

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

5:00 P.M. REGULAR BOARD MEETING

CORONAVIRUS (COVID-19) ADVISORY NOTICE

On March 16, 2020, the Marin County Public Health Officer issued a legal order directing residents to shelter at home for three weeks beginning March 17, and that order was superseded on March 31, 2020, by an updated order that further directed residents to shelter at home until May 3, 2020, superseded by another updated order that directs residents to shelter at home until May 31, 2020.

The newly issued order continues to limit activity, travel and business functions to only the most essential needs. Additional information is available at <https://coronavirus.marinhhs.org>

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

How to Submit Public Comments:

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

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

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

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

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

Meeting ID: 623 062 0778

or join by phone:

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

ROLL CALL

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

1. Approval of August 20, 2020 Regular Board Meeting Minutes (Dohrmann)
2. Review and Receive all Electronic Fund Transfers (EFT) and Approve Warrants for August 12 through September 10, 2020; JP Morgan Chase Bank Check No. 7736 through Check No. 7774, all transactions totaling in the amount of \$930,353.42; and Receive August 2020 Payroll, in the amount of \$116,514.44 (Dohrmann)
3. Receipt of Financial Reports for August 2020 (Dohrmann)

MANAGEMENT REPORTS:

4. District Management Summary Report (Rubio)

NEW BUSINESS:

5. Review CalPERS' Annual Valuation Reports, as of June 30, 2019, for SD5 Classic Members, and consideration of prepayment option for FY2021-2022, in the amount of (approximately) ninety-three thousand, six-hundred ninety-one dollars (\$93,691.00) (Rubio) – Action
6. Review CalPERS' Annual Valuation Reports, as of June 30, 2019, for SD5 PEPRA Members, and consideration of prepayment option for FY2021-2022, in the amount of (approximately) two-thousand, six-hundred seventy-six dollars (\$2,676.00) (Rubio) – Action

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

7. Capital Improvement Program Committee (Carapiet/Moody)
8. Finance & Fiscal Oversight Committee (Carapiet/Snyder)
9. Governance Committee (Snyder/Moody)
10. Personnel Committee (Moody/Lasky)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

ADJOURNMENT

The Board will be asked to adjourn the meeting to a Regular Board Meeting on October 15, 2020, at 5:00 p.m.

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

**Minutes of a Regular Board Meeting
Sanitary District No. 5 of Marin County
Thursday, August 20, 2020**

5:00 P.M. REGULAR BOARD MEETING

CORONAVIRUS (COVID-19) ADVISORY NOTICE

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Meeting ID: 623 062 0778

or join by phone:

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

CALL TO ORDER by Vice President Tod Moody at 5:00 P.M.

ROLL CALL

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

Directors absent: Michael Lasky, Director

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

Others present: Benjamin Stock, Burke, Williams, & Sorensen, LLC

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

There were no public comments at this time.

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

- Director Carapiet suggested presenting a placard of appreciation to commemorate long-time employee, J. Rosser's dedication to SD5
- Vice President Snyder requested the Personnel Committee review the current Employee Manual (SD5 Personnel Policies)
- Secretary Moody requested information re Cove Road Force Main Replacement Project, specifically:
 - Allocation of work re Tiburon : Belvedere
 - Standard compaction rejected by the City of Belvedere

Vice President Moody moved to Open Session's Consent Calendar, for consideration, as described on the agenda to this time.

ADJOURNMENT TO OPEN SESSION:

CONSENT CALENDAR (5:06 p.m.):

3. Approval of July 16, 2020 Regular Board Meeting Minutes (Dohrmann)
4. Review and Receive all Electronic Fund Transfers (EFT) and Approve Warrants for July 13, through August 11, 2020; JP Morgan Chase Bank Check No. 7667 through Check No. 7734, all transactions totaling in the amount of \$346,124.28; and Receive July 2020 Payroll, in the amount of \$119,882.65 (Dohrmann)
5. Receipt of Financial Reports for July 2020 (Dohrmann)
6. County of Marin's Board of Supervisors' 2020 Biennial Notice – Conflict of Interest Form: No Changes to SD5 Conflict of Interest Code (Rubio)

Discussion by the Board. Motion (Snyder/Benediktsson) to approve Items No. 3 through No. 6 on the Consent Calendar. Passed (4-0-0-1).

MANAGEMENT REPORTS:

7. District Management Summary Report (Rubio)

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

NEW BUSINESS:

8. Review & approve extended warranty option for Freightliner vector truck chassis (Rubio) – Action

Discussion by the Board. Motion (Snyder/Benediktsson) to approve Item No. 8 approving the extended warranty option for the Freightliner vector truck chassis. Passed (4-0-0-1).

Vice President Moody moved to Closed Session, for consideration, as described on the agenda to this time.

ADJOURNMENT TO CLOSED SESSION (5:24 p.m.):

CLOSED SESSION:

1. Conference with Legal Counsel– Anticipated Litigation
 - i. Initiation of litigation pursuant to Government Code section 54956.9(d)(4): (75 potential cases)

REPORT OUT OF CLOSED SESSION (5:32 p.m.)

Direction given, no action taken.

UNFINISHED BUSINESS: None

OTHER BUSINESS: None

ENVIRONMENTAL: None

CORRESPONDENCE: None


COMMITTEE REPORTS:

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

ADJOURNMENT

The Board adjourned at 5:33 p.m. to a Regular Board Meeting on September 17th, 2020, at 5:00 p.m..

Approved:



Catharine Benediktsson
President, Board of Directors

Attest:



Richard Snyder
Secretary, Board of Directors

Sanitary Distr. No.5 of Marin Co.
Warrant List Summary
August 15 through September 15, 2020

09/10/20

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
09/01/20	EFT	CalPERS	#4163206459, GASB 68 Actuarial Valuation Report Fees (FY19-20 AJE), Sep...	-700.00
09/08/20	EFT	CalPERS	EFT Health Premium, September 2020, Cust #4163206459	-15,484.84
09/08/20	EFT	PERS	EFT PERS Retirement, August 2020	-16,705.73
08/20/20	7736	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, June (FY19-20 AJE) & July 2020	-2,650.00
08/20/20	7737	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, August 2020	-234.60
08/20/20	7738	Staples, Inc.	Acct #60111000714, Office & Janitorial Supplies, July 2020	-524.06
09/10/20	7739	Access Answering Service	Acct #4080C, Answering Service, September, 2020	-60.00
09/10/20	7740	Alhambra	Acct #547945611762129, Water, August 2020	-191.64
09/10/20	7741	AT&T	Acct #960732-76375559, August 2020	-806.69
09/10/20	7742	BAAQMD	Permits, TPS #6 & TPS#7 Renewals, Sept 2020	-712.00
09/10/20	7743	Banshee Networks, Inc.	Computer/IT Support, July 2020	-2,308.70
09/10/20	7744	Burke, Williams & Sorensen, LLP	Legal Advice, July 2020	-1,354.50
09/10/20	7745	California Bank & Trust	CB&T: #0001400000098948, MPR Refi, Oct 2020	-760,656.26
09/10/20	7746	California State Disbursement Unit	CSE Case# 200000002184580; Court Case# SFL 81271, May-Jun 2020	-600.00
09/10/20	7747	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, August 2020	-1,927.55
09/10/20	7748	Caltronics Business Systems, Inc.	Acct #SD15, Purchase BizHub308 + Multi-purpose Copier Contract, August 2...	-5,770.92
09/10/20	7749	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, July- August 2020	-891.06
09/10/20	7750	CWEA	Membership Renewals + 1 Cert., July 2020	-859.00
09/10/20	7751	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, September 2020	-350.00
09/10/20	7752	Goodman Building Supply Co.	Acct #20070, Parts & Srv, MP+PC, August 2020	-118.97
09/10/20	7753	Grainger	Acct #810128785, M.P. & P.C. Supplies, August 2020	-562.14
09/10/20	7754	Hach Company	Acct #108400, M.P. Lab Supplies, August 2020	-282.17
09/10/20	7755	Herc Rentals, Inc.	Cust #1580740, BPS#2, August 2020	-60.06
09/10/20	7756	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Supplies, August 2020	-237.37
09/10/20	7757	Jackson's Hardware, Inc.	Acct #7601, BPS#2+#3 + PPE, August 2020	-827.89
09/10/20	7758	JM Integration, LLC	P.C. Influent Flowmeter Replacement, August 2020	-19,501.62
09/10/20	7759	Ken Grady Company, Inc.	Lab Supplies, July 2020	-6,674.52
09/10/20	7760	Maggiora & Ghilotti, Inc.	M&G Project #7716 - Cove Rd. Force Main Replacement Project, August 2020	-25,317.69
09/10/20	7761	Maltby Electric Supply Co., Inc.	Cust No.15953, M.P. & P&L Electrical Supplies, August 2020	-1,962.53
09/10/20	7762	Marin Municipal Water District	Water, July-Aug 2020	-1,435.38
09/10/20	7763	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, Jul - September 2020 + Sludge ...	-3,114.60
09/10/20	7764	MISCOwater	M.P. Parts & Service, Aug 2020	-2,000.00
09/10/20	7765	Pacific Gas & Electric	Acct #2908031411-4, Utilities, August 2020	-22,947.98
09/10/20	7766	Ray Morgan Company	Acct#: TS27, LaserFishe Support Trasfer to SD5 Server, Sept 2020	-900.00
09/10/20	7767	Roy's Sewer Service, Inc.	P&L: Small Machine Cleaning, May 2020 (AJE FY19-20 AJE)	-9,400.00
09/10/20	7768	Teledyne Instruments, Inc.	Cust #0019798, M.P. Parts & Srv, May 2020 (FY19-20 AJE)	-1,188.81
09/10/20	7769	U.S. Bank	Acct#:4246-0441-0158-3635, August 2020	-9,894.11
09/10/20	7770	United States Treasury	IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2020, 2nd Qtr	-15.44
09/10/20	7771	Univar	Cust ID #STDT001, Chemicals, Aug-Sept 2020	-7,524.70
09/10/20	7772	Waste Management of Redwood Landfill	Acct #507-0000190-1507-2, Sludge Disposal, August 2020	-1,227.32
09/10/20	7773	Water Components & Building Supply	Acct #454, P.C. Maint. Parts & Service, August 2020	-135.39
09/10/20	7774	Wintersun Chemical	M.P. Chemicals, August 2020	-2,237.18
Total JP Morgan Chase - Primary 7399				-930,353.42
TOTAL				-930,353.42

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

August 15 through September 15, 2020

09/10/20

Date	Num	Name	Memo	Account	Class	Paid Amount
09/01/20	EFT	CalPERS	#4163206459, GASB 68 Actuarial Valuation Report Fees (FY19-20 AJE), Sept...	JP Morgan Chase - Primary 7399		
			Inv #100000015780122, GASBY 68 Actuarial Valuation Report Fees for FY19-20...	8019 · PERS Retirement	Belvedere	-125.86
			Inv #100000015780122, GASBY 68 Actuarial Valuation Report Fees for FY19-20...	8019 · PERS Retirement	Tiburon:Paradise Cove	-8.47
			Inv #100000015780122, GASBY 68 Actuarial Valuation Report Fees for FY19-20...	8019 · PERS Retirement	Tiburon	-215.67
			Inv #100000015780122, GASBY 68 Actuarial Valuation Report Fees for FY19-20...	8019 · PERS Retirement	Belvedere	-125.86
			Inv #100000015780122, GASBY 68 Actuarial Valuation Report Fees for FY19-20...	8019 · PERS Retirement	Tiburon:Paradise Cove	-8.47
			Inv #100000015780122, GASBY 68 Actuarial Valuation Report Fees for FY19-20...	8019 · PERS Retirement	Tiburon	-215.67
TOTAL						-700.00
09/08/20	EFT	CalPERS	EFT Health Premium, September 2020, Cust #4163206459	JP Morgan Chase - Primary 7399		
			Active Employee Health Premium - September 2020	8020.05 · Employee Health	Belvedere	-5,249.16
			Active Employee Health Premium - September 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-378.17
			Active Employee Health Premium - September 2020	8020.05 · Employee Health	Tiburon	-8,973.96
			Retiree Health Premium - September 2020	8022.05 · Reitree Health	Belvedere	-299.82
			Retiree Health Premium - September 2020	8022.05 · Reitree Health	Tiburon:Paradise Cove	-21.60
			Retiree Health Premium - September 2020	8022.05 · Reitree Health	Tiburon	-512.58
			Active Employee Health Premium - August 2020 - Admin Fee	8020.05 · Employee Health	Belvedere	-12.60
			Active Employee Health Premium - August 2020 - Admin Fee	8020.05 · Employee Health	Tiburon:Paradise Cove	-0.91
			Active Employee Health Premium - August 2020 - Admin Fee	8020.05 · Employee Health	Tiburon	-21.53
			Retiree Health Premium - August 2020 - Admin Fee	8022.05 · Reitree Health	Belvedere	-5.22
			Retiree Health Premium - August 2020 - Admin Fee	8022.05 · Reitree Health	Tiburon:Paradise Cove	-0.38
			Retiree Health Premium - August 2020 - Admin Fee	8022.05 · Reitree Health	Tiburon	-8.91
TOTAL						-15,484.84
09/08/20	EFT	PERS	EFT PERS Retirement, August 2020	JP Morgan Chase - Primary 7399		
			Retirement August 2020 (Classic 1600 Rate): ER @ 14.194 %; EE @ 3.0%	8019.05 · PERS Retirement	Belvedere	-4,638.44
			Retirement August 2020 (Classic 1600 Rate)	8019.05 · PERS Retirement	Tiburon:Paradise Cove	-334.17
			Retirement August 2020 (Classic 1600 Rate)	8019.05 · PERS Retirement	Tiburon	-7,929.87
			Adjustments/ CalPERS Review #P19-056 - Special Comp (Classic 1600 Rate)	8019.05 · PERS Retirement	Belvedere	450.46
			Adjustments/ CalPERS Review #P19-056 - Special Comp (Classic 1600 Rate)	8019.05 · PERS Retirement	Tiburon:Paradise Cove	32.45
			Adjustments/ CalPERS Review #P19-056 - Special Comp (Classic 1600 Rate)	8019.05 · PERS Retirement	Tiburon	770.10
			Retirement August 2020 (PEPRA Rates: ER @ 7.732%; EE @ 6.75%)	8019.05 · PERS Retirement	Belvedere	-1,938.07
			Retirement August 2020 (PEPRA Rate)	8019.05 · PERS Retirement	Tiburon:Paradise Cove	-139.63
			Retirement August 2020 (PEPRA Rate)	8019.05 · PERS Retirement	Tiburon	-3,313.31
			Adjustments/ CalPERS Review #P19-056 - Special Comp PEPRA 27151 Rate)	8019.05 · PERS Retirement	Belvedere	120.34
			Adjustments/ CalPERS Review #P19-056 - Special Comp PEPRA 27151 Rate)	8019.05 · PERS Retirement	Tiburon:Paradise Cove	8.67
			Adjustments/ CalPERS Review #P19-056 - Special Comp PEPRA 27151 Rate)	8019.05 · PERS Retirement	Tiburon	205.74
TOTAL						-16,705.73
08/20/20	7736	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, June (FY19-20 AJE) & July 2020	JP Morgan Chase - Primary 7399		
			Inv #129144, M.P. Samples for June 2020 (AJE FY19-20)	7051 · Main Plant Lab Monitoring	Belvedere	-414.56
			Inv #129144, P.C. Samples for June 2020 (AJE FY19-20)	7052 · Paradise Cove Monitoring	Tiburon:Paradise Cove	-175.00
			Inv #129144, M.P. Samples for June 2020 (AJE FY19-20)	7051 · Main Plant Lab Monitoring	Tiburon	-710.44
			Inv #129145, M.P. Samples for July 2020	7051 · Main Plant Lab Monitoring	Belvedere	-426.31
			Inv #129144, P.C. Samples for July 2020	7052 · Paradise Cove Monitoring	Tiburon:Paradise Cove	-195.00
			Inv #129145, M.P. Samples for July 2020	7051 · Main Plant Lab Monitoring	Tiburon	-728.69
TOTAL						-2,650.00
08/20/20	7737	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, August 2020	JP Morgan Chase - Primary 7399		
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 8.1.2020 - 8.31.20...	7023 · Janitorial Supplies & Service	Belvedere	-86.59
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 8.1.2020 - 8.31.20...	7023 · Janitorial Supplies & Service	Tiburon	-148.01
TOTAL						-234.60

