

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

2001 Paradise Drive
Tiburon, California 94920

AGENDA

Special Finance & Fiscal Oversight Committee Special Meeting

Thursday, January 8th 2026, 10:30 a.m.

Teleconference Location:

Director Catherine Benediktsson
2352 Mar East Street, Tiburon CA 94920

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

- I. Roll Call
- II. Public Comments
- III. New Business
 1. Warrant List Summary for December 12th through January 8th 2026
 2. Warrant List Detail for December 12th through January 8th 2026
 3. Annual Budget vs Actual Expenses July 1, 2025 January 18, 2026 Report
 4. Cash Flow Report as of January 8, 2026
 5. Investment Statement with CLASS and LAIF account balances Report
 6. Monthly Pay Roll and Overtime Reports- Monthly (December 2025) & Yearly to Date
 7. Review of PCO#9 Change Order regarding sludge disposal- Digester Rehab Project
 8. District Calendar for February 2026 through March 2026- upcoming obligations
- IV. Adjournment

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

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

01/06/26

Sanitary District No.5 of Marin County
Warrant List Summary
December 12, 2025 through January 8, 2026

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
12/16/2025	EFT	CalPERS (Health Premium)	Health Insurance Premium - Jan 2026	-28,181.97
12/16/2025	EFT	CalPERS (Pension)	Pension - Nov 2025	-27,423.08
12/31/2025	EFT	CalPERS (457 Def Comp)	457 Contributions, semi-monthly, 12/15/25	-6,184.82
12/31/2025	EFT	CalPERS (457 Def Comp)	457 Contributions, semi-monthly, 12/31/25	-6,144.82
01/08/2026	11660	Access Answering Service	Answering Service - Jan 2026	-120.46
01/08/2026	11661	Amazon Capital Services (Amazon ...	Stmt Date 12/31/25:locker room signage, dry erase board,...	-2,352.52
01/08/2026	11662	AT&T *5559 (Pump Stations)	Pumps & Lines Telephones: Jan 2026	-366.16
01/08/2026	11663	AT&T Calnet *4692 (Ops/Main Bldg ...	Operators Control Center & Paradise Cove lines - Nov 2025	-95.47
01/08/2026	11664	BAAQMD	generator permit renewal, Feb 2026-Jan 2027	-563.00
01/08/2026	11665	Banshee Networks, Inc.	computer network services - Nov 2025	-1,937.96
01/08/2026	11666	Bay Alarm Company	monitoring fees - fire and security alarms, Jan-Mar 2026	-258.00
01/08/2026	11667	Brelje and Race Laboratories, Inc.	Main Plant samples submitted - Nov 2025	-1,880.00
01/08/2026	11668	Burke, Williams & Sorensen, LLP	District Counsel & Personnel Services - Nov 2025	-6,208.00
01/08/2026	11669	CA Sanitation Risk Mgmt Authority ...	Pooled Liability Program: Premiums & Retro Adjustment, ...	-95,834.00
01/08/2026	11670	Caltest Analytical Laboratory	Lab Monitoring - Nov 2025	-3,743.00
01/08/2026	11671	Carollo Engineers, Inc.	Odor Control Alternative Evaluation - Nov 2025	-2,963.00
01/08/2026	11672	Catharine Benediktsson	6 SD5 meeting attendance, July-Dec 2025	-600.00
01/08/2026	11673	Cintas Corporation	weekly: scraper & towels - Dec 2025	-142.16
01/08/2026	11674	Comcast Bus (Internet/Voice/Cable)...	Business Cable, Internet, Voice - Jan 2025	-758.47
01/08/2026	11675	Comcast Business (VOIP) *9079	Business Voice Edge - Jan 2026	-455.91
01/08/2026	11676	DKF Solutions Group, LLC	TrainingLink monthly subscription - Jan 2026	-462.00
01/08/2026	11677	Fastenal Company	back ordered bin stock items, hardware for digester reha...	-221.20
01/08/2026	11678	Fiber Glass Systems LP	new valves for DWP splitter box, payment 1 of 2	-60,241.80
01/08/2026	11679	FlexTG, LLC	2 office copiers base rate & usage charge - Dec 2025	-260.43
01/08/2026	11680	Frank A. Olsen Company	6" dezurik plug valves, and additional valves for digester ...	-18,254.07
01/08/2026	11681	Global Diving & Salvage, Inc.	outfall inspection, 12/2/25	-9,646.00
01/08/2026	11682	Goodman Building Supply Co.	Stmt Date 12/25/25: number decals for generators, nitrile ...	-29.82
01/08/2026	11683	Grainger	heat tape for Paradise Cove SBS	-370.40
01/08/2026	11684	GSE Construction Company Inc	Main Plant Digester Clean & Rehab, Nov 2025	-147,250.00
01/08/2026	11685	Jill Kalehua, DMMS	Accounting Services - Dec 2025	-2,346.75
01/08/2026	11686	JM Integration, LLC	SOLV-FLFA, line fee - Dec 2025	-25.00
01/08/2026	11687	John Carapiet	6 SD5 meeting attendance - July-Dec 2025	-600.00
01/08/2026	11688	Lystek International Ltd.	biosolids delivery - Nov 2025	-865.08
01/08/2026	11689	Marin Municipal Water District	5 accounts: Oct - Nov 2025	-3,706.17
01/08/2026	11690	McMaster-Carr Supply Company	analyzer fittings and parts for chemical fees system	-317.57
01/08/2026	11691	MidAmerica	Admin & Platform fees for HSA/HRA, 3rd Qtr 2025	-297.00
01/08/2026	11692	Mill Valley Refuse Serv (Garbage) *...	Garbage service - Jan 2026	-546.33
01/08/2026	11693	Mill Valley Refuse Service (Sludge) ...	(5) sludge exchanges - Dec 2025	-2,700.00
01/08/2026	11694	National Business Furniture, LLC	new lateral file cabinet, for Permit Dept	-1,028.73
01/08/2026	11695	Nute Engineering Corp.	Sewer Rehab Project & Cove Rd Pump Station Improvem...	-4,864.00
01/08/2026	11696	Omar Arias	6 SD5 meeting attendance, July-Dec 2025	-600.00
01/08/2026	11697	PACE Supply Corp	new copper ball valves for city water lines @ Main Plant	-328.95
01/08/2026	11698	Pacific Gas & Electric	Stmt Date 12/26/25 - 11/19/25-12/18/25, Gas & Electric	-29,027.99
01/08/2026	11699	Peterson CAT	replace temperature sensor and gauge on Kohler generat...	-1,925.52
01/08/2026	11700	Primo Brands	drinking water - Dec 2025	-112.37
01/08/2026	11701	Richard Snyder	6 SD5 Meeting Attendance, July-Dec 2025	-600.00
01/08/2026	11702	Roy's Sewer Service, Inc.	(2) service calls: Main Plant RDT room & Beach Rd	-1,250.00
01/08/2026	11703	Special Dist Risk Mgmt Authority (S...	Basic Life & ADD, LTD, Dental, Vision - Feb 2026, and bal...	-2,110.17
01/08/2026	11704	Spiral Water Technologies Inc	repair parts for Spiral Water filter	-3,415.63
01/08/2026	11705	T-Mobile *1446 cell	cell phones: Dec 2025	-398.58
01/08/2026	11706	T-Mobile *8704 SIM	(6) SIM cards for pump stations - Dec 2025	-60.01
01/08/2026	11707	Tod Moody	5 SD5 meeting attendance, July-Dec 2025, no Sept 2025	-500.00
01/08/2026	11708	U.S. Bank cc *3611	Stmt Date 12/26/25: CWEA education classes for (2) empl...	-356.98
01/08/2026	11709	Univar Solutions	Sod Bisulfite 25% bulk NSF LIQ, 5,000 gal for SD5 & SASM	-7,568.83
01/08/2026	11710	USA Blue Book	pipette suction bulbs	-78.57
01/08/2026	11711	Water Components & Building Sup...	valve key, adjustable	-84.73
Total JP Morgan Chase - Primary 7399				-488,663.48
TOTAL				-488,663.48

