.00	0.00	57,749.00	
7063	7000 -> Ops & Maintenance Expenses:7060 -> Permits/Fees:7063 -> Paradise Cove Permits/Fees	8,579.00	8,151.00	0.00	0.00	8,151.00	
7071	7000 -> Ops & Maintenance Expenses:7070 -> Truck Maintenance:7071 -> Fuel	14,661.00	32,433.00	0.00	0.00	32,433.00	
7072	7000 -> Ops & Maintenance Expenses:7070 -> Truck Maintenance:7072 -> Maintenance	35,338.00	23,536.00	0.00	0.00	23,536.00	
8515	8500 -> Other Operating Expenses:8515 -> Safety	89,342.00	25,343.00	0.00	0.00	25,343.00	
8515.01	8500 -> Other Operating Expenses:8515 -> Safety:8515.01 -> Boot Allowance	2,093.00	0.00	0.00	0.00	0.00	
8515.02	8500 -> Other Operating Expenses:8515 -> Safety:8515.02 -> Eye Protection Allowance	1,325.00	0.00	0.00	0.00	0.00	
8520	8500 -> Other Operating Expenses:8520 -> Personal Protection/Safety Wear	8,722.00	4,485.00	0.00	0.00	4,485.00	
8520.01	8500 -> Other Operating Expenses:8520 -> Personal Protection/Safety Wear:8520.01 -> Boot Allowance	0.00	2,107.00	0.00	0.00	2,107.00	

8520.02	8500 -+ Other Operating Expenses:8520 -+ Personal Protection/Safety Wear:8520.02 -+ Eye Protection Allowance	0.00	1,151.00	0.00	0.00	1,151.00	
8520.03	8500 -+ Other Operating Expenses:8520 -+ Personal Protection/Safety Wear:8520.03 -+ Uniform Allowance	0.00	2,960.00	0.00	0.00	2,960.00	
Subtotal : None		237,977.00	128,885.00	29,030.00	0.00	157,915.00	
Total [570]	OTHER OPERATING COSTS	237,977.00	128,885.00	29,030.00	0.00	157,915.00	✓
Group : [575]	OTHER ADMIN COSTS						
Subgroup : None							
6000	6000 -+ Administrative Expenses	27,107.00	0.00	0.00	0.00	0.00	
6001	6000 -+ Administrative Expenses:6001 -+ Advertising	0.00	5,090.00	0.00	0.00	5,090.00	
6018	6000 -+ Administrative Expenses:6018 -+ Travel & Meetings	1,003.00	0.00	0.00	0.00	0.00	
6018.1	6000 -+ Administrative Expenses:6018 -+ Travel & Meetings:6018.1 -+ Meetings & Travel	14,525.00	28,221.00	0.00	0.00	28,221.00	
6018.2	6000 -+ Administrative Expenses:6018 -+ Travel & Meetings:6018.2 -+ Standby Mileage Expense Reimb	5,363.00	3,793.00	0.00	0.00	3,793.00	
6020	6000 -+ Administrative Expenses:6020 -+ Continuing Education	22,676.00	8,827.00	0.00	0.00	8,827.00	
6021	6000 -+ Administrative Expenses:6021 -+ County Fees	11,552.00	17,814.00	0.00	0.00	17,814.00	✓
6024	6000 -+ Administrative Expenses:6024 -+ Director Fees	9,189.00	5,800.00	0.00	0.00	5,800.00	
6025	6000 -+ Administrative Expenses:6025 -+ Dues & Subscriptions	20,762.00	12,371.00	8,285.00	0.00	20,656.00	
6026	6000 -+ Administrative Expenses:6026 -+ Elections	0.00	250.00	0.00	0.00	250.00	
6047	6000 -+ Administrative Expenses:6047 -+ Office Supplies	21,053.00	13,416.00	0.00	566.00	13,982.00	
6056	6000 -+ Administrative Expenses:6056 -+ Postage	1,533.00	(730.00)	0.00	0.00	(730.00)	
6059	6000 -+ Administrative Expenses:6059 -+ Pollution Prevention/Public Edu	3,311.00	3,682.00	0.00	0.00	3,682.00	
6065	6000 -+ Administrative Expenses:6065 -+ Miscellaneous Expense	521.00	468.00	0.00	0.00	468.00	
Subtotal : None		138,595.00	99,002.00	8,285.00	566.00	107,853.00	
Total [575]	OTHER ADMIN COSTS	138,595.00	99,002.00	8,285.00	566.00	107,853.00	✓
Group : [580]	DEPRECIATION						
Subgroup : None							
9950	9950 -+ Depreciation	1,508,982.00	0.00	1,483,244.00	0.00	1,483,244.00	06-01
Subtotal : None		1,508,982.00	0.00	1,483,244.00	0.00	1,483,244.00	
Total [580]	DEPRECIATION	1,508,982.00	0.00	1,483,244.00	0.00	1,483,244.00	✓
Group : [805]	NONOP REV-PROP TAXES						
Subgroup : None							
5001.2	5000 -+ Property Taxes / AD VALOREM:5001.2 -+ TEETER	(1,015,214.00)	(1,065,493.00)	5,870.00	0.00	(1,059,623.00)	13-02 ✓
5002	5000 -+ Property Taxes / AD VALOREM:5002 -+ UNSEC	(18,241.00)	(17,899.00)	0.00	0.00	(17,899.00)	13-02 ✓
5003	5000 -+ Property Taxes / AD VALOREM:5003 -+ PUNS / PRIOR UNSECURED	(1,102.00)	(1,193.00)	0.00	0.00	(1,193.00)	13-02 ✓
5004	5000 -+ Property Taxes / AD VALOREM:5004 -+ REDEMPTION / RDMPT	(320.00)	(771.00)	(5.00)	0.00	(776.00)	13-02 ✓
5006	5000 -+ Property Taxes / AD VALOREM:5006 -+ SPLU	(1,209.00)	(918.00)	0.00	0.00	(918.00)	13-02 ✓
5041	5000 -+ Property Taxes / AD VALOREM:5041 -+ SUPSEC	(19,960.00)	(17,966.00)	806.00	0.00	(17,160.00)	13-02 ✓
5043	5000 -+ Property Taxes / AD VALOREM:5043 -+ SECU	(624.00)	(183.00)	0.00	0.00	(183.00)	13-02 ✓
5046	5000 -+ Property Taxes / AD VALOREM:5046 -+ Excess ERAF	(424,286.00)	(514,630.00)	51,871.00	0.00	(462,759.00)	13-02 ✓
5280	5000 -+ Property Taxes / AD VALOREM:5280 -+ HOPTR	(3,556.00)	(3,512.00)	0.00	0.00	(3,512.00)	13-02 ✓
5483	5000 -+ Property Taxes / AD VALOREM:5483 -+ Other tax	(16.00)	(12.00)	0.00	0.00	(12.00)	13-02 ✓
5485	5000 -+ Property Taxes:5485 + Redevelopment	0.00	0.00	8.00	0.00	8.00	
Subtotal : None		(1,484,528.00)	(1,622,577.00)	58,550.00	0.00	(1,564,027.00)	
Total [805]	NONOP REV-PROP TAXES	(1,484,528.00)	(1,622,577.00)	58,550.00	0.00	(1,564,027.00)	✓
Group : [810]	NONOP REV-INTEREST INCOME						
Subgroup : None							
5201.1	5201 -+ INTEREST:5201.1 -+ Interest County of Marin	(2,397.00)	(4,738.00)	1,832.00	0.00	(2,906.00)	
5201.2	5201 -+ INTEREST:5201.2 -+ Interest - LAIF	(599,084.00)	(859,516.00)	180,544.00	0.00	(678,972.00)	
5201.5	5201 -+ INTEREST:5201.5 -+ Income Dividend Reinvest-CLASS	0.00	(39,895.00)	0.00	0.00	(39,895.00)	
Subtotal : None		(601,481.00)	(904,149.00)	182,376.00	0.00	(721,773.00)	
Total [810]	NONOP REV-INTEREST INCOME	(601,481.00)	(904,149.00)	182,376.00	0.00	(721,773.00)	✓
Group : [820]	NONOP (REV)EXP-INTEREST EXPENSE						
Subgroup : None							
9700	9700 -+ Debt Service	(623,426.00)	0.00	(638,426.00)	0.00	(638,426.00)	10-01
9730.01	9700 -+ Debt Service:9730 -+ Debt Service - MPR Project:9730.01 -+ Zion Loan - Principal	610,000.00	625,000.00	0.00	0.00	625,000.00	10-01 ✓
9730.02	9700 -+ Debt Service:9730 -+ Debt Service - MPR Project:9730.02 -+ Zion Loan - Interest	142,848.00	127,534.00	0.00	0.00	127,534.00	10-01 ✓
9735	9700 -+ Debt Service:9730 -+ Debt Service - MPR Project:9735 -+ MPR Refi - Interest	(3,782.00)	0.00	(3,875.00)	0.00	(3,875.00)	10-01
Subtotal : None		125,640.00	752,534.00	(642,301.00)	0.00	110,233.00	
Total [820]	NONOP (REV)EXP-INTEREST EXPENSE	125,640.00	752,534.00	(642,301.00)	0.00	110,233.00	✓
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00	0.00	
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00	

Client: **19017 - Sanitary District Number 5 of Marin County**
 Engagement: **2025-100 - Sanitary District Number 5 of Marin County**
 Period Ending: **6/30/2025**
 Trial Balance: **A-01 - TB**
 Workpaper: **B-03 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 8		G-03		
To adjust trivial beginning net asset balance.				
6047	6000 -+ Administrative Expenses:6047 -+ Office Supplies		566.00	
3900	3900 -+ Net Assets			566.00
Total			<u><u>566.00</u></u>	<u><u>566.00</u></u>



**SANITARY DISTRICT NO.5 of MARIN
COUNTY**

Board of Directors'

POLICIES

Board Approved October xx, 202



SANITARY DISTRICT NO.5 of MARIN COUNTY
Board of Directors Policies

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POLICY:	#1
SUBJECT:	Board Member and Meeting Decorum
DATE:	10/13/2020

This policy is intended to provide Board members attending SD5 Board and Committee meetings with general guidelines for appropriate and effective meeting behavior, and to clarify decorum expectations.

Board of Director members are required to act in an objective, responsive, and fair manner, and to demonstrate proper conduct as they promote open public processes at meetings.

BOARD OF DIRECTORS

Pursuant to Section 6480 and 6482 of the California Health & Safety Code, the District shall have a board of five directors who shall reside within the District. The term of office, other than for a director appointed to fill an unexpired term, shall be four years. Before taking office, each director shall take and subscribe the official oath and file it with the District Manager.

A. President

Pursuant to Section 6486 of the California Health & Safety Code, the President shall be elected at the first meeting of the Board of Directors, and each year thereafter at its first meeting in January. It shall be the duty of the President to preside at all meetings of the District. The President may regulate the order of presentations to the District and may also regulate the time allowed to each person making such presentation and the order in which each person shall speak. The President shall sign all resolutions and ordinances. The President also shall sign all contracts, warrants and documents, unless the Board authorizes, by Resolution, other Board members, the District Manager or other district employee(s) to do so. If the office of the President becomes vacant, the Vice President shall become the President and shall serve the then remaining term of the President.

B. Vice President

The Vice President shall be elected at the first meeting of the Board of Directors, and each year thereafter at its first meeting in January. The Board Vice President shall, in the absence or incapacity of the President, perform the duties and exercise the powers of the President and shall perform such duties and have such other powers as the Board by resolution may from time to time prescribe.

C. Board Secretary

Pursuant to Section 6486 of the California Health & Safety Code, the Board Secretary shall be elected at the first meeting of the Board of Directors, and each year thereafter at its first meeting in January. The Board Secretary shall perform the duties and exercise the powers of the Vice-President in the absence or incapacity of the President, and the Board Secretary shall become the Vice-President if the office of Vice-President becomes vacant. If the offices of the Vice-President and President become vacant, the Board Secretary shall become the President. In the absence of the President, the Vice President and the Board Secretary, the District shall appoint a presiding officer pro tempore from among the members present. The Board Secretary shall countersign all resolutions and ordinances. The Board Secretary also shall

countersign all contracts, warrants and documents unless the Board authorizes, by Resolution, other Board members, the District Manager or other District employee(s) to do so. If the office of the Board Secretary becomes vacant, the Board shall elect a successor to such office from its membership at the next regular meeting.

ATTENDANCE AND PREPARATION

Commissioners are asked to prepare in advance of meetings, so that the time spent in session is productive and action-oriented.

- Directors should review the agenda and packet of materials before each Board meeting.
- If Directors have questions or concerns about an agenda item, they should contact the General Manager and/or the Board President in advance of the meeting so that the General Manager may be fully prepared to respond to these questions at the meeting or have information to distribute as handouts. Hopefully, advance notice to the General Manager can result in a discussion between the General Manager and a Board member, which will alleviate concerns prior to the meeting.
- Directors are asked to be on time to meetings. If a Director will not be attending, he/she should communicate this to the General Manager or Board President as soon as possible.

DECORUM DURING MEETINGS

While at meetings, the Directors' main duties are to consider problems to be solved, hear facts and points-of-view, make decisions and take action, and to receive and consider reports. To do this effectively, Directors are asked to:

- Conduct themselves with dignity and respect.
- Listen attentively and respond as appropriate.
- Avoid hidden agendas, gossip, and other forms of negative interaction.
- Focus on issues rather than personalities.

