

NOTICE AND AGENDA
Regular Board Meeting
at Sanitary District No. 5 of Marin County Meeting Room
2001 Paradise Drive, Tiburon, CA 94920
Thursday, February 21, 2019

5:00 P.M. REGULAR BOARD MEETING

CALL TO ORDER

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 January 17, 2019, Regular Board Meeting Minutes (Dohrmann)
2. Review and Receive all Electronic Fund Transfers (EFT) and Approve Warrants for January 16th through February 14th, 2019; JP Morgan Chase Bank Check No. 6730 through Check No. 6777, all transactions totaling in the amount of \$295,331.37; and, Review and Receive January 2019 Payroll, in the amount of \$123,323.63 (Dohrmann)
3. Receipt of Financial Reports for January 2019 (Dohrmann)

MANAGEMENT REPORTS:

4. District Management Summary Report (Rubio)

NEW BUSINESS:

5. Review and Discuss 2019 SD5 Weather Event Activities, as of February 18, 2019
6. Review and Discuss Letter from Caprice Restaurant (February 13, 2019), re Valet Parking – Action, Rubio
7. Review and Select Nominee for CSDA Board of Directors Call for Nominations, Seat B – Action, Dohrmann

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

8. Capital Improvement Program Committee (Lasky/Carapiet)

- 9. Governance Committee (Snyder/Benediktsson)
- 10. Finance & Fiscal Oversight Committee (Benediktsson/Carapiet)
- 11. Personnel Committee (Moody/Snyder)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

- 12. Review Finalized Financial Transaction Reports Submitted to CA SCO, on Behalf of SD5 and Tiburon-Belvedere Wastewater Financing Authority, by Perotti & Carrade
- 13 Review of CalPERS CERBT 75 Schedule of Changes in Fiduciary Net Position by Employer, as of June 30, 2018 (Electronic SD5-Specified copy provided for Finance Meeting; Full Hard-Copy Report Available upon Request)

ADJOURNMENT

The Board will be asked to adjourn the meeting to a Regular Board Meeting on March 21st, 2019, at 5:00 p.m. at the Main Plant of Sanitary District No. 5 of Marin County, located at 2001 Paradise Drive, Tiburon, California.

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. Requests are to be submitted in writing 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
at Sanitary District No. 5 of Marin County Meeting Room
2001 Paradise Drive, Tiburon, CA 94920
Thursday, January 17, 2019**

5:00 P.M. REGULAR BOARD MEETING

CALL TO ORDER by President John Carapiet at 5:03 P.M.

TELECONFERENCE LOCATION:

Teleconference Location:
Board Director Richard Snyder
10 Pomander Walk
Belvedere, CA 94920

Pursuant to the Ralph M. Brown Act., all votes shall be by roll call due to Board Director Richard Snyder teleconferencing from 10 Pomander Walk, Belvedere, CA 94920

ROLL CALL

Directors present: John Carapiet, President
Tod Moody, Vice President
Catharine Benediktsson, Secretary
Michael Lasky, Director

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

Others present: Chris & Ligra Shipp, 2457 Mar East Street
Omar Arias, SMCSO

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.

Chris & Ligra Shipp, of 2457 Mar East Street, Tiburon, advised the Board of a prolonged SD5 overcharge and asked for consideration of full reimbursement. Office Manager, Robin Dohrmann, confirmed their claim was filed on January 15, 2019, with SD5 office.

The Board thanked Mr. & Mrs. Shipp for their time, but given that it was not on the agenda, the Brown Act prohibited discussing their request at the moment.

1. Elections for Officers of the Board – Action

Discussion by the Board. Motion (Lasky/Snyder) to nominate Tod Moody for the President of the Board of Directors of Sanitary District No. 5 of Marin County for the 2019 term. Passed unanimously.

Discussion by the Board. Motion (Snyder/Lasky) to nominate John Carapiet as the Vice President of the Board of Directors of Sanitary District No. 5 of Marin County for the 2019 term. Passed unanimously.

Discussion by the Board. Motion (Snyder/Carapiet) to nominate Michael Lasky as the Secretary of the Board of Directors of Sanitary District No. 5 of Marin County for the 2019 term. Passed unanimously.

2. Appointment of Committee Members – Action

Discussion by the Board. President Tod Moody recommended the following appointments for the 2019 term of Sanitary District No. 5 of Marin County Committees:

Finance & Fiscal Oversight Committee:	Chair: Director Catharine Benediktsson Member: Vice President John Carapiet Alternate: President Tod Moody
Capital Improvement Program Committee:	Chair: Secretary Michael Lasky Member: Vice President John Carapiet Alternate: Director Catharine Benediktsson
Governance Committee:	Chair: Director Richard Snyder Member: Director Catharine Benediktsson Alternate: Secretary Michael Lasky
Personnel Committee:	Chair: President Tod Moody Member: Director Richard Snyder Alternate: Vice President John Carapiet

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

- President Moody suggested SD5 consider the sale of Richardson Bay Sanitary District's pond
- Vice President John Carapiet recommended what he'd written to The Ark Newspaper in a Letter to the Editor piece (January 16, 2019, Pg. 3)
- Vice President John Carapiet requested Staff notify Board members of sewer system overflows, as neighbors often inquire
- Vice President John Carapiet inquired about the status of MMWD's reimbursement to SD5 for the Cove Road Force Main break
- Director Richard Snyder thanked out-going President Carapiet for his service

CONSENT CALENDAR:

3. Approval of December 20, 2018, Regular Board Meeting Minutes (Dohrmann)
4. Review and Receive all Electronic Fund Transfers (EFT) and Approve Warrants for December 14th, 2018, through January 15th, 2019; JP Morgan Chase Bank Check No. 6681 through Check No. 6728, all transactions totaling in the amount of \$195,810.06; and, Review and Receive December 2018 Payroll, in the amount of \$90,551.89 (Dohrmann)
5. Receipt of Financial Reports for December 2018 (Dohrmann)

Discussion by the Board. Motion (Benediktsson/Carapiet) to approve Items No. 3 through 5 on the Consent Calendar. Passed unanimously.

MANAGEMENT REPORTS:

6. 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: None

UNFINISHED BUSINESS: None

COMMITTEE REPORTS:

7. Capital Improvement Program Committee (Lasky/Moody) - None
8. Governance Committee (Snyder/Lasky) - None
9. Finance & Fiscal Oversight Committee (Benediktsson/Moody) - Action Item Log & verbal report
10. Personnel Committee (Moody/Snyder) – None

OTHER BUSINESS: None

ENVIRONMENTAL: None


CORRESPONDENCE: None

INFORMATIONAL ITEMS: None

ADJOURNMENT

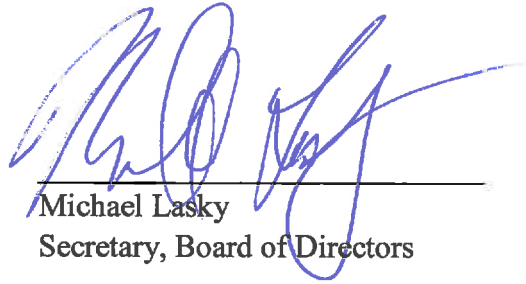
The Board adjourned at 5:39 p.m. to a Regular Board Meeting on February 21st, 2019, at 5:00 p.m. at the Main Plant of Sanitary District No. 5 of Marin County, located at 2001 Paradise Drive, Tiburon, California.

Approved:



John Carapiet
Vice President, Board of Directors

Attest:



Michael Lasky
Secretary, Board of Directors

**Sanitary Distr. No.5 of Marin Co.
Warrant List Summary
January 16 through February 14, 2019**

Item #2

02/11/19

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
02/05/19	EFT	CalPERS	EFT Health Premium, Feb '19, Cust #4163206459	-12,087.72
02/05/19	EFT	PERS	EFT PERS Retirement, Spec Comp for NYD, 2019	-410.29
02/05/19	EFT	PERS	EFT PERS Retirement, Jan '19	-15,011.14
01/17/19	6730	Comcast Business	Acct# 8155 30 11 0149465, Bus. Voice, Internet & Cable, Jan '19 - Feb '19	-487.57
01/17/19	6731	Staples, Inc.	Acct #601110007147010, Mmbshp, Office & Mtg supplies, Dec '18	-42.16
01/17/19	6732	Michael Lasky	Brd Mtg Attendance, Jul - Dec '18	-600.00
01/17/19	6733	Richard Snyder	Brd Mtg Attendance, Jul - Dec '18	-600.00
01/17/19	6734	John Carapiet	Brd Mtg Attendance, Jul - Dec '18	-600.00
01/17/19	6735	Tod Moody	Brd Mtg Attendance, Jul - Dec '18	-400.00
01/17/19	6736	Catharine Benediktsson	Brd Mtg Attendance, Jul - Dec '18	-300.00
01/17/19	6737	Verizon Wireless	Acct #0342125502-00001: Phones, Dec '18 - Jan '19	-315.86
02/14/19	6739	Access Answering Service	Acct #4080C, Answering Service, Feb '19	-60.00
02/14/19	6740	Alhambra	Acct #547945611762129, Water, Dec '18 - Jan '19	-72.02
02/14/19	6741	AT&T	Acct #960732-76375559, Jan '19 - Feb '18	-854.99
02/14/19	6742	Bay Alarm	Acct #274428, Service call, Jan '19	-100.00
02/14/19	6743	Brelje and Race Laboratories, Inc.	M.P. & P.C. Plant Samples, Jan '19	-2,892.00
02/14/19	6744	Burke, Williams & Sorensen, LLP	Legal Advice, Dec '18	-2,920.50
02/14/19	6745	Burlingame Engineers, Inc.	M.P. Parts & Srvcs., Jan '19	-7,672.30
02/14/19	6746	Caltest Analytical Laboratory	M.P. Lab Sampling, Dec '18 - Jan '19	-3,595.15
02/14/19	6747	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract Fee, Jan '19	-280.01
02/14/19	6748	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, Jan - Feb '19	-1,408.59
02/14/19	6749	CWEA	Mbrshp Renewals, J Triola, ID#0000634361, Feb '19 (AJE FY19-20)	-87.00
02/14/19	6750	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, Feb '19	-350.00
02/14/19	6751	Goodman Building Supply Co.	Acct #20070, P&L, MP Parts & Srvcs, Dec '18	-80.90
02/14/19	6752	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Maint., Jan '19	-51.64
02/14/19	6753	Jackson's Hardware, Inc.	Acct #7601, M.P. Grounds + Safetywear/PPE, Jan-Feb '19	-715.52
02/14/19	6754	Larry Walker Associates, Inc.	Tech Support for M.P. NPDES Reg. Assistance, Feb '19	-490.00
02/14/19	6755	Marin County Dept of Public Works	CoM Project #2011-04, Paradise Dr. Milepost 6.55 Wall, Feb '19	-8,902.30
02/14/19	6756	Marin Recycling HHW	M.P. Haz. Mat. Disposal, Florescent Lamp Disposal, Jan '19	-243.40
02/14/19	6757	Medical Center of Marin, ES A/R	Acct #:SDN5_B1, HR Reqs, Jan '19	-550.00
02/14/19	6758	MidAmerica	HRA Retiree Health Reimbursements, T O'Day (Trust Funding), 2019 Rates...	-4,201.50
02/14/19	6759	Nute Engineering Corp.	Consulting & Engr. Svcs - Cove Rd Force Main Implementation, Jan '19	-6,824.00
02/14/19	6760	Pacific Gas & Electric	Acct #2908031411-4, Utilities, Dec '18 - Jan '19	-16,344.30
02/14/19	6761	Perotti & Carrade	Client #19017 - Field Audit Services, Jan '19	-1,600.00
02/14/19	6762	Recology Sonoma Marin	Cust #A1810470401, Cust ID: SANI#5, Sludge Disposal, Jan '19	-1,050.00
02/14/19	6763	Roy's Sewer Service, Inc.	Belv. P&L & P.C. Sludge Disposal, Dec '18 - Jan '19	-2,575.00
02/14/19	6764	Solenis, LLC	Pyr #: 441488, M.P. Chemicals, Jan '19	-4,115.02
02/14/19	6765	Southwest Valve, LLC	M.P. Parts & Srvcs, Jan '19	-495.79
02/14/19	6766	Special District Risk Management Authorit	Member #7665, Life, Vision, DDS & LTD Ins., Feb '19	-1,324.17
02/14/19	6767	Town of Tiburon	Fuel, Jan '19	-553.69
02/14/19	6768	U.S. Bank	Acct#:4246-0441-0158-3635, Jan '19	-2,247.68
02/14/19	6769	Verizon Wireless	Acct #0342125502-00001: iPhones, Jan '19 - Feb '19	-315.85
02/14/19	6770	Waste Management of Redwood Landfill	Acct #507-0000190-1507-2, Sludge Disposal, Jan '19	-1,867.07
02/14/19	6771	Westland Contractors, Inc.	FY17-18 Sewer Rehab Project, PP#3, Sept - Oct '18	-187,739.48
02/14/19	6772	Christopher Shipp	2457 Mar East Overcharge Refund, Feb '19	-1,034.00
02/14/19	6773	Cottrell, Rulon	Con't Ed Reimb., SRJC, WTRIII Class, Jan '19	-351.50
02/14/19	6774	Driscoll, Stephen	Reimb. for CWEA Collections Syst, Maint., Grade II Cert Renewal., Jan '19	-92.00
02/14/19	6775	La Torre, Daniel P.	Standby Mileage Reimb, thru Dec '18	-98.10
02/14/19	6776	Rosser, John	Standby Mi. Reimb., thru Dec '18	-152.38
02/14/19	6777	Triola, Joseph	Standby Reimb, Jan - Feb '19	-168.78
Total JP Morgan Chase - Primary 7399				-295,331.37
TOTAL				-295,331.37

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
January 16 through February 14, 2019**

02/17/19

Date	Num	Name	Memo	Account	Class	Paid Amount
02/06/19	EFT	CalPERS	EFT Health Premium, Feb '19, Cust #4163206459	JP Morgan Chase - Primary 7399		
			Active Employee Health Premium - Feb '19	8020.05 - Employee Health	Belvedere	-4,103.47
			Active Employee Health Premium - Feb '19	8020.05 - Employee Health	Tiburon:Paradise Cove	-243.32
			Active Employee Health Premium - Feb '19	8020.05 - Employee Health	Tiburon	-7,023.31
			Retiree Health Premium - Feb '19	8022.05 - Retiree Health	Belvedere	-245.41
			Retiree Health Premium - Feb '19	8022.05 - Retiree Health	Tiburon:Paradise Cove	-14.55
			Retiree Health Premium - Feb '19	8022.05 - Retiree Health	Tiburon	-420.04
			Active Employee Health Premium - Feb '19 - Admin Fee	8020.05 - Employee Health	Belvedere	-9.44
			Active Employee Health Premium - Feb '19 - Admin Fee	8020.05 - Employee Health	Tiburon:Paradise Cove	-0.56
			Active Employee Health Premium - Feb '19 - Admin Fee	8020.05 - Employee Health	Tiburon	-16.15
			Retiree Health Premium - Feb '19 - Admin Fee	8022.05 - Retiree Health	Belvedere	-4.14
			Retiree Health Premium - Feb '19 - Admin Fee	8022.05 - Retiree Health	Tiburon:Paradise Cove	-0.25
			Retiree Health Premium - Feb '19 - Admin Fee	8022.05 - Retiree Health	Tiburon	-7.08
	TOTAL					-12,087.72
02/06/19	EFT	PERS	EFT PERS Retirement, Spec Comp for NYD, 2019	JP Morgan Chase - Primary 7399		
			Special Comp - Holiday Pay: New Year's Day, 2019 (Classic 1600 Rate)	8019.05 - PERS Retirement	Belvedere	-113.20
			Special Comp - Holiday Pay: New Year's Day, 2019 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-6.71
			Special Comp - Holiday Pay: New Year's Day, 2019 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon	-193.75
			Special Comp - Holiday Pay: New Year's Day, 2019 (PEPRA Rate)	8019.05 - PERS Retirement	Belvedere	-34.87
			Special Comp - Holiday Pay: New Year's Day, 2019 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-2.07
			Special Comp - Holiday Pay: New Year's Day, 2019 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon	-59.69
	TOTAL					-410.29
02/06/19	EFT	PERS	EFT PERS Retirement, Jan '19	JP Morgan Chase - Primary 7399		
			Retirement January 2019 (Classic 1600 Rate)	8019.05 - PERS Retirement	Belvedere	-4,611.52
			Retirement January 2019 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-273.45
			Retirement January 2019 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon	-7,892.86
			Retirement January 2019 (PEPRA Rate)	8019.05 - PERS Retirement	Belvedere	-806.01
			Retirement January 2019 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-47.79
			Retirement January 2019 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon	-1,379.51
	TOTAL					-15,011.14
01/17/19	6730	Comcast Business	Acct# 8155 30 11 0149465, Bus. Voice, Internet & Cable, Jan '19 - Feb '19	JP Morgan Chase - Primary 7399		
			Bundle: Internet & Cable, 1.12.19 - 2.11.19	8510 - Data/Alarms/IT Supp & Licensing	Belvedere	-81.28
			Bundle: Internet & Cable, 1.12.19 - 2.11.19	8510 - Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-4.82
			Bundle: Internet & Cable, 1.12.19 - 2.11.19	8510 - Data/Alarms/IT Supp & Licensing	Tiburon	-139.14
			Bundle: Land Line Phones, 1.12.19 - 2.11.19	8531 - Main Plant Telephones	Belvedere	-94.68
			Bundle: Land Line Phones, 1.12.19 - 2.11.19	8532 - Paradise Cove Telephones	Tiburon:Paradise Cove	-5.62
			Bundle: Land Line Phones, 1.12.19 - 2.11.19	8531 - Main Plant Telephones	Tiburon	-162.03
	TOTAL					-487.57
01/17/19	6731	Staples, Inc.	Acct #601110007147010, Mmbshp, Office & Mtg supplies, Dec '18	JP Morgan Chase - Primary 7399		