01/06/26

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

December 12, 2025 through January 8, 2026

Num	Type	Date	Name	Memo	Account	Paid Amo...
EFT	Check	12/16/2	CalPERS (Health...	Health Insurance Premium - Jan 2026	JP Morgan Chase - ...	
				Active Employee Health Insurance Premi...	8020.05 · Employee ...	-27,039.87
				Retiree Health Insurance Premium, plus ...	8022.05 · Retiree He...	-1,142.10
TOTAL						-28,181.97
EFT	Check	12/16/2	CalPERS (Pensio...	Pension - Nov 2025	JP Morgan Chase - ...	
				Pepra, Nov 2025	8019.05 · PERS Retir...	-11,432.29
				Classic, Nov 2025	8019.05 · PERS Retir...	-15,990.79
TOTAL						-27,423.08
EFT	Check	12/31/2	CalPERS (457 De...	457 Contributions, semi-monthly, 12/1...	JP Morgan Chase - ...	
				457 Contributions, semi-monthly, 12/15/25	8008 · Deferred Com...	-6,184.82
TOTAL						-6,184.82
EFT	Check	12/31/2	CalPERS (457 De...	457 Contributions, semi-monthly, 12/3...	JP Morgan Chase - ...	
				457 Contributions, semi-monthly, 12/31/25	8008 · Deferred Com...	-6,144.82
TOTAL						-6,144.82
11660	Bill Pmt -...	01/08/2	Access Answeri...	Answering Service - Jan 2026	JP Morgan Chase - ...	
34815	Bill	01/05/2		Answering Service - Jan 2026, new rate	8510 · Data/Alarms/I...	-120.46
TOTAL						-120.46
11661	Bill Pmt -...	01/08/2	Amazon Capital ...	Stmt Date 12/31/25:locker room signag...	JP Morgan Chase - ...	
Stm...	Bill	12/31/2		Inv 1CQV-HJH4-4HT3, ordered 11/17/25,...	9314.10 · M.P. Office...	-80.22
				Inv 1H7T-HPDK-3YH1, ordered 12/2/25, ...	9314.10 · M.P. Office...	-345.39
				Inv 1LXN-VKPW-4D7Q, ordered 12/2/25, ...	9314.10 · M.P. Office...	-112.09
				Inv 1LXN-VKPW-4MLN, ordered 12/4/25, ...	6047 · Office Supplies	-23.58
				Inv 1LXN-VKPW-4MLN, ordered 12/4/25, ...	7023 · Janitorial Sup...	-335.38
				Inv 1LXN-VKPW-4MLN, ordered 12/4/25, ...	7027 · Electrical & In...	-28.69
				Inv 1V11-PGMD-3XYY, ordered 12/11/25,...	7021 · Plant Mainten...	-1,335.00
				Inv 1J7N-9QH1-41HN, ordered 12/23/25, ...	6047 · Office Supplies	-54.74
				Inv 1J7N-9QH1-41HN, ordered 12/23/25, ...	7022 · Plant Maint. P...	-37.43
TOTAL						-2,352.52
11662	Bill Pmt -...	01/08/2	AT&T *5559 (Pu...	Pumps & Lines Telephones: Jan 2026	JP Morgan Chase - ...	
Bill ...	Bill	12/28/2		12/28/25-1/27/26, current charges only, a...	8533 · Pumps & Line...	-366.16
TOTAL						-366.16

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Num	Type	Date	Name	Memo	Account	Paid Amo...
11663	Bill Pmt -...	01/08/2	AT&T Calnet *46...	Operators Control Center & Paradise C...	JP Morgan Chase - ...	
000...	Bill	12/12/2		Operators Control Center, 11/12/25-12/11... Paradise Cove, 11/12/25-12/11/25, Nov 2...	8531 · Main Plant Tel... 8532 · Paradise Cov...	-63.59 -31.88
TOTAL						-95.47
11664	Bill Pmt -...	01/08/2	BAAQMD	generator permit renewal, Feb 2026-Ja...	JP Morgan Chase - ...	
T19...	Bill	12/03/2		generator permit renewal, Renewal #7378... generator permit renewal, Renewal #7378...	7062 · Permits/Fees -... 7062 · Permits/Fees -...	-234.58 -328.42
TOTAL						-563.00
11665	Bill Pmt -...	01/08/2	Banshee Networ...	computer network services - Nov 2025	JP Morgan Chase - ...	
16855	Bill	12/15/2		computer network services - Nov 2025	8510 · Data/Alarms/I...	-1,937.96
TOTAL						-1,937.96
11666	Bill Pmt -...	01/08/2	Bay Alarm Comp...	monitoring fees - fire and security alar...	JP Morgan Chase - ...	
226...	Bill	12/04/2		monitoring fees - fire, Jan-Mar 2026 monitoring fees - security alarms, Jan-Ma...	8510 · Data/Alarms/I... 8510 · Data/Alarms/I...	-201.00 -57.00
TOTAL						-258.00
11667	Bill Pmt -...	01/08/2	Brelje and Race ...	Main Plant samples submitted - Nov 20...	JP Morgan Chase - ...	
167...	Bill	12/17/2		samples submitted - Nov 2025	7051 · Main Plant La...	-1,880.00
TOTAL						-1,880.00
11668	Bill Pmt -...	01/08/2	Burke, Williams ...	District Counsel & Personnel Services ...	JP Morgan Chase - ...	
357...	Bill	12/23/2		District Counsel Services - Nov 2025	6039 · Legal	-4,575.00
357...	Bill	12/23/2		Personnel Counsel Services - Nov 2025	6039 · Legal	-1,633.00
TOTAL						-6,208.00
11669	Bill Pmt -...	01/08/2	CA Sanitation Ri...	Pooled Liability Program: Premiums & ...	JP Morgan Chase - ...	
7652	Bill	01/02/2		Pooled Liability - Retro Adjustment, 12/31... Pooled Liability - Retro Adjustment, 7/1/2...	6033.2 · Insurance - ... 6033.2 · Insurance - ...	-8,368.00 -8,368.00
7613	Bill	01/02/2		Pooled Liability Program: Premiums: CWI... Pooled Liability Program: Premiums: CWI...	6033.2 · Insurance - ... 6033.2 · Insurance - ...	-39,549.00 -39,549.00
TOTAL						-95,834.00

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<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
11670	Bill Pmt -...	01/08/2	Caltest Analytica...	Lab Monitoring - Nov 2025	JP Morgan Chase - ...	
735...	Bill	12/11/2		Main Plant Lab Monitoring - Nov 2025 Paradise Cove Monitoring - Nov 2025	7051 · Main Plant La... 7052 · Paradise Cov...	-3,625.20 -117.80
TOTAL						-3,743.00
11671	Bill Pmt -...	01/08/2	Carollo Engineer...	Odor Control Alternative Evaluation - N...	JP Morgan Chase - ...	
FB7...	Bill	12/09/2		Odor Control Alternative Evaluation - Nov ...	6017 · Consulting Fees	-2,963.00
TOTAL						-2,963.00
11672	Bill Pmt -...	01/08/2	Catharine Bened...	6 SD5 meeting attendance, July-Dec 20...	JP Morgan Chase - ...	
email	Bill	01/05/2		6 SD5 meeting attendance, July-Dec 2025	6024 · Director Fees	-600.00
TOTAL						-600.00
11673	Bill Pmt -...	01/08/2	Cintas Corporati...	weekly: scraper & towels - Dec 2025	JP Morgan Chase - ...	
Stmt...	Bill	12/31/2		weekly - scraper & towels, Inv 425210536... weekly - scraper & towels, Inv 425285818... weekly - scraper & towels, Inv 425365585... weekly - scraper & towels, Inv 425435298...	7023 · Janitorial Sup... 7023 · Janitorial Sup... 7023 · Janitorial Sup... 7023 · Janitorial Sup...	-35.54 -35.54 -35.54 -35.54
TOTAL						-142.16
11674	Bill Pmt -...	01/08/2	Comcast Bus (In...	Business Cable, Internet, Voice - Jan 2...	JP Morgan Chase - ...	
Bill ...	Bill	12/26/2		Business Cable, Internet, Voice - Jan 2026	8531 · Main Plant Tel...	-758.47
TOTAL						-758.47
11675	Bill Pmt -...	01/08/2	Comcast Busine...	Business Voice Edge - Jan 2026	JP Morgan Chase - ...	
001...	Bill	01/02/2		Business Voice Edge - Jan 2026	8531 · Main Plant Tel...	-455.91
TOTAL						-455.91
11676	Bill Pmt -...	01/08/2	DKF Solutions G...	TrainingLink monthly subscription - Ja...	JP Morgan Chase - ...	
23256	Bill	01/01/2		TrainingLink monthly subscription - Jan 2...	8515 · Safety	-462.00
TOTAL						-462.00
11677	Bill Pmt -...	01/08/2	Fastenal Company	back ordered bin stock items, hardwar...	JP Morgan Chase - ...	
CAP...	Bill	12/03/2		backordered bin stock items, PO O-25-23...	7022 · Plant Maint. P...	-79.51
CAP...	Bill	12/08/2		hardware for digester rehab work. PO M-...	7021 · Plant Mainten...	-72.04
CAP...	Bill	12/17/2		trash bags for Main Plant cans. PO O-25-...	7023 · Janitorial Sup...	-69.65
TOTAL						-221.20