- Show respect for the decisions that the Board majority makes.
- Be cautious and careful with criticism.
- Make every effort to protect the integrity and promote the positive image of the District, and of one another.
- Be careful not to make unsubstantiated accusations, allegations, or verbal attacks on citizens, or fellow Directors. Do not criticize or denigrate staff in public or at meetings. Instead, Directors should direct any comments regarding staff to the General Manager. Should the comments refer to the General Manager, they should be shared in closed session during the General Manager's performance evaluation.
- Directors and staff should not be surprised with new materials presented for the first time at the meeting. Handouts should be distributed to Directors and staff well before the meeting and any verbal information should be provided to the President and/or General Manager well in advance of a meeting. Where a ~~Director~~Director receives relevant information on an agenda item at a time when he/she cannot give advance notice to the Board President or General Manager, he/she should provide the information to the Board President and/or General Manager prior to the commencement of the meeting or ask for a short break prior to the discussion of the relevant agenda item in order to advise the Board President and/or General Manager of the information.
- Board members should neither use District resources for their personal use nor request personal favors from staff members.

DECORUM AFTER MEETINGS

- After the Board meeting, Directors should communicate any concerns they have with the General Manager. Questions to be posed to District staff should be as specific as possible, through the General Manager.
- Directors do not directly discuss matters with District Counsel. Matters that need to be brought before the District's ~~General Counsel~~ attorney should first be discussed with the General Manager or the Board President.
- When speaking to the press or otherwise publicly sharing personal opinions, Directors will respect the decisions of the Board and will not undermine its decisions. Directors seek to make every reasonable effort to protect the integrity and promote the positive image of the District and of one another. The General Manager and/or the President are the official representatives of the District when speaking to the public.
- Directors shall maintain confidentiality in matters dealing with private or sensitive issues, particularly those matters addressed in closed session. Any materials distributed in closed session should not be retained by Directors, and should be handed back to staff at the close of the meeting.

POLICY: #2
SUBJECT: Compensation Policy for District Officials
DATE: 10/16/2025

MEETING COMPENSATION

I. General

Consistent with Health and Safety Code section 6489 and Water Code section 20201, which provide for Directors to receive compensation for attendance at meetings or for a day's service rendered as a Director, Directors receive a daily meeting compensation amount for each day's attendance at meetings and other qualifying events, as defined in this policy. Such compensation is in addition to any reimbursement for meals, lodging, travel, and expenses consistent with this policy.

II. Compensation Amount

Directors who attend qualifying meetings/events as defined in Section III shall receive \$1500.00 as their daily compensation. Should the Director raise the compensation amount in the future, it shall be adjusted by passing an ordinance pursuant to the Health and Safety Code section 6489 (b), which allows for such an increase in compensation by ordinance, without the need to amend this policy.

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III. Meetings and Service Subject to the Daily Compensation

For a Director to be entitled to a daily compensation under this policy, the event in question must constitute one of the following:

- A. A "meeting" of the District Board as that term is defined in Government Code section 54952.2(a); i.e., a "congregation of a majority" of the Directors "at the same time and location, including teleconference location" to hear or discuss any item that is "within the subject matter jurisdiction" of the District.
- B. A conference or organized educational gathering open to the public that "involves a discussion of issues of general interest to the public or to public agencies of the type represented" by the Board, as described in Government Code section 54952.2(c)(2), including ethics training required by Government Code section 53234 et seq.
- C. A meeting of any multi-jurisdictional governmental body on which the Director serves as the District's designated representative.
- D. Any meeting attended or service provided on a given day at the formal request of the Board and for which the Board approves payment of a daily meeting.

IV. Aggregate Limits

The number of days for which a Director receives a daily compensation will not exceed four days in a calendar month or state law, whatever is less.

POLICY:	#3
SUBJECT:	Board Meeting Noticing and Recording
DATE:	10/16/2025

PURPOSE

This policy is intended to provide SD5 staff, Directors, and the public with the general requirements and guidelines for noticing the SD5 Board of Director meetings consistent with the Brown Act (California Government Code Section 54950 et seq).

BOARD MEETING NOTICING

Board meeting agendas are posted outside the SD5 offices, near the front door, at 2001 Paradise Drive. The agenda is also posted on the District's website (www.sani5.org). The website posting includes the entire agenda packet. The agenda and staff reports are available in the SD5 administrative office for review.

Posting for regular, special, and emergency meetings shall comply with Brown Act requirements.

REGULAR MEETINGS

Except as otherwise determined by the District, regular meetings of the District shall normally be held on the third Thursday of every month at 5:00 p.m. in the District Office at 2001 Paradise Drive, Tiburon, California.

SPECIAL MEETINGS

The President of the District, or a majority of the Board, may call a special meeting for the purpose of transacting any business so specified in the notice for the meeting. Such notice must be given to each member of the Board by personal delivery or by mail, and to all media outlets that have made a written request to the District, at least twenty-four (24) hours before the time of such special meetings. The notice shall be posted at least 24 hours prior to the special meeting in a location that is freely accessible to members of the public. The notice shall specify the time and place of such special meeting together with the business to be transacted. No other business shall be conducted by the District except as specified in the notice calling the special meeting.

MEETINGS OPEN TO THE PUBLIC

Pursuant to the Ralph M. Brown Act, California Government Code Sections 54950 et seq., all regular meetings, special meetings, and standing committee meetings shall be open and public as required by law. At all regular meetings, the Board will recognize persons wishing to address the District concerning items of interest to the public that are within the subject matter jurisdiction of the District. At all regular, special, and standing committee meetings, the District will recognize persons wishing to address the Board concerning any item that has been described in the notice for the meeting before or during consideration of that item. The District may adopt reasonable regulations during each meeting pertaining to the permitted scope and duration of public testimony to be received including, but not limited to, regulations limiting the total amount of time allocated for public testimony on particular issues and for each individual speaker. Any regular or special meeting may be adjourned to a date and place certain as specified by the District, and any such adjourned meeting shall be deemed to be a part of the regular or special meeting so adjourned. The District shall take such action as may be required by law to notify the public of all District

meetings including meetings of any standing and ad hoc committees.

The Board may consider items in closed session as allowed by the Ralph M. Brown Act, California Government Code Sections 54950 et seq

AGENDA

Prior to every meeting of the District, the General Manager, in consultation with the President shall prepare an agenda which shall set forth a brief general description of each item of business to be transacted or discussed by the District, including matters to be discussed in closed session and matters specifically requested for consideration by any Board member. A complete copy of each agenda, together with supporting material (except those documents exempt from disclosure under the Public Records Act), shall be delivered electronically to each Board member so as to reach the recipient in sufficient time preceding the scheduled meeting. The agenda and supporting documents shall be available and open to the public.

MEETING PROCEDURE

The meetings of the Board of Directors generally shall be conducted in accordance with the procedures described below.

1. **Call to Order and Roll Call.** The President of the District Board shall preside at all meetings, and shall call each regular, adjourned, recessed or special meeting to order at the appointed time. Immediately after the call to order, the General Manager shall call the roll of the members of the Board and shall record those present and those absent. If present, members of the Board will be recorded present regardless of their answer or failure to answer to the roll call. Immediately after the roll call, or the appointment of a president pro tempore in the event that the President, Vice President and Board Secretary are absent, the presiding officer shall proceed with the order of business.

2. **Quorum.** A majority of the membership of the Board constitutes a quorum for the purpose of conducting the business of the District. If there is not a quorum, a lesser number of Board members or the General Manager may adjourn the meeting until there is a quorum.

3. **Order of Business.** The order of business taken up for consideration shall generally be as follows:
 - a. Call to Order
 - b. Roll Call
 - c. Public Comments
 - d. Directors Comments and/or Agenda Requests
 - e. Consent Calendar
 - f. Management Reports
 - g. New Business
 - h. Unfinished Business
 - i. Committee Reports
 - j. Other Business
 - k. Environmental
 - l. Correspondence
 - m. Informational Items
 - n. Adjournment

The President may, if in the interest of the District, take any item of business out of order.

4. Actions by the Board. The actions of the District may be expressed by ordinances, resolutions or motions. All items requiring Board action must be preceded by a motion of a Board member. In order for a vote to be taken on a motion, it requires a second from another Board member. A motion will die for lack of a second. The President may make or second any motion.

Discussion may precede or follow the making of a motion or second. The President shall state the motion under consideration. Once a motion is made seconded and stated, the debate is limited to the pending motion.

The President will then call for the question. Voting on ordinances, or any other matters when requested by the majority of the Board members, shall be by roll call. No ordinance, resolution or motion shall become effective without the affirmative votes of a majority of the quorum.

5. Guidelines for Discussion at Meetings.

a. General. These guidelines are intended primarily for those situations when it is necessary to formalize the meeting in order for each Board member to be heard. The President will decide, subject to a question of order by a Board member, the degree of enforcement of these guidelines during the meeting.

b. Rules of Order. The Board prefers a flexible form of meeting, and therefore does not conduct its meetings with formal rules of order. If a Board member believes order is not being maintained or procedures are not adequate, the Board member may raise the point of order to the President. If the ruling of the President is not satisfactory, it may be appealed to the entire Board. A majority of the Board will determine the point of order.

c. Requesting the floor. Any Board member desiring to speak should address the President and, upon recognition by the President, address the subject under discussion.

d. Interruptions. Any Board member, once recognized, should not be interrupted unless called to order by the President. If called to order, the Board member should cease speaking until the question of order is determined.

BOARD MEETING MINUTES

I. General

The District's General Manager or other staff member as designated by the General Manager shall take and maintain minutes for each regular, special, and/or emergency meeting of the SD5 Board of Directors. The minutes are an official record of the Board meeting.

Minutes will not be taken for Board Committee meetings, unless required by the Brown Act or other state law.

II. Minutes - Form and Content

Meeting minutes shall be in an action/summary format and shall contain the following information:

- A. Meeting location
- B. Meeting commencement time and adjournment time
- C. Board Members in attendance and absent
- D. Staff in attendance
- E. Public in attendance who sign-in on the meeting sign-in form
- F. Brief staff overview of each agenda item
- G. Board action and vote for each agenda item, if applicable; the Aye, No or Abstain vote of each Board member shall be recorded
- H. Board direction to staff for each agenda item, if applicable
- I. Identification of public speakers for each agenda item

The minutes shall not contain a narrative advanced by each Board member during the meeting. Staff will summarize Board comments and questions, and staff responses to Board questions for each agenda item that influence Board direction or action. The minutes shall note the general nature of public comments and questions.

III. Approval of Minutes

Staff shall prepare minutes for each regular, special, and/or emergency Board meeting and place the minutes on the consent calendar for approval at the next Board meeting.

Any Board member who has comments on the minutes shall provide his/her comments to the Board during the Board meeting where the minutes are set to be approved. The Board will either accept the member's comments/clarifications into the minutes or reject the member's comment/clarifications if the Board votes that the proposed minutes do not need such clarification or change. The Board may also direct staff to review the audio recording of the subject meeting, make any necessary corrections, and bring the revised minutes to the Board at the subsequent meeting for approval.

IV. Maintenance of Minutes

Staff will place and store a hard copy of the approved minutes of each Board meeting in the ~~Districts~~District's Administrative Office. An electronic copy shall be placed in the District's intranet, and on the District website for public viewing and downloading.

V. Public Access to Minutes

Meeting minutes are public records and shall be accessible for public viewing and provided to the public upon request. If a copy of the minutes is requested by a member of the public, staff will either email (PDF) or fax the minutes, or prepare a hard copy for public pickup at the Districts office.

DISTRICT AUDIO AND VIDEO RECORDING OF BOARD MEETINGS

The District does not offer audio or video recordings of meetings. Meetings are attended in person and are scheduled in the late afternoon (5pm) in order to allow ample time for the public to attend the meeting in person

POLICY:	#4
SUBJECT:	Reimbursement for Travel/Expenses for Directors
DATE:	10/16/2025

AUTHORIZED EXPENSES

- I. District funds, equipment, supplies, and staff time must be used only for authorized District business.
Expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this policy are met:
 - A. Communicating with representatives of regional, state, and national governments on District adopted policy positions;
 - B. Attending educational seminars designed to improve Directors skill and information levels;
 - C. Participating in regional, state, and national organizations whose activities affect the District's interests;
 - D. Attending local events or meetings on behalf of the District;
 - E. Meetings such as those listed above for which a meeting stipend is expressly authorized under this policy.All other expenditures require prior approval by the District's governing body.
- II. Directors must receive prior approval by the Board for attendance at conferences, trainings, or meetings that require overnight travel.
- III. Examples of personal expenses that the District will not reimburse include, but are not limited to:
 - A. The personal portion of any trip;
 - B. Political or charitable contributions or events;
 - C. Family expenses, including a partner's expenses when accompanying a Director on District-related business, as well as children-or pet-related expenses;
 - D. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
 - E. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, or gasoline; and
 - F. Personal losses incurred while on District business.

- IV. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

COST CONTROL

To conserve District resources and keep expenses within reasonable standards for public officials, expenditures should adhere to the following guidelines.

I. Transportation

The following transportation modes may be used for the purposes of traveling on Agency business:

- A. Air -- Allowance for air travel will be reimbursed only for the actual round-trip air fare to the airport nearest to the conference location. Coach or tourist class accommodations shall be utilized when traveling by commercial airline. The Agency will reimburse the District for the cost of one personal baggage fee each way.
- B. Personal Vehicle -- For personal vehicle use, mileage is reimbursed at the rate currently established by the Internal Revenue Service.

If the use of a personal vehicle is selected over air travel, the limit of reimbursement is based on the lesser of the calculated mileage or current air fare cost to the destination airport.
- C. Rental Car -- Rental cars, public transportation, taxi services, and ridesharing services may be used as needed at destination locations. The lowest cost alternative should be selected.
- D. Other Transportation Expenses -- Expenses for parking, bridge tolls, and other related transportation expenses are authorized, and the receipts shall be attached to the Travel Expense Report in order to obtain reimbursement. No receipt is required for reimbursement of bridge tolls. Long-term parking must be used for travel exceeding 24-hours.

II. Lodging

Expenses will be allowed for lodging at the single-room rate for authorized overnight travel. The approved rate will be based on the conference-sponsoring hotel single-room rate, when applicable.

Directors shall be responsible for all cost differentials for partner/family member accompanying the Director if the actual room rate exceeds the conference single room rate.

Meals or other charges on the hotel bill will be charged to the per diem amount. All receipts must be retained for payment or reimbursement.