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

January 16 through February 14, 2019

02/11/19

Date	Num	Name	Memo	Account	Class	Paid Amount
			Inv #2214189191, Office Supplies, Dec '18	6047 - Office Supplies	Belvedere	-9.99
			Inv #2214189191, Office Supplies, Dec '18	6047 - Office Supplies	Tiburon:Paradise Cove	-0.59
			Inv #2214189191, Office Supplies, Dec '18	6047 - Office Supplies	Tiburon	-17.09
			Inv #2214189191, Mtg Supplies, Dec '18	6018.1 - Meetings & Travel	Belvedere	-8.23
			Inv #2214189191, Mtg Supplies, Dec '18	6018.1 - Meetings & Travel	Tiburon:Paradise Cove	-0.31
			Inv #2214189191, Mtg Supplies, Dec '18	6018.1 - Meetings & Travel	Tiburon	-8.95
TOTAL						-42.16
01/17/19	6732	Michael Lasky	Brd Mtg Attendance, Jul - Dec '18	JP Morgan Chase - Primary 7399		
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Belvedere	-216.54
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Tiburon:Paradise Cove	-12.84
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Tiburon	-370.62
TOTAL						-600.00
01/17/19	6733	Richard Snyder	Brd Mtg Attendance, Jul - Dec '18	JP Morgan Chase - Primary 7399		
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Belvedere	-216.54
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Tiburon:Paradise Cove	-12.84
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Tiburon	-370.62
TOTAL						-600.00
01/17/19	6734	John Caraplet	Brd Mtg Attendance, Jul - Dec '18	JP Morgan Chase - Primary 7399		
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Belvedere	-216.54
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Tiburon:Paradise Cove	-12.84
			Brd Mtg Attendance (6), Jul - Dec '18	6024 - Director Fees	Tiburon	-370.62
TOTAL						-600.00
01/17/19	6735	Tod Moody	Brd Mtg Attendance, Jul - Dec '18	JP Morgan Chase - Primary 7399		
			Brd Mtg Attendance (4), Jul - Dec '18	6024 - Director Fees	Belvedere	-144.36
			Brd Mtg Attendance (4), Jul - Dec '18	6024 - Director Fees	Tiburon:Paradise Cove	-8.56
			Brd Mtg Attendance (4), Jul - Dec '18	6024 - Director Fees	Tiburon	-247.08
TOTAL						-400.00
01/17/19	6736	Catharine Benediktsson	Brd Mtg Attendance, Jul - Dec '18	JP Morgan Chase - Primary 7399		
			Brd Mtg Attendance (3), Jul - Dec '18	6024 - Director Fees	Belvedere	-108.27
			Brd Mtg Attendance (3), Jul - Dec '18	6024 - Director Fees	Tiburon:Paradise Cove	-6.42
			Brd Mtg Attendance (3), Jul - Dec '18	6024 - Director Fees	Tiburon	-185.31
TOTAL						-300.00
01/17/19	6737	Verizon Wireless	Acct #0342125602-00001: Phones, Dec '18 - Jan '19	JP Morgan Chase - Primary 7399		

**Sanitary Distr. No.5 of Marlin Co.
Warrant List Detail
January 16 through February 14, 2019**

02/11/19

Date	Nu	Name	Memo	Account	Class	Paid Amount
			Inv #9821805795: Equipment charges(w/ data plan \$55.41), 12.9.18 - 1.8.19	8531 - Main Plant Telephones	Belvedere	-20.00
			Inv #9821805795: Equipment charges(w/ data plan \$55.41), 12.9.18 - 1.8.19	8532 - Paradise Cove Telephones	Tiburou:Paradise Cove	-1.19
			Inv #9821805795: Equipment charges(w/ data plan \$55.41), 12.9.18 - 1.8.19	8531 - Main Plant Telephones	Tiburou	-34.23
			Inv #9821805795: Monthly Charges	8531 - Main Plant Telephones	Belvedere	-87.92
			Inv #9821805795: Monthly Charges	8532 - Paradise Cove Telephones	Tiburou:Paradise Cove	-5.21
			Inv #9821805795: Monthly Charges	8531 - Main Plant Telephones	Tiburou	-150.47
			Inv #9821805795: Taxes, Gov't Surcharges & Fees	8531 - Main Plant Telephones	Belvedere	-6.08
			Inv #9821805795: Taxes, Gov't Surcharges & Fees	8532 - Paradise Cove Telephones	Tiburou:Paradise Cove	-0.36
			Inv #9821805795: Taxes, Gov't Surcharges & Fees	8531 - Main Plant Telephones	Tiburou	-10.40
						-315.86
02/14/19	6739	Access Answering Service	Acct #4080C, Answering Service, Feb '19	JP Morgan Chase - Primary 7399		
			Inv #19355, Answering Service, February '19 - SSO & Alarm Notifications	8510 - Data/Alarms/IT Supp & Licensing	Belvedere	-21.65
			Inv #19355, Answering Service, February '19 - SSO & Alarm Notifications	8510 - Data/Alarms/IT Supp & Licensing	Tiburou:Paradise Cove	-1.28
			Inv #19355, Answering Service, February '19 - SSO & Alarm Notifications	8510 - Data/Alarms/IT Supp & Licensing	Tiburou	-37.07
						-60.00
02/14/19	6740	Alhambra	Acct #547945611762129, Water, Dec '18 - Jan '19	JP Morgan Chase - Primary 7399		
			Inv #12012314 011119, Water, 12.12.18 - 01.09.19	7023 - Janitorial Supplies & Service	Belvedere	-25.99
			Inv #12012314 011119, Water, 12.12.18 - 01.09.19	7042 - Paradise Supplies & Chemicals	Tiburou:Paradise Cove	-1.54
			Inv #12012314 011119, Water, 12.12.18 - 01.09.19	7023 - Janitorial Supplies & Service	Tiburou	-44.49
						-72.02
02/14/19	6741	AT&T	Acct #960732-76375559, Jan '19 - Feb '18	JP Morgan Chase - Primary 7399		
			PC Plant Telephones, 1.28.19 - 2.27.19	8532 - Paradise Cove Telephones	Tiburou:Paradise Cove	-376.21
			PC Pumps & Lines Telephones, 1.28.19 - 2.27.19	8533 - Pumps & Lines Telephones	Tiburou:Paradise Cove	-173.46
			Tib Pumps & Lines Telephones, 1.28.19 - 2.27.19	8533 - Pumps & Lines Telephones	Tiburou	-305.32
						-854.99
02/14/19	6742	Bay Alarm	Acct #274428, Service call, Jan '19	JP Morgan Chase - Primary 7399		
			Inv #274428190131I, Service call, 1.24.19	8510 - Data/Alarms/IT Supp & Licensing	Belvedere	-36.09
			Inv #274428190131I, Service call, 1.24.19	8510 - Data/Alarms/IT Supp & Licensing	Tiburou:Paradise Cove	-2.14
			Inv #274428190131I, Service call, 1.24.19	8510 - Data/Alarms/IT Supp & Licensing	Tiburou	-61.77
						-100.00
02/14/19	6743	Brelje and Race Laboratories, Inc.	M.P. & P.C. Plant Samples, Jan '19	JP Morgan Chase - Primary 7399		
			Inv #117426, M.P. samples for Jan '19	7051 - Main Plant Lab Monitoring	Belvedere	-605.57
			Inv #117426, #117473, M.P. samples for Jan '19	7052 - Paradise Cove Monitoring	Tiburou:Paradise Cove	-1,250.00
			Inv #117426, M.P. samples for Jan '19	7051 - Main Plant Lab Monitoring	Tiburou	-1,036.43

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

January 16 through February 14, 2019

02/11/19

Date	Num	Name	Memo	Account	Class	Paid Amount
TOTAL						-2,892.00
02/14/19	6744	Burke, Williams & Sorensen, LLP	Legal Advice, Dec '18	JP Morgan Chase - Primary 7399	Belvedere Tiburón:Paradise Cove Tiburón Tiburón:Paradise Cove	-357.29 -21.19 -611.52 -567.00 -1,363.50 -2,920.50
TOTAL						
02/14/19	6745	Burlingame Engineers, Inc.	M.P. Parts & Svc., Jan '19	JP Morgan Chase - Primary 7399	Belvedere Tiburón Belvedere Tiburón	-1,414.77 -2,421.38 -1,414.77 -2,421.38 -7,672.30
TOTAL						
02/14/19	6746	Caltest Analytical Laboratory	M.P. Lab Sampling, Dec '18 - Jan '19	JP Morgan Chase - Primary 7399	Belvedere Tiburón:Paradise Cove Tiburón	-840.55 -1,316.00 -1,438.60 -3,595.15
TOTAL						
02/14/19	6747	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract Fee, Jan '19	JP Morgan Chase - Primary 7399	Belvedere Tiburón:Paradise Cove Tiburón	-101.06 -5.99 -172.96 -280.01
TOTAL						
02/14/19	6748	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, Jan - Feb '19	JP Morgan Chase - Primary 7399	Belvedere Tiburón:Paradise Cove Tiburón	-508.36 -30.14 -870.09 -1,408.59
TOTAL						
02/14/19	6749	CWEA	Mbrshp Renewals, J Triola, ID#0000634361, Feb '19 (AJE FY19-20)	JP Morgan Chase - Primary 7399	Belvedere Tiburón:Paradise Cove Tiburón Belvedere	-5.23 -0.31 -8.95 -26.17

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
January 16 through February 14, 2019**

02/11/19

Date	Num	Name	Memo	Account	Class	Paid Amount
			ID#0000634381, Collxn Sys. Maint., Grade 1 Renewal, 7.1.19 - 3.31.20 (AJE. ... ID#0000634381, Collxn Sys. Maint., Grade 1 Renewal, 7.1.19 - 3.31.20 (AJE. ...	6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Tiburon;Paradise Cove Tiburon	-1.57 -44.77
						-87.00
02/14/19	6750	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, Feb '19	JP Morgan Chase - Primary 7399		
			Inv #14285, My Safety Officer Monthly Subscription Fee, Feb '19 Inv #14285, My Safety Officer Monthly Subscription Fee, Feb '19 Inv #14285, My Safety Officer Monthly Subscription Fee, Feb '19	8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon;Paradise Cove Tiburon	-126.32 -7.49 -216.19
						-350.00
02/14/19	6751	Goodman Building Supply Co.	Acct #20070, P&L, MP Parts & Svc, Dec '18	JP Morgan Chase - Primary 7399		
			Inv #767106, BPS#12 - Fence Boards, 12.28.18 Inv #767106, MP Parts & Svc, Boiler Repair, 12.28.18 Inv #767106, MP Parts & Svc, Boiler Repair, 12.28.18	7011 · Pumps & Lines Maintenance 7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Belvedere Belvedere Tiburon	-35.62 -16.70 -28.58
						-80.90
02/14/19	6752	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Maint., Jan '19	JP Morgan Chase - Primary 7399		
			M.P. Parts & Service, M.P. Boiler Repair parts, 1.11.19 M.P. Parts & Service, M.P. Boiler Repair parts, 1.11.19	7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Belvedere Tiburon	-19.04 -32.60
						-51.64
02/14/19	6753	Jackson's Hardware, Inc.	Acct #7601, M.P. Grounds + Safetywear/PPE, Jan-Feb '19	JP Morgan Chase - Primary 7399		
			Inv #18377, #20299, #20297, Personal Protection/Safety Wear, Incl. D Swett ... Inv #18377, #20299, #20297, Personal Protection/Safety Wear, Incl. D Swett ... Inv #18377, #20299, #20297, Personal Protection/Safety Wear, Incl. D Swett ...	8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear	Belvedere Tiburon;Paradise Cove Tiburon	-258.23 -15.31 -441.98
						-715.52
02/14/19	6754	Larry Walker Associates, Inc.	Tech Support for M.P. NPDES Reg. Assistance, Feb '19	JP Morgan Chase - Primary 7399		
			Inv #00113.10-10, Regulatory Assistance, thru 12.31.18 Inv #00113.10-10, Regulatory Assistance, thru 12.31.18	7081 · Main Plant NPDES Renewal 7081 · Main Plant NPDES Renewal	Belvedere Tiburon	-180.71 -309.29
						-490.00
02/14/19	6755	Marin County Dept of Public Works	CoM Project #2011-04, Paradise Dr. Milepost 6.55 Wall, Feb '19	JP Morgan Chase - Primary 7399		
			CoM Project #2011-04, Paradise Dr. Milepost 6.55 Wall, Feb '19	9540 · Undesignated Cap - Tiburon	Tiburon;Paradise Cove	-8,902.30
						-8,902.30
02/14/19	6756	Marin Recycling HHW	M.P. Haz. Mat. Disposal, Florescent Lamp Disposal, Jan '19	JP Morgan Chase - Primary 7399		

Sanitary Distr. No.5 of Marin Co.
Warrant List Detail
January 16 through February 14, 2019