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

August 15 through September 15, 2020

09/10/20

Date	Num	Name	Memo	Account	Class	Paid Amount
08/20/20	7738	Staples, Inc.	Acct #60111000714, Office & Janitorial Supplies, July 2020 Inv #2596334411, #2596499731, Office Supplies, 7.30.2020 Inv #2596334411, #2596499731, Office Supplies, 7.30.2020 Inv #2596334411, #2596499731, Office Supplies, 7.30.2020 Inv #2581994561, #2590253681, #2590691601, #2590990911, Janitorial Supplie... Inv #2581994561, #2590253681, #2590691601, #2590990911, Janitorial Supplie...	JP Morgan Chase - Primary 7399 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon	-28.33 -2.04 -48.44 -164.34 -280.91
TOTAL						-524.06
09/10/20	7739	Access Answering Service	Acct #4080C, Answering Service, September, 2020 Inv #23088, Answering Service, September 2020 - SSO & Alarm Notifications Inv #23088, Answering Service, September 2020 - SSO & Alarm Notifications Inv #23088, Answering Service, September 2020 - SSO & Alarm Notifications	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon	-21.57 -1.55 -36.88
TOTAL						-60.00
09/10/20	7740	Alhambra	Acct #547945611762129, Water, August 2020 Inv #12012314 082120 Water, 7.23.2020 - 8.19.2020 Inv #12012314 082120 Water, 7.23.2020 - 8.19.2020 Inv #12012314 082120 Water, 7.23.2020 - 8.19.2020	JP Morgan Chase - Primary 7399 7023 · Janitorial Supplies & Service 7042 · Paradise Supplies & Chemicals 7023 · Janitorial Supplies & Service	Belvedere Tiburon:Paradise Cove Tiburon	-68.89 -4.96 -117.79
TOTAL						-191.64
09/10/20	7741	AT&T	Acct #960732-76375559, August 2020 PC Plant Telephones, August 2020 PC Pumps & Lines Telephones, August 2020 Tib Pumps & Lines Telephones, August 2020	JP Morgan Chase - Primary 7399 8532 · Paradise Cove Telephones 8533 · Pumps & Lines Telephones 8533 · Pumps & Lines Telephones	Tiburon:Paradise Cove Tiburon:Paradise Cove Tiburon	-327.89 -173.48 -305.32
TOTAL						-806.69
09/10/20	7742	BAAQMD	Permits, TPS #6 & TPS#7 Renewals, Sept 2020 Cust#:11ML1B3809, Inv #.4HU19, Plant #:13809, Tib P.S. #6, - Permit to Operat... Cust#:11ML1B3810, Inv #.4HU20, Plant #:13810, Tib P.S. #7, - Permit to Operat...	JP Morgan Chase - Primary 7399 7062 · Permits/Fees - General 7062 · Permits/Fees - General	Tiburon Tiburon	-356.00 -356.00
TOTAL						-712.00
09/10/20	7743	Banshee Networks, Inc.	Computer/IT Support, July 2020 Inv #14490, #14460, Monthly System back-ups, Maint. & Troubleshooting; QB ... Inv #14490, #14460, Monthly System back-ups, Maint. & Troubleshooting; QB ... Inv #14490, #14460, Monthly System back-ups, Maint. & Troubleshooting; QB ...	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon	-829.98 -59.80 -1,418.92
TOTAL						-2,308.70
09/10/20	7744	Burke, Williams & Sorensen, LLP	Legal Advice, July 2020 Inv #358270, SD5 DCS, July 2020 Inv #358270, SD5 DCS, July 2020 Inv #358270, SD5 DCS, July 2020 Inv #358270, BPS#7, July 2020	JP Morgan Chase - Primary 7399 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal	Belvedere Tiburon:Paradise Cove Tiburon Belvedere	-467.53 -33.68 -799.29 -54.00
TOTAL						-1,354.50

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

09/10/20

August 15 through September 15, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
09/10/20	7745	California Bank & Trust	CB&T: #000140000098948, MPR Refi, Oct 2020 #000140000098948 - MPR Refi Pmt - Principal due 10/1/20 (B: 35.22%) #000140000098948 - MPR Refi Pmt - Principal due 10/1/20 (T: 64.78%) #000140000098948 - MPR Refi Pmt - Interest due 10/1/20 (B: 35.22%) #000140000098948 - MPR Refi Pmt - Interest due 10/1/20 (T: 64.78%)	JP Morgan Chase - Primary 7399 9734 · MPR Refi - Principal 9734 · MPR Refi - Principal 9735 · MPR Refi - Interest 9735 · MPR Refi - Interest	Belvedere Tiburon Belvedere Tiburon	-232,452.00 -427,548.00 -35,451.13 -65,205.13
TOTAL						-760,656.26
09/10/20	7746	California State Disbursement Unit	CSE Case# 20000002184580; Court Case# SFL 81271, May-Jun 2020 CSE Case# 20000002184580	JP Morgan Chase - Primary 7399 8012 · Wage Garnishments	Tiburon	-600.00
TOTAL						-600.00
09/10/20	7747	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, August 2020 M.P. - B: #3174, #2860, #6084, #3234, #3494, #3767 - August, 2020 P.C.: Inv #3024- August, 2020 M.P. - B: #3174, #2860, #6084, #3234, #3494, #3767 - August, 2020	JP Morgan Chase - Primary 7399 7051 · Main Plant Lab Monitoring 7052 · Paradise Cove Monitoring 7051 · Main Plant Lab Monitoring	Belvedere Tiburon:Paradise Cove Tiburon	-596.10 -312.55 -1,018.90
TOTAL						-1,927.55
09/10/20	7748	Caltronics Business Systems, Inc.	Acct #SD15, Purchase BizHub308 + Multi-purpose Copier Contract, August ... Inv #3086928, Konica Multi-purpose BizHub copier (C308) Purchase, August 2020 Inv #3086928, Konica Multi-purpose BizHub copier (C308) Purchase, August 2020 Inv #3086928, Konica Multi-purpose BizHub copier (C308) Purchase, August 2020 Inv #3096082, Konica Multi-purpose BizHub copier (C308) Contract Agrmnt, Aug... Inv #3096082, Konica Multi-purpose BizHub copier (C308) Contract Agrmnt, Aug... Inv #3096082, Konica Multi-purpose BizHub copier (C308) Contract Agrmnt, Aug... Inv #3096082, Konica Multi-purpose BizHub copier (C308) Contract Agrmnt, Aug... Inv #3098612, Konica Toner & Toner Waste Box Inv #3098612, Konica Toner & Toner Waste Box Inv #3098612, Konica Toner & Toner Waste Box	JP Morgan Chase - Primary 7399 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-2,023.63 -145.79 -3,459.58 -46.71 -3.36 -79.85 -4.31 -0.31 -7.38
TOTAL						-5,770.92
09/10/20	7749	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, July- August 2020 #6084, #9740, #8552, #6818, #7492, #2323, #8110, PPE/Safetywear, July - Aug... #6084, #9740, #8552, #6818, #7492, #2323, #8110, PPE/Safetywear, July - Aug... #6084, #9740, #8552, #6818, #7492, #2323, #8110, PPE/Safetywear, July - Aug...	JP Morgan Chase - Primary 7399 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear	Belvedere Tiburon:Paradise Cove Tiburon	-320.34 -23.08 -547.64
TOTAL						-891.06
09/10/20	7750	CWEA	Membership Renewals + 1 Cert., July 2020 C Bilsborough (#396032), Collection Sys Maint, Grade I, 10.31.20 - 9.30.21 C Bilsborough (#396032), Collection Sys Maint, Grade I, 10.31.20 - 9.30.21 C Bilsborough (#396032), Collection Sys Maint, Grade I, 10.31.20 - 9.30.21 T O'Day (#21518), J Rosser (#54889), J Alvarez (#406719), D Swett (#395049), ... T O'Day (#21518), J Rosser (#54889), J Alvarez (#406719), D Swett (#395049), ... T O'Day (#21518), J Rosser (#54889), J Alvarez (#406719), D Swett (#395049), ...	JP Morgan Chase - Primary 7399 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-32.71 -2.36 -55.93 -276.10 -19.89 -472.01
TOTAL						-859.00
09/10/20	7751	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, September 2020 Inv #15317, My Safety Officer Monthly Subscription Fee, September 2020 Inv #15317, My Safety Officer Monthly Subscription Fee, September 2020 Inv #15317, My Safety Officer Monthly Subscription Fee, September 2020	JP Morgan Chase - Primary 7399 8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon:Paradise Cove Tiburon	-125.83 -9.07 -215.10
TOTAL						-350.00

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

09/10/20

August 15 through September 15, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
09/10/20	7752	Goodman Building Supply Co.	Acct #20070, Parts & Srvc, MP+PC, August 2020 Inv #806716, M.P. Parts & Service, 8.13.2020 Inv #806716, M.P. Parts & Service, 8.13.2020 Inv #806716, P.C., Parts & Service, 8.13.2020 Inv #806716, M.P. Lab Supplies, 8.13.2020 Inv #806716, M.P. Lab Supplies, 8.13.2020	JP Morgan Chase - Primary 7399 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service 7041 · Paradise Parts & Service 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon Tiburon Belvedere Tiburon	-32.42 -55.41 -15.96 -5.60 -9.58
TOTAL						-118.97
09/10/20	7753	Grainger	Acct #810128785, M.P. & P.C. Supplies, August 2020 Inv #9625276457, M.P. Supplies - Green light relay, 8.19.2020 Inv #9625276457, M.P. Supplies - Green light relay, 8.19.2020 Inv #9625276457, M.P. Electrical, Green light relay, 8.19.2020 Inv #9625276457, M.P. Electrical, Green light relay, 8.19.2020 Inv #9614898907, P.C. Parts & Srvc, Utility Pump , 8.7.2020	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7027 · Electrical & Instrument 7027 · Electrical & Instrument 7041 · Paradise Parts & Service	Belvedere Tiburon Belvedere Tiburon Tiburon:Paradise Cove	-41.55 -71.03 -41.55 -71.03 -336.98
TOTAL						-562.14
09/10/20	7754	Hach Company	Acct #108400, M.P. Lab Supplies, August 2020 Inv #12046793, M.P. Lab Supplies - Rgt sets, (recv'd) August 2020 Inv #12046793, M.P. Lab Supplies - Rgt sets, (recv'd) August 2020	JP Morgan Chase - Primary 7399 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon	-104.15 -178.02
TOTAL						-282.17
09/10/20	7755	Herc Rentals, Inc.	Cust #1580740, BPS#2, August 2020 Inv #31617348-001, Trailer for parts delivery to BPS#2, 8.11.2020	JP Morgan Chase - Primary 7399 7022 · Plant Maint. Parts & Service	Belvedere	-60.06
TOTAL						-60.06
09/10/20	7756	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Supplies, August 2020 M.P. Maint. supplies,Tarps & straps, 8.27.2020 M.P. Maint. supplies,Tarps & straps, 8.27.2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies	Belvedere Tiburon	-87.60 -149.77
TOTAL						-237.37
09/10/20	7757	Jackson's Hardware, Inc.	Acct #7601, BPS#2+#3 + PPE, August 2020 Inv #61057, BPS#2+#3 supplies and parts, 8.6.2020 Inv #62045, Personal Protection/Safety Wear, 8.19.2020 Inv #62045, Personal Protection/Safety Wear, 8.19.2020 Inv #62045, Personal Protection/Safety Wear, 8.19.2020	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear	Belvedere Belvedere Tiburon:Paradise Cove Tiburon	-169.76 -236.60 -17.05 -404.48
TOTAL						-827.89
09/10/20	7758	JM Integration, LLC	P.C. Influent Flowmeter Replacement, August 2020 Inv #20030, P.C. Digester Influent Flow Meter Replacement Service, 8.17.2020	JP Morgan Chase - Primary 7399 7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-19,501.62
TOTAL						-19,501.62
09/10/20	7759	Ken Grady Company, Inc.	Lab Supplies, July 2020 Inv #4368, M.P. Lab Supplies, Chlorine Analyzers, 8.25.2020 Inv #4368, M.P. Lab Supplies, Chlorine Analyzers, 8.25.2020	JP Morgan Chase - Primary 7399 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon	-2,463.57 -4,210.95
TOTAL						-6,674.52

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

09/10/20

August 15 through September 15, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
09/10/20	7760	Maggiora & Ghilotti, Inc.	M&G Project #7716 - Cove Rd. Force Main Replacement Project, August 2020 Progress Payment #1, Cove Rd. Force Main Rplcmnt (50% Belv), thru June, 2020 Progress Payment #1, Cove Rd. Force Main Rplcmnt (Belv), thru June, 2020 Progress Payment #1, Cove Rd. Force Main Rplcmnt (50% Tib), thru June, 2020 Progress Payment #1, Cove Rd. Force Main Rplcmnt (Tib) thru June, 2020	JP Morgan Chase - Primary 7399 9311.2 · Cove Rd FM - Const, Ph I Retainage Payable 9311.2 · Cove Rd FM - Const, Ph I Retainage Payable	Belvedere Belvedere Tiburon Tiburon	-13,325.10 666.26 -13,325.11 666.26
TOTAL						-25,317.69
09/10/20	7761	Maltby Electric Supply Co., Inc.	Cust No.15953, M.P. & P&L Electrical Supplies, August 2020 BPS#2 Electrical, Inv. #S1916900.001-.002 + S1917181.001; August, 2020 BPS#2 Electrical, Inv. #S1916900.001-.002 + S1917181.001; August, 2020 M.P. Electrical Supplies, Inv. #S1915988.001-.002; August, 2020 Seafirth #1, Electrical Supplies, Inv. #S1915988.001-.002; August, 2020 M.P. Electrical Supplies, Inv. #S1915988.001-.002; August, 2020 M.P. P&L Supplies, Inv. #S1915988.001-.002; August, 2020 Seafirth #1, P&L Supplies, Inv. #S1915988.001-.002; August, 2020 M.P. P&L Supplies, Inv. #S1915988.001-.002; August, 2020 BPS#15, Electrical Supplies, Inv.#S1915579.001, August, 2020 BPS#15, P&L Supplies, Inv.#S1915579.001, August, 2020 Inv #S1914948.001-.003, General SD5 Electrical Supplies, August, 2020 Inv #S1914948.001-.003, General SD5 Electrical Supplies, August, 2020 Inv #S1914948.001-.003, General SD5 Electrical Supplies, August, 2020 Inv #S1914948.001-.003, General SD5 P&L Supplies, August, 2020 Inv #S1914948.001-.003, General SD5 P&L Supplies, August, 2020 Inv #S1914948.001-.003, General SD5 P&L Supplies, August, 2020	JP Morgan Chase - Primary 7399 7027 · Electrical & Instrument 7011 · Pumps & Lines Maintenance 7027 · Electrical & Instrument 7027 · Electrical & Instrument 7027 · Electrical & Instrument 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7027 · Electrical & Instrument 7011 · Pumps & Lines Maintenance 7027 · Electrical & Instrument 7027 · Electrical & Instrument 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7027 · Electrical & Instrument 7027 · Electrical & Instrument 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7027 · Electrical & Instrument 7027 · Electrical & Instrument 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance 7011 · Pumps & Lines Maintenance	Belvedere Belvedere Tiburon Tiburon:Paradise Cove Belvedere Belvedere Tiburon:Paradise Cove Tiburon Belvedere Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Belvedere Tiburon:Paradise Cove Tiburon Belvedere Belvedere Tiburon:Paradise Cove Tiburon Belvedere Belvedere Tiburon:Paradise Cove Tiburon	-253.90 -253.91 -40.99 -55.53 -70.06 -40.99 -55.53 -70.06 -8.95 -8.95 -198.38 -14.29 -339.16 -198.38 -14.29 -339.16
TOTAL						-1,962.53
09/10/20	7762	Marin Municipal Water District	Water, July-Aug 2020 Cust #424791, Cove Rd. BPS - Water, July - Aug, 2020 Cust #424793, Golden Gate BPS - Water, July - Aug, 2020 Cust #138856, Mar West TPS - Water, July - Aug, 2020 Cust #100098, M.P. - Water, July - Aug, 2020 Cust #100098, M.P. - Water, July - Aug, 2020	JP Morgan Chase - Primary 7399 8541 · Water 8541 · Water 8541 · Water 8541 · Water 8541 · Water	Belvedere Belvedere Tiburon Belvedere Tiburon	-77.20 -77.20 -85.38 -441.30 -754.30
TOTAL						-1,435.38
09/10/20	7763	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, Jul - September 2020 + Sludge... Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 9.1.2020 - 9.30.20... Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 9.1.2020 - 9.30.20... Acct #63092, Sludge Transport to Lystek Facility, 3 loads, July 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, July 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, July 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, August 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, August 2020 Acct #63092, Sludge Transport to Lystek Facility, 3 loads, August 2020	JP Morgan Chase - Primary 7399 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service 7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal 7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon	-86.59 -148.01 -517.68 -37.30 -885.02 -517.68 -37.30 -885.02
TOTAL						-3,114.60
09/10/20	7764	MISCOWater	M.P. Parts & Service, Aug 2020 Inv #15101PABR, M.P. Parts & Service, Grinder Maintenance, 8.28.2020	JP Morgan Chase - Primary 7399 7022 · Plant Maint. Parts & Service	Belvedere	-2,000.00
TOTAL						-2,000.00