When a lodging bill includes meals or other charges which exceed per diem rates, the Director is liable for the amount that exceeds the lodging and per diem allowance as set forth in this policy.

III. Meals and Incidental Expenses

The District will provide a per diem amount per Financial Policy #541 - *Travel, Training and Other Business Expense Reimbursements*, to cover meals, gratuities, and incidental expenses.

Meals provided by a conference in which a Director participates will be subtracted from the overnight travel per diem rate.

~~Directors~~Directors may be advanced the per diem amount upon request.

IV. Daily Travel

A. Meal allocations

Meal allocations for travel where no overnight stay is required, and the meals are not provided by the registration fee, will be based on the District per diem limits established each calendar year.

B. Registration Fees

Generally, the District will pre-pay registration fees for approved seminars and conferences prior to the date of the event. If a Director pays for registration, the receipt is to be attached to the Travel Expense Report form.

C. Other Expenses

Expenses not allowed above are NOT reimbursable. In no event shall expenses incurred by a non-District employee be reimbursed by the District.

D. Phone/Fax/Internet

Directors will be reimbursed for actual phone, fax, and internet expenses incurred on District business. Telephone bills should identify which calls were made on District business.

PER DIEM ADVANCE POLICY

- I. From time to time, it may be necessary for an official to request a per diem advance to cover anticipated expenses while traveling or doing business on the District's behalf. Such request for an advance must be submitted to the General Manager on the District's Per Diem Advance Request Form prior to the need for the advance.
- II. In the event the General Manager is uncertain as to whether a request complies with this policy, such individual must seek resolution from the Board of Directors.

EXPENSE REPORT CONTENT AND SUBMISSION DEADLINE

- I. All cash advance expenditures, credit card expenses, and expense reimbursement requests must be submitted on a Travel Expense Report provided by the District.
- II. Expense reports must document that the expense in question met the requirements of this policy. For example, if the meeting is with a legislator, the Director

should explain whose meals were purchased, what issues were discussed, and how those relate to the Districts adopted legislative positions and priorities.

- III. Directors must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense.
- IV. Inability to provide such documentation in a timely fashion may result in the expense being borne by the Director.

AUDITS OF EXPENSE REPORTS

All expenses are subject to verification that they comply with this policy.

REPORTS TO GOVERNING BOARD

Following attendance at a meeting/conference at District expense, each official shall briefly report on the meeting/conference at the next regular meeting of the SD5 Board of Directors. If multiple officials attended, a joint report may be made.

COMPLIANCE WITH LAWS

Directors should keep in mind that some expenditures may be subject to reporting under the Political Reform Act. All Agency expenditures are public records subject to disclosure under the Public Records Act.

VIOLATION OF THIS POLICY

Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: (1) loss of reimbursement privileges, (2) a demand for restitution to the District, (3) the District's reporting the expenses as income of the elected official to state and federal tax authorities, (4) civil penalties of up to \$1,000.00 per day and three times the value of the resources used, and (5) prosecution for misuse of public resources.

POLICY:	#5
SUBJECT:	Directors Response to Queries Raised by Members of the Public
DATE:	10/13/2020

This policy is intended to provide Director with general practice and guidelines for responding to questions and comments made by members of the public during Board meetings.

GENERAL

The District Board of Directors encourages the public’s presence and participation at their meetings, and promotes fair and open public processes. The opinions and input shared by members of the public are valued and considered in the decisions made by the Board, and the District seeks to have the public’s questions answered.

During open time for public expression, the Board will not discuss or take action but Directors may briefly respond to statements made or questions proposed by the public, ask for clarification from staff, refer the matter to staff, or request staff to report back to the Board at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda.

Public questions made during an agenda item are noted by the General Manager. At the close of public comments on the item, the President will direct staff to either address the questions or issues that have been posed, or ask the member of the public to contact staff following the meeting to obtain the required information. The nature of the questions posed are recorded in the minutes, pursuant to Board policy #3, *Board Meeting Noticing and Recording* for the public record.

Comments posed by members of the public are noted and a brief synopsis identifying the topic related to the comments is included in the minutes. Speakers are asked to identify themselves for the record.

POLICY:	#6
SUBJECT:	Access to Public Documents
DATE:	10/16/2025

GENERAL

The District has an administrative procedure, *Public Records Act Requests- Policy #9*, which provides clear guidance to staff and Directors regarding providing the public with access and copies of public documents. It is the Districts intention to provide the public with available information and records, except those that are related to legally protected confidential, personnel, or medical matters.

Commented [MS1]: It might be helpful to include what the procedure is for PRA requests in this section for reference.

SPECIAL CONSIDERATION

Directors often have access to materials that are provided in closed session. These materials are not part of the public record and are considered confidential. Directors will not disclose information that legally qualifies as confidential to unauthorized persons without approval of the Board. This includes information that (1) has been received for, or during, a closed session Board meeting, as compliant with the Brown Act, (2) is protected from disclosure under the attorney/client or other evidentiary privilege, or as compliant with the Brown Act, or (3) is not disclosable under the California Public Records Act.

POLICY:	#7
SUBJECT:	Establishing and Using Committees
DATE:	10/13/2020

GENERAL

This policy is intended to provide SD5 staff, Directors, and the public with information regarding the general practice of establishing and utilizing committees.

This Policy shall establish that the SD5 Board shall form standing and ad hoc committees on an as-needed basis. The composition of the committees shall be normally established at the beginning of the calendar year. Both standing and ad hoc committees are advisory in nature. They present their findings on a subject matter with a recommendation to the full Board for consideration. Standing and ad hoc committees shall adhere to Board policies while conducting their business including the Board Decorum Policy.

The President of the Board shall appoint all committees and the membership thereof. Unless otherwise prescribed, a committee shall consist of not more than two (2) Board members. A majority of the committee membership shall constitute a quorum and a vote of such majority shall be required for action. Meetings for standing committees and committees comprised of a quorum of Board members shall be noticed in the same manner as Board meetings.

EVALUATION COMMITTEE

An Evaluation Committee shall be comprised of the President and Vice President of the ~~Districts~~District's Board of Directors. Such composition will be determined at the commencement of each calendar year with the nomination and appointment of the Board's officers.

The purpose of the Evaluation Committee is to meet with the General Manager prior to the annual performance evaluation to discuss the status of the Board approved workplan, initiatives for the next evaluation year, and salary, benefits, terms and conditions of employment and other provisions of the General Manager's employment agreement. The Evaluation Committee shall provide recommendations to the Board and receive direction from the Board as to any adjustments to the aforementioned contract items with the General Manager.

STANDING COMMITTEES/COMMITTEE OF THE WHOLE

To allow full participation by Board members at meetings of standing committees, each standing committee meeting shall also be noticed as a "Committee of the Whole." In the event that a quorum of Board members is present, the standing committee will automatically convert into a Committee of the Whole. Likewise, if there is no longer a quorum of the Committee of the Whole, then the Committee of the Whole will automatically convert back into a standing committee. The Chair of the Standing Committee will serve as Chair of the Committee of the Whole.

The agenda for each standing committee shall include the following footnote:

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

Standing Committees. The following are the standing committees and their functions:

- a. **Finance Committee.** The functions of the Finance Committee include but are not limited to review of (1) matters affecting the fiscal operation of the District, including budgets, revenues, expenditures, and investments; (2) financial reports, audit reports, and accounting practices; and (3) grant funds and funding opportunities.
- b. **Personnel Committee.** The functions of the Personnel Committee include but are not limited to review of (1) matters affecting employer and employee relations; (2) changes or amendments to the MOU between the District and its employees; and (3) issues regarding employee benefits, including retirement and health benefits.
- c. **Governance Committee.** The functions of the Governance Committee include but are not limited to review of (1) matters regarding the management of the policies and procedures District; and (2) issues regarding the procedures and conduct of the Board of Directors including amendments to the Rules of Procedure.
- d. **Capital Improvement Committee.** The functions of the Capital Improvement Committee include but are not limited to review of (1) the Capital Improvement Program and projects described therein; and (2) issues regarding the planning, design and construction of capital improvement projects.

Reports of Committees.

Committees shall report on any subject referred to them by the Board or by the President of the Board and shall give their recommendations thereon.

Alternate Committee Members.

The President may appoint alternates to all standing and advisory committees in case a regular committee member is unable to attend committee meeting

AD HOC COMMITTEES

From time to time, the ~~Districts~~District's Board will determine the need for the establishment of ad hoc committees. These committees are formed for the specific purpose of addressing special issues or items that will come under consideration of the Board in the future.

An ad hoc committee is formed by either the election or voluntary assignment of Directors to the committee. Ad hoc committees do not have a regular schedule and meet irregularly only on an as-needed basis.

Upon the establishment of an ad hoc committee, the Board or the District's ~~g~~General ~~e~~Counsel will determine whether the committee is subject to the requirements of the Brown Act (California Government Code § 54952).

Date: 12/18/2025

To: Board of Directors

From: Tony Rubio- District Manager

Subject: Board Compensation Policy

Daily compensation for several water and wastewater agencies in the region is presented below. Water district directors receive compensation for up to 10 days of service per month and the Sanitary District Act allows for compensation up to six days of service per month.

Agency	Board Compensation
West County Wastewater District	\$440
Ross Valley Sanitary District	\$314
East Bay Dischargers Authority	\$300
North Marin Water District	\$276 (annual CPI incr)
Las Gallinas Valley Sanitary District	\$300
Castro Valley Sanitary District	\$265
Novato Sanitary District	\$225
Marin Municipal Water District	\$200
Union Sanitary District	\$219
Dublin San Ramon Services District	\$195
Fairfield Suisun Sewer District	\$183
Delta Diablo Sanitary District	\$170
Sausalito Marin City Sanitary District	\$160
Sanitary District #5 of Marin County	\$100
San Rafael Sanitation District	\$100

ORDINANCE NO. ~~XXXX-XX~~2026-01

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

AN ORDINANCE OF THE MARIN COUNTY SANITARY DISTRICT NO. 5 AMENDING EXISTING SECTION 2.05.010(4) OF THE MARIN COUNTY SANITARY DISTRICT NO. 5 CODE TO INCREASE BOARD MEMBER COMPENSATION

WHEREAS, in 2000, the California Legislature amended Section 6489 of the Health & Safety Code authorizing Sanitary District Boards to increase Board Member compensation in an amount greater than the then current maximum of one hundred dollars (\$100.00) per day by an additional five percent (5%) for each calendar year following the operative date of the last adjustment pursuant to California Water Code Sections 20200 *et seq*; and

WHEREAS, in 1996, the Board of Directors of the Marin County Sanitary District No. 5 set the compensation of Board Members at \$100.00 per day for each day's attendance at meetings of the Board or for each day's service as Director by request of the Board, not exceeding a total of six days in any calendar month; and

WHEREAS, the Board of Directors believes that the current compensation should be increased to \$150.00 per day of service of the Board or for each day's service as Director by request of the Board, not exceeding a total of six days in any calendar month; and

WHEREAS, the Board of Directors, by this Ordinance is amending existing Section 2.05.010(4) of the of the Marin County Sanitary District No. 5 Code to reflect the meeting stipend of \$150.00 per day for each day's attendance at meetings of the Board or for each day's service as Director by request of the Board, not exceeding a total of six days in any calendar month; and

NOW, THEREFORE, THE MARIN COUNTY SANITARY DISTRICT NO. 5 BOARD OF DIRECTORS DOES ORDAIN AS FOLLOWS:

Section 2.05.010(4) of the Marin County Sanitary District No. 5 Code is hereby amended to read as follows: (additions in underline, deletions in ~~striketrough~~):

(4) Compensation. Pursuant to Section 6489 of the California Health & Safety Code, each director shall receive compensation in an amount not to exceed ~~\$100~~ \$150.00 per day for each day's attendance at meetings of the Board not exceeding a total of six (6) days in any calendar month, together with any expenses incident thereto. Compensation for actual attendance at meetings of the Board shall be disbursed on a semi-annual basis in December and June of each calendar year. Directors will be reimbursed for travel, lodging, meals and other expenses actually incurred in performing services for the benefit of the District in accordance with the District's Travel Policy as adopted by the Board. No other compensation will be paid to Directors unless authorized by the Board of Directors.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of an amended ordinance passed and adopted at a regular meeting of the Sanitary Board of Sanitary District No. 5 of Marin County, California, duly held on the XXth day of January 2026~~5~~, by the following vote of the members thereof:

AYES, in favor thereof, Directors:

NOES, Directors:

ABSENT, Directors:

APPROVED:

Omar Arias-Montez
President, Board of Directors

ATTEST:

Richard Snyder
Secretary, Board of Directors

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

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

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

ARTICLE I. DEFINITIONS

Sec. 100. District shall mean Sanitary District No. 5 of Marin County, California.

Sec. 101. Town shall mean the Town of Tiburon.

Sec. 102. City shall mean the City of Belvedere.

Sec. 103. County shall mean the County of Marin, California.

Sec. 104. Board shall mean the Sanitary Board of said District.

Sec. 105. District Engineer shall mean the Engineer appointed by and acting for the Board and shall be a Registered Civil Engineer.

Sec. 106. District Inspector shall mean the Inspector acting for the Board and may be a contractor hired by the District, the District Inspector or any other individual appointed by the District Manager.

Sec. 107. District Secretary shall mean the Secretary of the Board.

Sec. 108. Person shall mean any human being, individual, firm, company, partnership, association, private or public or Municipal Corporation, the United States of America, the State of California, and any district, political subdivision, governmental agency and mandatory thereof.

Sec. 109. Permit shall mean any written authorization required pursuant to this or any other regulation of the District, Town, City or County, as applicable.

Sec. 110. Building shall mean any structure or vessel used for human habitation or a place of business, recreation or other purpose containing sanitary facilities. For the purpose of

establishing the Basic Connection Charge, as herein provided, each Unit is deemed a separate Building.