02/11/19

Date	Num	Name	Memo	Account	Class	Paid Amount
			Inv #8510, M.P. Haz. Mat. Disposal (Flourescent lamps), 1.22.19 Inv #8510, M.P. Haz. Mat. Disposal (Flourescent lamps), 1.22.19	7028 · Grounds Maintenance 7028 · Grounds Maintenance	Belvedere Tiburon	-89.77 -153.63 -243.40
TOTAL						
02/14/19	6767	Medical Center of Marin, ES AIR	Acct #:SDN6_B1, HR Reqs, Jan '19	JP Morgan Chase - Primary 7399		
			Inv #111960-00, Employee Health: 2 Pre-screenings + 1 DMV/DOT, Jan '19 Inv #111960-00, Employee Health: 2 Pre-screenings + 1 DMV/DOT, Jan '19 Inv #111960-00, Employee Health: 2 Pre-screenings + 1 DMV/DOT, Jan '19	8020.05 · Employee Health 8020.05 · Employee Health 8020.05 · Employee Health	Belvedere Tiburon:Paradise Cove Tiburon	-198.50 -11.76 -339.74
TOTAL						-550.00
02/14/19	6768	MidAmerica	HRA Retiree Health Reimbursements, T O'Day (Trust Funding), 2019 Rat.. (2019 Rates) HRA Retiree Health Reimbursements T O'Day (Trust Funding), ... (2019 Rates) HRA Retiree Health Reimbursements T O'Day (Trust Funding), ... (2019 Rates) HRA Retiree Health Reimbursements T O'Day (Trust Funding), ...	JP Morgan Chase - Primary 7399 8022.05 · Retiree Health 8022.05 · Retiree Health 8022.05 · Retiree Health	Belvedere Tiburon:Paradise Cove Tiburon	-1,516.32 -89.91 -2,595.27
TOTAL						-4,201.50
02/14/19	6769	Nute Engineering Corp.	Consulting & Engr. Svcs - Cove Rd Force Main Implementation, Jan '19 Inv #20161, Cove Rd Force Main Implementation, 1.14.19	JP Morgan Chase - Primary 7399 6017 · Consulting Fees	Belvedere	-6,824.00 -6,824.00
TOTAL						
02/14/19	6760	Pacific Gas & Electric	Acct #2908031411-4, Utilities, Dec '18 - Jan '19 Acct #2908031411-4, Main Plant Utilities, 12.22.18 - 1.21.19 Acct #2908031411-4, P.C. Plant Utilities, 12.22.18 - 1.21.19 Acct #2908031411-4, Main Plant Utilities, 12.22.18 - 1.21.19 Acct #2908031411-4, Belv Pump St Utilities, 12.22.18 - 1.21.19 Acct #2908031411-4, P.C. Pump St Utilities, 12.22.18 - 1.21.19 Acct #2908031411-4, Tib Pump St Utilities, 12.22.18 - 1.21.19	JP Morgan Chase - Primary 7399 8542 · Main Plant Utilities 8543 · Paradise Cove Utilities 8542 · Main Plant Utilities 8544 · Pump Station Utilities 8544 · Pump Station Utilities 8544 · Pump Station Utilities	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-4,386.77 -1,216.00 -7,525.06 -1,420.87 -245.89 -1,539.71 -16,344.30
TOTAL						
02/14/19	6761	Perotti & Carrade	Client #19017 - Field Audit Services, Jan '19 PP#7 for FY17-18 Audit Services: Inv #88692, Field Audit svcs, Jan '19 PP#7 for FY17-18 Audit Services: Inv #88692, Field Audit svcs, Jan '19 PP#7 for FY17-18 Audit Services: Inv #88692, Field Audit svcs, Jan '19	JP Morgan Chase - Primary 7399 6008 · Audit & Accounting 6008 · Audit & Accounting 6008 · Audit & Accounting	Belvedere Tiburon:Paradise Cove Tiburon	-577.44 -34.24 -988.32
TOTAL						-1,600.00
02/14/19	6762	Recology Sonoma Marin	Cust #A1810470401, Cust ID: SANI#5, Sludge Disposal, Jan '19 Inv #15422, 3 loads/20 Yrd Debris Box/Sludge Disposal - Balance as of 1.31.19 Inv #15422, 3 loads/20 Yrd Debris Box/Sludge Disposal - Balance as of 1.31.19	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal	Belvedere Tiburon:Paradise Cove	-378.95 -22.47

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**
January 16 through February 14, 2019

02/11/19

Date	Num	Name	Memo	Account	Class	Paid Amount
			Inv #15422, 3 loads/20 Yrd Debris Box/Sludge Disposal - Balance as of 1.31.19	7029 • Main Plant Sludge Disposal	Tiburon	-648.58
TOTAL						-1,050.00
02/14/19	6763	Roy's Sewer Service, Inc.	Belv. P&L & P.C. Sludge Disposal, Dec '18 - Jan '19	JP Morgan Chase - Primary 7399		
			Inv #203584, Clear line at sewer main, Tib. 12.22.18	7011 • Pumps & Lines Maintenance	Tiburon	-480.00
			Inv #203577, Clear storm drain at 99 Mt. Tiburon, Tib. 1.8.19	7011 • Pumps & Lines Maintenance	Tiburon	-185.00
			Inv #203888, Clear line at Santa Ana Ct., Tib. 1.27.19	7011 • Pumps & Lines Maintenance	Tiburon	-800.00
			Inv #203837, Clear line at 1875 Mtn View, Tib. 1.28.19	7011 • Pumps & Lines Maintenance	Tiburon:Paradise Cove	-370.00
			Inv #203799, clear digester line @ SD5 MP, 1.31.19	7011 • Pumps & Lines Maintenance	Belvedere	-272.91
			Inv #203799, clear digester line @ SD5 MP, 1.31.19	7011 • Pumps & Lines Maintenance	Tiburon	-467.09
TOTAL						-2,575.00
02/14/19	6764	Solenis, LLC	Pyr #: 441488, M.P. Chemicals, Jan '19	JP Morgan Chase - Primary 7399		
			Inv #131403149, M.P. Maint. Chemicals - Praestol for Screwpress & Rotary D...	7024 • Main Plant Chemicals	Belvedere	-1,517.62
			Inv #131403149, M.P. Maint. Chemicals - Praestol for Screwpress & Rotary D...	7024 • Main Plant Chemicals	Tiburon	-2,597.40
TOTAL						-4,115.02
02/14/19	6765	Southwest Valve, LLC	M.P. Parts & Svc, Jan '19	JP Morgan Chase - Primary 7399		
			Inv #5020, M.P. Parts & Svc, Handwheel for Hydrogate, 1.14.19	7011 • Pumps & Lines Maintenance	Belvedere	-182.85
			Inv #5020, M.P. Parts & Svc, Handwheel for Hydrogate, 1.14.19	7011 • Pumps & Lines Maintenance	Tiburon	-312.94
TOTAL						-495.79
02/14/19	6766	Special District Risk Management...	Member #7665, Life, Vision, DDS & LTD Ins., Feb '19	JP Morgan Chase - Primary 7399		
			Employee Life Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Belvedere	-55.98
			Employee Life Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon:Paradise Cove	-3.32
			Employee Life Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon	-85.81
			Employee DDS Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Belvedere	-261.62
			Employee DDS Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon:Paradise Cove	-15.51
			Employee DDS Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon	-447.76
			Employee Vision Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Belvedere	-114.24
			Employee Vision Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon:Paradise Cove	-6.77
			Employee Vision Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon	-195.53
			Employee LTD Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Belvedere	-46.06
			Employee LTD Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon:Paradise Cove	-2.73
			Employee LTD Insurance - Inv #28195, Feb '19	8020.05 • Employee Health	Tiburon	-78.84
TOTAL						-1,324.17
02/14/19	6767	Town of Tiburon	Fuel, Jan '19	JP Morgan Chase - Primary 7399		
			Fuel, January '19	7071 • Fuel	Belvedere	-199.83
			Fuel, January '19	7071 • Fuel	Tiburon:Paradise Cove	-11.85
			Fuel, January '19	7071 • Fuel	Tiburon	-342.01

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

January 16 through February 14, 2019

02/11/19

Date	Num	Name	Memo	Account	Class	Paid Amount
TOTAL						-553.69
02/14/19	6768	U.S. Bank	Acct#4246-0441-0158-3635, Jan '19	JP Morgan Chase - Primary 7399		
			#8545: Staples: 1099 MISC forms, 1.20.19	6047 · Office Supplies	Belvedere	-12.58
			#8545: Staples: 1099 MISC forms, 1.20.19	6047 · Office Supplies	Tiburon:Paradise Cove	-0.75
			#8545: Staples: 1099 MISC forms, 1.20.19	6047 · Office Supplies	Tiburon	-21.54
			#8545: Edible Arrangements (RS), 1.7.19	6018.1 · Meetings & Travel	Belvedere	-50.28
			#8545: Edible Arrangements (RS), 1.7.19	6018.1 · Meetings & Travel	Tiburon:Paradise Cove	-2.98
			#8545: Edible Arrangements (RS), 1.7.19	6018.1 · Meetings & Travel	Tiburon	-86.06
			#8222: Lodging, WEF Tech Seminar (TR), 3.5.19 - 3.10.19	6018.1 · Meetings & Travel	Belvedere	-348.26
			#8222: Lodging, WEF Tech Seminar (TR), 3.5.19 - 3.10.19	6018.1 · Meetings & Travel	Tiburon:Paradise Cove	-596.08
			#8545: USPO, Stamps (3 rolls), 1.16.19	6056 · Postage	Tiburon	-54.14
			#8545: USPO, Stamps (3 rolls), 1.16.19	6056 · Postage	Belvedere	-3.21
			#8545: USPO, Stamps (3 rolls), 1.16.19	6056 · Postage	Tiburon:Paradise Cove	-82.66
			#8545: Pratt Electric, M.P. Parts & Svc. WW Pumps, 1.9.19, 1.17.19	7022 · Plant Maint. Parts & Service	Belvedere	-353.49
			#8545: Pratt Electric, M.P. Parts & Svc. WW Pumps, 1.9.19, 1.17.19	7011 · Pumps & Lines Maintenance	Tiburon:Paradise Cove	-605.00
TOTAL						-2,247.68
02/14/19	6769	Verizon Wireless	Acct #0342125502-00001: iPhones, Jan '19 - Feb '19	JP Morgan Chase - Primary 7399		
			Inv #9821805795: Equipment charges(w/ data plan \$55.41), 1.9.18 - 2.8.19	8531 · Main Plant Telephones	Belvedere	-20.00
			Inv #9821805795: Equipment charges(w/ data plan \$55.41), 1.9.18 - 2.8.19	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-1.19
			Inv #9821805795: Equipment charges(w/ data plan \$55.41), 1.9.18 - 2.8.19	8531 · Main Plant Telephones	Tiburon	-34.22
			Inv #9821805795: Monthly Charges	8531 · Main Plant Telephones	Belvedere	-87.92
			Inv #9821805795: Monthly Charges	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-5.21
			Inv #9821805795: Monthly Charges	8531 · Main Plant Telephones	Tiburon	-150.47
			Inv #9821805795: Taxes, Gov't Surcharges & Fees	8531 · Main Plant Telephones	Belvedere	-6.08
			Inv #9821805795: Taxes, Gov't Surcharges & Fees	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-0.36
			Inv #9821805795: Taxes, Gov't Surcharges & Fees	8531 · Main Plant Telephones	Tiburon	-10.40
TOTAL						-315.85
02/14/19	6770	Waste Management of Redwood ...	Acct #507-0000190-1507-2, Sludge Disposal, Jan '19	JP Morgan Chase - Primary 7399		
			Inv #0096536-1507-9 Sludge Disposal - 7 pick-ups, 47.78 tons, Jan '19	7029 · Main Plant Sludge Disposal	Belvedere	-673.83
			Inv #0096536-1507-9 Sludge Disposal - 7 pick-ups, 47.78 tons, Jan '19	7043 · Paradise Sludge Disposal	Tiburon:Paradise Cove	-39.96
			Inv #0096536-1507-8 Sludge Disposal - 7 pick-ups, 47.78 tons, Jan '19	7029 · Main Plant Sludge Disposal	Tiburon	-1,153.28
TOTAL						-1,867.07
02/14/19	6771	Westland Contractors, Inc.	FY17-18 Sewer Rehab Project, PP#3, Sept - Oct '18	JP Morgan Chase - Primary 7399		
			PP#3: FY17-18 Sewer Rehab Project - Belvedere (57.45%), 9.8.18 - 10.24.18	9304 · Belvedere Sewer Line Rehab Prog	Belvedere	-113,532.98
			PP#2: FY17-18 Sewer Rehab Project - Belvedere (57.45%), 9.8.18 - 10.24.18	Retainage Payable	Belvedere	5,676.65
			PP#2: FY17-18 Sewer Rehab Project - Tiburon (42.55%), 9.8.18 - 10.24.18	9301 · Tiburon Sewer Line Rehab Prog	Tiburon	-84,087.52
			PP#2: FY17-18 Sewer Rehab Project - Tiburon (42.55%), 9.8.18 - 10.24.18: 5...	Retainage Payable	Tiburon	4,204.37
TOTAL						-187,739.48

02/11/19

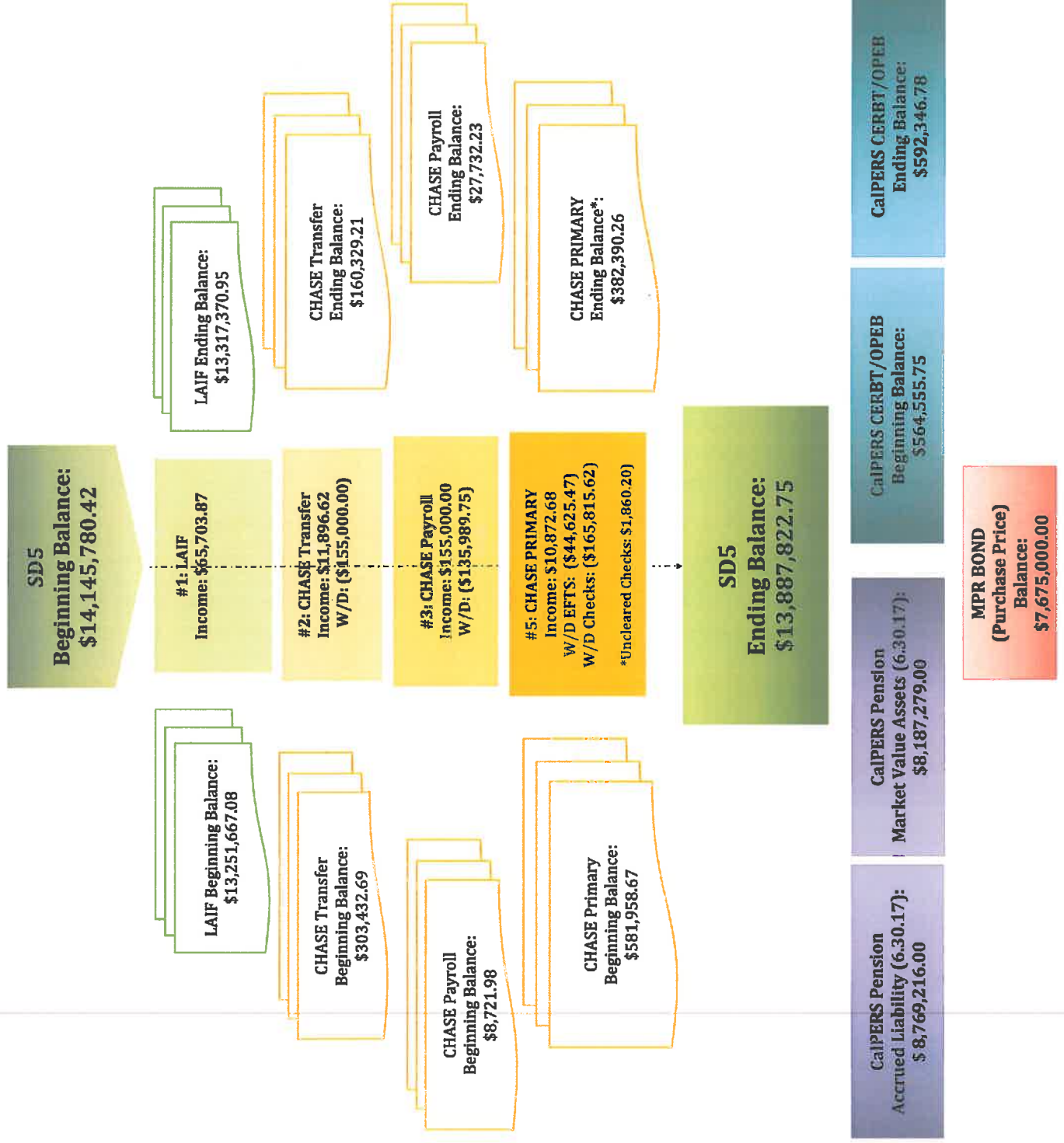
**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail**