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

August 15 through September 15, 2020

09/10/20

Date	Num	Name	Memo	Account	Class	Paid Amount
09/10/20	7765	Pacific Gas & Electric	Acct #2908031411-4, Utilities, August 2020	JP Morgan Chase - Primary 7399		
			Acct #2908031411-4, Main Plant Utilities, August 2020	8542 · Main Plant Utilities	Belvedere	-6,689.23
			Acct #2908031411-4, P.C. Plant Utilities, August 2020	8543 · Paradise Cove Utilities	Tiburon:Paradise Cove	-1,514.97
			Acct #2908031411-4, Main Plant Utilities, August 2020	8542 · Main Plant Utilities	Tiburon	-11,433.84
			Acct #2908031411-4, Belv Pump St Utilities, August 2020	8544 · Pump Station Utilities	Belvedere	-1,444.35
			Acct #2908031411-4, P.C. Pump St Utilities, August 2020	8544 · Pump Station Utilities	Tiburon:Paradise Cove	-255.27
			Acct #2908031411-4, Tib Pump St Utilities, August 2020	8544 · Pump Station Utilities	Tiburon	-1,610.32
TOTAL						-22,947.98
09/10/20	7766	Ray Morgan Company	Acct#: TS27, LaserFishe Support Transfer to SD5 Server, Sept 2020	JP Morgan Chase - Primary 7399		
			LaserFishe Support Transfer to SD5 Server, Sept 2020	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-323.55
			LaserFishe Support Transfer to SD5 Server, Sept 2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-23.31
			LaserFishe Support Transfer to SD5 Server, Sept 2020	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-553.14
TOTAL						-900.00
09/10/20	7767	Roy's Sewer Service, Inc.	P&L: Small Machine Cleaning, May 2020 (AJE FY19-20 AJE)	JP Morgan Chase - Primary 7399		
			Inv #208608, Small Machine Cleaning, May 2020 (FY19-20 AJE)	7011 · Pumps & Lines Maintenance	Belvedere	-3,463.90
			Inv #208608, Small Machine Cleaning, May 2020 (FY19-20 AJE)	7011 · Pumps & Lines Maintenance	Tiburon	-5,936.10
TOTAL						-9,400.00
09/10/20	7768	Teledyne Instruments, Inc.	Cust #0019798, M.P. Parts & Srv, May 2020 (FY19-20 AJE)	JP Morgan Chase - Primary 7399		
			Inv #S020326349, M.P. Parts & Service - Replacement Pump Assembly Supplies...	7022 · Plant Maint. Parts & Service	Belvedere	-438.08
			Inv #S020326349, M.P. Parts & Service - Replacement Pump Assembly Supplies...	7022 · Plant Maint. Parts & Service	Tiburon	-750.73
TOTAL						-1,188.81
09/10/20	7769	U.S. Bank	Acct#:4246-0441-0158-3635, August 2020	JP Morgan Chase - Primary 7399		
			#0822:/9545: Locating Training (JA+JR) Lodging; Zoom Webinar Hosting	6018.1 · Meetings & Travel	Belvedere	-263.19
			#0822:/9545: Locating Training (JA+JR) Lodging; Zoom Webinar Hosting	6018.1 · Meetings & Travel	Tiburon:Paradise Cove	-18.96
			#0822:/9545: Locating Training (JA+JR) Lodging; Zoom Webinar Hosting	6018.1 · Meetings & Travel	Tiburon	-449.94
			#0822:/9545: Ziplock Baggies (Lab Supplies)	7025 · Lab Supplies & Chemicals	Belvedere	-8.22
			#0822:/9545: Ziplock Baggies (Lab Supplies)	7025 · Lab Supplies & Chemicals	Tiburon	-14.04
			#0822:/9545: City Electric (M.P. Supplies)	7027 · Electrical & Instrument	Belvedere	-63.70
			#0822:/9545: City Electric (M.P. Supplies)	7027 · Electrical & Instrument	Tiburon	-108.89
			#0822:/9545: WaterSavers (Pipes & Fittings)	7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-312.02
			#0822:/9545: Chevron	7071 · Fuel	Belvedere	-14.73
			#0822:/9545: Chevron	7071 · Fuel	Tiburon:Paradise Cove	-1.06
			#0822:/9545: Chevron	7071 · Fuel	Tiburon	-25.17
			#0822:/9545: LineX Kustom Graphix, D&K Auto, Les Schwab Tires	7072 · Truck Maintenance	Belvedere	-2,881.33
			#0822:/9545: LineX Kustom Graphix, D&K Auto, Les Schwab Tires	7072 · Truck Maintenance	Tiburon:Paradise Cove	-207.58
			#0822:/9545: LineX Kustom Graphix, D&K Auto, Les Schwab Tires	7072 · Truck Maintenance	Tiburon	-4,925.91
			#0822:/9545: PPE: Workworld (PPE)	8520 · Personal Protection/Safety Wear	Belvedere	-160.62
			#0822:/9545: PPE: Workworld (PPE)	8520 · Personal Protection/Safety Wear	Tiburon:Paradise Cove	-11.57
			#0822:/9545: PPE: Workworld (PPE)	8520 · Personal Protection/Safety Wear	Tiburon	-274.59
			#0822:/9545: iPhone protector	8531 · Main Plant Telephones	Belvedere	-54.86
			#0822:/9545: iPhone protector	8531 · Main Plant Telephones	Tiburon:Paradise Cove	-3.95
			#0822:/9545: iPhone protector	8531 · Main Plant Telephones	Tiburon	-93.78
TOTAL						-9,894.11
09/10/20	7770	United States Treasury	IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2020, 2nd Qtr	JP Morgan Chase - Primary 7399		
			Tax ID#: 94-6003055 - IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2020, 2n...	8022.05 · Reintree Health	Belvedere	-5.55
			Tax ID#: 94-6003055 - IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2020, 2n...	8022.05 · Reintree Health	Tiburon:Paradise Cove	-0.40
			Tax ID#: 94-6003055 - IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2020, 2n...	8022.05 · Reintree Health	Tiburon	-9.49
TOTAL						-15.44

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

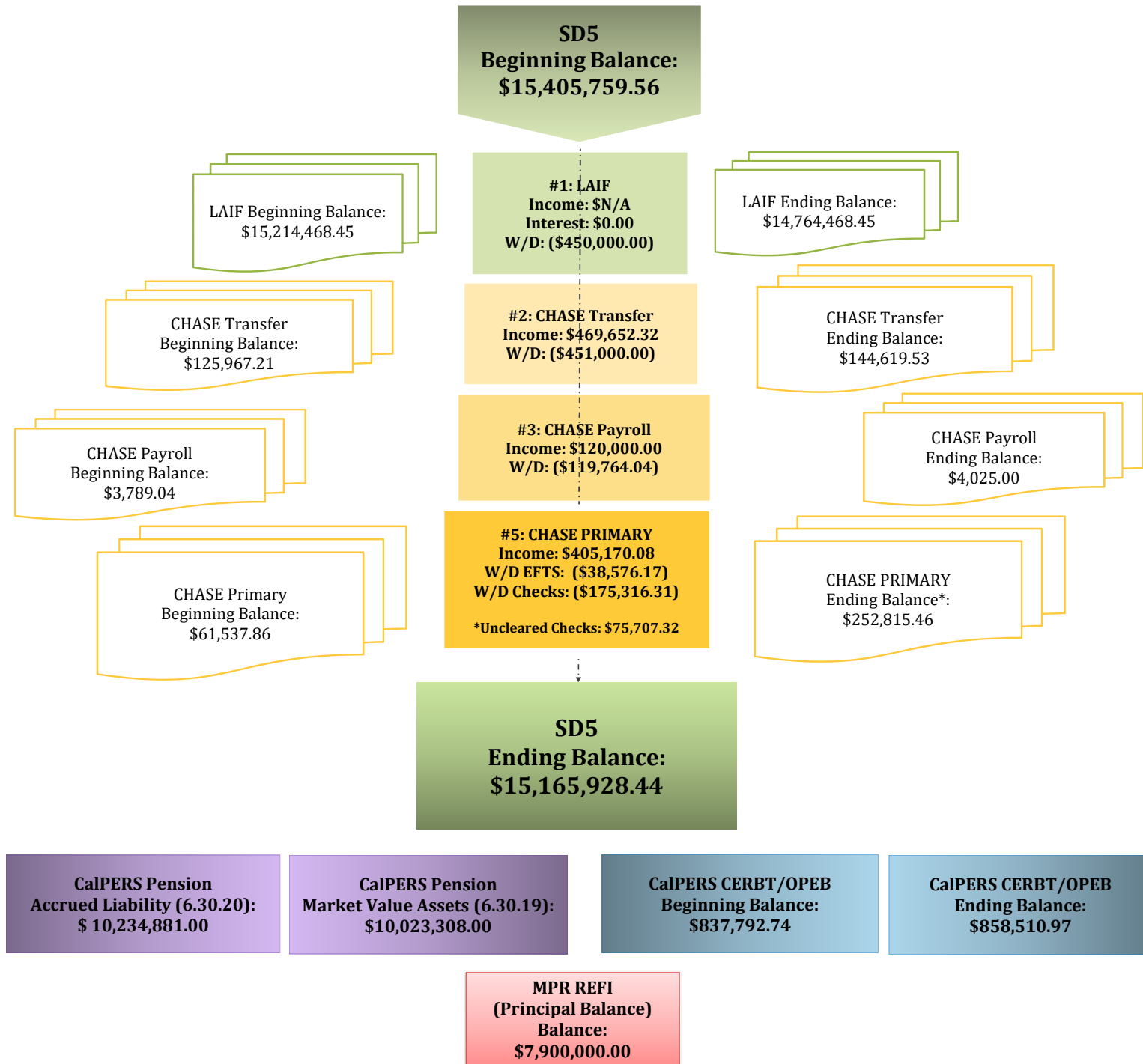
August 15 through September 15, 2020

09/10/20

Date	Num	Name	Memo	Account	Class	Paid Amount
09/10/20	7771	Univar	Cust ID #STDT001, Chemicals, Aug-Sept 2020 Inv #48714805 Sodium Bisulfite 25% (\$1.163/Gal), August 2020 Inv #48714805 Sodium Bisulfite 25% (\$1.163/Gal), August 2020 Inv #48714805 Sodium Bisulfite 25% (\$1.163/Gal), August 2020 Inv #48722082 Sodium HypoChlor 12.5% (\$0.7001/Gal), Sept 2020 Inv #48722082 Sodium HypoChlor 12.5% (\$0.7001/Gal), Sept 2020 Inv #48722082 Sodium HypoChlor 12.5% (\$0.7001/Gal), Sept 2020	JP Morgan Chase - Primary 7399 7024 · Main Plant Chemicals 7042 · Paradise Supplies & Chemicals 7024 · Main Plant Chemicals 7024 · Main Plant Chemicals 7042 · Paradise Supplies & Chemicals 7024 · Main Plant Chemicals	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-2,037.57 -146.80 -3,483.42 -667.56 -48.09 -1,141.26
TOTAL						-7,524.70
09/10/20	7772	Waste Management of Redwood La...	Acct #507-0000190-1507-2, Sludge Disposal, August 2020 Inv #0100743-1507-7 Sludge Disposal - 6 Drop-offs, 29.69 tons, August 2020 Inv #0100743-1507-7 Sludge Disposal - 6 Drop-offs, 29.69 tons, August 2020 Inv #0100743-1507-7 Sludge Disposal - 6 Drop-offs, 29.69 tons, August 2020	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon:Paradise Cove Tiburon	-441.22 -31.79 -754.31
TOTAL						-1,227.32
09/10/20	7773	Water Components & Building Sup...	Acct #454, P.C. Maint. Parts & Service, August 2020 Inv #30535456, #30535684, P.C., Parts & Service, August 2020	JP Morgan Chase - Primary 7399 7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-135.39
TOTAL						-135.39
09/10/20	7774	Wintersun Chemical	M.P. Chemicals, August 2020 Inv #2004241.08, M.P. Odor Control - Ferrous Chloride Solution, 8.5.2020 Inv #2004241.08, M.P. Odor Control - Ferrous Chloride Solution, 8.5.2020	JP Morgan Chase - Primary 7399 7024 · Main Plant Chemicals 7024 · Main Plant Chemicals	Belvedere Tiburon	-825.74 -1,411.44
TOTAL						-2,237.18

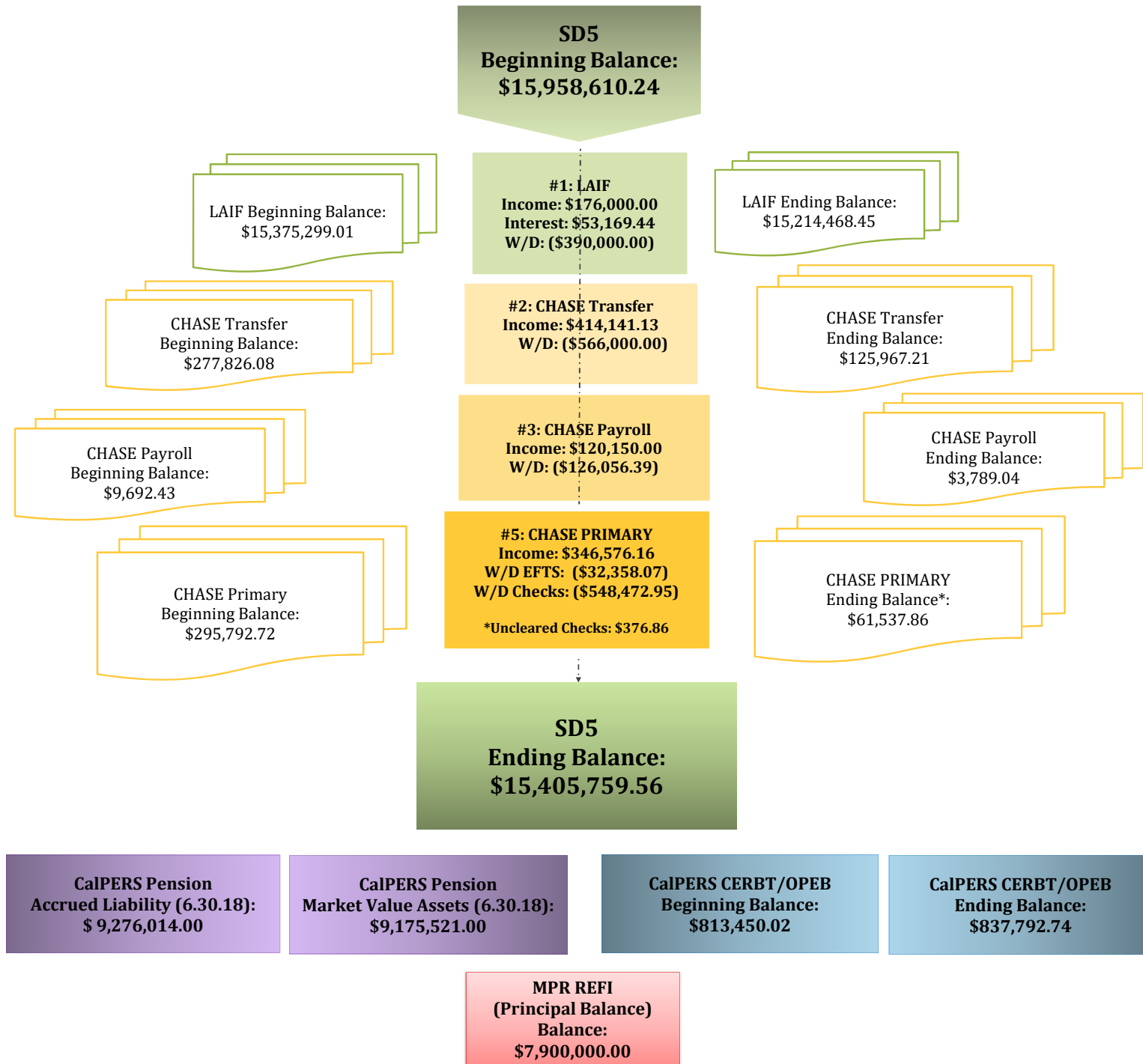
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: August 2020



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: July 2020



AUG 12, 2020

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

CHECK DATE : 08/14/2020 WEEK 33
PERIOD BEGIN : 08/01/2020
PERIOD END : 08/15/2020

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Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 08/14/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	40546.09		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	19
TOTAL NET PAYROLL	40546.09		
BILLING PAYMENT	253.25 ✓	Withdrawal made by PAYCHEX INC. on above check date.	
AMOUNT DEBITED FROM TAX ACCOUNT	19584.62		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	19584.62 ✓	NUMBER OF CHECKS PRINTED	19
ADJUSTMENTS TO TAX LIABILITY			
TOTAL ADJUSTMENTS	-0.00		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	60130.71		
TOTAL COST OF PAYROLL	60383.96 (V)	NUMBER OF MANUAL/VOID TRANSACTIONS	0

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

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE	
FEDERAL	16546.80		08/19/2020	Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	3037.82		08/19/2020	Deposit made by PAYCHEX INC. on your behalf.

AUG 26, 2020

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

CHECK DATE : 08/31/2020 WEEK 36
PERIOD BEGIN : 08/16/2020
PERIOD END : 08/31/2020

Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 08/31/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	37174.97		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	15
TOTAL NET PAYROLL	37174.97		
BILLING PAYMENT	235.40 ✓	Withdrawal made by PAYCHEX INC. on above check date.	
AMOUNT DEBITED FROM TAX ACCOUNT	18720.11 ✓		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	18720.11	NUMBER OF CHECKS PRINTED	15
ADJUSTMENTS TO TAX LIABILITY			
TOTAL ADJUSTMENTS	-0.00		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	55895.08		
TOTAL COST OF PAYROLL	56130.48 ✓	NUMBER OF MANUAL/VOID TRANSACTIONS	0

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

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE
FEDERAL	15577.29		09/04/2020 Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	3142.82		09/04/2020 Deposit made by PAYCHEX INC. on your behalf.