Sec. 111. Common Interest Development shall mean a development characterized by individual ownership of a condominium housing unit or a residential parcel coupled with the shared ownership of (or right to use) common areas and facilities, including, but not limited to, condominium projects, community apartment projects, stock cooperatives and planned unit developments, which contains three or more dwelling units and which has a Lateral Sewer shared by three or more dwelling units.

Sec. 112. Applicant shall mean the Person making application for a Permit and shall be the owner of premises to be served by the Sewer for which a Permit is requested, or his authorized agent.

Sec. 113. Contractor shall mean an individual, firm, corporation, partnership or association duly licensed by the State of California to perform the type of work to be done under the Permit.

Sec. 114. Street shall mean any public highway, road, street, avenue, alley, way, public place, public easement or right of way.

Sec. 115. Sewage Works shall mean all facilities owned or controlled by District for collecting, pumping, treating and disposing of sewage.

Sec. 116. Sewage shall mean any and all waste substances, liquid or solid, associated with human habitation or which contains or may be contaminated with human or animal excreta or excrement, offal, or any feculent matter.

Sec. 117. Industrial Waste shall mean any and all liquid or solid waste substance, not Sewage, from any producing, manufacturing or processing operation of whatever nature.

Sec. 118. Sewer shall mean a pipe or conduit for carrying Sewage.

Sec. 119. Public Sewer shall mean a Sewer lying within a Street and which is controlled by or under the jurisdiction of the District.

Sec. 120. Combined Sewer shall mean a Sewer receiving both surface runoff and Sewage.

Sec. 121. Sanitary Sewer shall mean a Sewer which carries Sewage and to which storm, surface and ground waters are not intentionally admitted.

Sec. 122. Storm Sewer or Storm Drain shall mean a pipe or conduit, which carries storm and surface or ground waters and drainage, but excludes Sewage and polluted Industrial Waste.

Sec. 123. Main Sewer shall mean a Public Sewer designed to accommodate more than one Lateral Sewer.

Sec. 124. Lateral Sewer shall mean that portion of any Sewer beginning at the plumbing or drainage outlet of any Building or industrial facility and terminating at the Main Sewer **including** cleanouts and backflow preventer device.

Sec. 125. Private Sewer shall mean a Sewer serving one or more Buildings or industrial facilities that is not connected with a Public Sewer. Examples of Private Sewers include, but are not limited to: septic tanks, cesspools, anaerobic tanks, chemical processes, privies, privy vaults, seepage pits, and any other facility intended or used for the disposal of Sewage.

Sec. 126. Outside Sewer shall mean a Sanitary Sewer beyond the limits of the District not subject to the control or jurisdiction of District.

Sec. 127. Sewage Treatment Plant shall mean any arrangement of devices and structures used for treating Sewage.

Sec. 128. Lateral Sewer Inspection shall mean an inspection of a Lateral Sewer that consists of the retention of a Contractor by the owner in order to visually examine and inspect a Lateral Sewer in the manner deemed appropriate by the District Engineer. Such an inspection shall, at a minimum, include the use of a closed-circuit television inspection device for the purposes of determining whether the Lateral Sewer complies with the requirements of this chapter.

Sec. 129. Repair(s) or Replacement of Lateral Sewer shall mean construction activities performed by a Contractor to bring a Lateral Sewer into compliance with this chapter. “Repair(s) of a Lateral Sewer” means a partial repair of a Lateral Sewer while “Replacement of

Lateral Sewer” applies to the complete length of the Lateral Sewer. Lining of a Lateral Sewer is considered to be Replacement of Lateral Sewer.

Sec. 130. Compliance Certificate shall mean a certificate issued by the District indicating that the Lateral Sewer complies with the ordinances, rules and regulations of the District and all other applicable rules and regulations.

Sec. 131. Conditional Compliance Certificate shall mean a certificate that is only valid for 90 days and that is issued by the District when requested by the property owner in order to allow transfer of title to proceed without delay.

Sec. 132. Garbage shall include any or all of the following: garbage, swill, refuse, cans, bottles, papers, vegetable matter, carcasses of dead animals, offal, trash, rubbish and radioactive waste material.

Sec. 133. Fixture Unit shall mean fixture unit load values for drainage piping and shall be computed from Chapter 4 of the 2022 California Uniform Plumbing Code adopted herein.

Sec. 134. Unit shall mean the place of residence for a single family. When property is improved for multi-family purposes, it shall include the number of Units that the facilities thereon provide in number facilities for single families. When such improvements are for other than residential purposes, the number of Units shall be determined by dividing the total number of persons regularly using or occupying said premises by three. When said property is unimproved and subdivided, each single lot shall be a Unit. When unimproved property is not subdivided, it shall be deemed to have the number of lots that would be allowed for the zoning district in which the property is located as provided in the general plan and zoning regulations of the Town, City, or County, as applicable. When said property is a trailer court, trailer park or mobile home park, it shall be deemed to have the number of Units for which spaces are provided.

Sec. 135. Additional Definitions. For the purpose of this chapter, additional terms not defined herein shall have the meaning indicated in Chapter 2 of the 2022 California Uniform Plumbing Code as adopted herein.

ARTICLE II. GENERAL PROVISIONS

Sec. 201. Rules and Regulations. The following rules and regulations respecting Sewer construction and disposal of Sewage and drainage of Buildings and connection to the Sewage Works of the District are hereby adopted, and all work in respect thereto shall be performed as herein required and not otherwise.

Sec. 202. Purpose. This chapter is intended to provide rules and regulations for the use and construction of Sewer facilities hereafter installed, altered or repaired within the District. This chapter shall not apply retroactively and, in the event of an alteration or repair hereafter made, it shall apply only to the new materials and methods used therein.

Sec. 203. Short Title. This Ordinance shall be known as the “SANITARY CODE OF SANITARY DISTRICT NO. 5 OF MARIN COUNTY”.

Sec. 204. Posting and Publication. The adoption of this Ordinance shall be entered in the minutes of the Board, shall be published once in the Ark, a newspaper of general circulation, printed and published in the District, within ~~one (1)~~ 1 week following its passage and adoption, and shall take effect and be in force and effect immediately upon the expiration of one week of publication.

Sec. 205. Violation Unlawful. Following the effective date of this Ordinance, it shall be unlawful for any Person to connect to, construct, install or provide, maintain and use any other means of Sewage disposal from any Building in the District except by connection to a Public Sewer in the manner provided in this chapter.

Sec. 206. Relief on Application. When any Person by reason of special circumstances, is of the opinion that any provision of this chapter is unjust or inequitable as applied to his premises, he may make written application to the Board, stating the special circumstances, citing the provision complained of, and requesting suspension or modification of that provision as applied to his premises.

If such application be approved, the Board may, by resolution, suspend or modify the provision complained of, as applied to such premises, to be effective as of the date of the application and continuing during the period of the special circumstances.

Sec. 207. Relief on Own Motion. The Board may, on its own motion, find that by reason of special circumstances any provision of this chapter should be suspended or modified as

applied to a particular premise and may, by resolution, order such suspension or modification for such premises during the period of such special circumstances, or any part thereof.

Sec. 208. District Inspector, Compensation. The Board shall employ some fit and qualified person or persons to perform the duties of inspecting the installation, connection, maintenance and use of all Side Sewers, Public Sewers, Private Sewer and facilities in connection therewith in the District, to be known as the District Inspector.

Sec. 209. Permits and Fees. No Public Sewer or other Sewage facility within a Street shall be installed, altered or repaired within the District until a Permit for the work has been obtained from the District and all fees paid in accordance with the requirements of Article IX of this chapter.

ARTICLE III. USE OF PUBLIC SEWERS REQUIRED

Sec. 301. Disposal of Wastes. It shall be unlawful for any Person to place, deposit, or permit to be deposited in any unsanitary manner upon public or private property within the District, or in any area under the jurisdiction of said District, any Sewage, Garbage, or other objectionable waste.

Sec. 302. Treatment of Wastes Required. It shall be unlawful to discharge to any stream or watercourse any Sewage, industrial wastes, or other polluted waters, except where suitable treatment has been provided in accordance with provisions of this chapter.

Sec. 303. Unlawful Disposal. Except as herein provided, it shall be unlawful to construct or maintain any Private Sewer.

Sec. 304. Occupancy Prohibited. No Building, industrial facility or other structure shall be occupied until the owner of the premises has complied with all rules and regulations of District.

Sec. 305. Sewer Connection, When Mandatory. Following the effective date of this Ordinance, it shall be unlawful for any person to connect to, construct, install, provide, maintain and use any other means of sewage disposal in said District, except connection with the Sewage Works of the District in the manner provided in this Ordinance.

ARTICLE IV. PRIVATE SEWAGE DISPOSAL

Sec. 401. Sewer Not Available. Where a Public Sewer is not available to satisfy the provisions of Sec. 305, the Lateral Sewer shall be connected to a Private Sewer complying with the provisions of this chapter. A Public Sewer is available if a Main Sewer is located within 400 feet, as measured on a horizontal plane, from the closest edge of any Building on a property. However, a Public Sewer is not considered available if another parcel under separate ownership blocks access to the Main Sewer stub out.

Sec. 402. Permit Required. Before commencement of construction of a Private Sewer the owner shall first obtain a written Permit signed by the District Secretary. The application for such Permit shall be made on a form furnished by the District, which the Applicant shall supplement by any plans, specifications, and other information as deemed necessary by the District Secretary. A Permit and inspection fee shall be paid to the District at the time the application is filed in accordance with the provisions of this chapter.

Sec. 403. Inspection Required. A ~~P~~ermit for a Private Sewer shall not become effective until the installation is completed to the satisfaction of the District Inspector. He shall be allowed to inspect the work at any stage of construction and, in any event, the Applicant for the Permit shall notify the District Inspector when the work is ready for final inspection, and before any underground portions are covered. The final inspection shall be made within ~~forty-eight~~ (48) hours, weekends Sundays and Holidays excluded, of the receipt of the notice by the District Inspector.

Sec. 404. Design Requirements. The type, capacities, location and layout of a Private Sewer shall comply with all recommendations of the Department of Public Health of the State of California, the Health Officer of County, and any other applicable regulatory authority including, but not limited to, the Building Department of City, Town, or County, as applicable. No Permit shall be issued for any Private Sewer employing subsurface soil absorption facilities where the characteristics of the property do not indicate sufficient soil absorption qualities. No Private Sewer shall be permitted to discharge to any Public Sewer or any stream or watercourse.

Sec. 405. Abandonment of Facilities. At such time as a Public Sewer becomes available to a property served by a Private Sewer, as defined in Section 401, a direct connection shall be made to the Public Sewer in compliance with the ordinances, rules and regulations of

District, and any Private Sewer facilities shall be abandoned and filled with suitable material as determined by the District Inspector.

Sec. 406. Cost of Maintenance by Owner. The owner shall operate and maintain the Private Sewer in a sanitary manner at all times, at no expense to the District.

Sec. 407. Additional Requirements. No statement contained in this Article shall be construed to interfere with any additional requirements that may be imposed by any law, ordinance, rule or regulation or by the Health Officer of the County, the Building Inspector of City, Town, or County, or any other applicable regulatory authority.

Sec. 408 Additional Enforcement Measures. In addition to all other authority the District has to enforce this and other ordinances and regulations, the District may seek to compel connection to an available Public Sewer as required by Sections 303 and 405, (1) as a condition on the issuance of a building ~~P~~ermit for the real property where the proposed addition or improvement (or cumulative additions or improvements through multiple projects over the prior 3 years) has a value of \$50,000 or greater and (2) when the real property is offered for sale. The District shall notify the City, Town, and County of the connection requirement of Sections 303 and 405 so that issuance of a building ~~P~~ermit for non-compliant real property may be conditioned upon connection to the Public Sewer and abandonment of the Private Sewer. If non-compliant real property is sold without connection to the Public Sewer and abandonment of the existing Private Sewer, the District may require the new owner of the property to connect to the Public Sewer and abandon the Private Sewer.

ARTICLE V. UNIFORM PLUMBING CODE

Sec. 501. Uniform Plumbing Code Adopted. All that certain plumbing code, entitled, “California Plumbing Code 2013”, based on the 2012 Uniform Plumbing Code, copies of which are on file in the office of the District for use and examination by the public, except such sections therein as are shown to be omitted, amended, or added thereto, in said copies, is hereby adopted as the UNIFORM PLUMBING CODE OF SANITARY DISTRICT NO. 5 OF MARIN COUNTY, to which reference is hereby made and is hereby adopted by reference as if set forth in full herein.

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

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

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

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

ARTICLE VI. LATERAL SEWERS AND CONNECTIONS

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

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

Sec. 603. Minimum Size and Slope. The minimum size of Sewers shall be in accordance with the Uniform Plumbing Code of Sanitary District No. 5 of Marin County and District Standard Specifications, as said code and specifications are heretofore or hereafter adopted by the District.

Sec. 604. Separate Sewers. No two adjacent lots fronting on the same street shall be permitted to join in the use of the same Lateral Sewer unless the District Engineer determines the following: (1) the shared Lateral Sewer existed on or before January 1, 2015; and (2) the Lateral Sewer is in compliance with this chapter. In the event that the District Engineer determines that the Lateral Sewer is not in compliance with this chapter, the District may require the construction of a new Lateral Sewer for each residential single family home or the construction of a new larger Lateral Sewer to accommodate the multiple residences.

Every Building or industrial facility must be separately connected with a Public Sewer if such Public Sewer exists in the street upon which the property abuts or in an easement which will serve said property. However, one or more buildings located on property belonging to the same owner may be served with the same Lateral Sewer during the period of said ownership. Upon the subsequent subdivision and sale of a portion of said lot the portion not directly connected with such Public Sewer shall be separately so connected with a Public Sewer, and it shall be unlawful for the owner thereof to continue to use or maintain such indirect connection.

The homeowners association of a Common Interest Development shall, along with the owner, be jointly and severally liable for the duties and obligations imposed by this chapter in relation to any Lateral Sewer located within a common area of the common interest development. If no homeowners association exists, then the individual unit owners shall be jointly and severally liable for the duties and obligations with respect to Lateral Sewers established by this chapter.