01/06/26

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Warrant List Detail**

December 12, 2025 through January 8, 2026

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
11678	Bill Pmt -...	01/08/2	Fiber Glass Syst...	new valves for DWP splitter box, paym...	JP Morgan Chase - ...	
Inv ...	Bill	12/15/2		new valves for DWP splitter box, payment...	7022 · Plant Maint. P...	-60,241.80
TOTAL						-60,241.80
11679	Bill Pmt -...	01/08/2	FlexTG, LLC	2 office copiers base rate & usage char...	JP Morgan Chase - ...	
454...	Bill	01/02/2		2 office copiers base rate & usage charge...	6047 · Office Supplies	-260.43
TOTAL						-260.43
11680	Bill Pmt -...	01/08/2	Frank A. Olsen C...	6" dezurik plug valves, and additional ...	JP Morgan Chase - ...	
257...	Bill	12/10/2		additional vavles for digester rehab, PO O...	7022 · Plant Maint. P...	-10,751.57
257...	Bill	12/30/2		6" dezurik plug valves. PO O-25-258	7022 · Plant Maint. P...	-7,502.50
TOTAL						-18,254.07
11681	Bill Pmt -...	01/08/2	Global Diving & ...	outfall inspection, 12/2/25	JP Morgan Chase - ...	
167...	Bill	12/05/2		outfall inspection, 12/2/25. PO O-25-217	7041 · Paradise Part...	-9,646.00
TOTAL						-9,646.00
11682	Bill Pmt -...	01/08/2	Goodman Buildi...	Stmt Date 12/25/25: number decals for ...	JP Morgan Chase - ...	
Stmt...	Bill	12/25/2		number decals to identify generators, PO ...	7011 · Pumps & Line...	-11.27
				nitile micro foam CTD palm med, PO O-2...	7025 · Lab Supplies ...	-18.55
TOTAL						-29.82
11683	Bill Pmt -...	01/08/2	Grainger	heat tape for Paradise Cove SBS	JP Morgan Chase - ...	
973...	Bill	12/05/2		heat tape for Paradise Cove SBS, PO O-...	7041 · Paradise Part...	-370.40
TOTAL						-370.40
11684	Bill Pmt -...	01/08/2	GSE Constructio...	Main Plant Digester Clean & Rehab, No...	JP Morgan Chase - ...	
9	Bill	12/09/2		Main Plant Digester Clean & Rehab, 11/4/...	9308.12 · Digester R...	-147,250.00
TOTAL						-147,250.00
11685	Bill Pmt -...	01/08/2	Jill Kalehua, DM...	Accounting Services - Dec 2025	JP Morgan Chase - ...	
Dec ...	Bill	01/01/2		Accounting Services - Dec 2025	6008 · Audit & Accou...	-2,346.75
TOTAL						-2,346.75

01/06/26

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

December 12, 2025 through January 8, 2026

Num	Type	Date	Name	Memo	Account	Paid Amo...
11686	Bill Pmt -...	01/08/2	JM Integration, L...	SOLV-FLFA, line fee - Dec 2025	JP Morgan Chase - ...	
23540	Bill	12/10/2		SOLV-FLFA, line fee - Dec 2025	8510 · Data/Alarms/I...	-25.00
TOTAL						-25.00
11687	Bill Pmt -...	01/08/2	John Carapiet	6 SD5 meeting attendance - July-Dec 2...	JP Morgan Chase - ...	
email	Bill	01/05/2		6 SD5 meeting attendance - July-Dec 2025	6024 · Director Fees	-600.00
TOTAL						-600.00
11688	Bill Pmt -...	01/08/2	Lystek Internatio...	biosolids delivery - Nov 2025	JP Morgan Chase - ...	
913...	Bill	12/02/2		biosolids delivery - Nov 2025	7029 · Main Plant Slu...	-865.08
TOTAL						-865.08
11689	Bill Pmt -...	01/08/2	Marin Municipal ...	5 accounts: Oct - Nov 2025	JP Morgan Chase - ...	
Bill ...	Bill	12/09/2		2001 Paradise Dr, Customer #100098, 10/...	8541 · Water	-3,355.41
				Mar West St, Customer #138856, 10/7/25...	8541 · Water	-87.69
				Cove Rd, Customer #424791, 10/7/25-12/...	8541 · Water	-87.69
				Golden Gate Av, Customer #424793, 10/...	8541 · Water	-87.69
				San Rafael Av, Customer #558095, 10/7/...	8541 · Water	-87.69
TOTAL						-3,706.17
11690	Bill Pmt -...	01/08/2	McMaster-Carr S...	analyzer fittings and parts for chemical...	JP Morgan Chase - ...	
564...	Bill	12/05/2		analyzer fittings. PO O-25-249	7022 · Plant Maint. P...	-25.26
566...	Bill	12/10/2		parts for chemical fees system	7041 · Paradise Part...	-292.31
TOTAL						-317.57
11691	Bill Pmt -...	01/08/2	MidAmerica	Admin & Platform fees for HSA/HRA, 3r...	JP Morgan Chase - ...	
033...	Bill	12/15/2		7 Retirees HRAs, 3rd Qtr 2025 Admin Fee	8022.05 · Retiree He...	-225.00
				4 current FSAs, 3rd Qtr 2025 Admin & Pl...	8020.05 · Employee ...	-72.00
TOTAL						-297.00
11692	Bill Pmt -...	01/08/2	Mill Valley Refus...	Garbage service - Jan 2026	JP Morgan Chase - ...	
000...	Bill	01/01/2		Garbage service - Jan 2026	7028 · Grounds Main...	-546.33
TOTAL						-546.33
11693	Bill Pmt -...	01/08/2	Mill Valley Refus...	(5) sludge exchanges - Dec 2025	JP Morgan Chase - ...	
Inv ...	Bill	01/01/2		Exchanges: (5) Sludges, (0) Debris - Dec ...	7029 · Main Plant Slu...	-2,700.00
TOTAL						-2,700.00

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01/06/26

December 12, 2025 through January 8, 2026

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
11694	Bill Pmt -...	01/08/2	National Busines...	new lateral file cabinet, for Permit Dept	JP Morgan Chase - ...	
MK6...	Bill	10/27/2		new lateral file cabinet, for Permit Dept	9310.17 · Storage R...	-1,028.73
TOTAL						-1,028.73
11695	Bill Pmt -...	01/08/2	Nute Engineerin...	Sewer Rehab Project & Cove Rd Pump...	JP Morgan Chase - ...	
28078	Bill	12/08/2		Sewer Rehab Project - Nov 2025	9101.4 · Sewer Reha...	-231.00
28047	Bill	12/08/2		Cove Rd Pump Station Improvements - N...	9109.2 · Bel PS#1 R...	-4,633.00
TOTAL						-4,864.00
11696	Bill Pmt -...	01/08/2	Omar Arias	6 SD5 meeting attendance, July-Dec 20...	JP Morgan Chase - ...	
email	Bill	01/05/2		6 SD5 meeting attendance, July-Dec 2025	6024 · Director Fees	-600.00
TOTAL						-600.00
11697	Bill Pmt -...	01/08/2	PACE Supply Corp	new copper ball valves for city water li...	JP Morgan Chase - ...	
041...	Bill	12/17/2		new copper ball valves for city water lines ...	7021 · Plant Mainten...	-328.95
TOTAL						-328.95
11698	Bill Pmt -...	01/08/2	Pacific Gas & Ele...	Stmt Date 12/26/25 - 11/19/25-12/18/25, ...	JP Morgan Chase - ...	
Stmt...	Bill	12/26/2		Stmt Date 12/26/25: 11/19/25-12/18/25	8542 · Main Plant Util...	-20,471.12
				Stmt Date 12/26/25: 11/19/25-12/18/25	8543 · Paradise Cov...	-2,530.96
				Stmt Date 12/26/25: 11/19/25-12/18/25	8544 · Pump Station ...	-6,025.91
TOTAL						-29,027.99
11699	Bill Pmt -...	01/08/2	Peterson CAT	replace temperature sensor and gauge...	JP Morgan Chase - ...	
SW2...	Bill	01/03/2		replace temperature sensor and gauge on...	7021 · Plant Mainten...	-1,598.67
PC2...	Bill	01/06/2		air filters for Main plant generator, PO M-...	7021 · Plant Mainten...	-326.85
TOTAL						-1,925.52
11700	Bill Pmt -...	01/08/2	Primo Brands	drinking water - Dec 2025	JP Morgan Chase - ...	
05L...	Bill	12/26/2		drinking water: 11/25/25-12/24/25, Dec 20...	7023 · Janitorial Sup...	-92.37
				late fee from previous bill, Nov 2025	7023 · Janitorial Sup...	-20.00
TOTAL						-112.37
11701	Bill Pmt -...	01/08/2	Richard Snyder	6 SD5 Meeting Attendance, July-Dec 2...	JP Morgan Chase - ...	
email	Bill	01/05/2		6 SD5 meeting attendance, July-Dec 2025	6024 · Director Fees	-600.00
TOTAL						-600.00