**Sanitary Distr. No.5 of Marin Co.
Balance Sheet
As of 8.31.2020, per Year-End Adjustments**

	<u>Aug 31, 20</u>	<u>Jul 31, 20</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Local Agency Investment Fund			
Belvedere			
Belvedere Operating	3,132,188.74	3,300,338.23	-168,149.49
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere Capital & CIP Reserve	2,945,006.83	2,945,006.83	0.00
Belvedere PERS Retirement Trust	366,215.00	366,215.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
Total Belvedere	<u>7,316,583.62</u>	<u>7,484,733.11</u>	<u>-168,149.49</u>
Tiburon			
Tiburon Operating	1,635,191.57	1,934,258.66	-299,067.09
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon Capital & CIP Reserve	3,647,273.26	3,630,056.68	17,216.58
Tiburon PERS Retirement Trust	661,740.00	661,740.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Total Tiburon	<u>7,271,884.83</u>	<u>7,553,735.34</u>	<u>-281,850.51</u>
Local Agency Investment Fund - Other	<u>176,000.00</u>	<u>176,000.00</u>	<u>0.00</u>
Total Local Agency Investment Fund	<u>14,764,468.45</u>	<u>15,214,468.45</u>	<u>-450,000.00</u>
JP Morgan Chase - Primary 7399	177,108.14	61,161.00	115,947.14
JP Morgan Chase - Payroll 7506	2,358.40	3,789.04	-1,430.64
JP Morgan Chase - Transfer 7522	144,619.53	125,967.21	18,652.32
Total Checking/Savings	<u>15,088,554.52</u>	<u>15,405,385.70</u>	<u>-316,831.18</u>
Accounts Receivable			
Accounts Receivable	7,068.16	43,361.56	-36,293.40
Total Accounts Receivable	<u>7,068.16</u>	<u>43,361.56</u>	<u>-36,293.40</u>
Other Current Assets			
Petty Cash	881.92	881.92	0.00
1499 - Undeposited Funds	0.00	14,664.68	-14,664.68
Total Other Current Assets	<u>881.92</u>	<u>15,546.60</u>	<u>-14,664.68</u>
Total Current Assets	<u>15,096,504.60</u>	<u>15,464,293.86</u>	<u>-367,789.26</u>
Fixed Assets	19,228,004.19	19,228,004.19	0.00
Other Assets			
Debt Issuance Cost	93,188.00	93,188.00	0.00
Total Other Assets	<u>93,188.00</u>	<u>93,188.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>34,417,696.79</u>	<u>34,785,486.05</u>	<u>-367,789.26</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	0.00	100,137.59	-100,137.59
Total Accounts Payable	<u>0.00</u>	<u>100,137.59</u>	<u>-100,137.59</u>
Other Current Liabilities			
Deferred Income for Permits	2,300.00	2,300.00	0.00
Compensated Absences Current	133,202.91	133,202.91	0.00
MPR Rev Bond Interest Payable	50,341.00	50,341.00	0.00
MPR Rev Bonds Payable Current	660,000.00	660,000.00	0.00
Total Other Current Liabilities	<u>845,843.91</u>	<u>845,843.91</u>	<u>0.00</u>
Total Current Liabilities	<u>845,843.91</u>	<u>945,981.50</u>	<u>-100,137.59</u>

Sanitary Distr. No.5 of Marin Co.
Balance Sheet
As of 8.31.2020, per Year-End Adjustments

	<u>Aug 31, 20</u>	<u>Jul 31, 20</u>	<u>\$ Change</u>
Long Term Liabilities			
2061 - OPEB Related Liability	809,282.00	809,282.00	0.00
Pension-related Liabilities	-484,265.00	-484,265.00	0.00
MPR Revenue Bonds Payable	7,240,000.00	7,240,000.00	0.00
Total Long Term Liabilities	<u>7,565,017.00</u>	<u>7,565,017.00</u>	<u>0.00</u>
Total Liabilities	8,410,860.91	8,510,998.50	-100,137.59
Equity			
3900 - Net Assets	26,485,367.81	26,485,367.81	0.00
Net Income	-478,531.93	-210,880.26	-267,651.67
Total Equity	<u>26,006,835.88</u>	<u>26,274,487.55</u>	<u>-267,651.67</u>
TOTAL LIABILITIES & EQUITY	<u>34,417,696.79</u>	<u>34,785,486.05</u>	<u>-367,789.26</u>

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 As of 8.31.2020, per Year-End Adjustments

	Jul - Aug 20	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · TEETER	0.00	700,000.00	-700,000.00	0.0%
5002 · UNSEC	0.00	13,000.00	-13,000.00	0.0%
5003 · PUNS / PRIOR UNSECURED	0.00	0.00	0.00	0.0%
5004 · REDEMPTION / RDMPT	54.26	500.00	-445.74	10.9%
5006 · SPLU	0.00	100.00	-100.00	0.0%
5041 · SUPSEC	0.00	15,000.00	-15,000.00	0.0%
5043 · SECU	0.00	0.00	0.00	0.0%
5046 · Excess ERAF	19,461.53	250,000.00	-230,538.47	7.8%
5280 · HOPTR	0.00	3,333.00	-3,333.00	0.0%
5483 · Other tax	0.00			
Total 5000 · Property Taxes	19,515.79	981,933.00	-962,417.21	2.0%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	0.00	2,523,700.00	-2,523,700.00	0.0%
5007.5 · Sewer Service - Tiburon Cap	0.00	121,313.00	-121,313.00	0.0%
5007.2 · Sewer Service-Belv Ops	0.00	1,400,843.00	-1,400,843.00	0.0%
5007.3 · Sewer Service-Belv Cap	0.00	914,600.00	-914,600.00	0.0%
5007.4 · Other User Fees	0.00	24,826.00	-24,826.00	0.0%
Total 5007 · Sewer Service Charge	0.00	4,985,282.00	-4,985,282.00	0.0%
5201 · Interest				
5201.1 · Interest County of Marin	136.53			
5201.2 · Interest LAIF	0.00	156,402.00	-156,402.00	0.0%
Total 5201 · Interest	136.53	156,402.00	-156,265.47	0.1%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	800.00	11,062.00	-10,262.00	7.2%
5900.31 · Collection	14,334.00	100,000.00	-85,666.00	14.3%
5900.34 · Treatment	16,514.00	100,000.00	-83,486.00	16.5%
Total 5900.3 · Connection Fees	31,648.00	211,062.00	-179,414.00	15.0%
5900.4 · Inspection Permit Fees	2,200.00	11,062.00	-8,862.00	19.9%
5900.5 · SASM Expense Reimb.	0.00	101,680.00	-101,680.00	0.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	13,806.00	-13,806.00	0.0%
Total Income	53,500.32	6,461,327.00	-6,407,826.68	0.8%
Gross Profit	53,500.32	6,461,327.00	-6,407,826.68	0.8%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	0.00	1,000.00	-1,000.00	0.0%
6008 · Audit & Accounting	0.00	35,000.00	-35,000.00	0.0%
6017 · Consulting Fees	504.90	200,000.00	-199,495.10	0.3%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	707.67	7,000.00	-6,292.33	10.1%
6018.2 · Standby Mileage Expense Reimb	334.19	8,000.00	-7,665.81	4.2%
Total 6018 · Travel & Meetings	1,041.86	15,000.00	-13,958.14	6.9%
6020 · Continuing Education	2,002.00	10,000.00	-7,998.00	20.0%
6021 · County Fees	4,145.48	16,500.00	-12,354.52	25.1%
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions	6,692.83	34,000.00	-27,307.17	19.7%
6026 · Elections	0.00	9,000.00	-9,000.00	0.0%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	25,857.00	23,301.00	2,556.00	111.0%
6033.2 · General Liability	18,326.00	43,291.00	-24,965.00	42.3%
6033.3 · Physical Property Damage - Auto	3,766.00	1,435.00	2,331.00	262.4%
Total 6033 · Insurance Property & Liability	47,949.00	68,027.00	-20,078.00	70.5%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
As of 8.31.2020, per Year-End Adjustments

	Jul - Aug 20	Budget	\$ Over Budget	% of Bu...
6039 · Legal	0.00	50,000.00	-50,000.00	0.0%
6047 · Office Supplies	66.83	13,000.00	-12,933.17	0.5%
6056 · Postage	6.43	1,000.00	-993.57	0.6%
6059 · Pollution Prevention/Public Edu	1,817.90	5,000.00	-3,182.10	36.4%
6065 · Miscellaneous Expense	209.95			
Total 6000 · Administrative Expenses	64,437.18	466,527.00	-402,089.82	13.8%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	-778.95	50,000.00	-50,778.95	-1.6%
7013 · Emergency Line Repair	0.00	50,000.00	-50,000.00	0.0%
Total 7010 · Pumps & Lines Maintenance	-778.95	100,000.00	-100,778.95	-0.8%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	2,337.65	15,000.00	-12,662.35	15.6%
7022 · Plant Maint. Parts & Service	1,125.01	100,000.00	-98,874.99	1.1%
7023 · Janitorial Supplies & Service	1,192.62	9,000.00	-7,807.38	13.3%
7024 · Main Plant Chemicals	9,546.18	105,000.00	-95,453.82	9.1%
7025 · Lab Supplies & Chemicals	681.69	15,000.00	-14,318.31	4.5%
7027 · Electrical & Instrument	783.95	5,000.00	-4,216.05	15.7%
7028 · Grounds Maintenance	279.36	5,000.00	-4,720.64	5.6%
7029 · Main Plant Sludge Disposal	1,611.39	40,000.00	-38,388.61	4.0%
Total 7020 · Main Plant Maintenance	17,557.85	294,000.00	-276,442.15	6.0%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	691.83	10,000.00	-9,308.17	6.9%
7042 · Paradise Supplies & Chemicals	873.19	5,000.00	-4,126.81	17.5%
7043 · Paradise Sludge Disposal	1,412.85			
Total 7040 · Paradise Cove Plant Maint	2,977.87	15,000.00	-12,022.13	19.9%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	2,228.50	50,000.00	-47,771.50	4.5%
7052 · Paradise Cove Monitoring	507.55	15,000.00	-14,492.45	3.4%
Total 7050 · Monitoring	2,736.05	65,000.00	-62,263.95	4.2%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	0.00			
7062 · Permits/Fees - General	18,252.75	41,000.00	-22,747.25	44.5%
7063 · Paradise Cove Permits/Fees	572.29	8,000.00	-7,427.71	7.2%
7064 · Paradise Cove NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
Total 7060 · Permits/Fees	18,825.04	89,000.00	-70,174.96	21.2%
7070 · Truck Maintenance				
7071 · Fuel	0.00	8,000.00	-8,000.00	0.0%
7072 · Truck Maintenance	0.00	8,000.00	-8,000.00	0.0%
Total 7070 · Truck Maintenance	0.00	16,000.00	-16,000.00	0.0%
Total 7000 · Ops & Maintenance Expenses	41,317.86	579,000.00	-537,682.14	7.1%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	185,838.33	1,143,549.00	-957,710.67	16.3%
8003 · Overtime	19,706.50	100,000.00	-80,293.50	19.7%
8004 · Standby Pay	12,201.79	72,450.00	-60,248.21	16.8%
8005 · Employee Incentives	7,000.00	45,000.00	-38,000.00	15.6%
8006 · Vacation Buyout	8,427.40	25,000.00	-16,572.60	33.7%
8013 · Payroll Taxes	16,353.74	98,212.00	-81,858.26	16.7%
8015 · Payroll/Bank Fees	975.64	5,500.00	-4,524.36	17.7%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	9,487.29	253,061.00	-243,573.71	3.7%
8019.08 · PERS Retirement - CalPERS UAL	0.00	20,000.00	-20,000.00	0.0%
8019.10 · PERS Retirement Trust	0.00	313,250.00	-313,250.00	0.0%
Total 8019 · PERS Retirement	9,487.29	586,311.00	-576,823.71	1.6%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 As of 8.31.2020, per Year-End Adjustments

	Jul - Aug 20	Budget	\$ Over Budget	% of Bu...
8020 · Employee Health				
8020.05 · Employee Health	34,281.03	200,653.00	-166,371.97	17.1%
8021 · Employee Health Deductions	-496.32			
Total 8020 · Employee Health	33,784.71	200,653.00	-166,868.29	16.8%
8022 · Retiree Health				
8022.05 · Retiree Health	16,002.12	80,994.00	-64,991.88	19.8%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	72,400.00	-72,400.00	0.0%
Total 8022 · Retiree Health	16,002.12	153,394.00	-137,391.88	10.4%
8023 · Workers Comp Insurance	39,624.00	50,250.00	-10,626.00	78.9%
Total 8000 · Salaries and Benefits Expenses	355,401.52	2,486,319.00	-2,130,917.48	14.3%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	15,543.38	80,000.00	-64,456.62	19.4%
8515 · Safety	8,635.83	20,000.00	-11,364.17	43.2%
8520 · Personal Protection/Safety Wear	703.40	15,000.00	-14,296.60	4.7%
8530 · Telephone				
8531 · Main Plant Telephones	1,147.06	11,000.00	-9,852.94	10.4%
8532 · Paradise Cove Telephones	359.21	4,000.00	-3,640.79	9.0%
8533 · Pumps & Lines Telephones	478.80	7,000.00	-6,521.20	6.8%
Total 8530 · Telephone	1,985.07	22,000.00	-20,014.93	9.0%
8540 · Utilities				
8541 · Water	0.00	5,000.00	-5,000.00	0.0%
8542 · Main Plant Utilities	18,053.68	180,000.00	-161,946.32	10.0%
8543 · Paradise Cove Utilities	1,390.36	13,500.00	-12,109.64	10.3%
8544 · Pump Station Utilities	3,175.30	35,000.00	-31,824.70	9.1%
Total 8540 · Utilities	22,619.34	233,500.00	-210,880.66	9.7%
Total 8500 · Other Operating Expenses	49,487.02	370,500.00	-321,012.98	13.4%
Total Expense	510,643.58	3,902,346.00	-3,391,702.42	13.1%
Net Ordinary Income	-457,143.26	2,558,981.00	-3,016,124.26	-17.9%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9209 · Screw Press Blend Redundancy	0.00	15,000.00	-15,000.00	0.0%
9212 · Headworks Grinder Replacement	0.00	15,000.00	-15,000.00	0.0%
9218 · Generator Control Panel	0.00	35,000.00	-35,000.00	0.0%
9219 · C12 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
9220 · M.P. Office + Bath Flooring	0.00	15,000.00	-15,000.00	0.0%
9221 · Portable Fuel Storage Tank	0.00	15,000.00	-15,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	0.00	110,000.00	-110,000.00	0.0%
9300 · Pumps & Lines Capital				
9306 · PS Pump & Valve Replacements	0.00	50,000.00	-50,000.00	0.0%
9311 · Cove Rd Force Main Project				
9311.2 · Cove Rd FM - Const, Ph I	0.00	1,200,000.00	-1,200,000.00	0.0%
Total 9311 · Cove Rd Force Main Project	0.00	1,200,000.00	-1,200,000.00	0.0%
9312 · Force Main Rehab - Mltpl Sites	0.00	700,000.00	-700,000.00	0.0%
9313 · Manholes/Rodholes	0.00	70,000.00	-70,000.00	0.0%
9314 · Portable Emergency Generators	0.00	75,000.00	-75,000.00	0.0%
9227.8 · Rodder/Vactor Truck	0.00			
Total 9300 · Pumps & Lines Capital	0.00	2,095,000.00	-2,095,000.00	0.0%
9400 · Paradise Cove Capital				
9401 · P.C. Sewer Line Rehab Prog	0.00	500,000.00	-500,000.00	0.0%
9404 · P.C. Infl WWI Access Replcmnt	0.00			
9406 · P.C. Plant Grating Replacement	0.00	20,000.00	-20,000.00	0.0%
9415 · P.C. Paint @ Treatment Plant	0.00			
Total 9400 · Paradise Cove Capital	0.00	520,000.00	-520,000.00	0.0%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 As of 8.31.2020, per Year-End Adjustments

	<u>Jul - Aug 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bu...</u>
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	0.00	25,000.00	-25,000.00	0.0%
9520 · Undesignated Cap - P.C. Plant	0.00	10,000.00	-10,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	<u>0.00</u>	<u>85,000.00</u>	<u>-85,000.00</u>	<u>0.0%</u>
Total 9100 · Capital Expenditures	0.00	2,810,000.00	-2,810,000.00	0.0%
9700 · Debt Service				
9730 · Debt Service - MPR Project				
9734 · MPR Refi - Principal	0.00	660,000.00	-660,000.00	0.0%
9735 · MPR Refi - Interest	0.00	190,457.00	-190,457.00	0.0%
Total 9730 · Debt Service - MPR Project	<u>0.00</u>	<u>850,457.00</u>	<u>-850,457.00</u>	<u>0.0%</u>
Total 9700 · Debt Service	<u>0.00</u>	<u>850,457.00</u>	<u>-850,457.00</u>	<u>0.0%</u>
Total Other Expense	0.00	3,660,457.00	-3,660,457.00	0.0%
Net Other Income	0.00	-3,660,457.00	3,660,457.00	0.0%
Net Income	<u>-457,143.26</u>	<u>-1,101,476.00</u>	<u>644,332.74</u>	<u>41.5%</u>

Sanitary Distr. No.5 of Marin Co.
Zone Report
As of 8.31.2020, per Year-End Adjustments