In the event that a Lateral Sewer is installed on property not owned in fee by the applicant or encroaches upon an easement, the applicant must obtain an easement for the installation and maintenance of the Lateral Sewer from the owner of the other property and provide the District with a copy of such easement.

Notwithstanding the above:

(a). Lateral Sewer shall not be allowed to cross more than one adjacent parcel of property not owned in fee by the applicant nor extend more than 100 feet from the property to be served.

(b). Lateral Sewer must connect to a Public Sewer within 25 feet from the point at

which the Lateral Sewer exits from the property line of the applicant or from the property line of the adjacent parcel. The District shall have the discretion to make an exception to the above requirements.

Sec. 605. Cleanouts. Cleanouts in Sewers subject to the jurisdiction of the District shall be provided in accordance with the Uniform Plumbing Code of Sanitary District No. 5 of Marin County. Cleanouts shall be the same diameter as the Sewer. All cleanouts shall be maintained watertight and shall be constructed in accordance with the specifications established by the District.

Sec. 606. Sewer Too Low. Whenever a Lateral Sewer is too low to permit gravity flow to the Public Sewer, Sewage carried by such Lateral Sewer shall be lifted by artificial means, approved by the District Engineer, and discharged to the Public Sewer at the expense of the owner.

Sec. 607. Connection to Public Sewer. The connection of a Lateral sewer into the Public Sewer shall be made in accordance with the specifications for such connections established by the District. The connection to the Public Sewer shall be made in the presence of the District Inspector or the District Engineer, and under his supervision and direction. Any damage to the Public Sewer shall be repaired at the cost of the applicant to the satisfaction of the District Inspector or District Engineer.

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

Sec. 609. Ownership, Maintenance, Repairs or Replacement of Lateral Sewer.
~~Lateral Sewers shall be maintained by the owner(s) of the property(s) served thereby. Lateral Sewers shall be owned, maintained and repaired, as follows:~~

(a). Ownership of the Lateral Sewer. The Lateral Sewer shall be owned by the property owner(s) which the Lateral Sewer serves. The entire Lateral

Sewer, from the building connection to and including the "wye" connection or other-tie-in to the sewer main, shall fall within the owner's responsibility for installation, maintenance, and Repair or Replacement.

(b). Maintenance, Repair(s) or Replacement Responsibilities of Owner(s) of Lateral Sewer. Each property owner shall be responsible, at the property owner's expense, to inspect by hiring a Contractor, maintain in good working order, and Repair or Replace, the Lateral Sewer, including backwater valves, in accordance with the District requirements. ~~so that it does not cause or contribute to any sewage overflow from either the private sewer lateral or the public sewer.~~ Where multiple residential connections are allowed on one Lateral Sewer, pursuant to Section 604, the property owners served by the shared Lateral Sewer shall be jointly and severally liable for any maintenance, operation, inspection, testing, and Repair(s) or Replacement. The property owners must enter into a maintenance, and Repair or Replacement agreement (including easements where feasible) between all of the owners sharing the Lateral Sewer to ensure that there is a mechanism in place to pay for the required maintenance, operation, inspection, testing, and Repair or Replacement of the shared Lateral Sewer.

(c). Standards for Maintenance of the Lateral Sewer. Repair or Replacement of the Lateral Sewer must occur if a Contractor or the District finds that the following standards for maintenance of the Lateral Sewer have not been met:

(i). The Lateral Sewer shall be kept free of root intrusion, fats, oils and grease, other solids, sediment deposits or any other similar conditions which may impede or obstruct flow.

(ii). The Lateral Sewer shall be free of any defects, obstruction or substantial deterioration of the line or structural defects, such as fractures, sags, cracks, breaks, leaks, openings, older pipe materials that are known to be inadequate, appurtenances and materials that are defective or sub-standard, displaced joints, open joints or missing portions. ~~or other defects or~~

~~obstructions, likely to cause or contribute to blockage of the private sewer lateral or the public sewer.~~

~~(iii). The Lateral Sewer shall be free from measurable quantities of inflow or infiltration.~~

~~(iv). All joints shall be watertight and all pipes shall be sound.~~

~~(v). All cleanouts shall be securely sealed with a cap or backflow prevention device at all times.~~

~~(vi). There shall be no nonsanitary connections or any piping that connects to the Lateral Sewer.~~

~~(d). Overflows or Seepage Maintenance. The property owner shall perform such duties as may be required in response to observed overflows or seepage attributable to the Lateral Sewer, or as discovered by smoke testing, televising or other surveys of the Lateral Sewer. Where such maintenance requires excavation or replacement of existing sewer facilities, the property owner shall apply for and receive a connection Permit from the District.~~

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

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

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

~~(b) Transfer of Property Title. Where the sale of any real property with Sewer improvements is proposed, the seller shall have the Lateral Sewer inspected prior to transfer of property title. The responsibility for any repair of a Lateral Sewer is an issue between the buyer and the seller. Should the seller fail to have the inspection conducted and any necessary repairs made prior to the sale of the property, the District shall require the new owner to conduct an inspection and/or make any necessary repairs to the Lateral Sewer.~~

~~(c) Repair of Main Sewer or Road Resurfacing On or Near Road Where Lateral Sewer Connects to Main Sewer. Whenever the District is replacing or conducting a repair of a Main Sewer, or whenever the City, Town, or County is carrying out road resurfacing, on or near the road where the Lateral Sewer connects to the Main Sewer. When the work is being carried out by the District, the District will notify owners of the work and the need for an inspection and any necessary repair so that any remedial work on the Lateral Sewer can be completed prior to the construction. Where an owner refuses to have the inspection conducted, the District may conduct an inspection and the owner shall be responsible for the costs of such inspection. The District shall require the owner to carry out any necessary repairs.~~

~~(d) Exceptions. The following are exceptions to the requirement for inspection described above:~~

~~(i) An owner otherwise required to perform an inspection under Section 611 shall not be required to perform such inspection if the owner (or the owner's predecessor in interest) has originally installed or has replaced his property's Lateral Sewer within the twenty (20) years prior to the date of application for a building permit, listing the property for sale, or the road work or sewer repair.~~

~~(ii) An owner otherwise required to perform an inspection under Section 611 shall~~

~~not be required to perform such inspection if the owner has conducted such inspection and completed any necessary repairs within three (3) years prior to the date the inspection would otherwise be required.~~

~~(iii) The owner shall provide proof of any prior Lateral Sewer replacement, inspection, and repair in the form of a certificate, paid bill, or other sufficient documentation that ensures such prior replacement, repair, or inspection. The form and content of the document or proof must be deemed sufficient by the District or its authorized representative~~

~~Sec. 612 Sec. 612 Installation of Backflow Check Valve Device. As part of any Application for a connection permit for residential and commercial structures, the owner shall install a backflow check valve device, approved by the District, on their Lateral Sewer within two (2) feet of the structure. Property owners shall own the backflow device and its maintenance and replacement shall be the sole obligation of the property owner and any successor in interest. Owners who choose not to install the device for any reason, including the owner's belief that the device is unnecessary or too difficult to install, must submit a letter to the District Manager for consideration. The letter will state the owner will hold the District harmless for any and all damages arising from the owner's sanitary sewer overflows/backflows.~~

~~Sec. 613 Sanitary Sewer Lateral Overflows and Stoppages. The District has the authority and responsibility to mitigate all private lateral Sanitary Sewer overflows. Therefore, if a Sanitary Sewer overflow occurs, the District will first attempt to contact the owner(s) of the private Lateral Sewer, residential or commercial, before the District or its contractor clears or repairs the stoppage. If the District cannot contact the owner(s), the District or its contractor will attempt to clear or repair the overflow and will invoice the owner(s) for the work performed by the District or its contractor. When the Lateral Sewer is used by multiple residents, the owners of the Lateral Sewer will negotiate among themselves with respect to apportioning the cost of the clearing or repair. The District will be held harmless for the condition of all private sewer laterals as a result of the clearing or repair.~~

Sec. 610. Mandatory Inspections. This Section 610 shall apply to any structure which has a Lateral Sewer.

(a). District Request to Require a Lateral Sewer Inspection. A property owner shall have a Lateral Sewer Inspection and provide the District Engineer (or any designated representative thereof, collectively referred to in this section as the "District Engineer") with a video and inspection report in compliance with Sections 612 and Section 613 of this chapter upon the occurrence of any of the following events:

(i). Overflow or Malfunction. Whenever the District Engineer determines that the Lateral Sewer has recently overflowed or has recently malfunctioned.

(ii). Lateral Failure or Lack of Maintenance. Whenever the District Engineer finds that there is sufficient evidence to conclude that the Lateral Sewer has failed, is likely to fail, or has not been properly maintained in accordance with the District requirements.

(iii). Public Health Threat. Whenever the District Engineer determines that there is any other reasonable cause to believe that there is a threat to the public health, safety, or welfare due to the condition of a Lateral Sewer.

(iv). Age of Pipes or Extent of Foliage Causing Higher Flow Within the Service Area. Whenever the District Engineer determines that the age of pipes (clay, plastic or other material) in combination with observed foliage (tree roots near the Lateral Sewer suggesting root intrusion causing infiltration) or the age of the pipes independently are causing a higher than average flow in a neighborhood or area, the District Engineer may direct an inspection of the Lateral Sewer to determine the need for repair.

(b). Events Requiring a Lateral Sewer Inspection and Compliance Certificate. The owner(s) shall have the Lateral Sewer of their property inspected in

accordance with the requirements of this Section upon occurrence of any of the events in Sections 610(b)(i)-(ii), below. Additionally, the owner(s) of the property which the Lateral Sewer serves must obtain a valid Compliance Certificate from the District in order to demonstrate compliance (as described in Section 610(b)(iii)), for any of the events in Sections 610(b)(i)-(ii), below:

(i). Additions and Improvements. Prior to the issuance of a Town or City building Permit for a building addition or new improvements on the real property where said addition or improvements (or cumulative additions or improvements through multiple projects over the prior 3 years) have a value of \$50,000.00 or greater.

(ii). Transfer of Property Title. Before close of escrow (in transfer of title sales only), the property owner shall provide to the District Engineer an inspection video and inspection report (reviewed by the District) of the Lateral Sewer, pursuant to Section 612. The District shall determine if the Lateral Sewer is in compliance with this chapter and free of the conditions listed in Section 609(c)(i)-(vi) and the events listed in Section 610(a)(i)-(iv). The testing, inspection, Repair(s) or Replacement, where required by the District, shall be the responsibility of the seller, nontransferable to the buyer. The District will not assume responsibility for costs of the testing, and Repair(s) or Replacement. Requirements of this chapter must be disclosed by the seller to the buyer in a timely manner prior to the close of escrow.

1. Before the sale of property, the seller and buyer of the property may mutually agree to transfer the responsibility for making any needed testing, inspection, and Repair(s) or Replacement to the

Lateral Sewer in compliance with the ordinances, rules and regulations of District, to the buyer (“Transfer of Responsibility”). In the event the buyer agrees to assume responsibility for any testing, inspection, and Repair or Replacement of the Lateral Sewer, including the installation of a backflow check valve device pursuant to Section 617, the seller shall provide the inspection video and inspection report (reviewed by the District) to the buyer, which indicates additional inspection, testing, and Repair(s) or Replacement needed to meet the District’s standards. The buyer shall then complete the Repair(s) or Replacement to meet the District’s standards no later than 90 days after the date of the Transfer of Responsibility is accepted by the District. Before the time of sale, the seller and buyer shall complete the following procedures:

- a. Both the seller and buyer shall sign a Transfer of Responsibility form, furnished by the District, certifying that the seller has completed an inspection, obtained Repair(s) or Replacement requirements from the District, and that the buyer has assumed responsibility for the required Repair(s) or Replacement ; and
- b. The signed Transfer of Responsibility form must be accepted by the District before the close of escrow and included in the real estate transfer

documentation.

(iii). Compliance Certificate Process. The property owner, or in a transfer of property title, the seller (or buyer if a valid Transfer of Responsibility form has been executed and accepted by the District) shall verify compliance with the ordinances, rules and regulations of the District by obtaining a completed Compliance Certificate, stamped and signed by the District Inspector.

After the property owner determines (through any combination of inspection, testing, and Repair(s) or Replacement) that the Lateral Sewer is in compliance with those standards, the property owner shall, perform verification testing in the presence of the District's employee or agent authorized to witness the test. If the verification testing demonstrates that the Lateral Sewer is in compliance with those standards, then the District shall issue a Compliance Certificate. When the Compliance Certificate is obtained as a result of Replacement of the Lateral Sewer, the Compliance Certificate shall be valid for 20 years from the date of issuance. When the Compliance Certificate is obtained without complete replacement (e.g., as a result of repair work or testing without repair), the Compliance Certificate shall be valid for 7 years from date of issuance.

(iv). Conditional Compliance Certificate. The requirement to obtain a Compliance Certificate from the District prior to transfer of title in no way affects the legality of the transfer of title in the underlying property transaction. If a Compliance Certificate cannot be obtained prior to title transfer, the seller (or buyer if a valid Transfer of Responsibility form has been executed and accepted by the District) may request a time extension of 90 days in which to perform the repairs or replacement required in

conjunction with the transfer of property by applying to the District for a Conditional Compliance Certificate. The Conditional Compliance Certificate request shall be submitted to the District. The Conditional Compliance Certificate shall provide a time extension of 90 days for completion of the work required to ensure that the Lateral Sewer conforms to the requirements of this chapter. Upon issuance of the Conditional Compliance Certificate, the seller (or buyer if a valid Transfer of Responsibility form has been executed and accepted by the District) must take one of the following two actions:

1. The seller (or buyer if a valid Transfer of Responsibility form has been executed and accepted by the District) must deposit \$10,000 Into Escrow. The District shall establish and be the holder of the escrow. The District will not assume responsibility for paying any interest or accumulation of interest. Once the Lateral Sewer passes a verification test, any remaining funds will be released by the District in accordance with District approved escrow instructions. The seller (or buyer if a valid Transfer of Responsibility form has been executed and accepted by the District) is responsible for the full cost of Lateral Sewer compliance with the District requirements, which may exceed the \$10,000 deposit.