01/06/26

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

December 12, 2025 through January 8, 2026

Num	Type	Date	Name	Memo	Account	Paid Amo...
11702	Bill Pmt -...	01/08/2	Roy's Sewer Ser...	(2) service calls: Main Plant RDT room ...	JP Morgan Chase - ...	
233...	Bill	12/04/2		service call, 228 Beach Rd Belvedere	7011 · Pumps & Line...	-750.00
233...	Bill	12/12/2		service call, Main Plant RDT room	7011 · Pumps & Line...	-500.00
TOTAL						-1,250.00
11703	Bill Pmt -...	01/08/2	Special Dist Risk...	Basic Life & ADD, LTD, Dental, Vision -...	JP Morgan Chase - ...	
H48...	Bill	12/12/2		Basic Life & ADD, LTD, Dental, Vision - J...	8020.05 · Employee ...	-99.81
H48...	Bill	01/05/2		Basic Life & ADD, LTD, Dental, Vision - F...	8020.05 · Employee ...	-2,010.36
TOTAL						-2,110.17
11704	Bill Pmt -...	01/08/2	Spiral Water Tec...	repair parts for Spiral Water filter	JP Morgan Chase - ...	
100...	Bill	12/10/2		repair parts for Spiral Water filter. PO M-2...	7022 · Plant Maint. P...	-3,415.63
TOTAL						-3,415.63
11705	Bill Pmt -...	01/08/2	T-Mobile *1446 cell	cell phones: Dec 2025	JP Morgan Chase - ...	
Bill ...	Bill	12/21/2		cell phones, Stmt Date 12/21/25: 11/21/2...	8530 · Telephone	-398.58
TOTAL						-398.58
11706	Bill Pmt -...	01/08/2	T-Mobile *8704 S...	(6) SIM cards for pump stations - Dec 2...	JP Morgan Chase - ...	
Bill ...	Bill	12/20/2		(6) SIM cards for pump stations - Bill peri...	8533 · Pumps & Line...	-60.01
TOTAL						-60.01
11707	Bill Pmt -...	01/08/2	Tod Moody	5 SD5 meeting attendance, July-Dec 20...	JP Morgan Chase - ...	
email	Bill	01/05/2		5 SD5 meeting attendance, July-Dec 202...	6024 · Director Fees	-500.00
TOTAL						-500.00
11708	Bill Pmt -...	01/08/2	U.S. Bank cc *3611	Stmt Date 12/26/25: CWEA education cl...	JP Morgan Chase - ...	
Stmt...	Bill	12/26/2		Harbor Freight, 12/3/25	7021 · Plant Mainten...	-185.64
				CWEA, Flagger and Traffic Control Traini...	6020 · Continuing Ed...	-85.67
				CWEA, Flagger and Traffic Control Traini...	6020 · Continuing Ed...	-85.67
TOTAL						-356.98
11709	Bill Pmt -...	01/08/2	Univar Solutions	Sod Bisulfite 25% bulk NSF LIQ, 5,000 ...	JP Morgan Chase - ...	
535...	Bill	12/18/2		Sod Bisulfite 25% bulk NSF LIQ, 5,000 ga...	7024 · Main Plant Ch...	-7,568.83
TOTAL						-7,568.83

01/06/26

Sanitary District No.5 of Marin County
Warrant List Detail

December 12, 2025 through January 8, 2026

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
11710	Bill Pmt -...	01/08/2	USA Blue Book	pipette suction bulbs	JP Morgan Chase - ...	
INV...	Bill	12/24/2		pipette suction bulbs. PO O-25-260	7025 · Lab Supplies ...	-78.57
TOTAL						-78.57
11711	Bill Pmt -...	01/08/2	Water Compone...	valve key, adjustable	JP Morgan Chase - ...	
306...	Bill	12/17/2		valve key, adjustable. PO O-25-252	7025 · Lab Supplies ...	-84.73
TOTAL						-84.73

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1, 2025 through January 8, 2026

	Jul 1, '25 - Jan 8, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 · Property Taxes / AD VALOREM				
5001.2 · TEETER	609,256.61	1,009,180.00	-399,923.39	60.4%
5002 · UNSEC	16,181.84	15,000.00	1,181.84	107.9%
5003 · PUNS / PRIOR UNSECURED	1,178.88	1,000.00	178.88	117.9%
5004 · REDEMPTION / RDMPT	498.14	700.00	-201.86	71.2%
5006 · SPLU	625.02	1,000.00	-374.98	62.5%
5041 · SUPSEC	3,695.84	15,000.00	-11,304.16	24.6%
5043 · SECU	283.04	100.00	183.04	283.0%
5046 · Excess ERAF	288,054.19	300,000.00	-11,945.81	96.0%
5280 · HOPTR	522.01	3,000.00	-2,477.99	17.4%
5483 · Other tax	4.10	100.00	-95.90	4.1%
5000 · Property Taxes / AD VALOREM - Other	0.00	0.00	0.00	0.0%
Total 5000 · Property Taxes / AD VALOREM	920,299.67	1,345,080.00	-424,780.33	68.4%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Ops	4,016,798.41	5,619,504.00	-1,602,705.59	71.5%
5007.2 · Sewer Service - Cap	0.00	643,423.00	-643,423.00	0.0%
5007 · Sewer Service Charge - Other	0.00	0.00	0.00	0.0%
Total 5007 · Sewer Service Charge	4,016,798.41	6,262,927.00	-2,246,128.59	64.1%
5201 · Interest				
5201.1 · Interest - County of Marin	2,905.67	100.00	2,805.67	2,905.7%
5201.2 · Interest - LAIF	347,233.00	300,000.00	47,233.00	115.7%
5201.5 · Income Dividend Reinvest-CLASS	30,163.48	20,500.00	9,663.48	147.1%
5201 · Interest - Other	0.00	0.00	0.00	0.0%
Total 5201 · Interest	380,302.15	320,600.00	59,702.15	118.6%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	15,000.00	-15,000.00	0.0%
5900.3 · Connection Fees	377,236.34	300,000.00	77,236.34	125.7%
5900.4 · Permit Inspection & Admin Fees	41,219.96	35,000.00	6,219.96	117.8%
5900.5 · SASM Expense Reimb.	12,753.18	50,000.00	-37,246.82	25.5%
5900.9 · Other Income	924.01	100.00	824.01	924.0%
Total Income	5,749,533.72	8,328,707.00	-2,579,173.28	69.0%
Gross Profit	5,749,533.72	8,328,707.00	-2,579,173.28	69.0%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	335.00	5,000.00	-4,665.00	6.7%
6008 · Audit & Accounting	57,457.57	90,000.00	-32,542.43	63.8%
6017 · Consulting Fees	27,325.67	150,000.00	-122,674.33	18.2%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	9,444.67	25,500.00	-16,055.33	37.0%
6018.2 · Standby Mileage Expense Reimb	2,777.61	3,500.00	-722.39	79.4%
6018 · Travel & Meetings - Other	0.00	0.00	0.00	0.0%
Total 6018 · Travel & Meetings	12,222.28	29,000.00	-16,777.72	42.1%
6020 · Continuing Education	3,322.48	10,000.00	-6,677.52	33.2%
6021 · County Fees	10,902.87	18,000.00	-7,097.13	60.6%
6024 · Director Fees	2,900.00	9,000.00	-6,100.00	32.2%
6025 · Dues & Subscriptions	20,704.43	35,000.00	-14,295.57	59.2%
6026 · Elections	0.00	0.00	0.00	0.0%
6033 · Insurance				
6033.1 · Insurance - SD5 Property	66,451.58	120,000.00	-53,548.42	55.4%
6033.2 · Insurance - SD5 Liability	95,834.00	70,000.00	25,834.00	136.9%
6033.3 · Insurance - SD5 Auto	5,128.00	10,000.00	-4,872.00	51.3%
6033 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 6033 · Insurance	167,413.58	200,000.00	-32,586.42	83.7%

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1, 2025 through January 8, 2026

	Jul 1, '25 - Jan 8, 26	Budget	\$ Over Budget	% of Budget
6039 · Legal	10,406.00	45,000.00	-34,594.00	23.1%
6047 · Office Supplies	2,283.86	10,000.00	-7,716.14	22.8%
6056 · Postage	265.76	1,000.00	-734.24	26.6%
6059 · Pollution Prevention/Public Edu	-341.93	5,500.00	-5,841.93	-6.2%
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
6000 · Administrative Expenses - Other	0.00	0.00	0.00	0.0%
Total 6000 · Administrative Expenses	315,197.57	607,500.00	-292,302.43	51.9%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	110,664.59	200,000.00	-89,335.41	55.3%
7013 · Emergency Line Repair	91,200.00	100,000.00	-8,800.00	91.2%
7010 · Pumps & Lines Maintenance - Other	0.00	0.00	0.00	0.0%
Total 7010 · Pumps & Lines Maintenance	201,864.59	300,000.00	-98,135.41	67.3%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	30,135.98	80,000.00	-49,864.02	37.7%
7022 · Plant Maint. Parts & Service	276,597.35	300,000.00	-23,402.65	92.2%
7023 · Janitorial Supplies & Service	2,970.51	10,000.00	-7,029.49	29.7%
7024 · Main Plant Chemicals	92,359.97	170,000.00	-77,640.03	54.3%
7025 · Lab Supplies & Chemicals	7,154.58	25,000.00	-17,845.42	28.6%
7026 · SASM Supplies & Chem	922.38	0.00	922.38	100.0%
7027 · Electrical & Instrument	4,453.99	25,000.00	-20,546.01	17.8%
7028 · Grounds Maintenance	4,952.27	15,000.00	-10,047.73	33.0%
7029 · Main Plant Sludge Disposal	24,000.47	60,000.00	-35,999.53	40.0%
7020 · Main Plant Maintenance - Other	0.00	0.00	0.00	0.0%
Total 7020 · Main Plant Maintenance	443,547.50	685,000.00	-241,452.50	64.8%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	14,641.50	20,000.00	-5,358.50	73.2%
7042 · Paradise Supplies & Chemicals	5,037.76	6,500.00	-1,462.24	77.5%
7043 · Paradise Sludge Disposal	0.00	3,000.00	-3,000.00	0.0%
7040 · Paradise Cove Plant Maint - Other	0.00	0.00	0.00	0.0%
Total 7040 · Paradise Cove Plant Maint	19,679.26	29,500.00	-9,820.74	66.7%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	24,141.30	50,000.00	-25,858.70	48.3%
7052 · Paradise Cove Monitoring	2,618.90	12,000.00	-9,381.10	21.8%
7053 · Chronic Toxicity	2,535.00	15,000.00	-12,465.00	16.9%
7050 · Monitoring - Other	0.00	0.00	0.00	0.0%
Total 7050 · Monitoring	29,295.20	77,000.00	-47,704.80	38.0%
7060 · Permits/Fees				
7062 · Permits/Fees - General	37,485.23	53,000.00	-15,514.77	70.7%
7063 · Paradise Cove Permits/Fees	0.00	10,000.00	-10,000.00	0.0%
7064 · Paradise Cove NPDES Renewal	0.00	25,000.00	-25,000.00	0.0%
7060 · Permits/Fees - Other	0.00	0.00	0.00	0.0%
Total 7060 · Permits/Fees	37,485.23	88,000.00	-50,514.77	42.6%
7070 · Truck Maintenance				
7071 · Fuel	4,491.06	30,000.00	-25,508.94	15.0%
7072 · Maintenance	15,759.18	25,000.00	-9,240.82	63.0%
7070 · Truck Maintenance - Other	0.00	0.00	0.00	0.0%
Total 7070 · Truck Maintenance	20,250.24	55,000.00	-34,749.76	36.8%
7000 · Ops & Maintenance Expenses - Other	0.00	0.00	0.00	0.0%
Total 7000 · Ops & Maintenance Expenses	752,122.02	1,234,500.00	-482,377.98	60.9%