	Paradise C... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5004 · REDEMPTION / RDMPT	2.19	52.07	54.26	0.00	54.26
5046 · Excess ERAF	735.64	18,725.89	19,461.53	0.00	19,461.53
Total 5000 · Property Taxes	737.83	18,777.96	19,515.79	0.00	19,515.79
5201 · Interest					
5201.1 · Interest County of Marin	5.16	131.37	136.53	0.00	136.53
Total 5201 · Interest	5.16	131.37	136.53	0.00	136.53
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	100.00	300.00	400.00	200.00	600.00
5900.31 · Collection	0.00	5,418.00	5,418.00	0.00	5,418.00
5900.34 · Treatment	2,604.00	7,490.00	10,094.00	0.00	10,094.00
Total 5900.3 · Connection Fees	2,704.00	13,208.00	15,912.00	200.00	16,112.00
5900.4 · Inspection Permit Fees	100.00	800.00	900.00	1,200.00	2,100.00
Total Income	3,546.99	32,917.33	36,464.32	1,400.00	37,864.32
Gross Profit	3,546.99	32,917.33	36,464.32	1,400.00	37,864.32
Expense					
6000 · Administrative Expenses					
6001 · Advertising	0.00	0.00	0.00	0.00	0.00
6008 · Audit & Accounting	0.00	0.00	0.00	0.00	0.00
6017 · Consulting Fees	13.08	310.31	323.39	181.51	504.90
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	185.82	260.07	445.89	261.78	707.67
6018.2 · Standby Mileage Expense Reimb	0.00	176.76	176.76	157.43	334.19
Total 6018 · Travel & Meetings	185.82	436.83	622.65	419.21	1,041.86
6020 · Continuing Education	51.86	62.68	114.54	1,887.46	2,002.00
6024 · Director Fees	0.00	0.00	0.00	0.00	0.00
6025 · Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
6033 · Insurance Property & Liability					
6033.1 · PLP Public Entity Phys Damage	669.70	15,891.71	16,561.41	9,295.59	25,857.00
Total 6033 · Insurance Property & Liability	669.70	15,891.71	16,561.41	9,295.59	25,857.00
6039 · Legal	0.00	0.00	0.00	0.00	0.00
6047 · Office Supplies	7.17	170.25	177.42	99.58	277.00
6056 · Postage	0.00	4.06	4.06	2.37	6.43
6059 · Pollution Prevention/Public Edu	47.08	1,117.28	1,164.36	653.54	1,817.90
6065 · Miscellaneous Expense	1.55	36.85	38.40	21.55	59.95
Total 6000 · Administrative Expenses	976.26	18,029.97	19,006.23	12,560.81	31,567.04
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	886.22	-5,321.30	-4,435.08	4,856.13	421.05
7013 · Emergency Line Repair	0.00	0.00	0.00	0.00	0.00
Total 7010 · Pumps & Lines Maintenance	886.22	-5,321.30	-4,435.08	4,856.13	421.05
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	1,474.83	1,474.83	862.82	2,337.65
7022 · Plant Maint. Parts & Service	0.00	709.06	709.06	415.95	1,125.01
7023 · Janitorial Supplies & Service	0.00	604.42	604.42	353.60	958.02
7024 · Main Plant Chemicals	0.00	11,572.80	11,572.80	6,769.57	18,342.37
7025 · Lab Supplies & Chemicals	0.00	430.08	430.08	251.61	681.69
7027 · Electrical & Instrument	0.00	0.00	0.00	783.95	783.95
7029 · Main Plant Sludge Disposal	0.00	1,016.69	1,016.69	594.70	1,611.39
Total 7020 · Main Plant Maintenance	0.00	15,807.88	15,807.88	10,032.20	25,840.08

Sanitary Distr. No.5 of Marin Co.
Zone Report
As of 8.31.2020, per Year-End Adjustments

	Paradise C... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	691.83	0.00	691.83	0.00	691.83
7042 · Paradise Supplies & Chemicals	873.19	0.00	873.19	0.00	873.19
7043 · Paradise Sludge Disposal	1,412.85	0.00	1,412.85	0.00	1,412.85
7044 · P.C. Plant Outfall Pipeline	7,250.00	0.00	7,250.00	0.00	7,250.00
Total 7040 · Paradise Cove Plant Maint	10,227.87	0.00	10,227.87	0.00	10,227.87
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	1,322.05	1,322.05	906.45	2,228.50
7052 · Paradise Cove Monitoring	507.55	0.00	507.55	0.00	507.55
7055 · MP Dilution Study	0.00	0.00	0.00	0.00	0.00
Total 7050 · Monitoring	507.55	1,322.05	1,829.60	906.45	2,736.05
7060 · Permits/Fees					
7061 · Main Plant NPDES Renewal	0.00	0.00	0.00	0.00	0.00
Total 7060 · Permits/Fees	0.00	0.00	0.00	0.00	0.00
7070 · Truck Maintenance					
7071 · Fuel	0.00	0.00	0.00	0.00	0.00
7072 · Truck Maintenance	0.00	0.00	0.00	0.00	0.00
Total 7070 · Truck Maintenance	0.00	0.00	0.00	0.00	0.00
Total 7000 · Ops & Maintenance Expenses	11,621.64	11,808.63	23,430.27	15,794.78	39,225.05
8000 · Salaries and Benefits Expenses					
8001 · Salaries	2,462.97	58,445.67	60,908.64	34,186.81	95,095.45
8003 · Overtime	305.42	7,247.48	7,552.90	4,239.30	11,792.20
8004 · Standby Pay	178.54	4,236.62	4,415.16	2,478.15	6,893.31
8005 · Employee Incentives	50.10	1,230.80	1,280.90	719.10	2,000.00
8006 · Vacation Buyout	103.81	2,463.49	2,567.30	1,440.98	4,008.28
8007 · Voluntary Deductions	0.00	150.54	150.54	0.00	150.54
8008 · Deferred Comp 457	0.00	-0.16	-0.16	0.00	-0.16
8012 · Wage Garnishments	0.00	0.00	0.00	0.00	0.00
8013 · Payroll Taxes	206.62	4,903.00	5,109.62	2,867.93	7,977.55
8015 · Payroll/Bank Fees	12.66	300.32	312.98	175.67	488.65
8019 · PERS Retirement					
8019.05 · PERS Retirement	353.22	8,366.78	8,720.00	4,894.31	13,614.31
Total 8019 · PERS Retirement	353.22	8,366.78	8,720.00	4,894.31	13,614.31
8020 · Employee Health					
8020.05 · Employee Health	425.01	10,085.38	10,510.39	5,899.27	16,409.66
8021 · Employee Health Deductions	-6.42	-152.52	-158.94	-89.22	-248.16
Total 8020 · Employee Health	418.59	9,932.86	10,351.45	5,810.05	16,161.50
8022 · Retiree Health					
8022.05 · Retiree Health	21.98	521.49	543.47	305.04	848.51
Total 8022 · Retiree Health	21.98	521.49	543.47	305.04	848.51
8023 · Workers Comp Insurance	1,026.26	24,352.91	25,379.17	14,244.83	39,624.00
Total 8000 · Salaries and Benefits Expenses	5,140.17	122,151.80	127,291.97	71,362.17	198,654.14
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	76.19	1,808.18	1,884.37	1,057.67	2,942.04
8515 · Safety	212.24	5,093.95	5,306.19	2,979.63	8,285.82
8520 · Personal Protection/Safety Wear	18.21	432.31	450.52	252.88	703.40
8530 · Telephone					
8531 · Main Plant Telephones	0.00	437.38	437.38	255.83	693.21
8532 · Paradise Cove Telephones	347.15	0.00	347.15	0.00	347.15
8533 · Pumps & Lines Telephones	173.48	305.32	478.80	0.00	478.80
Total 8530 · Telephone	520.63	742.70	1,263.33	255.83	1,519.16

Sanitary Distr. No.5 of Marin Co.
Zone Report
As of 8.31.2020, per Year-End Adjustments

	Paradise C... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
8540 · Utilities					
8541 · Water	0.00	0.00	0.00	0.00	0.00
8542 · Main Plant Utilities	0.00	11,390.07	11,390.07	6,663.61	18,053.68
8543 · Paradise Cove Utilities	1,390.36	0.00	1,390.36	0.00	1,390.36
8544 · Pump Station Utilities	248.66	1,605.25	1,853.91	1,321.39	3,175.30
Total 8540 · Utilities	<u>1,639.02</u>	<u>12,995.32</u>	<u>14,634.34</u>	<u>7,985.00</u>	<u>22,619.34</u>
Total 8500 · Other Operating Expenses	<u>2,466.29</u>	<u>21,072.46</u>	<u>23,538.75</u>	<u>12,531.01</u>	<u>36,069.76</u>
Total Expense	<u>20,204.36</u>	<u>173,062.86</u>	<u>193,267.22</u>	<u>112,248.77</u>	<u>305,515.99</u>
Net Ordinary Income	-16,657.37	-140,145.53	-156,802.90	-110,848.77	-267,651.67
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9300 · Pumps & Lines Capital					
9313 · Manholes/Rodholes	0.00	0.00	0.00	0.00	0.00
9227.8 · Rodder/Vactor Truck	0.00	0.00	0.00	0.00	0.00
Total 9300 · Pumps & Lines Capital	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
9400 · Paradise Cove Capital					
9404 · P.C. Infl WWI Access Replmnt	0.00	0.00	0.00	0.00	0.00
9415 · P.C. Paint @ Treatment Plant	0.00	0.00	0.00	0.00	0.00
Total 9400 · Paradise Cove Capital	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 9100 · Capital Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>-16,657.37</u></u>	<u><u>-140,145.53</u></u>	<u><u>-156,802.90</u></u>	<u><u>-110,848.77</u></u>	<u><u>-267,651.67</u></u>

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Bilsborough, Chad					
08/31/20	2441-3704	Bilsborough, Chad	10.0 Hrs. O.T. @ 1.5x	560.82	560.82
Total Bilsborough, Chad				560.82	560.82
Cottrell, Rulon					
08/14/20	2271-3686	Cottrell, Rulon	6.5 Hrs. O.T. @ 1.5x	538.58	538.58
08/14/20	2271-3686	Cottrell, Rulon	1.0 Hr. O.T. @ 2.0x	110.48	649.06
08/31/20	2441-3706	Cottrell, Rulon	13.5 Hrs. O.T. @ 1.5x	1,118.59	1,767.65
08/31/20	2441-3706	Cottrell, Rulon	1.0 Hr. O.T. @ 2.0x	110.48	1,878.13
08/31/20	2441-3707	Cottrell, Rulon	35.0 Hrs. Comp Buyout (35.0 Hrs)	1,933.37	3,811.50
Total Cottrell, Rulon				3,811.50	3,811.50
Dohrmann, Robin					
08/31/20	2441-3708	Dohrmann, Robin	4.25 Hrs. O.T. @ 1.5x	352.15	352.15
08/31/20	2441-3708	Dohrmann, Robin	0.25 Hrs. O.T. @ 2.0x	27.62	379.77
Total Dohrmann, Robin				379.77	379.77
Driscoll, Stephen					
08/14/20	2271-3689	Driscoll, Stephen	8.66 Hrs. O.T. @ 1.5x	753.43	753.43
08/14/20	2271-3690	Driscoll, Stephen	8.66 Hrs. O.T. @ 1.5x	753.43	1,506.86
08/14/20	2271-3690	Driscoll, Stephen	2.0 Hrs. O.T. @ 2.0x	232.00	1,738.86
08/14/20	2271-3691	Driscoll, Stephen	8.68 Hrs. O.T. @ 1.5x	754.74	2,493.60
08/31/20	2441-3709	Driscoll, Stephen	2.0 Hrs. O.T. @ 1.5x	174.00	2,667.60
08/31/20	2441-3709	Driscoll, Stephen	0.50 hrs. O.T. @ 2.0x	58.00	2,725.60
Total Driscoll, Stephen				2,725.60	2,725.60
La Torre, Daniel P.					
08/14/20	2271-3692	La Torre, Daniel P.	2.75 Hrs. O.T. @ 1.5x	217.01	217.01
08/14/20	2271-3692	La Torre, Daniel P.	2.5 Hrs. O.T. @ 2x	263.04	480.05
08/31/20	2441-3711	La Torre, Daniel P.	6.0 Hrs. O.T. @ 1.5x	473.48	953.53
08/31/20	2441-3711	La Torre, Daniel P.	1.0 Hrs. O.T. @ 2.0x	105.22	1,058.75
Total La Torre, Daniel P.				1,058.75	1,058.75
Rosser, John					
08/14/20	2271-3695	Rosser, John	13.08 Hrs. Comp Buyout	655.50	655.50
08/14/20	2271-3696	Rosser, John	13.08 Hrs. Comp Buyout	655.50	1,311.00
08/14/20	2271-3697	Rosser, John	13.09 Hrs. Comp Buyout	655.85	1,966.85
Total Rosser, John				1,966.85	1,966.85
Triola, Joseph					
08/14/20	2271-3701	Triola, Joseph	15.0 Hrs. O.T. @ 1.5x	1,183.69	1,183.69
08/14/20	2271-3701	Triola, Joseph	1.0 Hrs. O.T. @ 2.0x	105.22	1,288.91
Total Triola, Joseph				1,288.91	1,288.91
TOTAL				11,792.20	11,792.20

Sanitary District No. 5 of Marin County



District Management Report August 2020

Contents:

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

Transmittal Memo

Date: August 20, 2020
To: Board of Directors
From: Tony Rubio, District Manager/ Chief Plant Operator
Subject: Management Report for July 2020

Fiscal Status

Period Covered: July 1, 2020 –August 30, 2020
Percent of Fiscal Year: 16.6 %
Percent of Budgeted Income to Date: 0.8%
Percent of Budgeted Expenditures to Date: 13.1% (operating only)

Personnel

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

Regulatory Compliance

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

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of August 2020 Include:

Financial/Budgetary/Business Administration

- New printer/scanner for office installed and tested
- Old printer/scanner moved upstairs into file room for scanning and storage project
- Began scanning project- Currently scanning historical Paradise Cove documents
- Annual audit work fiscal year 19/20 underway

HR and Personnel

- Office remains closed to the public through the end of July.
- Permits are being handled remotely and final inspections are being performed by staff in the field

Continuing Education and Safety Training.

- 1 Education Incentives Certificate was achieved by a staff member in maintenance.

Collection System Performance

Main Plant Tiburon/Belvedere:

- Submitted No Spill report for the month of July to RWQCB on CIWQS.
- Rodding to get back underway in Tiburon once PTO issue on Rodder is resolved
- Hydro Jet cleaning continues as time allows.

Paradise Cove:

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

Treatment Plant Performance

Paradise Cove:

- Bay Side package plant tank is now ready for pressure wash and coating.
- Small modifications being made to Bay side package plant for Operational Efficiencies
- Air diffusers and air pipes to be replaced on bay side package plant to mirror recent work done to hillside plant that was rehabbed.

Main Plant:

- Submitted July 2020 SMR and DMR to the RWQCB
- Daily rounds and maintenance being performed.
- Hill Side Secondary Clarifier taken out of service for maintenance
- Primary Clarifier #1 taken out of service for maintenance

Pollution Prevention Activities

- Inspection of new sewer line and grease trap for new restaurant- (old gyuamas)

Capital Improvement Projects

- Cove Road Force Main Project has begun. Nearly 50% of the new line has been installed.
- Reached out to HDR about getting a proposal to perform an Energy Alternatives Study Report. Main emphasis would be solar and the requirements and locations where feasible. Received proposal – to be reviewed by CIP at October's meeting
- Getting ready to take delivery of 100kw portable diesel generator- scheduled for late September 2020 arrival. (+Emergency Preparedness and PSPS contingency)
- New wet well hatch installation at Paradise Cove scheduled for middle of September.
- Once hatch is in at Paradise Cove, we will schedule the coating of the Bay side package treatment plant at Paradise Cove.
- Working on putting line segments together for a small pipe burst project in Paradise Cove service area for bidding this upcoming winter and work to be done in the Spring of 2021.
- Belvedere Pump station #2 Generator Installed- New control Panel and transfer switch to follow. (1 small pump station remains for a new control panel installation- station #8)

Glossary of Terms

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

Glossary of terms continued...

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

Glossary of terms continued...

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

Wastewater Acronyms

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



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

September 2, 2020

CalPERS ID: 4163206459
 Employer Name: SANITARY DISTRICT NO. 5 OF MARIN COUNTY
 Rate Plan: MISCELLANEOUS PLAN [1600]

Re: Lump Sum Payment to reduce the Unfunded Accrued Liability

Dear Requestor:

As requested, information on the fiscal year 2021-22 employer contribution requirement following your lump sum payment is shown below.

If you are aware of others interested in this information (i.e. payroll staff, county court employees, port districts, etc.), please inform them.

The information is based on the most recent annual valuation and assumes payment by *September 21, 2020* and no further contractual or financing changes taking effect before June 30, 2021. The Unfunded Accrued Liability (UAL) will be eliminated by a lump sum payment in the amount of **\$93,691**.

There will be no change to your FY 2020-21 contributions.

Valuation as of June 30, 2019	Pre-Payment	Post-Payment
Projected 6/30/2021 Total Unfunded Liability	\$ 98,715	
Payment on September 21, 2020	\$ 93,691	
Revised 6/30/2021 Total Unfunded Liability		\$ 0
FY 2021-22 Employer Contributions		
Base Total Normal Cost for Formula	21.31%	21.31%
Surcharges for Class 1 Benefit		
a) FAC 1	0.67%	0.67%
Phase out of Normal Cost Difference	0.00%	0.00%
Plan's Total Normal Cost	21.98%	21.98%
Formula's Expected Employee Contribution Rate	7.96%	7.96%
Employer Normal Cost Rate	14.02%	14.02%
Employer Unfunded Liability Payment	\$ 5,208	\$ 0

The attached schedule of the plan's amortization bases includes the additional discretionary payment(s) listed above.

Required Employer Contribution	Fiscal Year
	2021-22
Employer Normal Cost Rate	14.02%
<i>Plus Either</i>	
1) Monthly Employer Dollar UAL Payment	\$ 0.00
<i>Or</i>	
2) Annual UAL Prepayment Option*	\$ 0

*The total minimum required employer contribution is the **sum** of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) **plus** the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).*

** Only the UAL portion of the employer contribution can be prepaid (**which must be received in full no later than July 31**). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.*

In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.