January 16 through February 14, 2019

Date	Num	Name	Memo	Account	Class	Paid Amount
02/14/19	6772	Christopher Shipp	2457 Mar East Overcharge Refund, Feb '19	JP Morgan Chase - Primary 7399		
			2457 Mar East Overcharge Refund, 2.14.19	5007.1 · Sewer Service - Tiburon Ops	Belvedere	-839.47
			2457 Mar East Overcharge Refund, 2.14.19	5007.5 · Sewer Service - Tiburon Cap	Tiburon	-194.53
						-1,034.00
02/14/19	6773	Cottrell, Rulon	Con't Ed Reimb., SRJC, WTRIII Class, Jan '19	JP Morgan Chase - Primary 7399		
			Con't Ed: SRJC WTRIII Class, 1.14.19 - 5.13.19	6020 · Continuing Education	Belvedere	-126.86
			Con't Ed: SRJC WTRIII Class, 1.14.19 - 5.13.19	6020 · Continuing Education	Tiburon	-7.52
			Con't Ed: SRJC WTRIII Class, 1.14.19 - 5.13.19	6020 · Continuing Education	Belvedere	-217.12
						-351.50
02/14/19	6774	Driscoll, Stephen	Reimb. for CWEA Collections Syst, Maint., Grade II Cert Renewal, Jan '19	JP Morgan Chase - Primary 7399		
			CWEA Collections Syst, Maint., Grade II Cert Renewal Reimb., 1.1.19 - 6.30.19	6025 · Dues & Subscriptions	Belvedere	-16.60
			CWEA Collections Syst, Maint., Grade II Cert Renewal Reimb., 1.1.19 - 6.30.19	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-0.98
			CWEA Collections Syst, Maint., Grade II Cert Renewal Reimb., 1.1.19 - 6.30.19	6025 · Dues & Subscriptions	Tiburon	-28.42
			CWEA Collections Syst, Maint., Grade II Cert Renewal Reimb., 7.1.19 - 12.31...	6025 · Dues & Subscriptions	Belvedere	-16.60
			CWEA Collections Syst, Maint., Grade II Cert Renewal Reimb., 7.1.19 - 12.31...	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-0.98
			CWEA Collections Syst, Maint., Grade II Cert Renewal Reimb., 7.1.19 - 12.31...	6025 · Dues & Subscriptions	Tiburon	-28.42
						-92.00
02/14/19	6775	La Torre, Daniel P.	Standby Mileage Reimb, thru Dec '18	JP Morgan Chase - Primary 7399		
			Belvedere Standby Mileage Reimb, thru 12.31.18	6018.2 · Standby Mileage Expense Reimb	Belvedere	-32.70
			Tiburon Standby Mileage Reimb., thru 12.31.18	6018.2 · Standby Mileage Expense Reimb	Tiburon:Paradise Cove	-65.40
						-98.10
02/14/19	6776	Rosser, John	Standby Mi. Reimb., thru Dec '18	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb., thru 1.7.19	6018.2 · Standby Mileage Expense Reimb	Belvedere	-18.73
			Standby Mileage Reimb., thru 1.7.19	6018.2 · Standby Mileage Expense Reimb	Tiburon	-133.65
						-152.38
02/14/19	6777	Triola, Joseph	Standby Reimb, Jan - Feb '19	JP Morgan Chase - Primary 7399		
			Standby Mileage thru 1.13.19, Belv P&L	6018.2 · Standby Mileage Expense Reimb	Belvedere	-56.26
			Standby Mileage thru 2.3.19, Belv P&L	6018.2 · Standby Mileage Expense Reimb	Belvedere	-56.26
			Standby Mileage thru 2.3.19, Tib P&L	6018.2 · Standby Mileage Expense Reimb	Tiburon	-56.26
						-168.78

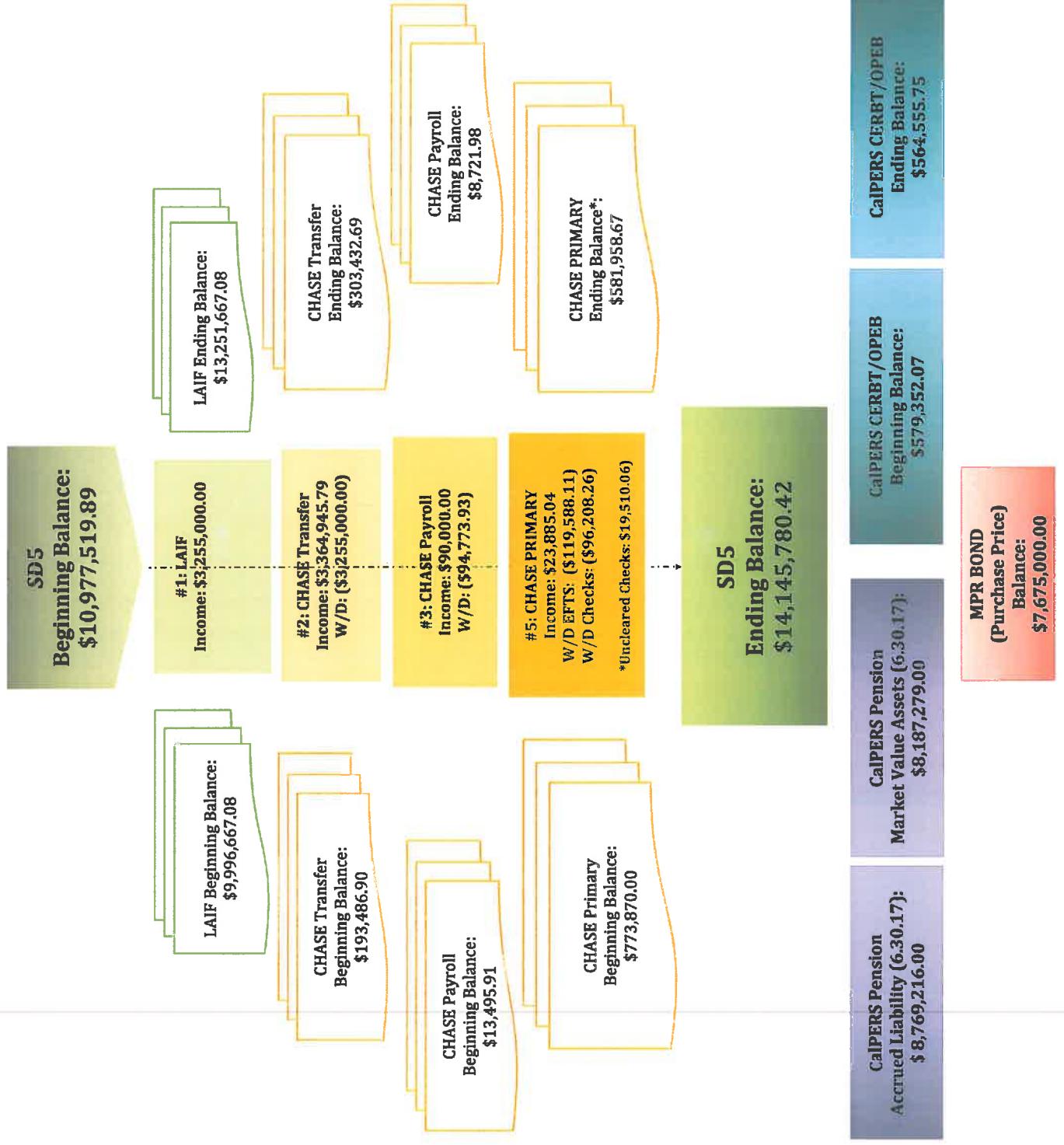
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: January, 2019



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: December, 2018



JAN 9, 2019

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

**CHECK DATE : 01/15/2019 WEEK 3
PERIOD BEGIN : 01/01/2019
PERIOD END : 01/15/2019**

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 01/15/2019. 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	51036.17		
READYCHECK DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	12
TOTAL NET PAYROLL	51036.17		

BILLING PAYMENT	341.01 ✓	Withdrawal made by PAYCHEX INC. on above check date.
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AMOUNT DEBITED FROM TAX ACCOUNT	21787.68		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	21787.68 ✓	NUMBER OF CHECKS PRINTED	12
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	72823.85		
TOTAL COST OF PAYROLL	73164.86	NUMBER OF MANUAL/VOID TRANSACTIONS	0

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE
FEDERAL	16501.54		01/18/2019 Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	2317.59		01/18/2019 Deposit made by PAYCHEX INC. on your behalf.

NEXT PERIOD DATES

CHECK DATE :	01/31/2019 WEEK 5	TRANSMIT DATE :	01/03/2019
PERIOD BEGIN :	01/16/2019		
PERIOD END :	01/31/2019		

JAN 29, 2019

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

CHECK DATE : 01/31/2019 WEEK 5
PERIOD BEGIN : 01/16/2019
PERIOD END : 01/31/2019

*dk
PR*

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 01/31/2019. 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	32492.53		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	14
TOTAL NET PAYROLL	32492.53		
 BILLING PAYMENT	 220.38 ✓	 Withdrawal made by PAYCHEX INC. on above check date.	
 AMOUNT DEBITED FROM TAX ACCOUNT	 17445.86		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	17445.86 ✓	NUMBER OF CHECKS PRINTED	14
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	49938.39		
TOTAL COST OF PAYROLL	50158.77	NUMBER OF MANUAL/VOID TRANSACTIONS	0

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE
FEDERAL	14102.69		02/06/2019 Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	2503.72		02/06/2019 Deposit made by PAYCHEX INC. on your behalf.

NEXT PERIOD DATES

CHECK DATE : 02/15/2019 WEEK 7 TRANSMIT DATE : 01/18/2019
PERIOD BEGIN : 02/01/2019
PERIOD END : 02/15/2019

Sanitary Distr. No.5 of Marin Co.
Balance Sheet
As of January 31, 2019

	Jan 31, 19	Dec 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Local Agency Investment Fund			
Belvedere			
Belvedere Operating	3,457,589.81	3,528,647.35	-71,057.54
Belvedere Operating Reserve	284,923.05	284,923.05	0.00
Belvedere Capital & CIP Reserve	2,900,365.98	2,898,235.33	2,130.65
Belvedere PERS Retirement Trust	152,530.00	152,530.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
Total Belvedere	7,151,658.84	7,220,585.73	-68,926.89
Tiburon			
Tiburon Operating	1,781,754.23	1,663,976.19	117,778.04
Tiburon Operating Reserve	414,430.00	414,430.00	0.00
Tiburon Capital & CIP Reserve	3,050,157.88	3,033,305.16	16,852.72
Tiburon PERS Retirement Trust	275,620.00	275,620.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Total Tiburon	6,165,712.11	6,031,081.35	134,630.76
Total Local Agency Investment Fund	13,317,370.95	13,251,667.08	65,703.87
JP Morgan Chase - Primary 7399	380,477.13	562,448.61	-181,971.48
JP Morgan Chase - Payroll 7606	27,732.23	4,499.94	23,232.29
JP Morgan Chase - Transfer 7622	160,329.21	303,432.69	-143,103.48
Total Checking/Savings	13,885,909.52	14,122,048.32	-236,138.80
Accounts Receivable			
Accounts Receivable	23,022.21	1,034.00	21,988.21
Total Accounts Receivable	23,022.21	1,034.00	21,988.21
Other Current Assets	881.92	881.92	0.00
Total Current Assets	13,909,813.65	14,123,964.24	-214,150.59
Fixed Assets	19,641,712.20	19,641,712.20	0.00
TOTAL ASSETS	33,551,525.85	33,765,676.44	-214,150.59
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Compensated Absences Current	154,737.02	154,737.02	0.00
Retainage Payable	27,378.67	27,378.67	0.00
MPR Rev Bond Interest Payable	-86,137.50	-86,137.50	0.00
Total Other Current Liabilities	95,978.19	95,978.19	0.00
Total Current Liabilities	95,978.19	95,978.19	0.00
Long Term Liabilities			
2061 - OPEB Related Liability	853,649.00	853,649.00	0.00
Pension-related Liabilities	-475,963.00	-475,963.00	0.00
MPR Revenue Bonds Payable	7,675,000.00	7,675,000.00	0.00
MPR Rev Bond Premiums Payable	876,279.39	876,279.39	0.00
Total Long Term Liabilities	8,928,965.39	8,928,965.39	0.00
Total Liabilities	9,024,943.58	9,024,943.58	0.00
Equity			
3000 - Closing Entries	632,275.00	632,275.00	0.00
3900 - Net Assets	22,660,144.59	22,660,144.59	0.00
Net Income	1,234,162.68	1,448,313.27	-214,150.59
Total Equity	24,526,582.27	24,740,732.86	-214,150.59
TOTAL LIABILITIES & EQUITY	33,551,525.85	33,765,676.44	-214,150.59

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Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 2018 through January 2019

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · Prop Tax Current Secured - Cap	437,948.24	700,000.00	-262,051.76	62.6%
5002 · Prop Tax Current Unsec	14,602.17	13,000.00	1,602.17	112.3%
5003 · Prop Tax Prior Unsec	577.23	0.00	577.23	100.0%
5006 · Suppl Unsec	71.33	100.00	-28.67	71.3%
5041 · Suppl Sec Assmnt - Current	4,464.39	15,000.00	-10,535.61	29.8%
5043 · Suppl Sec Assmnt - Redemption	4,205.83	500.00	3,705.83	841.2%
5046 · Excess ERAF	199,372.87	250,000.00	-50,627.13	79.7%
5280 · HOPTR	1,874.19	3,333.00	-1,458.81	56.2%
Total 5000 · Property Taxes	663,116.25	981,933.00	-318,816.75	67.5%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	1,219,859.60	2,223,002.68	-1,003,143.08	54.9%
5007.5 · Sewer Service - Tiburon Cap	277,982.08	507,742.01	-229,759.93	54.7%
5007.2 · Sewer Service-Belv Ops	748,987.09	1,346,023.72	-597,036.63	55.6%
5007.3 · Sewer Service-Belv Cap	528,820.80	950,357.28	-421,536.48	55.6%
Total 5007 · Sewer Service Charge	2,775,649.57	5,027,125.69	-2,251,476.12	55.2%
5201 · Interest				
5201.2 · Interest LAIF	131,549.20	25,000.00	106,549.20	526.2%
Total 5201 · Interest	131,549.20	25,000.00	106,549.20	526.2%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	5,150.00	5,000.00	150.00	103.0%
5900.31 · Collection	201,906.00	80,000.00	121,906.00	252.4%
5900.34 · Treatment	324,134.00	80,000.00	244,134.00	405.2%
Total 5900.3 · Connection Fees	531,190.00	165,000.00	366,190.00	321.9%
5900.4 · Inspection Permit Fees	12,167.50	7,500.00	4,667.50	162.2%
5900.5 · SASM Expense Reimb.	42,609.25	65,000.00	-22,390.75	65.6%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	12,863.00	-12,863.00	0.0%
Total Income	4,156,281.77	6,284,521.69	-2,128,239.92	66.1%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	878.76	1,000.00	-121.24	87.9%
6002 · Outreach & Newsletter	0.00	1,000.00	-1,000.00	0.0%
6008 · Audit & Accounting	23,504.37	32,500.00	-8,995.63	72.3%
6017 · Consulting Fees	20,532.51	100,000.00	-79,467.49	20.5%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	3,266.00	7,000.00	-3,734.00	46.7%
6018.2 · Standby Mileage Expense Reimb	3,312.38	8,000.00	-4,687.62	41.4%
Total 6018 · Travel & Meetings	6,578.38	15,000.00	-8,421.62	43.9%
6020 · Continuing Education	1,030.00	10,000.00	-8,970.00	10.3%
6021 · County Fees	11,107.65	16,500.00	-5,392.35	67.3%
6024 · Director Fees	2,500.00	9,000.00	-6,500.00	27.8%
6025 · Dues & Subscriptions	14,050.10	12,000.00	2,050.10	117.1%
6026 · Elections	0.00	7,000.00	-7,000.00	0.0%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	12,984.00	14,980.00	-1,996.00	86.7%
6033.2 · General Liability	51,025.00	47,966.00	3,059.00	106.4%
6033.3 · Physical Property Damage - Auto	1,342.00	1,368.00	-26.00	98.1%
Total 6033 · Insurance Property & Liability	65,351.00	64,314.00	1,037.00	101.6%

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Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2018 through January 2019