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1, 2025 through January 8, 2026

	Jul 1, '25 - Jan 8, 26	Budget	\$ Over Budget	% of Budget
8000 · Salaries and Benefits Expenses				
8001 · Salaries	803,773.93	1,679,919.00	-876,145.07	47.8%
8003 · Overtime	57,633.05	125,000.00	-67,366.95	46.1%
8004 · Standby Pay	37,956.92	80,000.00	-42,043.08	47.4%
8005 · Employee Incentives	34,000.00	40,000.00	-6,000.00	85.0%
8006 · Vacation Buyout	48,074.04	80,000.00	-31,925.96	60.1%
8008 · Deferred Comp 457	79,575.42	120,000.00	-40,424.58	66.3%
8013 · Payroll Taxes	60,225.79	110,000.00	-49,774.21	54.8%
8015 · Payroll Service Processing Fees	5,689.70	10,000.00	-4,310.30	56.9%
8016 · Car Allowance	8,000.00	8,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	98,228.07	324,553.00	-226,324.93	30.3%
8019.10 · PERS Retirement Trust	0.00	403,752.00	-403,752.00	0.0%
8019 · PERS Retirement - Other	120.00	0.00	120.00	100.0%
Total 8019 · PERS Retirement	98,348.07	728,305.00	-629,956.93	13.5%
8020 · Employee Health				
8020.05 · Employee Health	190,196.61	356,466.00	-166,269.39	53.4%
8021 · Employee Health Deductions	-1,809.56	0.00	-1,809.56	100.0%
8020 · Employee Health - Other	0.00	0.00	0.00	0.0%
Total 8020 · Employee Health	188,387.05	356,466.00	-168,078.95	52.8%
8022 · Retiree Health				
8022.05 · Retiree Health	73,302.50	94,415.00	-21,112.50	77.6%
8022.10 · CERBT/OPEB Annual Arc Contribtn	318,958.00	75,000.00	243,958.00	425.3%
8022 · Retiree Health - Other	0.00	0.00	0.00	0.0%
Total 8022 · Retiree Health	392,260.50	169,415.00	222,845.50	231.5%
8023 · Workers Comp Insurance	35,080.00	48,518.00	-13,438.00	72.3%
8000 · Salaries and Benefits Expenses - Other	0.00	0.00	0.00	0.0%
Total 8000 · Salaries and Benefits Expenses	1,849,004.47	3,555,623.00	-1,706,618.53	52.0%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	77,121.48	100,000.00	-22,878.52	77.1%
8515 · Safety	8,543.41	54,200.00	-45,656.59	15.8%
8520 · Personal Protection/Safety Wear				
8520.01 · Boot Allowance	1,200.00	2,400.00	-1,200.00	50.0%
8520.02 · Eye Protection Allowance	1,274.64	3,600.00	-2,325.36	35.4%
8520.03 · Uniform Allowance	1,218.09	4,800.00	-3,581.91	25.4%
8520 · Personal Protection/Safety Wear - Other	1,842.36	0.00	1,842.36	100.0%
Total 8520 · Personal Protection/Safety Wear	5,535.09	10,800.00	-5,264.91	51.3%
8530 · Telephone				
8531 · Main Plant Telephones	10,169.31	15,000.00	-4,830.69	67.8%
8532 · Paradise Cove Telephones	566.68	5,000.00	-4,433.32	11.3%
8533 · Pumps & Lines Telephones	2,178.51	6,000.00	-3,821.49	36.3%
8530 · Telephone - Other	2,391.12	0.00	2,391.12	100.0%
Total 8530 · Telephone	15,305.62	26,000.00	-10,694.38	58.9%
8540 · Utilities				
8541 · Water	10,639.72	15,000.00	-4,360.28	70.9%
8542 · Main Plant Utilities	148,322.72	260,000.00	-111,677.28	57.0%
8543 · Paradise Cove Utilities	19,912.61	35,000.00	-15,087.39	56.9%
8544 · Pump Station Utilities	33,502.52	65,000.00	-31,497.48	51.5%
8540 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 8540 · Utilities	212,377.57	375,000.00	-162,622.43	56.6%

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1, 2025 through January 8, 2026

	Jul 1, '25 - Jan 8, 26	Budget	\$ Over Budget	% of Budget
8500 · Other Operating Expenses - Other	0.00	0.00	0.00	0.0%
Total 8500 · Other Operating Expenses	318,883.17	566,000.00	-247,116.83	56.3%
Total Expense	3,235,207.23	5,963,623.00	-2,728,415.77	54.2%
Net Ordinary Income	2,514,326.49	2,365,084.00	149,242.49	106.3%
Other Income/Expense				
Other Expense				
9000 · Capital Improvements CIP				
9100 · Collection System CIP				
9101 · Sewer Rehab Projects	885,113.00	1,250,000.00	-364,887.00	70.8%
9102 · Pump Replacement CIP	0.00	50,000.00	-50,000.00	0.0%
9103 · Valve & Wet Well Improvements	0.00	50,000.00	-50,000.00	0.0%
9104 · PS Generator Replacement CIP				
9104.11 · 30KW Portable Gen#1 Replacement	0.00	75,000.00	-75,000.00	0.0%
9104 · PS Generator Replacement CIP - Other	0.00	0.00	0.00	0.0%
Total 9104 · PS Generator Replacement CIP	0.00	75,000.00	-75,000.00	0.0%
9106 · Manhole Replacement Project	0.00	75,000.00	-75,000.00	0.0%
9109 · Large PS CIP Projects				
9109.2 · Bel PS#1 Rehabilitation Project	91,205.04	3,000,000.00	-2,908,794.96	3.0%
Total 9109 · Large PS CIP Projects	91,205.04	3,000,000.00	-2,908,794.96	3.0%
9100 · Collection System CIP - Other	0.00	0.00	0.00	0.0%
Total 9100 · Collection System CIP	976,318.04	4,500,000.00	-3,523,681.96	21.7%
9200 · Paradise Cove CIP				
9204 · Control Panel Replacement	0.00	75,000.00	-75,000.00	0.0%
9208 · PC Building Rehabilitation	0.00	100,000.00	-100,000.00	0.0%
9200 · Paradise Cove CIP - Other	0.00	0.00	0.00	0.0%
Total 9200 · Paradise Cove CIP	0.00	175,000.00	-175,000.00	0.0%
9300 · Main Plant Equipment Capital				
9304 · Chemical Feed System Projects				
9304.05 · Cl2 Induction Mixer	0.00	35,000.00	-35,000.00	0.0%
9304 · Chemical Feed System Projects - Other	0.00	0.00	0.00	0.0%
Total 9304 · Chemical Feed System Projects	0.00	35,000.00	-35,000.00	0.0%
9308 · Digester Improvements				
9308.12 · Digester Rehab Project	819,569.75	2,000,000.00	-1,180,430.25	41.0%
9308 · Digester Improvements - Other	0.00	0.00	0.00	0.0%
Total 9308 · Digester Improvements	819,569.75	2,000,000.00	-1,180,430.25	41.0%
9309 · Solids Handling Improvements				
9309.11 · Sludge Box #1 Replacement	0.00	30,000.00	-30,000.00	0.0%
9309 · Solids Handling Improvements - Other	0.00	0.00	0.00	0.0%
Total 9309 · Solids Handling Improvements	0.00	30,000.00	-30,000.00	0.0%
9310 · Facility Support CIP				
9310.15 · Main Office HVAC Replacement	0.00	30,000.00	-30,000.00	0.0%
9310 · Facility Support CIP - Other	0.00	0.00	0.00	0.0%
Total 9310 · Facility Support CIP	0.00	30,000.00	-30,000.00	0.0%
9311 · HVAC/Supply Fan Improvements				
9311.05 · Lab Supply Fan Replacement	0.00	15,000.00	-15,000.00	0.0%
9311.08 · New Lab Room Fan Replacement	0.00	15,000.00	-15,000.00	0.0%
9311 · HVAC/Supply Fan Improvements - Other	0.00	0.00	0.00	0.0%
Total 9311 · HVAC/Supply Fan Improvements	0.00	30,000.00	-30,000.00	0.0%