To initiate this payment, the enclosed Lump Sum Payment Request must be completed and returned to the CalPERS Fiscal Services Division with payment by Electronic Funds Transfer (EFT) or wire transfer by September 21, 2020. A copy should be sent to us.

If you have questions, please call (888) CalPERS (225-7377).



SHELLY CHU, ASA, MAAA
Senior Pension Actuary, CalPERS

Schedule of Amortization Bases

Reason for Base	Date Established	Ramp Up/Down 2021-22	Escalation Rate	Amortization Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Scheduled Payment for 2021-22
FRESH START	06/30/18	No Ramp	2.75%	1	\$113,471	\$117,375	\$0	\$0	\$0	\$0
NON-INVESTMENT (GAIN)/LOSS	06/30/19	No Ramp	0.00%	20	\$38,388	\$0	\$41,075	\$42,488	\$0	\$0
INVESTMENT (GAIN)/LOSS	06/30/19	20%	0.00%	20	\$47,834	\$0	\$51,182	\$52,943	\$0	\$0
TOTAL					\$199,693	\$117,375	\$92,257	\$95,431	\$0	\$0

This schedule assumes an additional discretionary payment is made in the amount and by the date stated on page 1 of this letter.

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LUMP SUM PAYMENT REQUEST

Please complete and return this form by either mail or e-mail.

Mail	CalPERS – FRAS Cash and Payments Processing Unit P.O. Box 942703 Sacramento, CA 94229-2703
E-mail	FCSD_public_agency_wires@calpers.ca.gov

Payment may be made by EFT through myCalPERS or wire transfer.

EFT through myCalPERS	E-mail <i>FCSD_public_agency_wires@calpers.ca.gov</i> at least two business days prior to the payment date. A receivable in the amount of the payment will be established. Once you are notified that the receivable has been established, sign in to your my CalPERS account and submit payment via Electronic Funds Transfer (EFT).
Wire	ABA#0260-0959-3 Bank of America Sacramento Main 555 Capitol Mall, Suite 1555 Sacramento, CA 95814 For credit to State of CA, CalPERS Account # 01482-80005 E-mail <i>FCSD_public_agency_wires@calpers.ca.gov</i> and your actuary on the day of the wire to ensure timely crediting to your account. Any individual wire totaling over \$5,000,000 requires 72-hour notice.

Employer Name: SANITARY DISTRICT NO. 5 OF MARIN COUNTY
 CalPERS ID: 4163206459
 Member Group or Plan: MISCELLANEOUS PLAN
 Rate Plan ID: 1600

Amount: **\$ 93,691**

Purpose:	UAL Payoff
Base(s) to which payment is applied:	N/A

In recognition of our payment please revise our required employer contribution effective July 1, 2021:

Name and Title: (Please Print): _____

Signature: _____ Date: _____

Mailing Address: _____

City/State/Zip: _____

Telephone Number: _____ Fax Number: _____

E-mail Address: _____



**Actuarial Valuation
as of June 30, 2019**

**for the
Miscellaneous Plan
of the
Sanitary District No. 5 of Marin County
(CalPERS ID: 4163206459)**

**Required Contributions
for Fiscal Year
July 1, 2021 - June 30, 2022**

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Section 2 – Risk Pool Actuarial Valuation Information

Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information
for the
Miscellaneous Plan
of the
Sanitary District No. 5 of Marin County**

**(CalPERS ID: 4163206459)
(Valuation Rate Plan ID: 1600)**

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Actuarial Certification

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2019 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2019 provided by employers participating in the Miscellaneous Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuaries have certified that, in their opinion, the valuation of the risk pool containing your Miscellaneous Plan has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that the Unfunded Accrued Liability amortization bases as of June 30, 2019 and employer contribution as of July 1, 2021 have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



SHELLY CHU, ASA, MAAA
Senior Pension Actuary, CalPERS

Highlights and Executive Summary

- **Introduction**
- **Purpose of Section 1**
- **Required Employer Contributions**
- **Additional Discretionary Employer Contributions**
- **Plan's Funded Status**
- **Projected Employer Contributions**
- **Cost**
- **Changes Since the Prior Year's Valuation**
- **Subsequent Events**

Introduction

This report presents the results of the June 30, 2019 actuarial valuation of the Miscellaneous Plan of the Sanitary District No. 5 of Marin County of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for fiscal year 2021-22.

Purpose of Section 1

This Section 1 report for the Miscellaneous Plan of the Sanitary District No. 5 of Marin County of CalPERS was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2019;
- Determine the minimum required employer contribution for this plan for the fiscal year July 1, 2021 through June 30, 2022; and
- Provide actuarial information as of June 30, 2019 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the recommendations of Actuarial Standards of Practice No. 51 and recommended by the California Actuarial Advisory Panel (CAAP) in the Model Disclosure Elements document:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0% and 8.0%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.

Required Employer Contributions

	Fiscal Year
Required Employer Contributions	2021-22
Employer Normal Cost Rate	14.02%
<i>Plus, Either</i>	
1) Monthly Employer Dollar UAL Payment	\$434.00
<i>Or</i>	
2) Annual UAL Prepayment Option*	\$5,035
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.</i></p>	

	Fiscal Year	Fiscal Year
	2020-21	2021-22
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	21.471%	21.31%
Surcharge for Class 1 Benefits ²		
a) FAC 1	0.679%	0.67%
Phase out of Normal Cost Difference ³	0.000%	0.00%
Plan's Total Normal Cost	22.150%	21.98%
Formula's Expected Employee Contribution Rate	7.956%	7.96%
Employer Normal Cost Rate	14.194%	14.02%
Projected Payroll for the Contribution Fiscal Year	\$805,019	\$707,409
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$114,264	\$99,179
Plan's Payment on Amortization Bases ⁴	9,421	5,208
% of Projected Payroll (illustrative only)	1.170%	0.74%
Estimated Total Employer Contribution	\$123,685	\$104,387
% of Projected Payroll (illustrative only)	15.364%	14.76%

¹ The results shown for fiscal year 2020-21 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after April 30, 2019.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five-year period. The phase out of normal cost difference is 100% for the first year of pooling and is incrementally reduced by 20% of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See Schedule of Plan's Amortization Bases.

Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for the 2021-22 fiscal year is \$5,208. CalPERS allows employers to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Employers can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during fiscal year 2021-22 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

If you are considering making an ADP, please contact your actuary for additional information.

Minimum Required Employer Contribution for Fiscal Year 2021-22

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$99,179	\$5,208	\$0	\$5,208	\$104,387

The minimum required contribution above is less than interest on the UAL. With no ADP the UAL is projected to increase over the following year. If the minimum UAL payment were split between interest and principal, the principal portion would be negative. This situation is referred to as "negative amortization."

Fiscal Year 2021-22 Employer Contribution Necessary to Avoid Negative Amortization

Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
\$99,179	\$5,208	\$1,472	\$6,680	\$105,859

Alternative Fiscal Year 2021-22 Employer Contributions for Greater UAL Reduction

Funding Target	Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
20 years	\$99,179	\$5,208	\$3,800	\$9,008	\$108,187
15 years	\$99,179	\$5,208	\$5,270	\$10,478	\$109,657
10 years	\$99,179	\$5,208	\$8,379	\$13,587	\$112,766
5 years	\$99,179	\$5,208	\$18,067	\$23,275	\$122,454

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected Unfunded Accrued Liability as of June 30, 2021 as determined in the June 30, 2019 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Plan's Funded Status

	June 30, 2018	June 30, 2019
1. Present Value of Projected Benefits (PVB)	\$10,306,051	\$11,127,035
2. Entry Age Normal Accrued Liability (AL)	9,044,697	9,947,297
3. Plan's Market Value of Assets (MVA)	8,949,323	9,747,604
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	95,374	199,693
5. Funded Ratio [(3) / (2)]	98.9%	98.0%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. As of the preparation date of this report, the year to date return for the 2019-20 fiscal year was well below the 7% assumed return. Actual contribution rates during this projection period could be significantly higher than the projection shown below.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2019-20)				
		2021-22	2022-23	2023-24	2024-25	2025-26
Normal Cost %	14.02%	14.0%	14.0%	14.0%	14.0%	14.0%
UAL Payment	\$5,208	\$6,400	\$7,600	\$8,800	\$10,000	\$10,000

For some sources of UAL, the change in UAL is amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large increase in UAL, the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

Cost

Actuarial Determination of Pension Plan Cost

Contributions to fund the pension plan are comprised of two components:

- The Normal Cost, expressed as a percentage of total active payroll
- The Amortization of the Unfunded Accrued Liability (UAL), expressed as a dollar amount

For fiscal years prior to FY 2016-17, the Amortization of UAL component was expressed as a percentage of total active payroll. Starting with FY 2016-17, the Amortization of UAL component was expressed as a dollar amount and invoiced on a monthly basis. There continues to be an option to prepay this amount during July of each fiscal year.

The Normal Cost component will continue to be expressed as a percentage of active payroll with employer and employee contributions payable as part of the regular payroll reporting process.

The determination of both components requires complex actuarial calculations. The calculations are based on a set of actuarial assumptions which can be divided into two categories:

- Demographic assumptions (e.g., mortality rates, retirement rates, employment termination rates, disability rates)
- Economic assumptions (e.g., future investment earnings, inflation, salary growth rates)

These assumptions reflect CalPERS' best estimate of future experience of the plan and are long term in nature. We recognize that all assumptions will not be realized in any given year. For example, the investment earnings at CalPERS have averaged 5.8% over the 20 years ending June 30, 2019, yet individual fiscal year returns have ranged from -23.6% to +20.7%. In addition, CalPERS reviews all actuarial assumptions by conducting in-depth experience studies every four years, with the most recent experience study completed in 2017.

Changes Since the Prior Year's Valuation

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation following the effective date of the legislation. Voluntary benefit changes by plan amendment are generally included in the first valuation that is prepared after the amendment becomes effective, even if the valuation date is prior to the effective date of the amendment.

This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B for a summary of the plan provisions used in this valuation. The effect of any mandated benefit changes or plan amendments on the unfunded liability is shown in the "(Gain)/Loss Analysis" and the effect on the employer contribution is shown in the "Reconciliation of Required Employer Contributions." It should be noted that no change in liability or contribution is shown for any plan changes which were already included in the prior year's valuation.

Actuarial Methods and Assumptions

The CalPERS Board of Administration adopted a new amortization policy effective with this actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a 5-year ramp-up and ramp-down on UAL bases attributable to assumption and method changes and non-investment gains/losses. The new policy also does not utilize a 5-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019.

For inactive employers, the new amortization policy imposes a maximum amortization period of 15 years for all unfunded accrued liabilities effective June 30, 2017. Furthermore, the plan actuary has the ability to shorten the amortization period on any valuation date based on the life expectancy of plan members and projected cash flow needs to the plan.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2019. Changes in the value of assets subsequent to that date are not reflected. Investment returns below the assumed rate of return will increase future required contributions while investment returns above the assumed rate of return will decrease future required contributions.

The projected employer contributions on Page 6 are calculated under the assumption that the discount rate remains at 7.0% going forward and that the realized rate of return on assets for fiscal year 2019-20 is 7.0%.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2020. Any subsequent changes or actions are not reflected.

Assets and Liabilities

- **Breakdown of Entry Age Normal Accrued Liability**
- **Allocation of Plan's Share of Pool's Experience/Assumption Change**
- **Development of Plan's Share of Pool's Market Value of Assets**
- **Schedule of Plan's Amortization Bases**
- **Amortization Schedule and Alternatives**
- **Employer Contribution History**
- **Funding History**

Breakdown of Entry Age Normal Accrued Liability

Active Members	\$2,241,549
Transferred Members	306,834
Terminated Members	122,936
Members and Beneficiaries Receiving Payments	<u>7,275,978</u>
Total	\$9,947,297

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$9,947,297
2. Projected UAL balance at 6/30/2019	113,471
3. Pool's Accrued Liability ¹	18,394,114,919
4. Sum of Pool's Individual Plan UAL Balances at 6/30/2019 ¹	4,268,374,183
5. Pool's 2018/19 Investment (Gain)/Loss ¹	68,711,010
6. Pool's 2018/19 Non-Investment (Gain)/Loss ¹	70,985,020
7. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (2)] \div [(3) - (4)] \times (5)$	47,834
8. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (3) \times (6)$	38,388
9. Plan's New (Gain)/Loss as of 6/30/2019: $(7) + (8)$	86,222
10. Other Changes in the UAL ²	0

¹ Does not include plans that transferred to Pool on the valuation date.

² May include Golden Handshakes, Service Purchases, etc. See Schedule of Plan's Amortization Bases for details.

Development of the Plan's Share of Pool's Market Value of Assets

11. Plan's UAL: $(2) + (9) + (10)$	\$199,693
12. Plan's Share of Pool's MVA: $(1) - (11)$	\$9,747,604

Schedule of Plan's Amortization Bases

Note that there is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2019.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: fiscal year 2021-22.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for a fiscal year is equal to the Expected Employer Contribution for the fiscal year minus the Expected Normal Cost for the year. The Employer Contribution for the first fiscal year is determined by the actuarial valuation two years ago and the contribution for the second year is from the actuarial valuation one year ago. Additional discretionary payments are reflected in the Expected Payments column in the fiscal year they were made by the agency.

Reason for Base	Date Est.	Ramp Level 2021-22	Ramp Shape	Escala-tion Rate	Amort. Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Minimum Required Payment 2021-22
Fresh Start	6/30/18	No Ramp		2.75%	1	113,471	117,375	0	0	0	0
Non-Investment (Gain)/Loss	6/30/19	No Ramp		0.00%	20	38,388	0	41,075	0	43,950	4,011
Investment (Gain)/Loss	6/30/19	20%	Up Only	0.00%	20	47,834	0	51,182	0	54,765	1,197
Total						199,693	117,375	92,257	0	98,715	5,208

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in "Allocation of Plan's Share of Pool's Experience/Assumption Change" earlier in this section. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to the CalPERS amortization policy. Many agencies have expressed interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule.

The Current Amortization Schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy.

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2021	98,715	5,208	98,715	9,008	98,715	10,478
6/30/2022	100,237	6,405	96,307	9,008	94,787	10,478
6/30/2023	100,628	7,602	93,731	9,008	90,584	10,478
6/30/2024	99,808	8,801	90,974	9,008	86,086	10,478
6/30/2025	97,691	9,997	88,024	9,008	81,273	10,478
6/30/2026	94,188	9,997	84,868	9,008	76,124	10,478
6/30/2027	90,440	9,998	81,491	9,008	70,614	10,478
6/30/2028	86,429	9,998	77,877	9,008	64,718	10,478
6/30/2029	82,137	9,997	74,010	9,008	58,410	10,478
6/30/2030	77,546	9,998	69,873	9,008	51,660	10,478
6/30/2031	72,633	9,998	65,446	9,008	44,438	10,478
6/30/2032	67,376	9,998	60,709	9,008	36,710	10,477
6/30/2033	61,750	9,998	55,641	9,008	28,442	10,477
6/30/2034	55,730	9,996	50,218	9,008	19,595	10,477
6/30/2035	49,291	9,998	44,415	9,008	10,129	10,478
6/30/2036	42,399	9,996	38,206	9,008		
6/30/2037	35,027	9,997	31,562	9,008		
6/30/2038	27,138	9,997	24,453	9,008		
6/30/2039	18,697	9,997	16,847	9,008		
6/30/2040	9,665	9,997	8,708	9,008		
6/30/2041						
6/30/2042						
6/30/2043						
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
6/30/2050						
Total		187,973		180,160		157,167
Interest Paid		89,258		81,445		58,452
Estimated Savings				7,813		30,806

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	11.634%	\$95,473
2017 - 18	11.675%	6,544
2018 - 19	12.212%	11,453
2019 - 20	13.182%	0
2020 - 21	14.194%	9,421
2021 - 22	14.02%	5,208

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2011	\$7,001,102	\$4,236,474	\$2,764,628	60.5%	\$847,113
06/30/2012	7,806,872	4,605,215	3,201,657	59.0%	760,595
06/30/2013	8,079,203	5,116,351	2,962,852	63.3%	731,558
06/30/2014	8,641,167	5,771,537	2,869,630	66.8%	579,584
06/30/2015	8,938,169	7,009,156	1,929,013	78.4%	657,981
06/30/2016	9,226,725	8,312,910	913,815	90.1%	688,199
06/30/2017	8,609,000	8,033,469	575,531	93.3%	711,792
06/30/2018	9,044,697	8,949,323	95,374	98.9%	742,097
06/30/2019	9,947,297	9,747,604	199,693	98.0%	652,116

Risk Analysis

- **Future Investment Return Scenarios**
- **Discount Rate Sensitivity**
- **Mortality Rate Sensitivity**
- **Maturity Measures**
- **Maturity Measures History**
- **Hypothetical Termination Liability**

Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2019-20, 2020-21, 2021-22 and 2022-23). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

For fiscal years 2019-20, 2020-21, 2021-22, and 2022-23, each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are 1.0%, 4.0%, 7.0%, 9.0% and 12.0%.

These alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four-year period ending June 30, 2023. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced five thousand stochastic outcomes for this period based on the most recently completed Asset Liability Management process. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all the 4-year outcomes generated in the stochastic analysis, approximately 25% had an average annual return of 4.0% or less.