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Bu...
6039 · Legal	26,941.88	70,000.00	-43,058.12	38.5%
6047 · Office Supplies	1,739.41	7,000.00	-5,260.59	24.8%
6056 · Postage	279.24	1,000.00	-720.76	27.9%
6059 · Pollution Prevention/Public Edu	3,647.40	4,000.00	-352.60	91.2%
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
Total 6000 · Administrative Expenses	178,140.70	350,314.00	-172,173.30	50.9%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	24,042.53	200,000.00	-175,957.47	12.0%
7013 · Emergency Line Repair	11,750.01	50,000.00	-38,249.99	23.5%
Total 7010 · Pumps & Lines Maintenance	35,792.54	250,000.00	-214,207.46	14.3%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	1,614.52	10,000.00	-8,385.48	16.1%
7022 · Plant Maint. Parts & Service	9,715.07	50,000.00	-40,284.93	19.4%
7023 · Janitorial Supplies & Service	3,441.16	5,000.00	-1,558.84	68.8%
7024 · Main Plant Chemicals	46,759.49	100,000.00	-53,240.51	46.8%
7025 · Lab Supplies & Chemicals	14,267.39	10,000.00	4,267.39	142.7%
7027 · Electrical & Instrument	0.00	5,000.00	-5,000.00	0.0%
7028 · Grounds Maintenance	3,096.13	5,000.00	-1,903.87	61.9%
7029 · Main Plant Sludge Disposal	11,066.63	30,000.00	-18,933.37	36.9%
7030 · Main Plant Outfall	0.00	0.00	0.00	0.0%
Total 7020 · Main Plant Maintenance	89,960.39	215,000.00	-125,039.61	41.8%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	3,013.55	10,000.00	-6,986.45	30.1%
7042 · Paradise Supplies & Chemicals	1,651.20	5,000.00	-3,348.80	33.0%
7043 · Paradise Sludge Disposal	6,114.15	6,000.00	114.15	101.9%
Total 7040 · Paradise Cove Plant Maint	10,778.90	21,000.00	-10,221.10	51.3%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	23,600.02	45,000.00	-21,399.98	52.4%
7052 · Paradise Cove Monitoring	8,548.00	10,000.00	-1,452.00	85.5%
7053 · Chronic Toxicity Program Eval	0.00			
Total 7050 · Monitoring	32,148.02	55,000.00	-22,851.98	58.5%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	10,072.56	0.00	10,072.56	100.0%
7062 · Permits/Fees - General	33,083.71	40,000.00	-6,916.29	82.7%
7063 · Paradise Cove Permits/Fees	3,457.55	0.00	3,457.55	100.0%
7064 · Paradise Cove NPDES Renewal	2,428.00	0.00	2,428.00	100.0%
Total 7060 · Permits/Fees	49,041.82	40,000.00	9,041.82	122.6%
7070 · Truck Maintenance				
7071 · Fuel	3,729.94	8,000.00	-4,270.06	46.6%
7072 · Truck Maintenance	7,961.38	4,000.00	3,961.38	199.0%
Total 7070 · Truck Maintenance	11,691.32	12,000.00	-308.68	97.4%
Total 7000 · Ops & Maintenance Expenses	229,412.99	593,000.00	-363,587.01	38.7%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	547,858.25	996,691.40	-448,833.15	55.0%
8003 · Overtime	74,146.43	100,000.00	-25,853.57	74.1%
8004 · Standby Pay	41,938.47	67,080.00	-25,141.53	62.5%
8006 · Vacation Buyout	17,912.68	25,000.00	-7,087.32	71.7%
8013 · Payroll Taxes	52,949.86	88,000.00	-35,050.14	60.2%
8015 · Payroll/Bank Fees	862.18	5,500.00	-4,637.82	15.7%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%

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Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2018 through January 2019

	<u>Jul '18 - Jan 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bu...</u>
8019 · PERS Retirement				
8019.05 · PERS Retirement	78,233.15	201,134.11	-122,900.96	38.9%
8019.10 · PERS Retirement Trust	0.00	294,400.00	-294,400.00	0.0%
8019 · PERS Retirement - Other	17,816.32			
Total 8019 · PERS Retirement	96,049.47	495,534.11	-399,484.64	19.4%
8020 · Employee Health				
8020.05 · Employee Health	98,129.42	174,282.98	-76,153.56	56.3%
8021 · Employee Health Deductions	-3,097.85	-8,000.00	4,902.15	38.7%
Total 8020 · Employee Health	95,031.57	166,282.98	-71,251.41	57.2%
8022 · Retiree Health				
8022.05 · Retiree Health	46,431.41	58,826.86	-12,195.45	79.2%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	67,900.00	-67,900.00	0.0%
Total 8022 · Retiree Health	46,431.41	126,526.86	-80,095.45	36.7%
8023 · Workers Comp Insurance	21,935.00	23,138.50	-1,203.50	94.8%
Total 8000 · Salaries and Benefits Expenses	1,001,115.32	2,099,753.85	-1,098,638.53	47.7%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	43,210.24	75,000.00	-31,789.76	57.6%
8515 · Safety	3,389.41	20,000.00	-16,610.59	16.9%
8520 · Personal Protection/Safety Wear	6,395.18	15,000.00	-8,604.82	42.6%
8530 · Telephone				
8531 · Main Plant Telephones	4,547.62	11,000.00	-6,452.38	41.3%
8532 · Paradise Cove Telephones	2,175.56	4,000.00	-1,824.44	54.4%
8533 · Pumps & Lines Telephones	3,343.28	7,000.00	-3,656.72	47.8%
Total 8530 · Telephone	10,066.46	22,000.00	-11,933.54	45.8%
8540 · Utilities				
8541 · Water	2,056.39	3,500.00	-1,443.61	58.8%
8542 · Main Plant Utilities	88,685.01	180,000.00	-91,314.99	49.3%
8543 · Paradise Cove Utilities	6,507.15	13,500.00	-6,992.85	48.2%
8544 · Pump Station Utilities	15,259.83	35,000.00	-19,740.17	43.6%
Total 8540 · Utilities	112,508.38	232,000.00	-119,491.62	48.5%
Total 8500 · Other Operating Expenses	175,569.67	364,000.00	-188,430.33	48.2%
Total Expense	1,584,238.68	3,407,067.85	-1,822,829.17	46.5%
Net Ordinary Income	2,572,043.09	2,877,453.84	-305,410.75	89.4%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9201 · LED Lighting Upgrades	25,571.38	0.00	25,571.38	100.0%
9209 · Screw Press Blend Redundancy	15,733.84	15,000.00	733.84	104.9%
9211 · Odor Control Upgrades	0.00	50,000.00	-50,000.00	0.0%
9212 · Headworks Grinder Replacement	0.00	20,000.00	-20,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	41,305.22	85,000.00	-43,694.78	48.6%

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Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 2018 through January 2019

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Bu...
9300 - Pumps & Lines Capital				
9301 - Tiburon Sewer Line Rehab Prog	224,032.74	325,000.00	-100,967.26	68.9%
9302 - PS Control Panel Upgrades	59,971.35	60,000.00	-28.65	100.0%
9303 - Lateral Camera	10,935.98	25,000.00	-14,064.02	43.7%
9304 - Belvedere Sewer Line Rehab Prog	180,434.86	250,000.00	-69,565.14	72.2%
9306 - PS Pump & Valve Replacements	4,546.50	75,000.00	-70,453.50	6.1%
9307 - PS Generator Replacement	218.00			
9310 - BPS #13 Communication Proj	22,104.99	20,000.00	2,104.99	110.5%
9311 - Cove Road Force Main Replacemen	0.00	100,000.00	-100,000.00	0.0%
9313 - Manholes/Rodholes	0.00	50,000.00	-50,000.00	0.0%
9314 - Portable Emergency Generators	0.00			
9315 - TPS Comm/Radio Upgrade Proj	41,747.19	20,000.00	21,747.19	208.7%
Total 9300 - Pumps & Lines Capital	543,991.61	925,000.00	-381,008.39	58.8%
9400 - Paradise Cove Capital				
9405 - P.C. Generator Replacement	0.00	0.00	0.00	0.0%
Total 9400 - Paradise Cove Capital	0.00	0.00	0.00	0.0%
9500 - Undesignated Capital				
9510 - Undesignated Cap - M.P.	18,829.83	25,000.00	-6,170.17	75.3%
9520 - Undesignated Cap - P.C. Plant	0.00	10,000.00	-10,000.00	0.0%
9550 - Undesignated Cap - Belvedere	24,000.62			
Total 9500 - Undesignated Capital	42,830.45	35,000.00	7,830.45	122.4%
Total 9100 - Capital Expenditures	628,127.28	1,045,000.00	-416,872.72	60.1%
9700 - Debt Service				
9730 - Debt Service - MPR Project				
9731 - Debt Service MPR Bond Principal	460,000.00	460,000.00	0.00	100.0%
9732 - Debt Service MPR Bond Interest	172,275.00	341,000.00	-168,725.00	50.5%
Total 9730 - Debt Service - MPR Project	632,275.00	801,000.00	-168,725.00	78.9%
Total 9700 - Debt Service	632,275.00	801,000.00	-168,725.00	78.9%
Total Other Expense	1,260,402.28	1,846,000.00	-585,597.72	68.3%
Net Other Income	-1,260,402.28	-1,846,000.00	585,597.72	68.3%
Net Income	1,311,640.81	1,031,453.84	280,186.97	127.2%

**Sanitary Distr. No.5 of Marin Co.
Zone Report
January 2019**

02/11/19

	Paradise ... (Tiburon)	Tiburon - Oth... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5001.2 · Prop Tax Current Secured - Cap	1.83	52.65	54.48	0.00	54.48
5002 · Prop Tax Current Unsec	43.78	1,262.98	1,306.76	0.00	1,306.76
5003 · Prop Tax Prior Unsec	3.18	91.72	94.90	0.00	94.90
5041 · Suppl Sec Assmnt - Current	60.29	1,739.30	1,799.59	0.00	1,799.59
5043 · Suppl Sec Assmnt - Redemption	128.62	3,710.77	3,839.39	0.00	3,839.39
5280 · HOPTR	43.95	1,267.98	1,311.93	0.00	1,311.93
5483 · Other tax	116.89	3,372.58	3,489.47	0.00	3,489.47
Total 5000 · Property Taxes	398.54	11,497.98	11,896.52	0.00	11,896.52
5201 · Interest					
5201.2 · Interest LAIF	0.00	25,492.07	25,492.07	40,211.80	65,703.87
Total 5201 · Interest	0.00	25,492.07	25,492.07	40,211.80	65,703.87
5900.3 · Connection Fees					
5900.31 · Collection	0.00	0.00	0.00	5,201.00	5,201.00
5900.34 · Treatment	0.00	0.00	0.00	3,745.00	3,745.00
5900.3 · Connection Fees - Other	0.00	0.00	0.00	300.00	300.00
Total 5900.3 · Connection Fees	0.00	0.00	0.00	9,246.00	9,246.00
5900.4 · Inspection Permit Fees	0.00	500.00	500.00	300.00	800.00
5900.5 · SASM Expense Reimb.	0.00	13,878.96	13,878.96	8,109.25	21,988.21
Total Income	398.54	51,369.01	51,767.55	57,867.05	109,634.60
Expense					
6000 · Administrative Expenses					
6001 · Advertising	15.41	444.74	460.15	259.85	720.00
6008 · Audit & Accounting	41.64	1,201.90	1,243.54	702.22	1,945.76
6017 · Consulting Fees	71.93	1,744.37	1,816.30	1,545.05	3,361.35
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	31.23	901.30	932.53	528.60	1,459.13
6018.2 · Standby Mileage Expense Reimb	4.87	140.65	145.52	82.18	227.70
Total 6018 · Travel & Meetings	36.10	1,041.95	1,078.05	608.78	1,686.83
6024 · Director Fees	53.50	1,544.25	1,597.75	902.25	2,500.00
6025 · Dues & Subscriptions	4.03	116.12	120.15	67.85	188.00
6033 · Insurance Property & Liability					
6033.2 · General Liability	707.46	20,419.92	21,127.38	11,930.62	33,058.00
Total 6033 · Insurance Property & Liability	707.46	20,419.92	21,127.38	11,930.62	33,058.00
6039 · Legal	14.62	421.84	436.46	246.47	682.93
6047 · Office Supplies	6.49	187.36	193.85	109.49	303.34
6056 · Postage	0.15	4.27	4.42	2.49	6.91
Total 6000 · Administrative Expenses	951.33	27,126.72	28,078.05	16,375.07	44,453.12
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	0.00	3,565.24	3,565.24	442.56	4,007.80
7013 · Emergency Line Repair	0.00	1,893.60	1,893.60	1,106.40	3,000.00
Total 7010 · Pumps & Lines Maintenance	0.00	5,458.84	5,458.84	1,548.96	7,007.80
7020 · Main Plant Maintenance					
7022 · Plant Maint. Parts & Service	0.00	-327.60	-327.60	-191.42	-519.02
7023 · Janitorial Supplies & Service	0.00	225.22	225.22	131.85	357.07
7024 · Main Plant Chemicals	0.00	1,839.99	1,839.99	1,074.87	2,914.86
7025 · Lab Supplies & Chemicals	0.00	2,500.13	2,500.13	1,460.80	3,960.93
7026 · SASM Supplies & Chem	0.00	8,722.96	8,722.96	5,096.68	13,819.64
7029 · Main Plant Sludge Disposal	0.00	1,242.04	1,242.04	725.68	1,967.72
Total 7020 · Main Plant Maintenance	0.00	14,202.74	14,202.74	8,298.46	22,501.20

Sanitary Distr. No.5 of Marin Co.
Zone Report
January 2019

02/11/19

	Paradise ... (Tiburon)	Tiburon - Oth... (Tiburon)	Total Tiburon	Belvedere	TOTAL
7040 · Paradise Cove Plant Maint					
7042 · Paradise Supplies & Chemicals	368.89	0.00	368.89	0.00	368.89
7043 · Paradise Sludge Disposal	1,268.03	0.00	1,268.03	0.00	1,268.03
Total 7040 · Paradise Cove Plant Maint	1,636.92	0.00	1,636.92	0.00	1,636.92
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	3,374.39	3,374.39	1,971.61	5,346.00
7052 · Paradise Cove Monitoring	968.00	0.00	968.00	0.00	968.00
Total 7050 · Monitoring	968.00	3,374.39	4,342.39	1,971.61	6,314.00
7070 · Truck Maintenance					
7071 · Fuel	19.20	554.28	573.48	323.84	897.32
Total 7070 · Truck Maintenance	19.20	554.28	573.48	323.84	897.32
Total 7000 · Ops & Maintenance Expenses	2,624.12	23,590.25	26,214.37	12,142.87	38,357.24
8000 · Salaries and Benefits Expenses					
8001 · Salaries	2,152.24	56,967.36	59,119.60	33,283.87	92,403.47
8030 · Salaries Reimbursed by SASM	0.00	5,156.00	5,156.00	3,012.57	8,168.57
8003 · Overtime	215.60	6,223.26	6,438.86	3,636.04	10,074.90
8004 · Standby Pay	134.16	3,872.33	4,006.49	2,262.46	6,268.95
8006 · Vacation Buyout	76.41	2,205.48	2,281.89	1,288.59	3,570.48
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	0.00	0.00	0.00	0.00
8013 · Payroll Taxes	278.63	8,042.65	8,321.28	4,699.03	13,020.31
8015 · Payroll/Bank Fees	12.02	346.76	358.78	202.61	561.39
8019 · PERS Retirement					
8019.05 · PERS Retirement	282.16	8,144.37	8,426.53	4,758.48	13,185.01
8019 · PERS Retirement - Other	366.29	10,572.75	10,939.04	6,177.28	17,116.32
Total 8019 · PERS Retirement	648.45	18,717.12	19,365.57	10,935.76	30,301.33
8020 · Employee Health					
8020.05 · Employee Health	272.21	7,824.56	8,096.77	4,590.81	12,687.58
8021 · Employee Health Deductions	-0.66	-19.22	-19.88	-11.22	-31.10
Total 8020 · Employee Health	271.55	7,805.34	8,076.89	4,579.59	12,656.48
8022 · Retiree Health					
8022.05 · Retiree Health	14.80	427.12	441.92	249.55	691.47
Total 8022 · Retiree Health	14.80	427.12	441.92	249.55	691.47
Total 8000 · Salaries and Benefits Expenses	3,803.86	109,763.42	113,567.28	64,150.07	177,717.35
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	151.73	4,379.68	4,531.41	2,558.86	7,090.27
8515 · Safety	7.49	216.19	223.68	126.32	350.00
8520 · Personal Protection/Safety Wear	15.00	432.97	447.97	252.98	700.95
8530 · Telephone					
8531 · Main Plant Telephones	0.00	357.13	357.13	208.68	565.81
8532 · Paradise Cove Telephones	325.57	0.00	325.57	0.00	325.57
8533 · Pumps & Lines Telephones	173.46	305.32	478.78	0.00	478.78
Total 8530 · Telephone	499.03	662.45	1,161.48	208.68	1,370.16
8540 · Utilities					
8541 · Water	0.00	424.87	424.87	311.85	736.72
8542 · Main Plant Utilities	0.00	7,570.34	7,570.34	4,423.23	11,993.57
8543 · Paradise Cove Utilities	1,048.39	0.00	1,048.39	0.00	1,048.39
8544 · Pump Station Utilities	214.41	1,387.24	1,601.65	1,228.93	2,830.58
Total 8540 · Utilities	1,262.80	9,382.45	10,645.25	5,964.01	16,609.26
Total 8500 · Other Operating Expenses	1,936.05	15,073.74	17,009.79	9,110.85	26,120.64
Total Expense	9,315.36	175,554.13	184,869.49	101,778.86	286,648.35