Sanitary District No.5 of Marin County
Annual Budget vs Actual Expenses
July 1, 2025 through January 8, 2026

	Jul 1, '25 - Jan 8, 26	Budget	\$ Over Budget	% of Budget
9312 · MP Vehicle Replacements				
9312.1 · Admin Emergency Response Truck	69,165.99	75,000.00	-5,834.01	92.2%
9312 · MP Vehicle Replacements - Other	0.00	0.00	0.00	0.0%
Total 9312 · MP Vehicle Replacements	69,165.99	75,000.00	-5,834.01	92.2%
9313 · Controls/Electrical Improvement				
9313.1 · Business Server Replacement	0.00	50,000.00	-50,000.00	0.0%
9313.3 · MCC PLC Upgrade Project	111,849.26	100,000.00	11,849.26	111.8%
9313 · Controls/Electrical Improvement - Other	0.00	0.00	0.00	0.0%
Total 9313 · Controls/Electrical Improvement	111,849.26	150,000.00	-38,150.74	74.6%
9314 · Building & Grounds Improvements				
9314.10 · M.P. Office/Bath/Break Imprvmnt	79,645.12	100,000.00	-20,354.88	79.6%
9314 · Building & Grounds Improvements - Other	0.00	0.00	0.00	0.0%
Total 9314 · Building & Grounds Improvements	79,645.12	100,000.00	-20,354.88	79.6%
Total 9300 · Main Plant Equipment Capital	1,080,230.12	2,450,000.00	-1,369,769.88	44.1%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	0.00	50,000.00	-50,000.00	0.0%
9520 · Undesignated Cap - P.C. Plant	0.00	25,000.00	-25,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
9500 · Undesignated Capital - Other	0.00	0.00	0.00	0.0%
Total 9500 · Undesignated Capital	0.00	125,000.00	-125,000.00	0.0%
9000 · Capital Improvements CIP - Other	0.00	0.00	0.00	0.0%
Total 9000 · Capital Improvements CIP	2,056,548.16	7,250,000.00	-5,193,451.84	28.4%
9700 · Debt Service				
9730 · Debt Service - MPR Project				
9730.01 · Zion Loan - Principal	640,000.00	610,000.00	30,000.00	104.9%
9730.02 · Zion Loan - Interest	59,892.00	150,284.00	-90,392.00	39.9%
9730 · Debt Service - MPR Project - Other	0.00	0.00	0.00	0.0%
Total 9730 · Debt Service - MPR Project	699,892.00	760,284.00	-60,392.00	92.1%
9700 · Debt Service - Other	0.00	0.00	0.00	0.0%
Total 9700 · Debt Service	699,892.00	760,284.00	-60,392.00	92.1%
Total Other Expense	2,756,440.16	8,010,284.00	-5,253,843.84	34.4%
Net Other Income	-2,756,440.16	-8,010,284.00	5,253,843.84	34.4%
Net Income	-242,113.67	-5,645,200.00	5,403,086.33	4.3%

**Sanitary District No.5 of Marin County
Comparative Balance Sheet
As of January 8, 2026**

	Jan 8, 26	Dec 8, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Primary 7399	-73,722.66	210,585.12	-284,307.78
JP Morgan Chase - Payroll 7506	85,208.17	95,366.12	-10,157.95
JP Morgan Chase - Transfer 7522	272,829.09	28,323.44	244,505.65
Local Agency Investment Fund			
SD5 Capital & CIP Reserve	9,725,065.99	9,725,065.99	0.00
SD5 Operating	4,625,749.67	925,749.67	3,700,000.00
SD5 Operating Reserve	1,200,853.05	1,200,853.05	0.00
Total Local Agency Investment Fund	15,551,668.71	11,851,668.71	3,700,000.00
California CLASS			
CalPERS UAL Fund	556,827.70	555,000.29	1,827.41
Emergency Replacement Fund	1,056,933.66	1,053,464.98	3,468.68
Total California CLASS	1,613,761.36	1,608,465.27	5,296.09
Total Checking/Savings	17,449,744.67	13,794,408.66	3,655,336.01
Accounts Receivable			
Accounts Receivable	578,132.01	590,885.19	-12,753.18
Total Accounts Receivable	578,132.01	590,885.19	-12,753.18
Other Current Assets			
Petty Cash	200.00	200.00	0.00
Prepaid Expense	235,943.43	235,943.43	0.00
Total Other Current Assets	236,143.43	236,143.43	0.00
Total Current Assets	18,264,020.11	14,621,437.28	3,642,582.83
Fixed Assets	18,393,029.30	18,393,029.30	0.00
Other Assets			
1950 - Pension - Deferred Outflows	2,271,887.00	2,271,887.00	0.00
1951 - Deferred Outflows - OPEB	408,067.00	408,067.00	0.00
Total Other Assets	2,679,954.00	2,679,954.00	0.00
TOTAL ASSETS	39,337,003.41	35,694,420.58	3,642,582.83
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Current Liabilities	1,547,052.35	1,975,595.64	-428,543.29
Long Term Liabilities			
Long Term Liabilities	6,596,126.20	6,596,126.20	0.00
Total Liabilities	8,143,178.55	8,571,721.84	-428,543.29
Equity	31,193,824.86	27,122,698.74	4,071,126.12
TOTAL LIABILITIES & EQUITY	39,337,003.41	35,694,420.58	3,642,582.83



Summary Statement

December 31, 2025

Page 1 of 4

Investor ID: CA-01-0195

0000185-0000776 PDF 878745

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

California CLASS

California CLASS

Average Monthly Yield: 3.8767%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0195-0001	Emergency Replacement Fund	1,053,464.98	0.00	0.00	3,468.68	44,204.85	1,053,576.87	1,056,933.66
CA-01-0195-0002	CalPERS UAL Fund	555,000.29	0.00	0.00	1,827.41	11,304.34	555,059.24	556,827.70
TOTAL		1,608,465.27	0.00	0.00	5,296.09	55,509.19	1,608,636.11	1,613,761.36



Account Statement

December 31, 2025

Page 2 of 4

Account Number: CA-01-0195-0001

Emergency Replacement Fund

Account Summary

Average Monthly Yield: 3.8767%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,053,464.98	0.00	0.00	3,468.68	44,204.85	1,053,576.87	1,056,933.66

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
12/01/2025	Beginning Balance			1,053,464.98	
12/31/2025	Income Dividend Reinvestment	3,468.68			
12/31/2025	Ending Balance			1,056,933.66	



Account Statement

December 31, 2025

Page 3 of 4

Account Number: CA-01-0195-0002

CalPERS UAL Fund

Account Summary

Average Monthly Yield: 3.8767%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	555,000.29	0.00	0.00	1,827.41	11,304.34	555,059.24	556,827.70

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
12/01/2025	Beginning Balance			555,000.29	
12/31/2025	Income Dividend Reinvestment	1,827.41			
12/31/2025	Ending Balance			556,827.70	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
12/01/2025	0.000111607	4.0703%
12/02/2025	0.000111341	4.0640%
12/03/2025	0.000109861	4.0099%
12/04/2025	0.000108995	3.9783%
12/05/2025	0.000326559	3.9731%
12/06/2025	0.000000000	3.9731%
12/07/2025	0.000000000	3.9731%
12/08/2025	0.000109137	3.9835%
12/09/2025	0.000108986	3.9780%
12/10/2025	0.000108590	3.9636%
12/11/2025	0.000106753	3.8965%
12/12/2025	0.000313020	3.8084%
12/13/2025	0.000000000	3.8084%
12/14/2025	0.000000000	3.8084%
12/15/2025	0.000104665	3.8203%
12/16/2025	0.000104605	3.8181%
12/17/2025	0.000103916	3.7929%
12/18/2025	0.000104064	3.7983%
12/19/2025	0.000312213	3.7986%
12/20/2025	0.000000000	3.7986%
12/21/2025	0.000000000	3.7986%
12/22/2025	0.000104458	3.8127%
12/23/2025	0.000104475	3.8134%
12/24/2025	0.000208438	3.8040%
12/25/2025	0.000000000	3.8040%
12/26/2025	0.000314034	3.8208%
12/27/2025	0.000000000	3.8208%
12/28/2025	0.000000000	3.8208%
12/29/2025	0.000105620	3.8551%
12/30/2025	0.000105603	3.8545%
12/31/2025	0.000105696	3.8579%