Required contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 1.0% or greater than 12.0% over this four-year period, the likelihood of a single investment return less than 1.0% or greater than 12.0% in any given year is much greater.

Assumed Annual Return From 2019-20 through 2022-23	Projected Employer Contributions			
	2022-23	2023-24	2024-25	2025-26
1.0%				
Normal Cost	14.0%	14.0%	14.0%	14.0%
UAL Contribution	\$21,000	\$52,000	\$97,000	\$157,000
4.0%				
Normal Cost	14.0%	14.0%	14.0%	14.0%
UAL Contribution	\$14,000	\$30,000	\$54,000	\$86,000
7.0%				
Normal Cost	14.0%	14.0%	14.0%	14.0%
UAL Contribution	\$6,400	\$7,600	\$8,800	\$10,000
9.0%				
Normal Cost	14.3%	14.6%	14.8%	15.1%
UAL Contribution	\$0	\$0	\$0	\$0
12.0%				
Normal Cost	14.3%	14.6%	14.8%	15.1%
UAL Contribution	\$0	\$0	\$0	\$0

These projections reflect the impact of the CalPERS risk mitigation policy, which reduces the discount rate when investment returns exceed specified trigger points.

Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.50% and 2.50%, respectively. Changing either the price inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of June 30, 2019 assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 7.0% as well as alternate discount rates of 6.0% and 8.0%. The rates of 6.0% and 8.0% were selected since they illustrate the impact of a 1.0% increase or decrease to the 7.0% assumption.

Sensitivity to the Real Rate of Return Assumption

As of June 30, 2019	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	2.5%	2.5%	2.5%
Real Rate of Return	3.5%	4.5%	5.5%
a) Total Normal Cost	27.47%	21.98%	17.78%
b) Accrued Liability	\$11,272,897	\$9,947,297	\$8,856,178
c) Market Value of Assets	\$9,747,604	\$9,747,604	\$9,747,604
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$1,525,293	\$199,693	(\$891,426)
e) Funded Status	86.5%	98.0%	110.1%

Sensitivity to the Price Inflation Assumption

As of June 30, 2019	1% Lower Inflation Rate	Current Assumptions	1% Higher Inflation Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	1.5%	2.5%	3.5%
Real Rate of Return	4.5%	4.5%	4.5%
a) Total Normal Cost	23.40%	21.98%	20.25%
b) Accrued Liability	\$10,485,047	\$9,947,297	\$9,243,613
c) Market Value of Assets	\$9,747,604	\$9,747,604	\$9,747,604
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$737,443	\$199,693	(\$503,991)
e) Funded Status	93.0%	98.0%	105.5%

Mortality Rate Sensitivity

The following table looks at the change in the June 30, 2019 plan costs and funded ratio under two different longevity scenarios, namely assuming post-retirement rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017. This type of analysis highlights the impact on the plan of improving or worsening mortality over the long-term.

As of June 30, 2019	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost	22.35%	21.98%	21.64%
b) Accrued Liability	\$10,131,935	\$9,947,297	\$9,776,486
c) Market Value of Assets	\$9,747,604	\$9,747,604	\$9,747,604
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$384,331	\$199,693	\$28,882
e) Funded Status	96.2%	98.0%	99.7%

Maturity Measures

As pension plans mature they become more sensitive to risks. Understanding plan maturity and how it affects the ability of a pension plan to tolerate risk is important in understanding how the plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio starts increasing. A mature plan will often have a ratio above 60%-65%.

Ratio of Retiree Accrued Liability to Total Accrued Liability	June 30, 2018	June 30, 2019
1. Retired Accrued Liability	6,067,173	7,275,978
2. Total Accrued Liability	9,044,697	9,947,297
3. Ratio of Retiree AL to Total AL [(1) / (2)]	0.67	0.73

Another measure of maturity level of CalPERS and its plans is to look at the ratio of actives to retirees, also called the Support Ratio. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures, and members retire, the ratio starts declining. A mature plan will often have a ratio near or below one. The average support ratio for CalPERS public agency plans is 1.25.

Support Ratio	June 30, 2018	June 30, 2019
1. Number of Actives	6	5
2. Number of Retirees	9	10
3. Support Ratio [(1) / (2)]	0.67	0.50

Maturity Measures (Continued)

The actuarial calculations supplied in this communication are based on various assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Shown in the table below is the asset volatility ratio (AVR), which is the ratio of market value of assets to payroll. Plans that have higher AVR experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an asset-to-payroll ratio of 4. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Also shown in the table below is the liability volatility ratio (LVR), which is the ratio of accrued liability to payroll. Plans that have a higher LVR experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with LVR ratio of 8 is expected to have twice the contribution volatility of a plan with LVR of 4. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The AVR, described above, will tend to move closer to the LVR as a plan matures.

Contribution Volatility	June 30, 2018	June 30, 2019
1. Market Value of Assets	\$8,949,323	\$9,747,604
2. Payroll	742,097	652,116
3. Asset Volatility Ratio (AVR) [(1) / (2)]	12.1	14.9
4. Accrued Liability	\$9,044,697	\$9,947,297
5. Liability Volatility Ratio (LVR) [(4) / (2)]	12.2	15.3

Maturity Measures History

Valuation Date	Ratio of Retiree Accrued Liability to Total Accrued Liability	Support Ratio	Asset Volatility Ratio	Liability Volatility Ratio
06/30/2017	0.71	0.67	11.3	12.1
06/30/2018	0.67	0.67	12.1	12.2
06/30/2019	0.73	0.50	14.9	15.3

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2019. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while limiting the funding risk. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 19-month period from 12 months before the valuation date to 7 months after.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.25%	Funded Status	Unfunded Termination Liability @ 3.25%
\$9,747,604	\$19,542,244	49.9%	\$9,794,640	\$15,591,853	62.5%	\$5,844,249

¹ The hypothetical liabilities calculated above include a 5% mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A of the Section 2 report.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 2.31% on June 30, 2019, and was 1.83% on January 31, 2020.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2018	June 30, 2019
Reported Payroll	\$742,097	\$652,116
Projected Payroll for Contribution Purposes	\$805,019	\$707,409
Number of Members		
Active	6	5
Transferred	3	3
Separated	3	3
Retired	9	10

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- One Year Final Compensation (FAC 1)

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

Member Category	Benefit Group	
	Misc	Misc
Demographics		
Actives	No	Yes
Transfers/Separated	Yes	Yes
Receiving	Yes	Yes
Benefit Provision		
Benefit Formula	2% @ 55	2.7% @ 55
Social Security Coverage	Yes	Yes
Full/Modified	Full	Full
Employee Contribution Rate		8.00%
Final Average Compensation Period	One Year	One Year
Sick Leave Credit	Yes	Yes
Non-Industrial Disability	Standard	Standard
Industrial Disability	No	No
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	Yes
1959 Survivor Benefit Level	No	No
Special	No	No
Alternate (firefighters)	No	No
Post-Retirement Death Benefits		
Lump Sum	\$500	\$500
Survivor Allowance (PRSA)	No	No
COLA	2%	2%



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

September 2, 2020

CalPERS ID: 4163206459
 Employer Name: SANITARY DISTRICT NO. 5 OF MARIN COUNTY
 Rate Plan: **PEPRA MISCELLANEOUS PLAN [27151]**

Re: Lump Sum Payment to reduce the Unfunded Accrued Liability

Dear Requestor:

As requested, information on the fiscal year 2021-22 employer contribution requirement following your lump sum payment is shown below.

If you are aware of others interested in this information (i.e. payroll staff, county court employees, port districts, etc.), please inform them.

The information is based on the most recent annual valuation and assumes payment by *September 21, 2020* and no further contractual or financing changes taking effect before June 30, 2021. The Unfunded Accrued Liability (UAL) will be eliminated by a lump sum payment in the amount of **\$2,676**.

There will be no change to your FY 2020-21 contributions.

Valuation as of June 30, 2019	Pre-Payment	Post-Payment
Projected 6/30/2021 Total Unfunded Liability	\$ 2,820	
Payment on September 21, 2020	\$ 2,676	
Revised 6/30/2021 Total Unfunded Liability		\$ 0
FY 2021-22 Employer Contributions		
Base Total Normal Cost for Formula	14.34%	14.34%
Surcharges for Class 1 Benefit		
None	0.00%	0.00%
Phase out of Normal Cost Difference	0.00%	0.00%
Plan's Total Normal Cost	14.34%	14.34%
Formula's Expected Employee Contribution Rate	6.75%	6.75%
Employer Normal Cost Rate	7.59%	7.59%
Employer Unfunded Liability Payment	\$ 665	\$ 0

The attached schedule of the plan's amortization bases includes the additional discretionary payment(s) listed above.

Required Employer Contribution	Fiscal Year
	2021-22
Employer Normal Cost Rate	7.59%
<i>Plus Either</i>	
1) Monthly Employer Dollar UAL Payment	\$ 0.00
<i>Or</i>	
2) Annual UAL Prepayment Option*	\$ 0

*The total minimum required employer contribution is the **sum** of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) **plus** the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).*

** Only the UAL portion of the employer contribution can be prepaid (**which must be received in full no later than July 31**). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.*

In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.

To initiate this payment, the enclosed Lump Sum Payment Request must be completed and returned to the CalPERS Fiscal Services Division with payment by Electronic Funds Transfer (EFT) or wire transfer by September 21, 2020. A copy should be sent to us.

If you have questions, please call (888) CalPERS (225-7377).



SHELLY CHU, ASA, MAAA
Senior Pension Actuary, CalPERS

Schedule of Amortization Bases

Reason for Base	Date Established	Ramp Up/Down 2021-22	Escalation Rate	Amortization Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Scheduled Payment for 2021-22
FRESH START	06/30/19	No Ramp	0.00%	5	\$11,880	\$9,741	\$2,635	\$2,726	\$0	\$0
TOTAL					\$11,880	\$9,741	\$2,635	\$2,726	\$0	\$0

This schedule assumes an additional discretionary payment is made in the amount and by the date stated on page 1 of this letter.

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LUMP SUM PAYMENT REQUEST

Please complete and return this form by either mail or e-mail.

Mail	CalPERS – FRAS Cash and Payments Processing Unit P.O. Box 942703 Sacramento, CA 94229-2703
E-mail	FCSD_public_agency_wires@calpers.ca.gov

Payment may be made by EFT through myCalPERS or wire transfer.

EFT through myCalPERS	E-mail <i>FCSD_public_agency_wires@calpers.ca.gov</i> at least two business days prior to the payment date. A receivable in the amount of the payment will be established. Once you are notified that the receivable has been established, sign in to your my CalPERS account and submit payment via Electronic Funds Transfer (EFT).
Wire	ABA#0260-0959-3 Bank of America Sacramento Main 555 Capitol Mall, Suite 1555 Sacramento, CA 95814 For credit to State of CA, CalPERS Account # 01482-80005 E-mail <i>FCSD_public_agency_wires@calpers.ca.gov</i> and your actuary on the day of the wire to ensure timely crediting to your account. Any individual wire totaling over \$5,000,000 requires 72-hour notice.

Employer Name: SANITARY DISTRICT NO. 5 OF MARIN COUNTY
CalPERS ID: 4163206459
Member Group or Plan: PEPRM MISCELLANEOUS PLAN
Rate Plan ID: 27151

Amount: **\$ 2,676**

Purpose:	UAL Payoff
Base(s) to which payment is applied:	N/A

In recognition of our payment please revise our required employer contribution effective July 1, 2021:

Name and Title: (Please Print): _____

Signature: _____ Date: _____

Mailing Address: _____

City/State/Zip: _____

Telephone Number: _____ Fax Number: _____

E-mail Address: _____



California Public Employees' Retirement System

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July 2020

PEPRA Miscellaneous Plan of the Sanitary District No. 5 of Marin County

(CalPERS ID: 4163206459)

Annual Valuation Report as of June 30, 2019

Dear Employer,

Attached to this letter, you will find the June 30, 2019 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2021-22.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2019.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2019 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 1, 2020.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions, before any cost sharing, for fiscal year 2021-22 along with estimates of the required contributions for fiscal year 2022-23. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Employee Rate
2021-22	7.59%	\$665	6.75%
<i>Projected Results</i>			
2022-23	7.6%	\$660	TBD

The actual investment return for fiscal year 2019-20 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2019-20 differs from 7.00%, the actual contribution requirements for fiscal year 2022-23 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2026-27.

Changes from Previous Year's Valuation

The CalPERS Board of Administration has adopted a new amortization policy effective with the June 30, 2019 actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a 5-year ramp-up and ramp-down on Unfunded Accrued Liability (UAL) bases attributable to assumption and method changes and non-investment gains/losses. The new policy does not utilize a 5-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Actuarial Methods and Assumptions." The effects of the changes on the required contributions are included in the "Reconciliation of Required Employer Contributions" section.

Questions

We understand that you might have some questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 1, 2020 to contact us with actuarial questions. If you have other questions, you may call the Customer Contact Center at (888)-CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary



**Actuarial Valuation
as of June 30, 2019**

**for the
PEPRA Miscellaneous Plan
of the
Sanitary District No. 5 of Marin County
(CalPERS ID: 4163206459)**

**Required Contributions
for Fiscal Year
July 1, 2021 - June 30, 2022**

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Section 1 – Plan Specific Information

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Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information
for the
PEPRA Miscellaneous Plan
of the
Sanitary District No. 5 of Marin County**

**(CalPERS ID: 4163206459)
(Valuation Rate Plan ID: 27151)**

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Actuarial Certification

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2019 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2019 provided by employers participating in the Miscellaneous Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuaries have certified that, in their opinion, the valuation of the risk pool containing your PEPRA Miscellaneous Plan has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that the Unfunded Accrued Liability amortization bases as of June 30, 2019 and employer contribution as of July 1, 2021 have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



SHELLY CHU, ASA, MAAA
Senior Pension Actuary, CalPERS

Highlights and Executive Summary

- **Introduction**
- **Purpose of Section 1**
- **Required Employer Contributions**
- **Additional Discretionary Employer Contributions**
- **Plan's Funded Status**
- **Projected Employer Contributions**
- **Cost**
- **Changes Since the Prior Year's Valuation**
- **Subsequent Events**

Introduction

This report presents the results of the June 30, 2019 actuarial valuation of the PEPRA Miscellaneous Plan of the Sanitary District No. 5 of Marin County of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for fiscal year 2021-22.

Purpose of Section 1

This Section 1 report for the PEPRA Miscellaneous Plan of the Sanitary District No. 5 of Marin County of CalPERS was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2019;
- Determine the minimum required employer contribution for this plan for the fiscal year July 1, 2021 through June 30, 2022; and
- Provide actuarial information as of June 30, 2019 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the recommendations of Actuarial Standards of Practice No. 51 and recommended by the California Actuarial Advisory Panel (CAAP) in the Model Disclosure Elements document:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0% and 8.0%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.

Required Employer Contributions

	Fiscal Year
Required Employer Contributions	2021-22
Employer Normal Cost Rate	7.59%
<i>Plus, Either</i>	
1) Monthly Employer Dollar UAL Payment	\$55.42
<i>Or</i>	
2) Annual UAL Prepayment Option*	\$643
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.</i></p>	

	Fiscal Year	Fiscal Year
	2020-21	2021-22
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	14.482%	14.34%
Surcharge for Class 1 Benefits ²		
None	0.000%	0.00%
Phase out of Normal Cost Difference ³	0.000%	0.00%
Plan's Total Normal Cost	14.482%	14.34%
Plan's Employee Contribution Rate ⁴	6.750%	6.75%
Employer Normal Cost Rate	7.732%	7.59%
Projected Payroll for the Contribution Fiscal Year	\$282,390	\$373,988
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$21,834	\$28,386
Plan's Payment on Amortization Bases ⁵	2,569	665
% of Projected Payroll (illustrative only)	0.910%	0.18%
Estimated Total Employer Contribution	\$24,403	\$29,051
% of Projected Payroll (illustrative only)	8.642%	7.77%

¹ The results shown for fiscal year 2020-21 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after April 30, 2019.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five-year period. The phase out of normal cost difference is 100% for the first year of pooling and is incrementally reduced by 20% of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ For detail regarding the determination of the required PEPRA employee contribution rate see Section on PEPRA Member Contribution Rates.

⁵ See Schedule of Plan's Amortization Bases.

Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for the 2021-22 fiscal year is \$665. CalPERS allows employers to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Employers can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during fiscal year 2021-22 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

If you are considering making an ADP, please contact your actuary for additional information.

Minimum Required Employer Contribution for Fiscal Year 2021-22

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$28,386	\$665	\$0	\$665	\$29,051

Alternative Fiscal Year 2021-22 Employer Contributions for Greater UAL Reduction

Funding Target	Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
5 years	N/A	N/A	N/A	N/A	N/A

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected Unfunded Accrued Liability as of June 30, 2021 as determined in the June 30, 2019 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Plan's Funded Status

	June 30, 2018	June 30, 2019
1. Present Value of Projected Benefits (PVB)	\$616,920	\$777,067
2. Entry Age Normal Accrued Liability (AL)	231,317	287,584
3. Plan's Market Value of Assets (MVA)	226,198	275,704
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	5,119	11,880
5. Funded Ratio [(3) / (2)]	97.8%	95.9%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. As of the preparation date of this report, the year to date return for the 2019-20 fiscal year was well below the 7% assumed return. Actual contribution rates during this projection period could be significantly higher than the projection shown below.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2019-20)				
		2021-22	2022-23	2023-24	2024-25	2025-26
Normal Cost %	7.59%	7.6%	7.6%	7.6%	7.6%	7.6%
UAL Payment	\$665	\$660	\$670	\$660	\$660	\$0

For some sources of UAL, the change in UAL is amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large increase in UAL, the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

Cost

Actuarial Determination of Pension Plan Cost

Contributions to fund the pension plan are comprised of two components:

- The Normal Cost, expressed as a percentage of total active payroll
- The Amortization of the Unfunded Accrued Liability (UAL), expressed as a dollar amount

For fiscal years prior to FY 2016-17, the Amortization of UAL component was expressed as a percentage of total active payroll. Starting with FY 2016-17, the Amortization of UAL component was expressed as a dollar amount and invoiced on a monthly basis. There continues to be an option to prepay this amount during July of each fiscal year.