**Sanitary Distr. No.5 of Marin Co.
Zone Report
January 2019**

02/11/19

	Paradise ... (Tiburon)	Tiburon - Oth... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Net Ordinary Income	-8,916.82	-124,185.12	-133,101.94	-43,911.81	-177,013.75
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9209 · Screw Press Blend Redundancy	0.00	9,931.20	9,931.20	5,802.64	15,733.84
9225.95 · SCADA Upgrade & Replacement	0.00	88.94	88.94	4,067.31	4,156.25
Total 9200 · Main Plant Equipment Capital	0.00	10,020.14	10,020.14	9,869.95	19,890.09
9300 · Pumps & Lines Capital					
9310 · BPS #13 Communication Proj	0.00	0.00	0.00	15,164.23	15,164.23
9315 · TPS Comm/Radio Upgrade Proj	0.00	2,082.52	2,082.52	0.00	2,082.52
Total 9300 · Pumps & Lines Capital	0.00	2,082.52	2,082.52	15,164.23	17,246.75
Total 9100 · Capital Expenditures	0.00	12,102.66	12,102.66	25,034.18	37,136.84
Total Other Expense	0.00	12,102.66	12,102.66	25,034.18	37,136.84
Net Other Income	0.00	-12,102.66	-12,102.66	-25,034.18	-37,136.84
Net Income	-8,916.82	-136,287.78	-145,204.60	-68,945.99	-214,150.59

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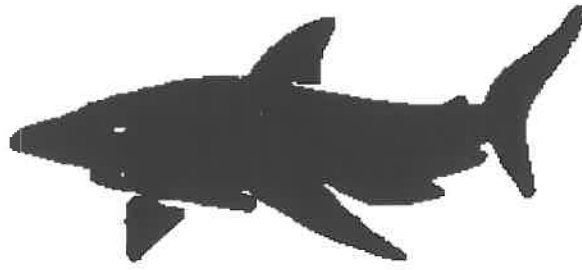
**Sanitary Distr. No.5 of Marin Co.
Monthly O.T. Report
January 2019**

02/11/19

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
Cottrell, Rulon						
Check	01/31/19	0331-3081	Cottrell, Rulon	2.0 Hrs. O.T. @ 1.5x	334.73	334.73
Check	01/31/19	0331-3081	Cottrell, Rulon	0 Hrs. O.T. @ 2.0x		334.73
Total Cottrell, Rulon					334.73	334.73
Dohrmann, Robin						
Check	01/15/19	0151-3069	Dohrmann, Robin	7.0 Hrs. O.T. @ 1.5x	516.66	516.66
Check	01/31/19	0331-3083	Dohrmann, Robin	15.0 Hrs. O.T. @ 1.5x	1,107.13	1,623.79
Check	01/31/19	0331-3083	Dohrmann, Robin	0.5 Hrs. O.T. @ 2.0x	49.21	1,673.00
Total Dohrmann, Robin					1,673.00	1,673.00
Driscoll, Stephen						
Check	01/15/19	0151-3071	Driscoll, Stephen	10.0 Hrs. O.T. @ 1.5x	813.74	813.74
Check	01/31/19	0331-3085	Driscoll, Stephen	12.0 Hrs. O.T. @ 1.5x	976.49	1,790.23
Check	01/31/19	0331-3085	Driscoll, Stephen	0.5 Hrs. O.T. @ 2.0x	54.25	1,844.48
Total Driscoll, Stephen					1,844.48	1,844.48
La Torre, Daniel P.						
Check	01/15/19	0151-3073	La Torre, Daniel P.	10.0 Hrs. O.T. @ 1.5x	738.09	738.09
Check	01/15/19	0151-3073	La Torre, Daniel P.	3.0 Hrs. O.T. @ 2.0x	295.23	1,033.32
Total La Torre, Daniel P.					1,033.32	1,033.32
O'Day, Tim						
Check	01/15/19	0151-3075	O'Day, Tim	11.0 Hrs. O.T. @ 1.5x	895.11	895.11
Check	01/15/19	0151-3075	O'Day, Tim	5.0 Hrs. O.T. @ 2.0x	542.49	1,437.60
Check	01/31/19	0331-3088	O'Day, Tim	15.5 Hrs. O.T. @ 1.5x	1,261.30	2,698.90
Check	01/31/19	0331-3088	O'Day, Tim	7.0 Hrs. O.T. @ 2.0x	759.49	3,458.39
Total O'Day, Tim					3,458.39	3,458.39
Rosser, John						
Check	01/31/19	0331-3090	Rosser, John	16.0 Hrs. O.T. @ 1.5x	1,124.70	1,124.70
Check	01/31/19	0331-3090	Rosser, John	4.5 Hrs. O.T. @ 2.0x	421.76	1,546.46
Total Rosser, John					1,546.46	1,546.46
Triola, Joseph						
Check	01/31/19	0331-3093	Triola, Joseph	2.5 Hrs. O.T. @ 1.5x	184.52	184.52
Check	01/31/19	0331-3093	Triola, Joseph	0.0 Hrs. O.T. @ 2.0x	0.00	184.52
Total Triola, Joseph					184.52	184.52
TOTAL					10,074.90	10,074.90

Sanitary District No. 5 of Marin County



District Management Report January 2019

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: February 21, 2019
To: Board of Directors
From: Tony Rubio, District Manager/ Chief Plant Operator
Subject: Management Report for January 2019

Fiscal Status

Period Covered: July 1, 2018 –January 31, 2019
Percent of Fiscal Year: 58%
Percent of Budgeted Income to Date: 66.1%
Percent of Budgeted Expenditures to Date: 48.5% (operating only)

Personnel

Separations: None
New Hires: 2
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 January 2019 Include:

Financial/Budgetary/Business Administration

- Received revised CODE publishing proof and provided comments to Code Publishing
- RD working with GOV invest for use during upcoming budget preparations.

HR and Personnel

- Received Draft succession plan worksheets from staff. Will be reviewing the month of March
- Hired 2 new employees. 1 Collection System Maintenance Tech and 1 Operator
- Drake Swett- Maintenance Collection System Technician, Chad Bilsborough- Operator
- TR to attend WEF/AWWA Utility Management Conference- Nashville-TN March 5-8

Continuing Education and Safety Training

- Confined Space Entry
- Steve D at Collection System III review

Collection System Performance

Belvedere:

- Telstar Instruments continues work at new control panels to establish communications in Belvedere - Currently working on #13 and #14 (west shore)
- Performing Yearly audit of SSMP
- Stations #3, #5, #12 & #15 now have standardized communications, remaining stations will be standardized as new control panels are installed.
- Received quote for replacement generator at station #2
- Wet well trends are tracking and can provide more data to staff about wet weather events

Tiburon:

- Performing yearly audit of SSMP
- Stations 1-9 now have standardized communications
- Wet well trends are tracking and can provide more data to staff about wet weather events

Paradise Cove:

- Performing yearly audit of SSMP

- Will begin investigation of standardizing communications at seafirth 1 and 2.

Treatment Plant Performance

Paradise Cove:

- Submitted No Spill report to RWQCB on CIWQS
- Submitted 4th Quarter SMR and DMR to the RWQCB
- Submitted Annual SMR to the RWQCB

Main Plant:

- Submitted December 2018 SMR and DMR to the RWQCB
- Submitted Annual SMR to the RWQCB
- Work Orders being performed

Pollution Prevention Activities

- KC attended P2 Monthly Meeting.
- Begging preparation of Annual Pollutant Minimization report for submitting to the RWQCB

Capital Improvement Projects

- 18/19 Sewer Rehabilitation Project List reviewed at CIP meeting- Nute to provide proposal for putting bid package together.
- Met with Town of Tiburon to discuss cove road force main replacement project. A few items were discussed and the engineer is looking into them for us.

Agenda – Notes of Explanation

Sanitary District No. 5 Special Board Meeting

February 21, 2019

Review and Discuss 2019 SD5 Weather Event Activities, as of February 18, 2019

STAFF REPORT:

The plant recorded a total of 6.6" of rain between Wednesday morning (2/13/19) and Friday evening (2/15/19).

The Main Treatment Plant blended (bypassed secondary treatment - flows above 2.3mgd) from 2/13/19 at 0837 hrs. through 2/15/19 at 1015 hrs., for a total 49 hours and 28 minutes.

The Main Treatment Plant discharged a total of 3.679 million gallons of blended effluent during that time-period. Total wastewater treatment discharge for that duration was 8.279 million gallons (blended effluent included in this figure). For comparison, the district typically discharges 1.10 million gallons in a 48hr period during dry weather conditions.

Slide at Vistazo West:

TEAM Ghilotti came to the site of a landslide at Vistazo West, which had damaged SD5's 8" main gravity line, to install a more permanent bypass system, as SD5 did not/does not have the man-power to staff a 24hr pump-watch operation for a prolonged period of time (although SD5 did perform a 24hr hr bypass pump-around system the first day). This allowed SD5 to get out of the way of repairs the town and PG&E would need to make in the area. The bypass installation was completed on Friday night (2.15.19). One hundred sixty feet of C-900 (thick wall pvc) pipe was installed down the hill and out of the way of the slide area. This setup will suffice for the time it will take to make the various road repairs, which could take up to few months. Patrick Kerslake, at the Town, was very helpful with clear communication and coordination, which allowed SD5 to get in and complete our portion of the work.



Overflow at Cove Road due to the heavy rains:

The manhole in front of the Cove Road pump station (BPS#1) began to bubble first thing in the morning after prolonged heavy rain and high tides. BPS#1 was pumping at full capacity and could not move the inflow and infiltration of the rainwater in to the system fast enough and thus caused the lowest/closest manhole to BPS#1 to back up and overflow.

It overflowed for approximately 2hrs until the rain slowed down a bit and the tide began to go down.

The Cove Road Force Main Replacement Project will assist in minimizing this risk in the future, as a larger diameter pipe will be able to handle more flow. This does not correct the problem of major Inflow & Infiltration (I&I), however. The District is doing many things, in terms of trying to reduce I&I, such as recent lateral requirements and annual sewer rehabilitation projects but we still have very high amounts of I&I. We will review this issue at our next CIP meeting in March.

Overflow at Laurel Avenue due to heavy rains/debris in line:

Water was coming out of a resident's cleanout up the street from Belvedere's City Hall. The District's line was partially blocked with debris. Staff was able to clear the line and discovered the blockage included two bricks, possibly from a compromised manhole. The City of Belvedere sewer system has many brick manholes in the area; one of them may have been compromised due to the high Inflow & Infiltration (I&I).

The manholes will be inspected the week of Feb 19-22.

FISCAL IMPACT:

TBD

CEQA (California Environmental Quality Act)

Not Applicable

Recommendation:

TBD



Tony Rubio, District Manager



The Caprice Restaurant

2000 Paradise Dr.

Tiburon Ca. 94920

420 Columbus Ave. (mailing address)

San Francisco. Ca. 94133

415-971-7673

jdboz@me.com

RECEIVED
FEB 13 2019
Sanitary District No. 5
of Marin County

Tiburon Sanitation District 5

2001 Paradise Dr.

Tiburon Ca. 94920

February 13, 2019

Re: Valet Parking

In order to mitigate neighborhood concerns, the town of Tiburon is approving an encroachment permit to have valet parking in the lot across the street from the Sanitation District building

They do not want cars pulling into the caprice and making U-turns

We would like to use the spaces in front of the Sanitation district as a valet pick-up point

Would it be possible to use 2-3 spaces as a valet parking pickup point limited to 5:30 to 10:00 pm?

1. We can obtain certificate of additional insurance to indemnify the Sanitation District
2. Cars are picked up and dropped off there from pt. Tiburon parking lot
3. The valet is more visible at Sanitation than in the lot across the street
4. The public parking lot will be just that, with no connection to the restaurant
5. Public parking is for the public and not part of any resident or businesses it's 1st come 1st served
6. Revocable after a 6 month try out

Your consideration is greatly appreciated

Sincerely



Jerry Dal Bozzo

President - Caprice Restaurant



**California Special
Districts Association**
Districts Stronger Together

RECEIVED

FEB 14 2019

Sanitary District No. 5
of Marin County

DATE: February 15, 2019

TO: CSDA Voting Member Presidents and General Managers

FROM: CSDA Elections and Bylaws Committee

SUBJECT: **CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS
SEAT B**

The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2020 - 2022 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent.
(See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.
(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.
(CSDA does not reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.
(CSDA does not reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).

Nomination Procedures: Any Regular Member in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations is April 17, 2019. Nominations and supporting documentation may be mailed, faxed, or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814
Fax: 916.442.7889
E-mail: amberp@cda.net

Once received, nominees will receive a candidate's letter in the mail. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on June 17, 2019. All votes must be received through the system no later than 5:00 p.m. August 9, 2019. The successful candidates will be notified no later than August 13, 2019. All selected Board Members will be introduced at the Annual Conference in Anaheim, CA in September 2018.

Expiring Terms

(See enclosed map for Network breakdown)

Northern Network	Seat B-Greg Orsini, GM, McKinleyville Community Services District*
Sierra Network	Seat B-Ginger Root, GM, Lincoln Rural County Fire Protection District *
Bay Area Network	Seat B-Ryan Clausnitzer, SDA, GM, Alameda County Mosquito Abatement District*
Central Network	Seat B-Tim Ruiz, GM, West Niles Community Services District
Coastal Network	Seat B-Jeff Hodge, SDA, GM, Santa Ynez Community Services District*
Southern Network	Seat B-Bill Nelson, Director, Orange County Cemetery District

(* = Incumbent is running for re-election)

AGAIN, THIS YEAR!

This year we will be using a web-based online voting system, allowing your district to cast your vote easily and securely. Electronic Ballots will be emailed to the main contact in your district June 17, 2019. All votes must be received through the system no later than 5:00 p.m. August 9, 2019.

Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail Amberp@cda.net by April 17, 2019 in order to ensure that you will receive a paper ballot on time.

CSDA will mail paper ballots on June 17 per district request only. ALL ballots must be received by CSDA no later than 5:00 p.m. August 9, 2019.

The successful candidates will be notified no later than August 14, 2019. All selected Board Members will be introduced at the Annual Conference in Anaheim, CA in September 2019.

If you have any questions, please contact Amber Phelen at amberp@cda.net.