2. Alternatively, the seller (or buyer if a valid Transfer of Responsibility form has been executed and accepted by the District) may enter into an agreement with the District, suitable for recording, under which the District will arrange for the needed work and will collect the costs from the seller (or buyer if a valid Transfer of Responsibility form has been executed and accepted by the District) along with the sewer service fees on the tax roll. If the

work is not entirely complete within 90 days of issuance of the Conditional Compliance Certificate, or if the work has been completed but the Lateral Sewer still does not comply with this chapter, a violation of this chapter exists, and the District shall take steps to correct the violation. Pursuant to Health and Safety Code Sections 6523.2 and 6523.3, the District may enter onto the property and may make Repair(s) or Replacement the Lateral Sewer, thereafter collecting the costs of correction along with the sewer service fees.

(c). City or Town Work Requiring a Lateral Sewer Inspection. Upon written notice from the City or the Town that the City or the Town will perform work that includes asphalt concrete overlay, road reconstruction or roadwork of a similar scope directly above any portion of the Lateral Sewer that connects to the sewer main, the owner shall conduct an inspection of the Lateral Sewer as directed and within the time period indicated by the District Engineer.

(d). Exception to Inspection for Recent Prior Inspections and Repairs. The following exceptions do not apply to any inspection required under Section 610(a)(i)-(iv). The following are exceptions to the inspection requirements of Section 610(b)(i)-(ii) and Section 610(c), as indicated.

(i). Prior Replacement of Lateral Sewer. An owner otherwise required to perform a Lateral Sewer inspection under Section 610(b)(i)-(ii) and Section 610(c), shall not be required to perform such an inspection if the owner (or the owner's predecessor-in-interest) has originally installed or has replaced their property's Lateral Sewer within the 20 years prior to the date of the application for a building Permit, listing the property for sale or the road work or sewer repair.

(ii). Prior Inspection or Repair of a Lateral Sewer. An owner otherwise required to perform an inspection under Section

610(b)(i)-(ii) and Section 610(c), shall not be required to perform such an inspection if the owner has either completed an inspection (conducted in accordance with the inspection requirements of this chapter) or completed a permitted repair of the Lateral Sewer within the 3 years prior to the date the inspection would otherwise be required.

(iii). Burden. The owner shall bear the burden of proving that the inspection requirements of Section 610(b)(i)-(ii) and Section 610(c), do not apply. The owner shall provide proof of any prior replacement, inspection or repair of a Lateral Sewer in the form of a certificate, a paid bill or any documentation that ensures such prior replacement, repair or inspection occurred pursuant to exception in Section 610(d)(i) and Section 610(d)(ii) above. The form and content of the document or proof must be deemed sufficient by the District Engineer.

(e). Refusal to Provide an Inspection. When an owner refuses to provide an inspection required by Section 610, the District may conduct a televised inspection and owner shall be responsible for the costs of such inspection. Should the District's inspection reveal the need for Repair(s) or Replacement of the Lateral Sewer, the District may issue a notice of repair to the owner and require any of the remedies provided in Article X and any other legal remedies provided by law and this chapter to ensure repairs are made and costs are paid.

(f). Request for Administrative Review. Any owner may request an administrative review regarding the propriety of an inspection required by Section 610(a) and Section 610(b)(i)-(ii), by filing a written notice of appeal with the District Manager no later than 30 days after receiving written notice of the need to perform an inspection.

(g). Appeals. A written notice of appeal must include all facts supporting the appeal and any statements and evidence, including copies of all written documentation and a list of any witnesses, that the appellant wishes to be considered in connection with the appeal. The appeal will be heard by the District Manager. The District Manager will conduct a hearing concerning the appeal within 45 days from the date that the notice of appeal is filed, or on a later date if agreed upon by the appellant and the District Manager, and will give the appellant 10 days' prior written notice of the date of the hearing. The District Manager may, by providing a written decision, sustain, rescind, or modify the prior determination being appealed. The written decision of the District Manager is final and effective on the date of service of the written decision on the appellant, is not subject to further administrative review, and constitutes the final administrative decision.

Sec. 611. Access to Properties for Lateral Sewer Inspections.

(a). The District Engineer may inspect any Lateral Sewer for the following purposes:

(i). To determine the size, depth, and location of any sewer connection.

(ii). To determine the end outlet of any sewer connection by depositing harmless testing materials in any plumbing fixture attached thereto and flushing the same, if necessary.

(iii). To determine, by measurements and samples, the quantity and nature of the sewage or wastewater being discharged into any sewer.

(iv). To determine the location of the roof, swimming pool, floor and surface drains, and whether or not they physically connect to a sewer.

(v). To assess the condition of the Lateral Sewer where the District Engineer reasonably suspects that the Lateral Sewer

may be allowing inflow or infiltration or that the Lateral Sewer is not in compliance with this chapter.

(b). The District Engineer is authorized to enter upon any property or premises within the City or Town to ascertain whether the property or premises is in compliance with this chapter and to perform a Lateral Sewer inspection as authorized by this chapter. All such entries and inspections shall be done in a lawful and reasonable manner. If an owner, lawful occupant, or the respective agent thereof refuses permission to enter and inspect, the District Engineer may seek an administrative inspection warrant pursuant to the procedures provided by California Code of Civil Procedure Sections 1822.50 through 1822.59, and if granted, then may enter upon the property in accordance with the terms of the warrant.

Sec. 612. Lateral Inspection Report Requirements.

(a). District Standards and Specifications. The District Engineer shall establish standards and specifications (the "standards and specifications") for the condition, maintenance and repair of Lateral Sewer and for the preparation of the Lateral Sewer inspection report.

(b). Inspection Report Standards. A Lateral Sewer inspection report shall be prepared in accordance with the standards and specifications and include the following:

(i). The inspection report shall be prepared by a Contractor who shall declare under penalty of perjury that the report is true and correct.

(ii). The inspection report shall identify all of the following:

1. Any and all defects that could allow infiltration into the Lateral Sewer or otherwise create a maintenance issue in the District sewer system.

2. Whether any connection, by pipes or otherwise, allows rainwater or groundwater to enter the Lateral Sewer or public sewer.

3. Whether the Lateral Sewer has an installed backwater device where any outlet or trap of the Lateral Sewer is below the level of the nearest manhole. If a backwater device is already installed, the report shall indicate whether the backwater device is functioning properly.

iv. Any other facts regarding the condition, maintenance, and Repair or Replacement of the Lateral Sewer as required by the standards and specifications.

(c). The report shall contain an express certification that the property has been inspected for any outdoor drain connection to the District sewer system and that no such unpermitted lateral exists. A Contractor who prepares a false Lateral Sewer inspection report shall be subject to punishment under Article X of this code and any other legal remedies provided by law and this chapter.

Sec. 613. Lateral Sewer—Notice to Repair.

(a). Notice to Repair. Upon receipt of the inspection report of the Lateral Sewer pursuant to this chapter, the District Engineer shall determine whether it indicates any deficiencies in the operation of the Lateral Sewer and, thereafter, shall provide the owner with a notice to repair as may be deemed appropriate by the District Engineer.

The District shall have 10 business days from the date of the Contractor's inspection report and video submittal to provide the determination and issue a notice to repair to the owner. The notice to repair shall specifically identify the deficiencies to be corrected and shall establish a deadline of 90 days, within which the owner shall complete the required corrective actions. The corrective action may include a requirement that the Lateral Sewer be replaced altogether and also may include the installation of cleanouts and backwater valves if those devices are otherwise required by the standards and specifications. If the District finds that the submitted video and inspection report are not complete or do not meet the District standards, the District shall have 10

business days from the date of the completed resubmittal to provide the determination and issue a notice to repair to the owner.

(b). Obligations of the Owner. The owner shall complete all corrective action to the satisfaction of the District Engineer, and, if a building Permit is required for the repairs, the owner shall obtain the requisite building Permit and a final Permit inspection and approval of the relevant building official.

(c). Repairs to Improper Connections Consisting of Multiple Private Connections to a Common Lateral. A Lateral Sewer serving more than one residential dwelling, except as provided for in Section 604 is an improper connection and shall be Repaired or Replaced as deemed appropriate by the District Engineer. The owner of each affected residential dwelling shall be responsible for disconnecting their Lateral Sewer from the common lateral and connecting to the nearest sewer main.

(d). Failure to Repair. Should an owner fail to conduct the required Repair(s) or Replacement within the time required by the notice to repair, the District may pursue the following and any other actions or remedies provided by law and this chapter, to ensure that the Repair(s) or Replacement are/is completed:

1. Public Nuisance. Whenever the District Engineer believes a public nuisance exists as a result of inadequate, improper or negligent operation or maintenance of any Lateral Sewer or appurtenance thereto which may endanger public health and safety, the District Engineer shall commence abatement proceedings pursuant to Section 1002 and Section 1004 of this chapter.
2. Disconnection of Lateral Sewer to Sewer Main. The District shall have the right to commence proceedings in Marin County Superior Court to seek a court order disconnecting the Lateral Sewer from the sewer main, thus leaving the home, building or industrial facility without sewer service. The District shall have the right to recover its attorney fees and costs for the pursuit of disconnection.

~~Sec. 616~~Sec. 617 Installation of Backflow Check Valve Device. As part of any Application for a connection Permit for residential and commercial structures, the owner shall install a backflow check valve device, approved by the District, on their Lateral Sewer within ~~two (2)~~ 2 feet of the structure. Property owners shall own the backflow device and its maintenance and Repair(s) or Replacement shall be the sole obligation of the property owner,

If a sale of a property takes place and the Lateral Sewer lacks a backflow preventer device installation, the seller is fully responsible for the installation before the close of escrow unless a valid Transfer of Responsibility form has been executed and accepted by the District pursuant Sections 610(b)(ii)1.a-b and 610(b)(iii) , and Section 610(b)(iv)1-2 if applicable. The seller and the buyer shall hold the District harmless for any and all damages arising from sanitary sewer overflows/backflows that could happen within this period of time.

Owners who choose not to install the device for any reason, including the owner's belief that the device is unnecessary or too difficult to install, must submit a letter to the District Manager for consideration. The letter will state the owner will hold the District harmless for any and all damages arising from sanitary sewer overflows/backflows.

~~Sec. 617~~Sec. 618 Sanitary Lateral Sewer Overflows and Stoppages. The District has the authority and responsibility to mitigate all Lateral Sewer Sanitary Sewer overflows. Therefore, if a Sanitary Sewer overflow occurs, the District will first attempt to contact the owner(s) of the Lateral Sewer, residential or commercial, before the District or its contractor clears or repairs the stoppage. If the District cannot contact the owner(s), the District or its contractor will attempt to clear or repair the overflow and will invoice the owner(s) for the work performed by the District or its contractor. ~~When the Lateral Sewer is used by multiple residents, the owners of the Lateral Sewer jointly and severally liable will negotiate among themselves with respect to apportioning~~Where multiple residential connections are allowed on one Lateral Sewer, pursuant to Section 604, the property owners served by the shared Lateral Sewer shall be jointly and severally liable as indicated in Section 609(b), for the cost of the clearing, or Repair(s) or Replacement of Lateral Sewer. The District will be held harmless for the condition of all Lateral Sewers as a result of the clearing, or Repair(s) or Replacement of Lateral Sewer.

ARTICLE VII. PUBLIC SEWER CONSTRUCTION

Sec. 701. Permit Required. In accordance with Article IX of this chapter, no Person shall construct, extend or connect to any Public Sewer without first obtaining a written Permit from the District and paying all fees and connection charges and furnishing bonds as required therein. The provisions of this section requiring Permits shall not be construed to apply to contractors constructing Sewers and appurtenances under contracts awarded and entered into by District.

Sec. 702. Plans, Profiles and Specifications Required. The Application for a Permit for Public Sewer construction shall be accompanied by complete plans, profiles and specifications, complying with all applicable ordinances, rules and regulations of District, prepared by a Registered Civil Engineer showing all details of the proposed work based on an accurate survey of the ground. Plans shall include recommended backfilling, type of backfill material and compaction of backfill as recommended by a licensed soils engineer. The Application, together with the plans, profiles and specifications shall be examined by the District Engineer who shall within ~~ten (10)~~ 10 business days approve them as filed or , require them to be modified as he deems necessary for proper installation. After examination by the District Engineer, the Application, plans, profiles and specifications shall be submitted to the Board at its next regular meeting for its consideration. When the Board. is satisfied that the proposed work is proper and the plans, profiles and specifications are sufficient and correct, it shall order the issuance of a Permit predicated upon the payment of all connection charges, fees and furnishing bonds as required by the District. The Permit shall prescribe such terms and conditions as the Board finds necessary in the public interest.

Sec. 703. Subdivisions. The requirements of Sections 701 and 702 of this chapter shall be fully complied with before any final subdivision map of properties lying in unincorporated areas within the District shall be approved by the Board. The final subdivision map shall provide for the dedication for public use of all streets, easements or rights of way in which public Sewer lines are to be constructed. If a final subdivision map of a tract is recorded and the work of constructing Sewers to serve the tract is not completed within the time limit

allowed in the Permit, the Sanitary Board may extend the time limit or may complete the work and take appropriate steps to enforce the provisions of the bond furnished by the subdivider.

Sec. 704. Easements or Rights of Way. In the event that an easement is required for the extension of the public Sewer or the making of connections, the Applicant shall procure and have accepted by the Board a proper easement or grant of right of way sufficient in law to allow the laying and maintenance of such extension or connection.

Sec. 705. Persons Authorized to Perform Work. Only properly licensed contractors shall be authorized to perform the work of Public Sewer construction within the District. All terms and conditions of the Permit issued by the District to the Applicant shall be binding on the contractor. The requirements of this section shall apply to Lateral Sewers installed concurrently with Public Sewer construction.