The Normal Cost component will continue to be expressed as a percentage of active payroll with employer and employee contributions payable as part of the regular payroll reporting process.

The determination of both components requires complex actuarial calculations. The calculations are based on a set of actuarial assumptions which can be divided into two categories:

- Demographic assumptions (e.g., mortality rates, retirement rates, employment termination rates, disability rates)
- Economic assumptions (e.g., future investment earnings, inflation, salary growth rates)

These assumptions reflect CalPERS' best estimate of future experience of the plan and are long term in nature. We recognize that all assumptions will not be realized in any given year. For example, the investment earnings at CalPERS have averaged 5.8% over the 20 years ending June 30, 2019, yet individual fiscal year returns have ranged from -23.6% to +20.7%. In addition, CalPERS reviews all actuarial assumptions by conducting in-depth experience studies every four years, with the most recent experience study completed in 2017.

Changes Since the Prior Year's Valuation

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation following the effective date of the legislation. Voluntary benefit changes by plan amendment are generally included in the first valuation that is prepared after the amendment becomes effective, even if the valuation date is prior to the effective date of the amendment.

This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B for a summary of the plan provisions used in this valuation. The effect of any mandated benefit changes or plan amendments on the unfunded liability is shown in the "(Gain)/Loss Analysis" and the effect on the employer contribution is shown in the "Reconciliation of Required Employer Contributions." It should be noted that no change in liability or contribution is shown for any plan changes which were already included in the prior year's valuation.

Actuarial Methods and Assumptions

The CalPERS Board of Administration adopted a new amortization policy effective with this actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a 5-year ramp-up and ramp-down on UAL bases attributable to assumption and method changes and non-investment gains/losses. The new policy also does not utilize a 5-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019.

For inactive employers, the new amortization policy imposes a maximum amortization period of 15 years for all unfunded accrued liabilities effective June 30, 2017. Furthermore, the plan actuary has the ability to shorten the amortization period on any valuation date based on the life expectancy of plan members and projected cash flow needs to the plan.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2019. Changes in the value of assets subsequent to that date are not reflected. Investment returns below the assumed rate of return will increase future required contributions while investment returns above the assumed rate of return will decrease future required contributions.

The projected employer contributions on Page 6 are calculated under the assumption that the discount rate remains at 7.0% going forward and that the realized rate of return on assets for fiscal year 2019-20 is 7.0%.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2020. Any subsequent changes or actions are not reflected.

Assets and Liabilities

- **Breakdown of Entry Age Normal Accrued Liability**
- **Allocation of Plan's Share of Pool's Experience/Assumption Change**
- **Development of Plan's Share of Pool's Market Value of Assets**
- **Schedule of Plan's Amortization Bases**
- **Amortization Schedule and Alternatives**
- **Employer Contribution History**
- **Funding History**

Breakdown of Entry Age Normal Accrued Liability

Active Members	\$271,915
Transferred Members	5,943
Terminated Members	9,726
Members and Beneficiaries Receiving Payments	0
Total	\$287,584

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$287,584
2. Projected UAL balance at 6/30/2019	9,417
3. Pool's Accrued Liability ¹	18,394,114,919
4. Sum of Pool's Individual Plan UAL Balances at 6/30/2019 ¹	4,268,374,183
5. Pool's 2018/19 Investment (Gain)/Loss ¹	68,711,010
6. Pool's 2018/19 Non-Investment (Gain)/Loss ¹	70,985,020
7. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (2)] \div [(3) - (4)] \times (5)$	1,353
8. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (3) \times (6)$	1,110
9. Plan's New (Gain)/Loss as of 6/30/2019: $(7) + (8)$	2,463
10. Other Changes in the UAL ²	0

¹ Does not include plans that transferred to Pool on the valuation date.

² May include Golden Handshakes, Service Purchases, etc. See Schedule of Plan's Amortization Bases for details.

Development of the Plan's Share of Pool's Market Value of Assets

11. Plan's UAL: $(2) + (9) + (10)$	\$11,880
12. Plan's Share of Pool's MVA: $(1) - (11)$	\$275,704

Schedule of Plan's Amortization Bases

Note that there is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2019.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: fiscal year 2021-22.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for a fiscal year is equal to the Expected Employer Contribution for the fiscal year minus the Expected Normal Cost for the year. The Employer Contribution for the first fiscal year is determined by the actuarial valuation two years ago and the contribution for the second year is from the actuarial valuation one year ago. Additional discretionary payments are reflected in the Expected Payments column in the fiscal year they were made by the agency.

Reason for Base	Date Est.	Ramp Level 2021-22	Ramp Shape	Escala-tion Rate	Amort. Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Minimum Required Payment 2021-22
Fresh Start	6/30/19	No Ramp		0.00%	5	11,880	9,741	2,635	0	2,820	665
Total						11,880	9,741	2,635	0	2,820	665

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in "Allocation of Plan's Share of Pool's Experience/Assumption Change" earlier in this section. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to the CalPERS amortization policy. Many agencies have expressed interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule.

The Current Amortization Schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy.

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	0 Year Amortization		0 Year Amortization	
	Balance	Payment	Balance	Payment	Balance	Payment
6/30/2021	2,819	665	N/A	N/A	N/A	N/A
6/30/2022	2,328	664				
6/30/2023	1,804	665				
6/30/2024	1,242	664				
6/30/2025	642	664				
6/30/2026						
6/30/2027						
6/30/2028						
6/30/2029						
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6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
6/30/2050						
Total		3,322		N/A		N/A
Interest Paid		503		N/A		N/A
Estimated Savings				N/A		N/A

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	6.555%	\$0
2017 - 18	6.533%	29
2018 - 19	6.842%	2,414
2019 - 20	6.985%	665
2020 - 21	7.732%	2,569
2021 - 22	7.59%	665

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2013	\$6,346	\$8,514	(\$2,168)	134.2%	\$121,212
06/30/2014	31,160	35,083	(3,923)	112.6%	133,674
06/30/2015	64,286	64,522	(236)	100.4%	154,016
06/30/2016	106,798	98,456	8,342	92.2%	168,222
06/30/2017	160,216	153,810	6,406	96.0%	241,457
06/30/2018	231,317	226,198	5,119	97.8%	260,318
06/30/2019	287,584	275,704	11,880	95.9%	344,756

Risk Analysis

- **Future Investment Return Scenarios**
- **Discount Rate Sensitivity**
- **Mortality Rate Sensitivity**
- **Maturity Measures**
- **Maturity Measures History**
- **Hypothetical Termination Liability**

Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2019-20, 2020-21, 2021-22 and 2022-23). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

For fiscal years 2019-20, 2020-21, 2021-22, and 2022-23, each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are 1.0%, 4.0%, 7.0%, 9.0% and 12.0%.

These alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four-year period ending June 30, 2023. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced five thousand stochastic outcomes for this period based on the most recently completed Asset Liability Management process. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all the 4-year outcomes generated in the stochastic analysis, approximately 25% had an average annual return of 4.0% or less.

Required contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 1.0% or greater than 12.0% over this four-year period, the likelihood of a single investment return less than 1.0% or greater than 12.0% in any given year is much greater.

Assumed Annual Return From 2019-20 through 2022-23	Projected Employer Contributions			
	2022-23	2023-24	2024-25	2025-26
1.0%				
Normal Cost	7.6%	7.6%	7.6%	7.6%
UAL Contribution	\$1,100	\$1,900	\$3,200	\$4,800
4.0%				
Normal Cost	7.6%	7.6%	7.6%	7.6%
UAL Contribution	\$870	\$1,300	\$1,900	\$2,800
7.0%				
Normal Cost	7.6%	7.6%	7.6%	7.6%
UAL Contribution	\$660	\$670	\$660	\$660
9.0%				
Normal Cost	7.8%	7.9%	7.4%	7.5%
UAL Contribution	\$0	\$0	\$0	\$0
12.0%				
Normal Cost	7.8%	7.9%	7.4%	7.5%
UAL Contribution	\$0	\$0	\$0	\$0

These projections reflect the impact of the CalPERS risk mitigation policy, which reduces the discount rate when investment returns exceed specified trigger points.

Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.50% and 2.50%, respectively. Changing either the price inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of June 30, 2019 assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 7.0% as well as alternate discount rates of 6.0% and 8.0%. The rates of 6.0% and 8.0% were selected since they illustrate the impact of a 1.0% increase or decrease to the 7.0% assumption.

Sensitivity to the Real Rate of Return Assumption

As of June 30, 2019	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	2.5%	2.5%	2.5%
Real Rate of Return	3.5%	4.5%	5.5%
a) Total Normal Cost	17.78%	14.34%	11.71%
b) Accrued Liability	\$343,453	\$287,584	\$242,436
c) Market Value of Assets	\$275,704	\$275,704	\$275,704
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$67,749	\$11,880	(\$33,268)
e) Funded Status	80.3%	95.9%	113.7%

Sensitivity to the Price Inflation Assumption

As of June 30, 2019	1% Lower Inflation Rate	Current Assumptions	1% Higher Inflation Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	1.5%	2.5%	3.5%
Real Rate of Return	4.5%	4.5%	4.5%
a) Total Normal Cost	15.33%	14.34%	13.16%
b) Accrued Liability	\$305,567	\$287,584	\$264,776
c) Market Value of Assets	\$275,704	\$275,704	\$275,704
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$29,863	\$11,880	(\$10,928)
e) Funded Status	90.2%	95.9%	104.1%

Mortality Rate Sensitivity

The following table looks at the change in the June 30, 2019 plan costs and funded ratio under two different longevity scenarios, namely assuming post-retirement rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017. This type of analysis highlights the impact on the plan of improving or worsening mortality over the long-term.

As of June 30, 2019	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost	14.61%	14.34%	14.09%
b) Accrued Liability	\$293,670	\$287,584	\$281,989
c) Market Value of Assets	\$275,704	\$275,704	\$275,704
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$17,966	\$11,880	\$6,285
e) Funded Status	93.9%	95.9%	97.8%

Maturity Measures

As pension plans mature they become more sensitive to risks. Understanding plan maturity and how it affects the ability of a pension plan to tolerate risk is important in understanding how the plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio starts increasing. A mature plan will often have a ratio above 60%-65%.

Ratio of Retiree Accrued Liability to Total Accrued Liability	June 30, 2018	June 30, 2019
1. Retired Accrued Liability	0	0
2. Total Accrued Liability	231,317	287,584
3. Ratio of Retiree AL to Total AL [(1) / (2)]	0.00	0.00

Another measure of maturity level of CalPERS and its plans is to look at the ratio of actives to retirees, also called the Support Ratio. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures, and members retire, the ratio starts declining. A mature plan will often have a ratio near or below one. The average support ratio for CalPERS public agency plans is 1.25.

Support Ratio	June 30, 2018	June 30, 2019
1. Number of Actives	3	4
2. Number of Retirees	0	0
3. Support Ratio [(1) / (2)]	N/A	N/A

Maturity Measures (Continued)

The actuarial calculations supplied in this communication are based on various assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Shown in the table below is the asset volatility ratio (AVR), which is the ratio of market value of assets to payroll. Plans that have higher AVR experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an asset-to-payroll ratio of 4. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Also shown in the table below is the liability volatility ratio (LVR), which is the ratio of accrued liability to payroll. Plans that have a higher LVR experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with LVR ratio of 8 is expected to have twice the contribution volatility of a plan with LVR of 4. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The AVR, described above, will tend to move closer to the LVR as a plan matures.

Contribution Volatility	June 30, 2018	June 30, 2019
1. Market Value of Assets	\$226,198	\$275,704
2. Payroll	260,318	344,756
3. Asset Volatility Ratio (AVR) [(1) / (2)]	0.9	0.8
4. Accrued Liability	\$231,317	\$287,584
5. Liability Volatility Ratio (LVR) [(4) / (2)]	0.9	0.8

Maturity Measures History

Valuation Date	Ratio of Retiree Accrued Liability to Total Accrued Liability	Support Ratio	Asset Volatility Ratio	Liability Volatility Ratio
06/30/2017	0.00	N/A	0.6	0.7
06/30/2018	0.00	N/A	0.9	0.9
06/30/2019	0.00	N/A	0.8	0.8

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2019. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while limiting the funding risk. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 19-month period from 12 months before the valuation date to 7 months after.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.25%	Funded Status	Unfunded Termination Liability @ 3.25%
\$275,704	\$578,736	47.6%	\$303,032	\$414,196	66.6%	\$138,492

¹ The hypothetical liabilities calculated above include a 5% mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A of the Section 2 report.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 2.31% on June 30, 2019, and was 1.83% on January 31, 2020.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2018	June 30, 2019
Reported Payroll	\$260,318	\$344,756
Projected Payroll for Contribution Purposes	\$282,390	\$373,988
Number of Members		
Active	3	4
Transferred	1	1
Separated	1	1
Retired	0	0

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- None

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

	Benefit Group	
Member Category	Misc	
Demographics		
Actives	Yes	
Transfers/Separated	Yes	
Receiving	No	
Benefit Provision		
Benefit Formula	2% @ 62	
Social Security Coverage	Yes	
Full/Modified	Full	
Employee Contribution Rate	6.75%	
Final Average Compensation Period	Three Year	
Sick Leave Credit	Yes	
Non-Industrial Disability	Standard	
Industrial Disability	No	
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	
1959 Survivor Benefit Level	No	
Special	No	
Alternate (firefighters)	No	
Post-Retirement Death Benefits		
Lump Sum	\$500	
Survivor Allowance (PRSA)	No	
COLA	2%	

PEPRA Member Contribution Rates

The California Public Employees’ Pension Reform Act of 2013 (PEPRA) established new benefit formulas, final compensation period, and contribution requirements for “new” employees (generally those first hired into a CalPERS-covered position on or after January 1, 2013). In accordance with Government Code Section 7522.30(b), “new members ... shall have an initial contribution rate of at least 50% of the normal cost rate.” The normal cost rate is dependent on the plan of retirement benefits, actuarial assumptions and demographics of the risk pool, particularly members’ entry age. Should the total normal cost rate change by more than 1% from the base total normal cost rate, the new member rate shall be 50% of the new normal cost rate rounded to the nearest quarter percent.

The table below shows the determination of the PEPRA member contribution rates effective July 1, 2021, based on 50% of the total normal cost rate as of the June 30, 2019 valuation.

Rate Plan Identifier	Benefit Group Name	Basis for Current Rate		Rates Effective July 1, 2021			
		Total Normal Cost	Member Rate	Total Normal Cost	Change	Change Needed	Member Rate
27151	Miscellaneous PEPRA Level	13.735%	6.75%	14.34%	0.605%	No	6.75%

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

Item #7

No.	Item	Submission Date	Responsible Party	DECISION ONLY		ACTION REQUIRED		Comment/Reference Document
				Due	Completed	Due	Completed	
28	2019 Sewer Rehab Project	3.12.19	Nute/TR/CIP				April/May, 2020	Recv'd Proposal for Project Eng. From Nute, 3.11.19; Currently Reviewing Plans, 5.14.19 - will bring to SD5 Board for approval, 5.16.19; Received Lowest Bid from Glossage Engineering, Inc., 6.7.19; Contract fully executed & NTP issued on 8.2.19 (work to begin within 10 days of notice); Project currently under way, 9.10.19, 10.8.19, 11.12.19, 12.10.19, 1.14.20, 2.11.20, final billing + retention release due upon invoicing, 3.10.20; 7.14.2020 Project Completed, Retention Paid & received; TR to submit County Project Completion upon lifting of CA Mandate re SIP; Submitted SD5 Job Completion paperwork to CoM, 8.27.2020
29	Cove Rd. Force Main Replacement Project	3.12.19	Nute/TR/CIP					Nute Preparing Bid Docs, as of 3.12.19; Waiting for CalTrans response re horizontal drilling, as of 5.14.19; Still working w/ CalTrans, waiting for approval, as of 11.12.19; Design Review from Nute, 12.10.19, 1.14.19, 2.11.20; Received Caltrans Permit, 3.9.2020; Notice for Sealed Bid @ Marin IJ on 4.28.2020 w/ Bids due 5.19.2020; Posted RFP at SD5 Wesbite, (http://www.sani5.org/about/contracts-proposals-bidding), 5.5.2020; Project granted to Maggiora & Ghilotti, Inc.; Work to begin on 7.27.2020
31	FY2020-2021 Sewer Rehab Project		CIP/TR					Small project for Paradise Cove; Engineering to begin in Dec 2020, as of 7.14.2020
32	SD5 Collection Sytsem Master Plan		CIP/TR					Posted RFP at SD5 Wesbite, (http://www.sani5.org/about/contracts-proposals-bidding), 5.5.2020; Revised RFP from Hdr, as of 7.14.2020