**California Special
Districts Association**
Districts Stronger Together

2019 BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____
(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: _____

E-mail: _____

Nominated by (optional): _____

Return this form and a Board resolution/minute action supporting the candidate and Candidate Information Sheet by fax, mail, or email to:

CSDA
Attn: Amber Phelen
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732 (916) 442-7889 fax

amberp@csda.net

DEADLINE FOR RECEIVING NOMINATIONS – April 17, 2019



**California Special
Districts Association**
Districts Strung Together

2019 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

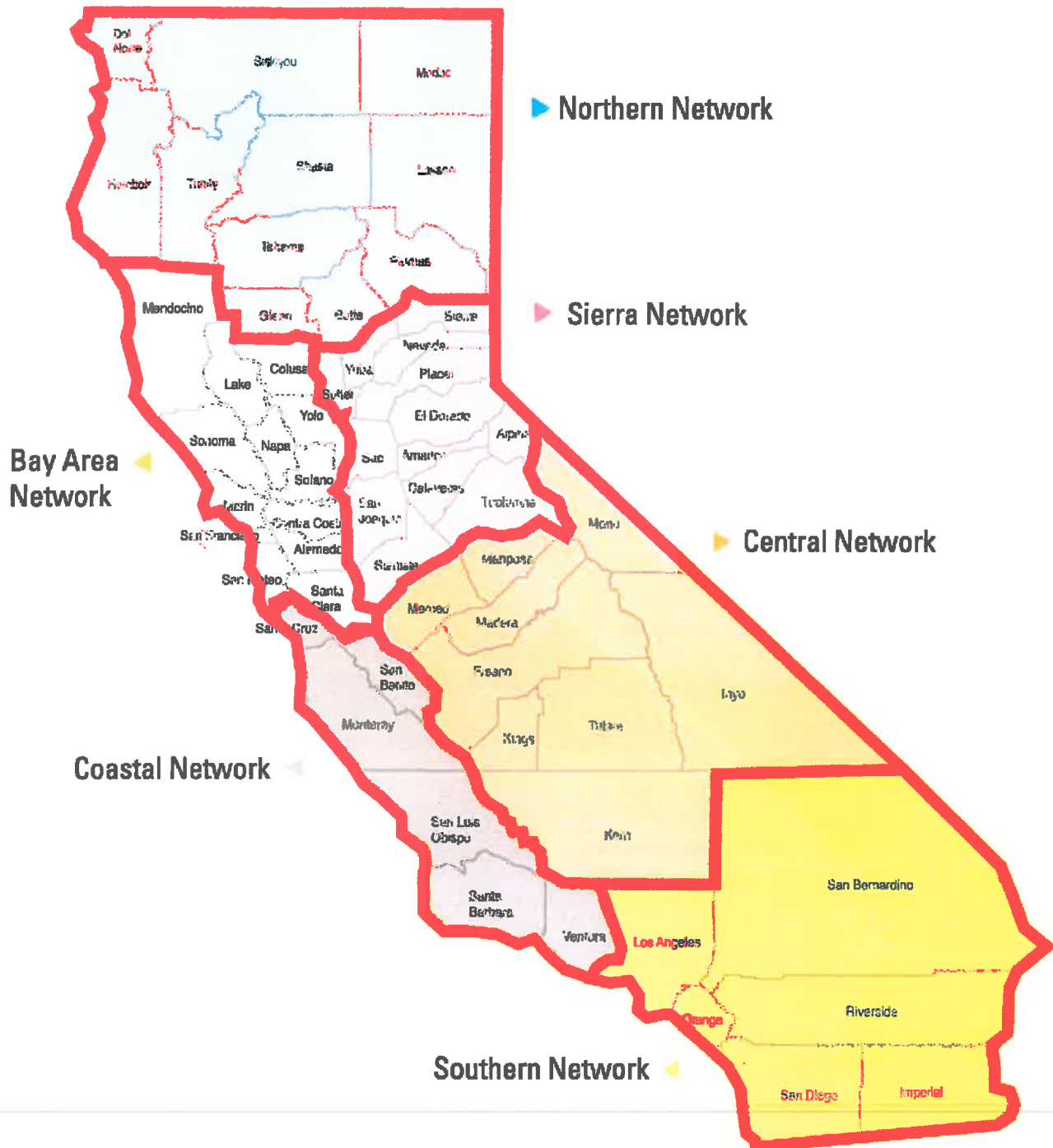
4. List civic organization involvement:

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**



California Special Districts Association

DISTRICT NETWORKS



DECISION/ACTION ITEM LOG

CIP Committee: February 12, 20129

Sanitary District No. 5 of Marin County

Item #8

ACTIVE ITEMS SHEET

No.	Item	Submission Date	Responsible Party	DECISION ONLY Due / Completed	ACTION REQUIRED Due / Completed	Comment/Reference Document
27	FY2017-2018 Sewer Rehab Project	11.7.17	Nute/TR/CIP	1.31.18		Working on Design Drawings for new FY2017-2018 Sewer Rehab Project; CIP Rec'd & Approved Specs, Plans & Estimate for Bid, as of 2.13.18, Notice of Award to be decided at 3.15.18 Brd. Mtg.; Awarded to Westland Contractors, Inc.; NTP issued for 7.1.18; Work currently in progress, as of 7.10.18, 8.15.18, 9.15.18, 10.15.18; Work to be completed no later than Oct-21st-2018-11-15; Project complete, as of 11.13.18; Waiting on final invoice from Westland, as of 2.12.19

**Special District of Sanitary District No. 5 (Marin)
Special Districts Financial Transactions Report
General Information**

Item #12A

Fiscal Year: 2018

District Mailing Address

Street 1 P.O. BOX 227

☐ Has Address Changed?

Street 2

City TIBURON

State CA Zip 94920

Email TRUBIO@SANI5.ORG

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	JOHN		CARAPIET	PRESIDENT
Member 2	TOD		MOODY	VICE PRESIDENT
Member 3	CATHARINE		BENEDIKTSSON	SECRETARY
Member 4	MICHAEL		LASKY	DIRECTOR
Member 5	RICHARD		SNYDER	DIRECTOR
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	TONY		RUBIO	MANAGER	TRUBIO@SANI5.ORG
Officials					

Report Prepared By

First Name	KATHRYN	M. I.	E	Last Name	HARRIS
Telephone	(415) 461-8500	Email	KAT@PC-CPAS.COM		

Independent Auditor

Firm Name	PEROTTI & CARRADE, CPAS				
First Name	KATHRYN	M. I.	E	Last Name	HARRIS
Telephone	(415) 461-8500				

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☐ Yes ☒ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No

Special District of Sanitary District No. 5 (Marin)
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues		
R01.	Service Charges	5,113,381
R02.	Permit and Inspection Fees	16,700
R03.	Connection Fees	515,978
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	81,301
R08.	Total Operating Revenues	\$5,727,360
Operating Expenses		
R09.	Transmission	1,100,660
R10.	Treatment and Disposal	1,496,582
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	606,893
R16.	Depreciation and Amortization Expenses	1,523,589
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$4,729,724
R19.	Operating Income (Loss)	\$997,636
Nonoperating Revenues		
R20.	Investment Earnings	156,862
R21.	Rents, Leases, and Franchises	
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	785,733
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	791
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
Intergovernmental – State		
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	3,774

SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	322,818
R41.	Total Nonoperating Revenues	\$1,269,778
	Nonoperating Expenses	
R42.	Interest Expense	286,996
R43.	Loss on Disposal of Capital Assets	15,616
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$302,612
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,964,802
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$1,964,802
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$21,567,091
R58.	Adjustment	-875,837
R59.	Reason for Adjustment	GASB 75 implementation
R60.	Net Position (Deficit), End of Fiscal Year	\$22,656,056
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	10,732,456
R62.	Restricted	
R63.	Unrestricted	11,923,600
R64.	Total Net Position (Deficit)	\$22,656,056

Notes:

(R59) Reason for Adjustment: GASB 75 implementation

Special District of Sanitary District No. 5 (Marin)
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Treatment Plant Improvements
R04. Nature of Revenue Pledged	All Net Revenues of the System
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Sewer Enterprise
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2032
R12. Principal Authorized	10,935,000
R13. Principal Issued to Date	10,935,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$8,585,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	450,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$8,135,000
R22. Principal Payable, Current Portion	460,000
R23. Principal Payable, Noncurrent Portion	\$7,675,000
R24. Interest Paid in Current Fiscal Year	349,050
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Sanitary District No. 5 (Marin)
Special Districts Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2018

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued In Current Fiscal Year	Principal Paid In Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Revenue Bonds								
Treatment Plant Improvements	2012	8,585,000	0	450,000	8,135,000	460,000	7,675,000	349,050
Total Enterprise Debt:		\$8,585,000	\$0	\$450,000	\$8,135,000	\$460,000	\$7,675,000	\$349,050

Special District of Sanitary District No. 5 (Marin)
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			349,050
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$349,050
R06. Debt Service			286,996
R07. Difference	\$0	\$0	\$62,054
R08. Reason for Difference			BOND FEE AMORTIZA

Note:

(R08) Ent-Reason for Difference: BOND FEE AMORTIZATION

Special District of Sanitary District No. 5 (Marin)
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

2018

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	6,452,722	
R02. Restricted		
R03. Accounts Receivable (net)	81,319	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	70,080	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$6,604,121	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	6,662,640	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	49,295	
R17. Buildings and Improvements	42,677,255	
R18. Equipment	560,939	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-23,543,754	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$26,406,375	\$0
R27. Total Assets	\$33,010,496	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,332,505	
R28.5 Related to OPEB	119,370	

R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,451,875	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$34,462,371	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	281,443	
R33.	Contracts and Retainage Payable	329,062	
R34.	Interest Payable	86,137	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	114,096	
R38.	Accrued Compensated Absences	154,737	
R39.	Long-Term Debt, Due Within One Year	480,000	0
R40.	Other Long-Term Liabilities, Due Within One Year	67,439	
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,492,914	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds	7,675,000	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	583,347	
R57.	Net OPEB Liability	959,664	
R58.	Other Noncurrent Liabilities 1	808,840	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$10,026,851	\$0
R61.	Total Liabilities	\$11,519,765	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	273,195	
R62.5	Related to OPEB	13,355	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$286,550	\$0

R65.	Total Liabilities and Deferred Inflows of Resources	\$11,806,315	\$0
R66.	Total Net Position (Deficit)	\$22,656,056	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	10,732,456	
R68.	Restricted		
R69.	Unrestricted	11,923,600	
R70.	Total Net Position (Deficit)	\$22,656,056	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$34,462,371	\$0

Special District of Sanitary District No. 5 (Marin)
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

R01. Appropriations Limit	2,388,763
R02. Total Annual Appropriations Subject to the Limit	1,113,116
R03. Revenues Received (Over) Under Appropriations Limit	\$1,275,647

Special District of Sanitary District No. 5 (Marin)
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018		⊕ Current Year ⊖ Prior Year	
FORM DESC	FIELD NAME	FOOTNOTES	
SewerEnterpriseFund	(R03)ConnectionFees	NUMBER OF FIXTURES ADDITION INCREASE.	
SewerEnterpriseFund	(R07)OtherOperatingRevenues	FEES CHARGED TO ANOTHER SANITARY DISTRICT FOR SERVICES PERFORMED ON LINES OWNED BY THE OTHER SANITARY DISTRICT.	
SewerEnterpriseFund	(R20)InvestmentEarnings	TOTAL CASH IN LOCAL AGENCY INVESTMENT FUND INCREASED.	
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	EXCESS ERAF	
SewerEnterpriseFund	(R43)LossOnDisposalofCapitalAssets	DISPOSAL PROPERTIES ARE AT COST OF APPROX. \$75,000 AND ACCUMULATED DEPRECIATION OF APPROX. \$50,000.	
SewerEnterpriseFund	(SD28)PriorYearTaxesandAssessments	THE VALUE FLUCTUATES FROM YEAR TO YEAR.	
ProprietaryFunds	(R01)Entpr-Unrestricted	INCREASE OF LOCAL AGENCY INVESTMENT FUND DUE TO INCREASE IN NET FINANCIAL POSITION AND TRANSFER FROM RESERVES.	
ProprietaryFunds	(R03)Entpr-AccountsReceivable(net)	DUE TO TIMING OF SEWER CHARGE RECEIVED FROM COUNTY OF MARIN.	
ProprietaryFunds	(R09)Entpr-PrepaidItems	PREPAYMENT OF ANNUAL PERMIT TO BAAQMD, AND DUES/SUBSCRIPTIONS TO SEVERAL VENDORS.	
ProprietaryFunds	(R13)Entpr-NoncurrentAssets	TRANSFER OF APPROX. \$3.9M TO OPERATING CASH.	
ProprietaryFunds	(R32)Entpr-AccountsPayable	APPROX. \$95K TO MARIN COUNTY DUE TO OVER BILLED SEWER CHARGES.	
ProprietaryFunds	(R37)Entpr-DepositsandAdvances	DUE TO TIMING OF PERMIT ISSUANCE AND INSPECTION COMPLETED.	
ProprietaryFunds	(R38)Entpr-AccruedCompensatedAbsences	OVER TIME AND VACATION HOURS INCREASED.	
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	CURRENT PORTION OF BOND AMORTIZATION	
ProprietaryFunds	(R57)Entpr-NetOPEB Liability	Implementation of GASB No. 75	
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	MPR REVENUE BOND PREMIUM PAYABLE	

Total Footnote: 16

Special District of Tiburon/Belvedere Wastewater Financing Authority
Special Districts Financial Transactions Report
General Information

Item #12B

Fiscal Year: 2018

District Mailing Address

Street 1 P.O. BOX 227

☐ Has Address Changed?

Street 2

City TIBURON

State CA Zip 94920

Email TRUBIO@SANIS.ORG

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	JOHN		CARAPIET	PRESIDENT
Member 2	TOD		MOODY	VICE PRESIDENT
Member 3	CATHARINE		BENEDIKTSSON	SECRETARY
Member 4	MICHAEL		LASKY	DIRECTOR
Member 5	RICHARD		SNYDER	DIRECTOR
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	TONY		RUBIO	MANAGER	TRUBIO@SANIS.ORG
Officials					

Report Prepared By

First Name	KATHRYN	M. I.	E	Last Name	HARRIS
Telephone	(415) 461-8500	Email	KAT@PC-CPAS.COM		

Independent Auditor

Firm Name	PEROTTI & CARRADE, CPAS				
First Name	KATHRYN	M. I.	E	Last Name	HARRIS
Telephone	(415) 461-8500				

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☒ Yes ☐ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) Instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☒ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

☐ City ☒ County ☐ Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name: SANITARY DISTRICT NO. 5 OF M

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☒ Yes ☐ No

**Special District of Tiburon/Belvedere Wastewater Financing Authority
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances**

Fiscal Year: 2018

Activity: (1 of 1) (Record Completed)

Financing or Constructing Facilities

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	0	0	0	0	0
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings						
R16. Rents, Leases, Concessions, and Royalties			450,000			450,000
R17. Other Revenue from Use of Money and Property			286,996			286,996
R18. Total Revenue from Use of Money and Property	0	0	736,996	0	0	736,996
Intergovernmental - Federal						
R19. Aid for Construction						
R20. Other Intergovernmental - Federal						
R21. Total Intergovernmental - Federal	0	0	0	0	0	0
Intergovernmental - State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental - State						
R27. Total Intergovernmental - State	0	0	0	0	0	0
R28. Intergovernmental - Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues						
R35. Total Revenues	\$0	\$0	\$736,996	\$0	\$0	\$736,996
Expenditures						
R36. Salaries and Wages						
R37. Employee Benefits						

R38. Services and Supplies						
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt			450,000			450,000
R42. Interest Payments on Long-Term Debt			286,996			286,996
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	736,996	0	0	736,996
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$0	\$0	\$736,996	\$0	\$0	\$736,996
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.6 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$0	\$0	\$0	\$0	\$0	\$0
R67. Fund Balances (Deficits), Beginning of Fiscal Year						\$0
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0

Special District of Tiburon/Belvedere Wastewater Financing Authority
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Finance plant improvement
R04. Nature of Revenue Pledged	Net Revenue of the System
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Governmental
SD08. Activity	Financing or Constructing Facilities
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2032
R12. Principal Authorized	10,935,000
R13. Principal Issued to Date	10,935,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$8,585,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	450,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$8,135,000
R22. Principal Payable, Current Portion	480,000
R23. Principal Payable, Noncurrent Portion	\$7,675,000
R24. Interest Paid in Current Fiscal Year	349,050
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held In Reserve	