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



CALIFORNIA STATE TREASURER
FIONA MA, CPA



PMIA Daily Effective Yield

Date	Daily	Quarter to Date	Average Maturity
12/30/25	3.98	4.09	244
12/29/25	3.99	4.09	244
12/28/25	3.99	4.09	244
12/27/25	3.99	4.10	245
12/26/25	3.99	4.10	246
12/25/25	4.00	4.10	247
12/24/25	4.00	4.10	248
12/23/25	4.00	4.10	250
12/22/25	4.01	4.10	250
12/21/25	4.01	4.10	251
12/20/25	4.01	4.10	252
12/19/25	4.01	4.11	253
12/18/25	4.01	4.11	256
12/17/25	4.02	4.11	255
12/16/25	4.02	4.11	257
12/15/25	4.03	4.11	254
12/14/25	4.03	4.11	253
12/13/25	4.03	4.11	253
12/12/25	4.03	4.11	253
12/11/25	4.04	4.12	255
12/10/25	4.05	4.12	250
12/09/25	4.06	4.12	252
12/08/25	4.06	4.12	252
12/07/25	4.07	4.12	252
12/06/25	4.07	4.12	252
12/05/25	4.07	4.12	252
12/04/25	4.07	4.12	251
12/03/25	4.07	4.12	250
12/02/25	4.07	4.12	252
12/01/25	4.08	4.12	251
11/30/25	4.08	4.12	251
11/29/25	4.08	4.12	251
11/28/25	4.08	4.13	251
11/27/25	4.08	4.13	251
11/26/25	4.08	4.13	251
11/25/25	4.08	4.13	252
11/24/25	4.08	4.13	254

*Daily yield does not reflect capital gains or losses



CALIFORNIA STATE TREASURER
FIONA MA, CPA



PMIA Daily Effective Yield

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

*Daily yield does not reflect capital gains or losses

California State Treasurer
Fiona Ma, CPA



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

January 03, 2026

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

MARIN COUNTY SANITARY DISTRICT #5

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

[Tran Type Definitions](#)

Account Number: 70-21-007

December 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
12/17/2025	12/16/2025	RD	1788011	N/A	JOHN CARAPIET	3,700,000.00

Account Summary

Total Deposit:	3,700,000.00	Beginning Balance:	11,851,668.71
Total Withdrawal:	0.00	Ending Balance:	15,551,668.71

Overtime hours



Check date

Dec 1, 2025 - Dec 31, 2025

● My Company

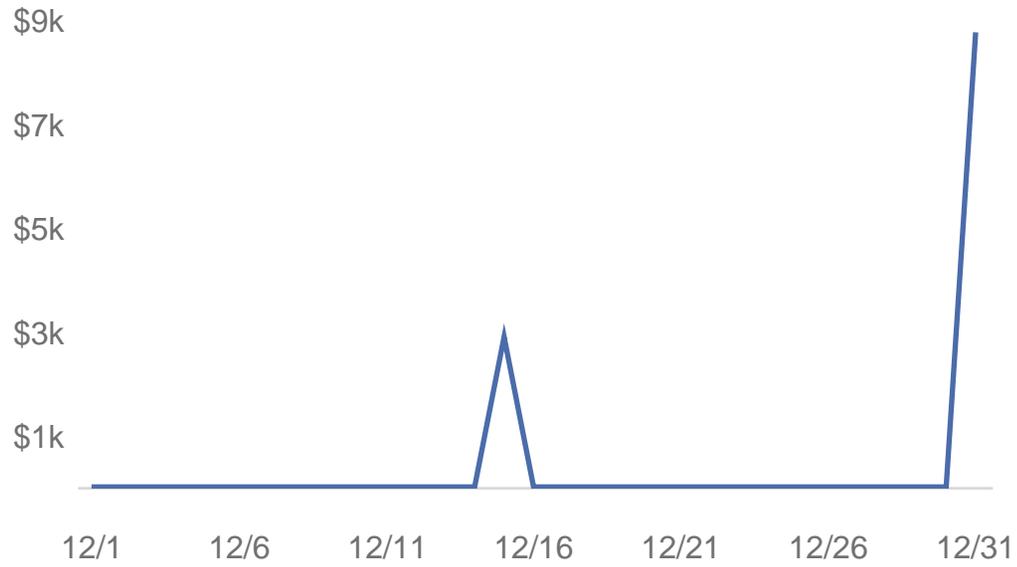
98.5 hrs



Overtime amounts



Check date



Dec 1, 2025 - Dec 31, 2025

● My Company

\$11,625.91

Labor cost ⓘ



Check date



Dec 1, 2025 - Dec 31, 2025

● My Company

\$178,318.68

Full name	Overtime amounts	Overtime hours
Alvarez, Joel		
Bilsborough Sr., Chad E	4189.39	37.00
Collodi, Pete		
Cottrell III, Rulon K	5776.65	41.00
Farrington, Abigail V		
LaTorre, Daniel P		
Rosser, John M		
Rubio, Antonio		
Salazar, Ignacio G	1613.79	19.50
Thornton, Eric T	46.08	1.00
Triola, Joseph		
Vossler, Jackson		
	11625.91	98.50

Overtime hours

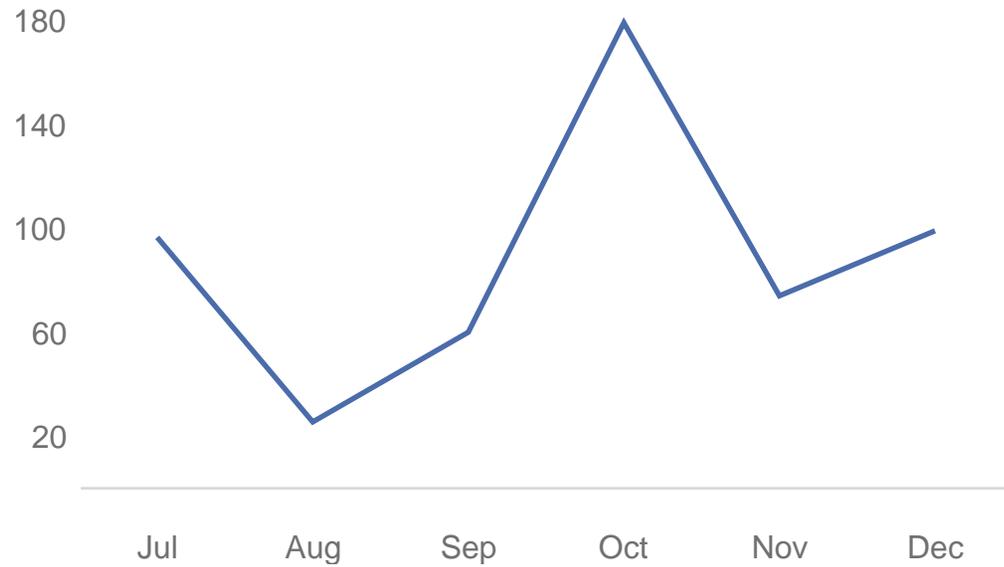


Check date

Jul 1, 2025 - Dec 31, 2025

● My Company

531 hrs



Overtime amounts



Check date

\$25k

\$15k

\$5k

Jul 1, 2025 - Dec 31, 2025

● My Company

\$57,633.05

Jul

Aug

Sep

Oct

Nov

Dec



Labor cost ⓘ



Check date

\$250k

\$150k

\$50k

Jul

Aug

Sep

Oct

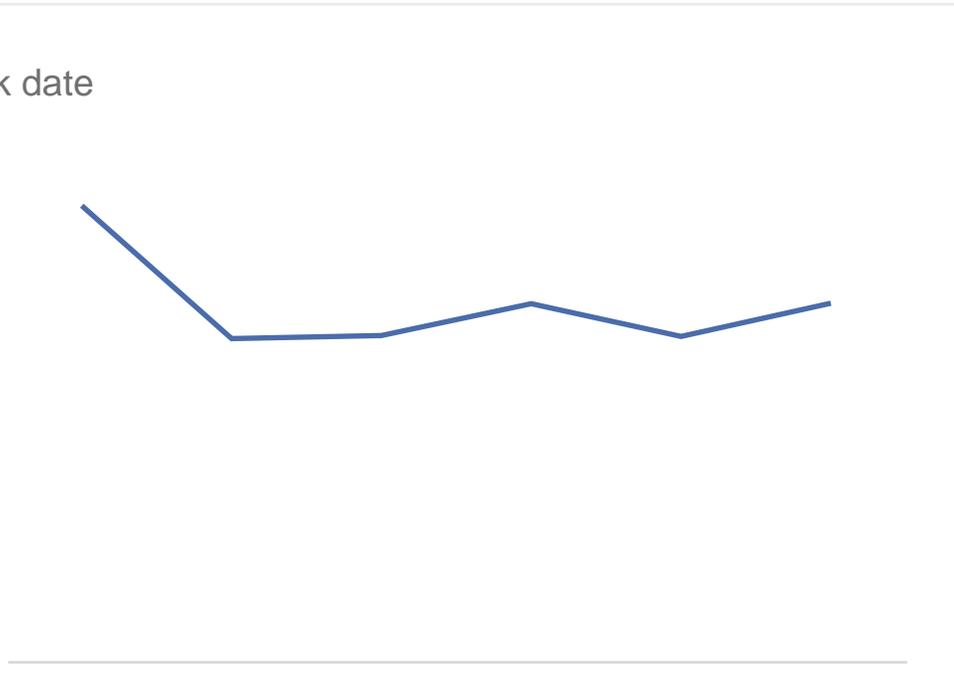
Nov

Dec

Jul 1, 2025 - Dec 31, 2025

● My Company

\$1,067,997.63



Full name	Overtime amounts	Overtime hours
Alvarez, Joel		
Bilsborough Sr., Chad E	9875.01	90.00
Collodi, Pete	1000.80	13.00
Cottrell III, Rulon K	23149.39	169.00
Farrington, Abigail V	3244.35	39.00
LaTorre, Daniel P	4442.30	36.00
Rosser, John M	5268.45	48.50
Rubio, Antonio		
Salazar, Ignacio G	7143.21	91.50
Screechfield-Lablue, Pierce L		
Thornton, Eric T	506.88	11.00
Triola, Joseph	1867.91	19.50
Vossler, Jackson	1134.75	13.50
	57633.05	531.00