Sec. 706. Grade Stakes. Grade and line stakes shall be set by a Registered Civil Engineer prior to the start of work on any Public Sewer construction. The contractor shall be responsible for accurately transferring grades to grade bars and sewer invert.

Sec. 707. Compliance with Local Regulations. Any person constructing a Sewer within a Street shall comply with all state, District, County, City, and Town laws, ordinances, rules and regulations pertaining to the cutting of pavement, opening, barricading, lighting and protecting of trenches, backfilling and repaving thereof, and shall obtain all Permits and pay all fees required by the agency and/or department having jurisdiction prior to the issuance of a Permit by the District.

Sec. 708. Protection of Excavation. The Applicant shall maintain such barriers, lights and signals as are necessary to give warning to the public at all times that a sewer is under construction and of each dangerous condition to be encountered as a result thereof. He shall also likewise protect the public in the use of the sidewalk against any such conditions in connection with the construction of the Sewer. Streets, sidewalks, parkways and other property disturbed in the course of the work shall be reinstalled in a manner satisfactory to the District, the City, the Town, and the County or any other person or entity having jurisdiction there over.

Sec. 709. Design and Construction Standards. Minimum standards for the design and construction of Sewers within the District and subject to the jurisdiction of the District shall

be in accordance with the STANDARD SPECIFICATIONS AND DRAWINGS FOR SEWER CONSTRUCTION of 2014 heretofore or hereafter adopted by the District, copies of which are on file in the District office. The District Engineer may permit modifications or may require higher standards where unusual conditions are encountered.

“As-built” drawings showing the actual location of all mains, structures, Ys, laterals and cleanouts shall be filed with the District before final acceptance of the work.

Sec. 710. Completion of Sewer Required. Before any acceptance of any Sewer line by the District and prior to the admission of any Sewage into the system, the Sewer line shall be tested and shall be complete in full compliance with all requirements of the STANDARD SPECIFICATIONS AND DRAWINGS FOR SEWER CONSTRUCTION of 2014 and to the satisfaction of the District Engineer.

ARTICLE VIII. USE OF PUBLIC SEWERS

Sec. 801. Drainage into Sanitary Sewers Prohibited. No leaders from roofs and no surface drains for rain water shall be connected to any Sanitary Sewer. No surface or subsurface drainage, rain water, storm water, seepage, cooling water or unpolluted industrial process waters shall be permitted to enter any Sanitary Sewer by any device or method whatsoever.

Sec. 802. Use of Storm Sewers Required. Storm water and all other unpolluted drainage shall be discharged to such Sewers as are specifically designated as Combined Sewers or Storm Sewers, or to a natural outlet approved by the Town or City.

Sec. 803. Types of Wastes Prohibited. Except as hereinafter provided, no person shall discharge or cause to be discharged any of the following described waters or wastes to any Public Sewer:

- (a) Any liquid or vapor having a temperature higher than 150° F.
- (b) Any water or waste which may contain more than 100 parts per million, by weight, of fat, oil or grease.
- (c) Any cooking grease, beyond a quality incidental to typical household production whether emulsified or not.
- (d)(e) Any gasoline, benzene, naphtha, fuel oil or other flammable or explosive liquid, solid or gas.

- ~~(e)(d)~~—Any Garbage that has not been shredded to such a degree that all particles will be carried freely under the flow conditions normally prevailing in Public Sewers, with no particle greater than one-half inch in any dimension.
- ~~(f)(e)~~—Any ashes, cinders, sand, mud, straw, shavings, metal, glass, rags, feathers, tar, plastics, wood, paunch manure, cleansing wipes or "flushable" wipes or any other solid or viscous substance capable of causing obstruction to the flow in Sewers or other interference with the proper operation of the Sewage Works.
- ~~(g)(f)~~—Any waters or wastes having a ph lower than 6.0 or higher than 8.0 or having any other corrosive property capable of causing damage or hazard to structures, equipment and personnel of the Sewage Works.
- ~~(h)(g)~~—Any waters or wastes containing a toxic or poisonous substance in sufficient quantity to injure or interfere with any sewage treatment process, constitute a hazard to humans or animals, or create any hazard in the receiving waters of the Sewage Treatment Plant.
- ~~(i)(h)~~—Any waters or wastes containing suspended solids of such character and quantity that unusual attention or expense is required to handle such materials at the sewage treatment plant.
- ~~(j)(i)~~—Any noxious or malodorous gas or substance capable of creating a public nuisance.
- ~~(k)(i)~~—Any septic tank sludge.
- ~~(l)~~ Any waste automotive radiator coolant, explosive mixtures, radioactive wastes.
- ~~(m)~~ Any toxic substances in excess of the United States Environmental Protection Agency standards pursuant to Section 307(a) of the Clean Water Act.
- ~~(n)~~ Any other substances which may interfere with the biological

processes of the wastewater system, and petroleum products of any kind.

Sec. 804. Interceptors Required. Grease, oil and sand interceptors shall be provided when the District determines that they are necessary for the proper handling of liquid wastes containing grease in excessive amounts, or any flammable wastes, sand and other harmful ingredients; except that such interceptors shall not be required for buildings used for residential purposes. All interceptors shall be of a type and capacity approved by the District Engineer, and shall be so located as to be readily and easily accessible for cleaning and inspection.

Sec. 805. Maintenance of Interceptors. All grease, oil and sand interceptors shall be maintained by the owner, at his expense, in continuously efficient operation at all times.

Sec. 806. Preliminary Treatment of Wastes. The admission into the Public Sewers of any waters or wastes having (a) a 5 day Biochemical Oxygen Demand greater than 300 parts per million by weight, or (b) containing more than 350 parts per million by weight of suspended solids, or (c) containing any quantity of substance having the characteristics described in Section 803, or (d) having an average daily flow greater than two percent of the average daily Sewage flow of the District, shall be subject to the review and approval of the District Engineer. Where necessary in the opinion of the District Engineer, the owner shall provide, at his expense, such preliminary treatment as may be necessary to (a) reduce the Biochemical Oxygen Demand to 300 parts per million and the suspended solids to 350 parts per million by weight, or (b) reduce objectionable characteristics or constituents to within the maximum limits provided for in Section 803, or (c) control the quantities and rates of discharge of such waters or wastes.

Plans, specifications, and any other pertinent information relating to proposed preliminary treatment facilities shall be submitted for the approval of the District Engineer, the Water Resources Control Board of the State of California, and any other agency with regulatory jurisdiction and no construction of such facilities shall be commenced until said approvals are obtained in writing.

Sec. 807. Maintenance of Pretreatment Facilities. Where preliminary treatment facilities are provided for any waters or wastes, they shall be maintained continuously in satisfactory and effective operation by the owner at his expense.

Sec. 808. Control Manholes. When required by the District Engineer, the owner of any property served by a Lateral Sewer carrying industrial wastes shall install a suitable control manhole in the Lateral Sewer to facilitate observation, sampling and measurement of wastes. Such manhole, when required, shall be accessibly and safely located, and shall be constructed in accordance with plans approved by the District Engineer. The manhole shall be installed by the owner at his expense, and shall be maintained by him so as to be safe and accessible at all times.

Sec. 809. Measurements and Tests. All measurements, tests, and analyses of the characteristics of waters and wastes to which reference is made in Sections 803 and 806 shall be determined in accordance with standard methods and shall be determined at the control manhole provided for in Section 808, or upon suitable samples taken at said control manhole. In the event that no special manhole has been required, the control manhole shall be considered to be the nearest downstream manhole in the Public Sewer to the point at which the Lateral Sewer is connected.

Sec. 810. Special Agreements - Private Facilities. No statement contained in this article shall be construed as preventing any special agreement or arrangement between the District and any industrial concern whereby an industrial waste of unusual strength or character may be accepted by the District for treatment, subject to payment therefor by the industrial concern and subject to such terms and conditions as might be required by District.

Sec. 811. Special Agreements - Public Facilities. No statement contained in this article shall be construed as preventing any special agreement or arrangement between the District and any other public corporation or entity, whereby the District undertakes to provide for the construction, acceptance, maintenance or operation of facilities for the collection, pumping or other means of transmission of sewage from the public agencies pursuant to any appropriate legal authorization or pursuant to cooperation, joint powers, or other similar agreement.

Sec. 812. Swimming Pools. It shall be unlawful for any person to discharge the contents of a swimming pool into a Sanitary Sewer except in the manner specified herein. The size of pipe carrying discharge water shall not be larger than two inches and shall not be under a head to exceed twenty (20) feet. If the water is discharged by pumping, the rate of flow shall not exceed one hundred (100) gallons per minute. Each swimming pool discharging to a Sanitary

Sewer shall be equipped with an approved separator to preclude any possibility of a backflow of Sewage into the swimming pool or piping system.

ARTICLE IX. PERMITS AND FEES

Sec. 901. Permit Required. No unauthorized person shall uncover, make any connections with or opening into, use, alter, or disturb any Public Sewer or appurtenance or perform any work on any plumbing or drainage system under the jurisdiction of the District, including additions to or modifications of plumbing facilities within a building, without first obtaining a written Permit from the District.

Sec. 902. Application for Permit. Any Person, legally entitled to apply for and receive a Permit, shall make such application on forms provided by the District for that purpose. He shall give a description of the character of the work proposed to be done and the location, ownership, occupancy and use of the premises in connection therewith. The District Engineer may require plans, specifications or drawings and such other information as he may deem necessary. If the District Engineer determines that the plans, specifications, drawings, descriptions or information furnished by the Applicant is in compliance with the ordinances, rules and regulations of the District, the Secretary shall issue the ~~P~~ permit applied for upon payment of the required fees as hereinafter fixed.

Sec. 903. Compliance with Permit. After approval of the application, evidenced by the issuance of a Permit, no change shall be made in the location of the Sewer, the grade, materials or other details from those described in the Permit or as shown on the plans and specifications for which the Permit was issued, except with written permission from the District, the District Engineer, or other authorized representatives.

Sec. 904. Agreement. The Applicant's signature on an application for any Permit as set forth in Section 905 hereof, shall constitute an agreement to comply with all of the provisions, terms and requirements of this and other ordinances, rules and regulations of the District, and with the plans and specifications he has filed with his application, if any, together with such corrections or modifications as may be made or permitted by the District, if any. Such agreement shall be binding upon the Applicant and may be altered only by the District upon the written request for the alteration from the Applicant.

Sec. 905. Classes of Permits. There shall be ~~six (6)~~ 7 classes of Permits, as follows:

- (a) Single family residential sewer Permit;
- (b) Trailer court and multiple dwelling sewer Permit;
- (c) Commercial, industrial, church, school, public and other user sewer Permit;
- (d) Public sewer construction Permit;
- (e) Private sewage disposal Permit; and
- (f) Force main connection Permit.
- (g) Any other Permit listed in this chapter.

Sec. 906. Fees - Annexation Charges. The owner or owners of lands within areas proposed to be annexed to the District shall deposit with the District Secretary a sum to be fixed by the District Secretary, prior to commencement of proceedings by the Board on the proposed annexation. The amount to be fixed by the District Secretary shall be in a sum estimated to equal the engineering, legal and publication costs and all other charges which may be incurred by the District in preparing and examining maps, legal descriptions, and other documents in relation thereto, and other expenses regularly incurred in connection therewith. Should the amount of the deposit exceed the costs incurred by the District the excess shall be refunded to the owner or owners following the conclusion of the final hearing on the proposed annexation. Should the amounts of the deposit be insufficient to pay such costs incurred by the District the owner or owners shall advance such additional sums as shall be necessary to pay said costs prior to the final hearing on the proposed annexation.

Sec. 907. Basic Connection Charge. A basic connection charge is hereby established for the privileges of connecting to the Sanitary Sewer system of the District. Except as hereinafter provided, a separate basic charge shall be made for each Building. In the event of dispute as to whether a structure constitutes a new Building or an addition to an existing Building, the determination of the Sanitary Board shall be final.

Before any addition to or modification of plumbing facilities is undertaken which will result in a change in the number of plumbing fixtures by which the amount of the basic connection charge is calculated, as hereinafter set forth, a ~~P~~ permit for such addition or

modification shall first be obtained from the District upon payment to the District of an amount equal to the difference between the charge based upon the original number of units and that based upon the total number of original plus proposed units.

A Building which is accessory to a single family dwelling, such as a guest house or servants' quarters, is to be considered as a part of the single family dwelling rather than as a separate Building if such accessory Buildings are served by the same Lateral Sewer as the single family dwelling.

The amount of charge shall be computed on the basis of the number of plumbing fixtures within or about each Building as said fixtures comprise fixture units. The number of fixture units shall be computed from Chapter 4 of the 2022 California Uniform Plumbing Code. The method of arriving at the charge per fixture unit and the application of a "diminishing use factor thereof is particularly set forth in Exhibit "A" attached hereto and incorporated by reference herein.

Sec. 908. Fees - Connection Charges. In addition to any other charges established by the ordinances, rules and regulations of the District, there shall be collected, prior to connection to the Sanitary Sewer system of the District, special connection charges, as follows:

(a) Assessment Connection Charge: For any parcel, Unit or lot, or part of said property, lying within the present boundaries of said District or hereafter annexed to said District, which abuts on or can be directly served by any existing Main Sewer or Sanitary Sewer facilities of the District, constructed pursuant to special assessment proceedings, additional connection charges to be paid prior to the issuance of a Permit for connection in any such areas are hereby established as follows:

(i) Where said facilities constructed pursuant to special assessment proceedings consist of collection mains, together with major interceptor mains and/or any other Sanitary Sewer facilities, an additional connection charge shall be collected, in a sum to be computed by the District Engineer, as said property's share of the cost of the existing Sewer facilities of the District to be used by said property. Said sum shall be the equivalent of the cost to similar properties within the District which have paid for said facilities so to be used. Said sum shall include all costs

incident to the installation of such facilities, together with interest charges thereon. Said sum shall not include any amounts for which bonds of the District are then outstanding and to which said property is or shall become subject.