**Special District of Tiburon/Belvedere Wastewater Financing Authority
Special Districts Financial Transactions Report
Detail Summary of Long-Term Debt**

Back to Form: Long-Term Debt

Fiscal Year: 2018

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued In Current Fiscal Year	Principal Paid In Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Revenue Bonds								
Finance plant improvement	2012	8,585,000	0	450,000	8,135,000	460,000	7,675,000	349,050
Total Governmental Debt:		\$8,585,000	\$0	\$450,000	\$8,135,000	\$460,000	\$7,675,000	\$349,050

Special District of Tiburon/Belvedere Wastewater Financing Authority
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	799,050		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$799,050	\$0	\$0
R06. Debt Service	736,896		
R07. Difference	\$62,054	\$0	\$0
R08. Reason for Difference	INTEREST EXPENSE		

Note:

(R08) Gov-Reason for Difference: INTEREST EXPENSE INCLUDED BOND AMORTIZATION

Special District of Tiburon/Belvedere Wastewater Financing Authority
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments						
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable	8,135,000					8,135,000
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	8,135,000	\$0	\$0	\$0	\$0	8,135,000
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	8,135,000	\$0	\$0	\$0	\$0	8,135,000
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable	8,135,000					8,135,000
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	8,135,000	\$0	\$0	\$0	\$0	8,135,000
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	8,135,000	\$0	\$0	\$0	\$0	8,135,000
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$0	\$0	\$0	\$0	\$0	\$0

R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$8,135,000	\$0	\$0	\$0	\$0	\$8,135,000
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Special District of Tiburon/Belvedere Wastewater Financing Authority
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2018

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land		
R02. Buildings and Improvements		
R03. Equipment		
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization		
R10. Net Pension Asset		
R11. Net OPEB Asset		
R12. Other Noncurrent Assets 1		
R13. Other Noncurrent Assets 2		
R14. Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$0	
Deferred Outflows of Resources		
R16. Related to Pensions		
R17. Related to OPEB		
R18. Related to Debt Refunding		
R19. Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$0	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$0	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		8,135,000
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		

R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$8,135,000
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$8,135,000

Robin Dohrmann

From: CERBT4U <CERBT4U_CERBT4U@CalPERS.CA.GOV>
Sent: Monday, January 28, 2019 12:49 PM
To: CERBT4U
Subject: CERBT GASB 75 Schedule of Changes in Fiduciary Net Position by Employer for June 30, 2018
Attachments: GASB 75 Schedule of Changes in Fiduciary Net Potision by Employer Measurement Date June 30, 2018.pdf



California Public Employees' Retirement System
 California Employers' Retiree Benefit Trust (CERBT-OPEB)
 400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-2474
 888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

RECEIVED

January 28, 2019

Sanitary District No. 5
 of Marin County

Dear CERBT Contracted Employer,

The audited Schedule of Changes in Fiduciary Net Position for Fiscal Year Ending (FYE) June 30, 2018 is available and attached for your review. CalPERS is in progress of making this report available on the CalPERS website. Until this is completed, the CERBT Fund is providing you with a copy of the audited report.

The audited Schedule of Changes in Fiduciary Net Position (FNP) supports your organization's compliance with Governmental Accounting Standards Board (GASB) Statement No. 75, as it provides audited assets that will be used in the calculation of Net Other Postemployment Benefits (OPEB) Liability as described in paragraph 27 (and elsewhere). The Net OPEB Liability in your financial statements should be obtained from your consulting OPEB actuary or whoever completes your organization's applicable cost report.

You will notice some differences compared to your organization's 4th quarter unaudited statement as of June 30, 2018 available to you on the CERBT Online Record Keeping System (NRS Statements). The primary difference is the Schedule of Changes in FNP is an accounting statement which incorporates accounting adjustments not included in the unaudited quarterly statement, which identifies the cash flow and balances.

The sources of the variances between these two documents, and an explanation for them, are detailed below.

Source	Description
Employer Contributions Direct	Total cash contributions into the CERBT Fund during FY 17/18 (7/1/2017 through 6/30/2018).

	FY 17/18 contributions received by 6/29/2018 or check contributions postmarked by 6/29/2018 and received by 7/13/2018 are included. ¹
Net Investment and Other Income/Expenses	<p>This amount includes the investment gain/loss as reflected in your unaudited NRS statements, as well as an adjustment for securities lending, and investment expenses incurred by the CERBT Trust.</p> <p>CalPERS Investment Office performs securities lending for CalPERS funds. As of 6/30/2018, not all securities lending income that was earned for the CERBT Funds had been reallocated, so was not included on the published NRS Statements. This is a timing variance that will occur annually. All income from the securities lending is reallocated regularly to the cash balance in the Online Record Keeping System. As required by GASB standards, we have manually reallocated the securities lending income to every contracted employer's Schedule of Changes in FNP for FY 17/18.²</p>
OPEB Reimbursements Direct	Total amount of reimbursements for FY 17/18. Reimbursement accruals are included.
Administrative Expenses	Administrative expenses incurred by the CERBT Trust.
Other Expenses	CalPERS is a component unit of the State of California. This amount represents pension and OPEB liability related to CalPERS employees as a component unit of the State of California, required to be recognized under GASB Statement Numbers 68 and 75. ³
Beginning of Year	Equals the End of Year balance on the FY 16/17 Schedule of Changes in FNP.
	As part of the beginning and ending year balance, each employer has an allocation for the CERBT Fund reserve account. The CERBT Fund maintains a reserve account from daily fees collected which is used as a paying agent account for all expenses. This reserve account allows CERBT to maintain a small balance to pay all

	<p>expenses for the program without fluctuating the fees charged to each agency. For accounting purposes in compliance with GASB Statement No. 74, the balance of the reserve account has been reallocated to CERBT contracted employers based on share ownership of the fund to the beginning of year balance of each employer. Please note, actual money has not been transferred to your agency's cash balance in the Online Record Keeping System, as this reallocation is an accounting adjustment, and not a cash balance adjustment.⁴</p>
End of Year	End of year balance including the adjustment for the change in the reserve account.
Employer Contributions Outside of Trust / OPEB Reimbursements Outside of Trust	<p>Amounts paid outside of the trust related to OPEB (Retiree health premiums, implicit rate subsidy, etc.) as reported by your organization on the Employer Fiscal Year-End OPEB Contribution Summary for GASB Reporting or the estimated premiums on the most recent OPEB valuation we had on file covering FY 17/18.⁵</p> <p>CalPERS external auditor, KPMG, audited the aggregate Employer Outside the Trust Activity in compliance with GASB 74; however, did not audit this line item for each individual employer. Therefore, you will see these line items below that audited ending balance.</p>
<p>^[1] Noted in GASB Statement No. 74, paragraphs 22 and B19. In addition, GASB Statement No. 74 Implementation Guide No. 2017-2, Section 4.44.</p> <p>^[2] Noted in GASB Statement No. 28. In addition, please see Note 6 of the 2018 CalPERS CAFR.</p> <p>^[3] Please see Note 2 of the 2018 CalPERS CAFR.</p> <p>^[4] Noted in GASB Statement No. 74, paragraph 19.</p> <p>^[5] Noted in GASB Statement No. 74, paragraphs 28a and 31, GASB 74 Implementation Guide No. 2017-2, Section 4.52, 4.55 and 4.63.</p>	

Please note, if your organization had a zero beginning balance and zero ending balance with no direct transactions to the CERBT Trust from July 1, 2017 through June 30, 2018, then your organization was not included in the Schedule of Changes in FNP for FYE June 30, 2018.

If you have any questions, please email CERBT4U@calpers.ca.gov and one of the CERBT Program Team Members will be happy to assist you.

Kind regards,

A handwritten signature in black ink, reading "Colleen Cain-Herrback". The signature is written in a cursive, flowing style.

Colleen Cain-Herrback

Program Manager

CERBT Program

Direct: (916) 795-2474 | Cell: (916) 505-2506

Click [here](#) if you no longer wish to receive CERBT GASB 75 Schedule of Changes in FNP emails.



CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
California Employers' Retiree Benefit Trust

Schedule of Changes in Fiduciary Net Position by Employer

June 30, 2018

(With Independent Auditors' Report Thereon)

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
California Employers' Retiree Benefit Trust
Schedule of Changes in Fiduciary Net Position by Employer
June 30, 2018

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Notes to Schedule of Changes in Fiduciary Net Position by Employer	80-81
* The Supplementary Schedule of Contributions and Reimbursements Outside the Trust is unaudited	



KPMG LLP
600 Capitol Mall, Ste 2100
Sacramento, CA 95814-4754

Independent Auditors' Report

To the Board of Administration
California Public Employees' Retirement System:

We have audited the fiduciary net position as of June 30, 2018, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Employer (the Schedule) of the California Public Employees' Retirement System's (the System) California Employers' Retiree Benefit Trust, and the related notes. We have also audited the fiduciary net position of each individual employer as of June 30, 2018, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the fiduciary net position and the changes in fiduciary net position included in the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fiduciary net position and the changes in fiduciary net position included in the Schedule are free from material misstatement.

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

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

Opinions

In our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of the California Public Employees' Retirement System's California Employers' Retiree Benefit Trust as of June 30, 2018, and the changes in fiduciary net position for the year then ended, in accordance with U.S. generally accepted accounting principles. Also, in our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of each individual employer as of June 30, 2018, and the



changes in fiduciary net position of each individual employer for the year then ended, in accordance with U.S. generally accepted accounting principles.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2018, and our report thereon, dated November 16, 2018, expressed unmodified opinions on those financial statements.

Our audit was conducted for the purpose of forming an opinion on the Schedule as a whole and for each individual employer. The Supplementary Schedule of Contributions and Reimbursements Outside the Trust has not been subjected to the auditing procedures applied in the audit of the Schedule as a whole or for each individual employer, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the Board of Administration, the System's California Employers' Retiree Benefit Trust participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Sacramento, California
January 25, 2019

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
California Employers' Retiree Benefit Trust
Schedule of Changes in Fiduciary Net Position by Employer
Year ended June 30, 2018

Employer name	San Juan Water District	San Luis Obispo Council of Governments	San Mateo County Transit District	San Ramon Valley Fire Protection District	San Ramon Valley Unified School District	Sanitary District No. 1 of Marin County	Sanitary District No. 6 of Marin County
Additions:							
Contributions:							
Employer contributions direct	\$ 224,554	59,885	3,538,882	3,734,539	2,744,538	—	65,700
Net investment and other income/expenses	230,539	712	1,143,394	1,416,881	1,786,389	29,779	38,701
Total additions	455,093	59,597	4,682,276	5,151,420	4,530,927	29,779	104,401
Deductions:							
OPEB reimbursements direct	—	—	—	—	2,948,042	—	—
Administrative expenses	1,585	20	7,885	8,785	11,855	179	263
Other expenses	3,798	—	18,471	22,430	30,342	445	651
Employer withdrawal	—	—	—	—	—	—	—
Total deductions	5,383	20	26,356	32,215	2,990,239	624	914
Net increase (decrease)	449,710	59,577	4,655,920	5,119,205	1,540,688	29,155	103,487
Net position restricted for OPEB benefits:							
Beginning of year	2,670,861	—	13,859,334	16,952,302	22,843,705	338,264	481,650
End of year	\$ 3,320,571	59,577	18,515,254	22,071,507	24,384,393	367,419	585,137

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
California Employers' Retiree Benefit Trust
Supplementary Schedule of Contributions and Reimbursements Outside the Trust
Year ended June 30, 2018
(Unaudited)

Employer name	San Juan Water District	San Luis Obispo Council of Governments	San Mateo County Transit District	San Ramon Valley Fire Protection District	San Ramon Valley Unified School District	Sanitary District No. 1 of Marin County	Sanitary District No. 6 of Marin County
Employer contributions outside of trust	\$ 441,109	26,143	3,209,458	2,778,315	8,808	13,044	87,195
OPEB reimbursements outside of trust	441,109	26,143	3,209,458	2,778,315	8,808	13,044	87,195

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

California Employers' Retiree Benefit Trust

Notes to Schedule of Changes in Fiduciary Net Position by Employer

Year ended June 30, 2018

(1) CERBT Description

The California Employers' Retiree Benefit Trust (CERBT) is administered by the California Public Employees' Retirement System (the System or CalPERS). The CERBT consists of participating employers of the State of California, public agencies, and schools. Individual employers may establish more than one plan, which are presented in separate columns in the schedule of changes in fiduciary net position by employer (the Schedule). CalPERS is governed by the Board of Administration (the Board) that is responsible for the management and control of CalPERS, including the exclusive control of the administration and investment of the CERBT.

The CERBT was established by Chapter 331 of the 1988 California Statutes, and employers elect to participate in the CERBT to pre-fund health, dental, and other nonpension postemployment benefits for their retirees and survivors; hereafter referred to generally as OPEB costs. The CERBT has pooled administrative and investment functions, while separate employer accounts are maintained to prefund and pay for health care or other postemployment benefits in accordance with the terms of the participating employers' plans. There are three Board approved investment strategies for employers to choose from depending on their expected levels of return and volatility. Benefit provisions are established by participating employers.

(2) Summary of Significant Accounting and Reporting Policies

(a) Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying Schedule was prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, CalPERS adheres to the reporting requirements established by the Governmental Accounting Standards Board (GASB).

The CERBT is accounted for on the flow of economic resources measurement focus and the accrual basis of accounting. Contributions are voluntarily determined by the employer's own funding schedule, and there are no long-term contracts for contributions to the CERBT. As such, contributions are elective and not required. The CERBT recognizes employer contributions postmarked by June 29, 2018 and received by July 13, 2018.

Eligible OPEB costs incurred by an employer as of and for the fiscal period ending June 30, 2018 and for which CERBT received a reimbursement request by July 31, 2018, are reflected as reimbursements in the accompanying Schedule.

During the fiscal year ending June 30, 2018, two employers concluded their participation in the CERBT. Accordingly their withdrawals totaling approximately \$30.2 million have been classified as employer withdrawals in the accompanying Schedule.

Net investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each employer based on the employer's percentage of ownership in the respective investment strategies using the daily investment gain/loss provided by the custodian bank. The recognition of investment income/loss is also affected by the timing of contributions and reimbursements.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
California Employers' Retiree Benefit Trust
Notes to Schedule of Changes in Fiduciary Net Position by Employer
Year ended June 30, 2018

The participating employers are charged investment and administrative expenses based on a single fee rate, which covers all program costs. The fee rate is evaluated each year, and the approved fee rate is provided to the custodian bank to calculate the amounts. The investment and administrative expenses are calculated by multiplying the fee rate to the employer's beginning investment balance for each investment strategy on a daily basis. Investment and administrative expenses in the Schedule were allocated based on the employer's percentage of the total investment and administrative expenses multiplied by the respective totals reported in CalPERS' basic financial statements included in its Comprehensive Annual Financial Report (CAFR) for the Plan.

Activity outside of the trust represents employer OPEB activity that was not processed by the CERBT and is based solely on data submitted by the participating employers. Accordingly, such information is unaudited.

(b) Use of Estimates in the Preparation of the Schedule

The preparation of the Schedule in conformity with U.S. generally accepted accounting principles requires management to make significant estimates and assumptions that affect the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

(c) Relationship of the Schedule to the CalPERS' Financial Statements

The Schedule was reconciled to the CERBT's Statement of Changes in Fiduciary Net Position in CalPERS' CAFR for the year ended June 30, 2018, with the following differences:

- This Schedule includes approximately \$9.0 million of other expenses related to the cumulative effect of CalPERS' employer proportionate share of postemployment benefit obligations. Such amounts were reported as an adjustment to opening net position in CalPERS' CAFR.

(3) Additional Financial Information

Additional financial information is located in CalPERS' CAFR for the year ended June 30, 2018, which can be found on CalPERS' website. Questions concerning any of the information provided in this report or requests for additional information should be addressed via email to CERBT4U@calpers.ca.gov.