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/15/25: \$72,947.86

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	72,947.86
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	72,947.86
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	9,555.99
	CASH REQUIRED FOR CHECK DATE 12/15/25	<u>82,503.85</u>

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
12/12/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	50,321.86	50,321.86
12/12/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings		
				Social Security	3,227.05	
				Medicare	1,250.46	
				Fed Income Tax	9,664.50	
				CA Income Tax	4,183.51	
				Total Withholdings	<u>18,325.52</u>	
				Employer Liabilities		
				Social Security	3,227.06	
				Medicare	1,073.42	
				Total Liabilities	<u>4,300.48</u>	22,626.00
				EFT FOR 12/12/25		72,947.86
				TOTAL EFT		72,947.86

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
12/15/25	Refer to your records for account	Information	Payroll	Employee Deductions		
				401A Member Contribu	5,425.35	
				Calpers 457B Roth	1,226.24	
				Calpers 457B TRDL	2,005.67	
				Calpers457b Roth CU	350.00	
				Life Insurance	9.72	
				Med 125	164.01	

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/15/25: \$72,947.86

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/15/25	Refer to your records for account	Information	Payroll	Employee Deductions (cont.)	
				Med FSA EE Pretax	375.00
				Total Deductions	9,555.99
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					9,555.99

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

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	
12/19/25	Taxpay®	FED IT PMT Group	18,442.49
12/19/25	Taxpay®	CA IT PMT Group	4,183.51

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/31/25: \$86,258.84

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	86,258.84
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	86,258.84
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	9,555.99
	CASH REQUIRED FOR CHECK DATE 12/31/25	<u>95,814.83</u>

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		BANK DRAFT AMOUNTS & OTHER TOTALS
12/30/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	63,096.51	63,096.51
12/30/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings		
				Social Security	2,439.03	
				Medicare	1,539.47	
				Fed Income Tax	10,900.14	
				CA Income Tax	4,533.44	
				Total Withholdings	<u>19,412.08</u>	
				Employer Liabilities		
				Social Security	2,439.03	
				Medicare	1,311.22	
				Total Liabilities	<u>3,750.25</u>	23,162.33
				EFT FOR 12/30/25		86,258.84
				TOTAL EFT		86,258.84

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		<u>TOTAL</u>
12/31/25	Refer to your records for account	Information	Payroll	Employee Deductions		
				401A Member Contribu	5,425.35	
				Calpers 457B Roth	1,226.24	
				Calpers 457B TRDL	2,005.67	
				Calpers457b Roth CU	350.00	
				Life Insurance	9.72	
				Med 125	164.01	

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/31/25: \$86,258.84

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/31/25	Refer to your records for account	Information	Payroll	Employee Deductions (cont.)	
				Med FSA EE Pretax	375.00
				Total Deductions	9,555.99
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					9,555.99

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

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	
01/07/26	Taxpay®	FED IT PMT Group	18,628.89
01/07/26	Taxpay®	CA IT PMT Group	4,533.44

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/31/25: \$-1,923.85

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	-1,923.85
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	-1,923.85
	TOTAL VOIDS	-3,260.67
	CASH REQUIRED BEFORE REMAINING D / W / L	-5,184.52
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	-1,589.43
	CASH REQUIRED FOR CHECK DATE 12/31/25	-6,773.95

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	BANK DRAFT AMOUNTS & OTHER TOTALS
12/30/25	CHASE BANK, NA	xxxxxxxxxxxx506	Taxpay®	Employee Withholdings	
				Social Security	-382.22
				Medicare	-89.39
				Fed Income Tax	-687.42
				CA Income Tax	-293.21
				Total Withholdings	-1,452.24
				Employer Liabilities	
				Social Security	-382.22
				Medicare	-89.39
				Total Liabilities	-471.61
				EFT FOR 12/30/25	-1,923.85
				TOTAL EFT	-1,923.85

VOIDS - *Refer to your payroll journal for more information on these voided check amounts.*

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	TOTAL
12/31/25	Refer to your records for account	Information	Payroll	Voided Check Amounts	
				Direct Deposit #1277	-3,260.67
				Direct Deposits	-3,260.67
				Voided Transactions Subtotal	-3,260.67
				TOTAL VOIDS	-3,260.67

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/31/25: \$-1,923.85

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/31/25	Refer to your records for account	Information	Payroll	Employee Deductions	
				401A Member Contribu	-472.93
				Calpers 457B TRDL	-979.00
				Med FSA EE Pretax	-137.50
				Total Deductions	-1,589.43
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					-1,589.43

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

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		
01/07/26	Taxpay®	FED IT PMT Group	16,998.25	REPLACEMENT
01/07/26	Taxpay®	CA IT PMT Group	4,240.23	REPLACEMENT

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/31/25: \$1,963.85

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	1,963.85
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	1,963.85
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	4,810.10
	CASH REQUIRED FOR CHECK DATE 12/31/25	6,773.95

TRANSACTION DETAIL

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>BANK DRAFT AMOUNTS & OTHER TOTALS</u>
12/30/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	27.11
					27.11
12/30/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings	
				Social Security	382.22
				Medicare	89.39
				Fed Income Tax	696.22
				CA Income Tax	297.30
				Total Withholdings	1,465.13
				Employer Liabilities	
				Social Security	382.22
				Medicare	89.39
				Total Liabilities	471.61
				EFT FOR 12/30/25	1,963.85
				TOTAL EFT	1,963.85

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

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
12/31/25	Refer to your records for account	Information	Payroll	Employee Deductions	
				401A Member Contribu	472.93
				Calpers 457B TRDL	939.00
				Med FSA EE Pretax	137.50
				Net Pay	3,260.67
				Total Deductions	4,810.10

TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES **4,810.10**

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 12/31/25: \$1,963.85

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

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>		
01/07/26	Taxpay®	FED IT PMT Group	18,637.69	REPLACEMENT
01/07/26	Taxpay®	CA IT PMT Group	4,537.53	REPLACEMENT



December 18, 2025

Tony Rubio, District Manager
Sanitary District No. 5
20001 Paradise Drive
Tiburon, CA 94920

Re: PCO 09 – Additional Sludge Disposal Fees

Dear Mr. Rubio,

On December 4, 2025, HDR received potential change order (PCO) 9 from GSE Construction titled PCO #09 – Additional Disposal Fees. This PCO totals \$156,811 and is for the additional, unexpected fees required to haul and dispose of the digester sludge for the 2024 Main Plant Digester Cleaning and Rehabilitation Project (Project).

We have reviewed PCO 09 and recommend proceeding with payment. Below is a description of what led to this change and HDR's previous PCO estimate.

Background

In May 2024, GSE was awarded the bid for the Project which was based on hauling and disposing of the sludge at East Bay Municipal Utility District (EBMUD). In December 2024, after the project had begun, EBMUD unexpectedly changed their policies and would not accept the sludge from the Project.

To find an alternative disposal location, GSE reached out to Santa Rosa Wastewater Treatment Plant (WWTP), Petaluma WWTP, Central Marin Sanitation Agency WWTP, Napa WWTP and Yolo Landfill, all of which refused to accept the sludge. The closest location that would accept the sludge was Potrero Hills Landfill, which is farther away and charged more to dump than EBMUD. Table 1 below compares the original 2024 bid based on EBMUD and the actual 2025 costs to hauling and dumping the sludge at Potrero Hills Landfill. The total unit cost for hauling and dumping doubled, but the total gallons of sludge was very close to the estimated amount in the original bid. The PCO shows a total disposal cost of \$286k, which is slightly more than double the original bid. GSE is asking for \$156,811 to cover the additional disposal costs greater than the original \$140k.

HDR Estimate

Once the new dumping location was finalized in April 2025, HDR estimated a range for this upcoming change between \$45-105k. This estimate only included the secondary digester volume, since GSE was still looking for a cheaper or closer location for the primary digester. However, no other location was found. To prevent delaying the project, the primary digester sludge was also hauled to Potrero Hills Landfill. If the April 2025 HDR estimated cost was modified to include the primary digester volume, the estimate would have been \$90-210k. The \$156k GSE is asking for falls within the estimated range.

Table 1 - Comparison of 2024 Original Bid and 2025 Actual Costs

	2024 Original Bid	2025 Actuals	Delta
Dumping Location	EBMUD	Potrero Hills Landfill	
Distance from Sani 5	27 miles	58 miles	31 miles
Total Unit Cost (hauling and disposal)	\$0.88/gal	\$1.76/gal	\$0.88/gal
Secondary Digester gallons		85,878	
Primary Digester gallons		76,406	
Total gallons	160,000	162,284	2,284
Disposal Cost	\$140,000	\$286,416	\$146,416
GSE Markups & Bonds		\$10,396	\$10,395
Total PCO 09			\$156,811

Based on this analysis, HDR recommended paying PCO 9.

Sincerely,
HDR Engineering

Paige Hermanson, PE
Water/Wastewater Engineer

January 2026

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

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

February 2026

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

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