(b) Special Connection Charge: For any parcel, Unit or lot, or part of said property which abuts on or can be directly served by any existing Main Sewer or Sanitary Sewer facilities of said District constructed pursuant to special agreement, wherein the District has agreed to reimburse to the party making the original installation a share of the cost of original construction attributable to parcels of property later connecting to said main or facilities, special connection charges in addition to any other charges established by the District, which must be paid prior to the issuance of a Permit for connection are hereby established as follows:

(i) Where said facilities constructed pursuant to special agreement consist of collection mains together with trunk mains and/or any other sanitary sewerage facility, an additional special connection charge shall be collected in a sum to be computed by the District Engineer as said property's share of the cost of the sewer mains and other Sanitary Sewer facility of the District, constructed pursuant to special agreement, to be used by said property. Said sum shall be equivalent to the pro rata share of the cost of the installation made pursuant to the special agreement which would have been paid by said property for the facilities so to be used if said property had contributed its equitable share to the original cost of construction. Said sum shall include all costs incident to the installation of such mains and facilities.

Sec. 909. Special Connection Charges. In addition to any other charges established herein, the District may establish special connection charges for any Sewer connection when, in the opinion of the Board, the circumstances of such connection necessitate the establishment of unusual conditions or necessitate the payment of charges over and above those established herein.

Sec. 910. Sewer Permit and Inspection Charges. Permit and inspection charges are hereby established as follows:

(a) Single Family Residence: A fee of Fifty Dollars (\$178) shall be paid to the District for inspecting each single family residential building sewer installation.

(b) Commercial, Industrial, Church, Trailer Court, Multiple Dwelling, School, Public and Other Users: A fee of Fifty Dollars (\$178) per one hundred (100) lineal feet of Sewer for inspecting said Sewer installation shall be paid to the District for each Lateral Sewer installation serving commercial, industrial, church, trailer court, multiple dwelling, school, public and other users, with a minimum of One Hundred Dollars (\$178) for said inspection. Where such property is to be developed for commercial and industrial uses such as, in the opinion of the District Secretary, will necessitate the conduct of special analyses of the effect of the installation on the Sewage effluent, the Person seeking a Permit for such installation shall provide the District with any such analyses as the District may require at the sole cost and expense of the Person seeking such Permit.

(c) Public Sewer Construction Permit: A fee of Fifty Dollars (\$241) per one hundred (100) lineal feet of Sewer for inspecting said Sewer installation, with a two Hundred Forty One Dollar (\$241) minimum inspection fee, shall be paid to the District for the issuance of a Permit and inspecting the installation of Public Sewer mains consisting of extensions of the existing Public Sewer facilities of the District. Should the District Secretary deem that the fee provided herein is, or may be, inadequate to pay all of the costs and expenses of the District, he may decline to issue a Permit until the Board has reviewed the application for the Permit. The Board may determine that the Permit be subject to payment of fees in an amount fixed by the District in the estimated cost of all engineering, legal, inspection and other costs which may be incurred by the District required to insure compliance with the ordinances, rules and regulations of the District and all other applicable laws, rules and regulations. If the fee so collected shall be in excess of the actual costs to the District, any surplus shall be refunded to the Applicant, upon completion and satisfactory compliance with the Permit and all applicable rules and regulations. If the fee so established is less than the actual costs to the District the Applicant shall pay the excess costs to the District prior to acceptance of the Sewer facilities by the District.

(d) Connection to Force Main: A fee shall be paid to the District for issuing a Permit and inspecting any work which includes connection of the Sewer to a force main under the jurisdiction of the District in the same manner as provided in Sec. 909(c) hereof.

(e) Additional Fees: The above fees are for initial inspection only. If the Applicant has called for inspection and is not ready for inspection an additional fee of Forty Eight Dollars and fifty cents(\$57.00) per inspection for additional calls shall be paid.

(f). Administrative Fee: An administrative fee of \$57 will be charged to each Applicant requesting a Permit. The administrative fee covers the District's cost to issue the permit, recording all information into the District's electronic database, review plans and specifications, and accounting and additional administrative duties required to issue a Permit.

Sec. 911. Bond - Public Sewer Construction. Prior to the issuance of a Permit for Public Sewer construction the Applicant shall furnish to the District a faithful performance bond or cash in the amount of the total estimated cost of the work. Said bond shall be in the minimum amount of One Thousand Dollars (\$1000.00) and shall be secured by a surety or sureties satisfactory to the District. The cash deposit or faithful performance bond shall be conditioned upon the performance of the terms and conditions of the Permit and shall guarantee the correction of faulty workmanship and the replacement of defective materials for a period of 1 year after the date of the District's acceptance of the work.

Sec. 912. Disposition of Fees. All fees collected on behalf of the District of this chapter in the form of fines, penalties, assessments, costs or expenses, and whether collected pursuant to civil, criminal, or administrative procedures prescribed in this chapter, excluding escrow costs in Section 610(b)(iv)(1). ~~All fees collected on behalf of the District~~ shall be deposited with the District Secretary who shall place said funds in the depository of the District.

Sec. 913. All Work to be Inspected. All Sewer construction work, Lateral Sewers, plumbing and drainage systems shall be inspected by an Inspector of the District, the City, the Town, the County, as applicable, and any other agency or entity having jurisdiction there over, to insure compliance with any and all regulatory requirements. No Sewer shall be covered at any point until it has been inspected and passed for acceptance. No Sewer shall be connected either directly or indirectly to the District's Public Sewer system until the work covered by appropriate

Permit has been completed, inspected and approved. All Sewers shall be tested for leakage in the presence of the appropriate Inspector and shall be cleaned of all debris accumulated from construction operations. If the test proves satisfactory, the Inspector shall issue a certificate of satisfactory completion.

Sec. 914. Notification. It shall be the duty of the Person doing the work authorized by Permit to notify the office of the District in writing that said work is ready for inspection. Such notification shall be given not less than ~~forty-eight (48)~~ 48 hours before the work is to be inspected. It shall be the duty of the Person doing the work to make sure that the work will stand the tests required by the District before giving the above notification.

Sec. 915. Condemned Work. When any work has been inspected and the work condemned and no certification of satisfactory completion given, a written notice to that effect shall be given instructing the owner of the premises, or the agent of such owner, to repair the Sewer or other work authorized by the Permit in accordance with the ordinances, rules and regulations of the District. An additional fee for re-inspection will be charged for each subsequent inspection. Said additional fee shall be in an amount sufficient to reimburse all District costs and expenses attributable to each re-inspection.

Sec. 916. All Costs Paid by Owner. All costs and expenses incident to the installation and connection of any Sewer or other work for which a Permit has been issued shall be borne by the owner. The owner shall indemnify the District from any loss or damage that may directly or indirectly be occasioned by the work.

Sec. 917. Outside Sewers. Permission shall not be granted to connect any lot or parcel of land outside the District to any Public Sewer in or under the jurisdiction of the District unless a Permit therefor is obtained. The Applicant shall first enter into a contract in writing whereby he shall bind himself, his heirs, successors and assigns to abide by all ordinances, rules and regulations in regard to the manner in which such Sewer shall be used, the manner of connecting therewith, and the plumbing and drainage in connection therewith and also shall agree to pay all fees required for securing the ~~P~~ permit and a monthly fee in the amount set by the District for the privilege of using such Sewer.

Sec. 918. Permit Optional. The granting of such permission for an outside Sewer in any event shall be optional with the Board.

Sec. 919. Special Outside Agreements. Where special conditions exist relating to an outside Sewer, they shall be the subject of a special contract between the Applicant and the District.

Sec. 920. Street Excavation Permit. A separate Permit must be secured from the City, Town, or County, as applicable, or any other person or entity having jurisdiction there over by owners or contractors intending to excavate in a public street for the purpose of installing Sewers or making Sewer connections.

Sec. 921. Liability. The District and its officers, agents and employees shall not be answerable for any liability or injury or death to any person or damage to any property arising during or growing out of the performance of any work by any such Applicant. The Applicant shall be answerable for, and shall save the District and its officers, agents and employees harmless from any liability imposed by law upon the District or its officers, agents or employees, including all costs, expenses, fees and interest incurred in defending same or in seeking to enforce this provision. Applicant shall be solely liable for any defects in the performance of his work or any failure which may develop therein.

Sec. 922. Time limit on Permits. If work under a Permit be not commenced within ~~six (6)~~6 months from the date of issuance or if after partial completion the work be discontinued for a period of ~~one (1)~~1 year, the Permit shall thereupon become void and no further work shall be done until a new Permit shall have been secured. A new fee shall be paid upon the issuance of said new Permit.

ARTICLE X. ENFORCEMENT

Sec. 1001. Violation. Any Person found to be violating any provision of this or any other ordinance, rule or regulation of the District, except Sections 710 and 1101 hereof, shall be served by the District Secretary or other authorized person with written notice stating the nature of the violation and providing a reasonable time limit for the satisfactory correction thereof. Said time limit shall be not less than ~~two (2)~~ 2 nor more than ~~seven (7)~~ 7 working business days. The offender shall, within the period of time stated in such notice, permanently cease all violations.

All persons shall be held strictly responsible for any and all acts of agents or employees done under the provisions of this or any other ordinance, rule or regulation of the District. Upon being notified by the District Secretary of any defect arising in any Sewer or of any violation of this chapter, the Person(s) having charge of said work shall immediately correct the same.

Sec. 1002. Public Nuisance. Continued habitation of any Building or continued operation of any industrial facility in violation of the provisions of this or any other ordinance, rule or regulation of the District and all other applicable laws, rules and regulations is hereby declared to be a public nuisance. The District may cause proceedings to be brought for the abatement of the occupancy of the Building or industrial facility during the period of such violation.

Sec. 1003. Disconnection. As an alternative method of enforcing the provisions of this or any other ordinance, rule or regulation of the District, and all other applicable laws, rules and regulations, the District Engineer shall have the power to disconnect the user or subdivision from the Sewer system of the District. Upon disconnection the District Engineer shall estimate the cost of disconnection from and reconnection to the system, and such user shall deposit the cost, as estimated, of disconnection and reconnection before such user is reconnected to the system. The District Engineer shall refund any part of the deposit remaining after payment of all costs of disconnection and reconnection.

Sec. 1004. Public Nuisance Abatement. During the period of such disconnection, habitation of such premises by human beings shall constitute a public nuisance, whereupon the District shall cause proceedings to be brought for the abatement of the occupancy of said premises by human beings during the period of such disconnection. In such event, and as a condition of reconnection, there is to be paid to the District a reasonable attorney's fee and cost of suit arising in said action.

Sec. 1005. Means of Enforcement Only. The District hereby declares that the foregoing procedures are established as a means of enforcement of the terms and conditions of its ordinances, rules and regulations, and not as a penalty.

Sec. 1006. Punishment for Violation of Prohibited Discharges: Misdemeanor. Section 6523 of the Health and Safety Code of the State of California provides that the violation of an

ordinance, rule or regulation of a sanitary district by any person is a misdemeanor punishable by fine not to exceed ~~One Thousand Dollar (\$1000)~~ \$1000, imprisonment not to exceed 30 days, or both. Each and every connection or occupancy in violation of the ordinances, rules and regulations of the District shall be deemed a separate violation and each and every day or part of a day a violation of the ordinance, rule or regulation continues shall be deemed a separate offence hereunder and shall be punishable as such.

Sec. 1007. Liability for Violation. Any person violating any of the provisions of the ordinances, rules or regulations of the District shall become liable to the District for any expense, loss or damage occasioned by the District by reason of such violation.

ARTICLE XI. MISCELLANEOUS PROVISIONS

Sec. 1101. Protection from Damage. No unauthorized person shall maliciously, willfully, or negligently break, damage, destroy, uncover, deface or tamper with any structure, appurtenance or equipment which is a part of the District Sewage Works. Any person violating this provision shall be subject to the penalties provided by law.

Sec. 1102. Powers and Authorities of Inspectors. The officers, inspectors, engineer and any duly authorized employees of the District shall wear or carry an official badge of office or other evidence establishing his position as such, and upon exhibiting the proper credentials and identification shall be permitted to enter in and upon any and all Buildings, industrial facilities and properties for the purposes of inspection, re-inspection, observation, measurement, sampling, testing or otherwise performing such duties as may be necessary in the enforcement of the provisions of the ordinances, rules and regulations of the District.,

Sec. 1103. Separability. If any section, subsection, sentence, clause or phrase of this Ordinance or the application thereof to any person or circumstance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Ordinance or the application of such provision to other persons or circumstances. The Board hereby declares that it would have passed this Ordinance or any section, subsection, sentence, clause or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.

Sec. 1104. Repeal of Inconsistent Ordinances. Ordinance Nos. 1, 2, 4, 4A, 5, 6, 7, 8,

12 , 14, 70-01, 70-02, 73-01, 93-02, 96-01, 2007-02, 2010-01, 2014-02, 2014-02(a), 2024-02 and any other ordinances or parts of ordinances inconsistent herewith are hereby repealed.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of an amended ordinance passed and adopted at a regular meeting of the Sanitary Board of Sanitary District No. 5 of Marin County, California, duly held on the ~~15th day of August 2024~~ day of 2025, by the following vote of the members thereof:

AYES, in favor thereof, Directors:

NOES, Directors:

ABSENT, Directors:

Approved

Attest:

Omar Arias-Montez
President, Board of Directors

Richard Snyder

Secretary, Board of Directors

SANITARY DISTRICT NO. 5 OF MARIN COUNTY
SANITARY CODE

EXHIBIT "C"
SCHEDULE OF BASIC CONNECTION CHARGES
(updated connection fee schedule)

Enter table with the total fixture units per building computed from the Uniform Plumbing Code of Sanitary District No. 5 of Marin County. The corresponding amount is the basic connection charge.

The connection charge for total fixture units of more than 900 is computed at the same rate of charge as those in the table and may be obtained at the offices of the District.