

SANITARY DISTRICT NO. 5 OF MARIN COUNTY
2001 Paradise Drive
Tiburon, California 94920

AGENDA
Finance & Fiscal Oversight Committee Special Meeting
Thursday, January 7th, 2021, 9:30 a.m.

CORONA VIRUS (COVID-19) ADVISORY NOTICE

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

How to Submit Public Comments:

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

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

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

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

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

Meeting ID: 623 062 0778

or join by phone:

Call in number: (669) 900-9128

Participant Code: 623 062 0778

I. Roll Call

II. Public Comments

III. New Business

1. Warrants for December 14th through January 7th 2020

2. Financial Reports for December 2020

3. Market indicators reflect “Social inflation” of 15%-25% rate increase at SD5’s Pooled Liability

4. Upcoming District Obligations for January through February 2021

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 accommodations should email the Office Manager, at rdohrmann@sani5.org, who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.

Sanitary Distr. No.5 of Marin Co.

Warrant List Summary

December 11, 2020 through January 7, 2021

01/05/21

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
12/17/20	7949	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Dec 2020 - Jan, 20...	-578.04
12/17/20	7950	Pacific Gas & Electric	Acct #2908031411-4, Utilities, November 2020	-19,632.61
12/17/20	7951	Roy's Sewer Service, Inc.	P&L, Nov-Dec, 2020	-2,365.00
12/17/20	7952	Special District Risk Management Authorit	Member #7665, Life, Vision, DDS & LTD Ins., Jan 2021	-1,634.39
12/17/20	7953	Staples, Inc.	Acct #60111000714, Dues & Office Supplies, December 2020	-114.71
12/17/20	7958	Town of Tiburon	Fuel, November 2020	-878.54
12/17/20	7959	Verizon Wireless	Acct #0342125502-00001: iPhones, November 2020	-351.14
12/17/20	7960	Rosser, John	Reimb. for S/B Mileage, November 2020	-453.96
12/17/20	7961	Triola, Joseph	Reimb. for S/B Mileage, November 2020	-108.10
01/07/21	7965	Access Answering Service	Acct #4080C, Answering Service, January 2020	-60.00
01/07/21	7966	Alhambra	Acct #547945611762129, Water, Nov - Dec 2020	-84.72
01/07/21	7967	BAAQMD	Permits, TPS#5, Renewals, January 2020 (AJE FY21-22)	-356.00
01/07/21	7968	Banshee Networks, Inc.	Computer/IT Support, December 2020	-3,062.01
01/07/21	7969	Bay Alarm	Acct #274428, Jan - Mar 2021	-258.00
01/07/21	7970	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, November 2020	-1,705.00
01/07/21	7971	Burke, Williams & Sorensen, LLP	Legal Advice, November 2020	-1,543.50
01/07/21	7972	California State Disbursement Unit	CSE Case# 200000002184580; Court Case# SFL 81271, Dec 2020 - Jan 2021	-600.00
01/07/21	7973	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, December 2020	-1,825.90
01/07/21	7974	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, December 2020	-102.81
01/07/21	7975	Cassandra Prudhel Consulting, LLC	Consulting, May*, Nov + Dec, 2020	-508.76
01/07/21	7976	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, December 2020	-238.52
01/07/21	7977	CWEA	Member Dues, January 2021	-192.00
01/07/21	7978	D&K Auto Service	SD5 Truck Maint., December 2020	-875.46
01/07/21	7979	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, January 2020	-350.00
01/07/21	7980	E & M Electric & Machinery, Inc.	Cust #SANI5, SCADA Sys. Maint.& IT Support Contract Renewal, Dec '20 (AJ...	-9,280.00
01/07/21	7981	Fast Response On-Site Testing Inc.	Annual Respiratory Training, December 2020	-1,250.00
01/07/21	7982	Goodman Building Supply Co.	Acct #20070, BP&L, December 2020	-129.27
01/07/21	7983	Grainger	Acct #810128785, BPS & P.C. Supplies, December 2020	-706.14
01/07/21	7984	Harrington Industrial Plastics LLC	Cust #044227, SD5 Supplies, November 2020	-517.76
01/07/21	7985	Infor, Inc.	Cust #607934, CMMS Maint Program Jan 2021 (AJE FY21-22)	-1,035.98
01/07/21	7986	Lystek Int'l, LTD	Biosolids Transport, December 2020	-691.74
01/07/21	7987	Maltby Electric Supply Co., Inc.	Cust No.15953, M.P. & P&L Supplies, December 2020	-118.37
01/07/21	7988	Marin Municipal Water District	Water, Nov - Dec, 2020	-1,545.81
01/07/21	7989	McCampbell Analytical, Inc.	M.P. Monitoring, Chron Tox Testing, December 2020	-1,112.50
01/07/21	7990	Mill Valley Refuse Service, Inc.	Acct #032945, SLUDGE TRANSPORT, November 2020	-1,440.00
01/07/21	7991	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, January 2020	-296.25
01/07/21	7992	Nute Engineering Corp.	Consulting & Engr. Svcs., November 2020	-20,107.50
01/07/21	7993	Ongaro & Sons, Inc.	Client #1082,TPS#2, November 2020	-120.00
01/07/21	7994	Pacific Water Resources	M.P. Supplies, November 2020	-2,060.71
01/07/21	7995	Perotti & Carrade	Client #1901 - FY19-20 Audit Services, PP#7, December 2020	-4,650.00
01/07/21	7996	Roy's Sewer Service, Inc.	P&L, December, 2020	-3,330.00
01/07/21	7997	Telstar Instrument, Inc.	Cust #SANDI, M.P. Parts & Srvc., November 2020	-697.00
01/07/21	7998	U.S. Bank	Acct#:4246-0441-0158-3635, November - December 2020	-996.89
01/07/21	7999	Underground Service Alert of NorCal & NV	Acct #165410, Annual Fee, 2019 611 Tickets, December 2020	-289.88
01/07/21	8000	Univar	Cust ID #STDT001, Chemicals, Dec 2020 - Jan 2021	-7,519.35
01/07/21	8001	Water Components & Building Supply	Acct #454, P.C. & M.P. Maint. Parts & Service, November 2020	-391.46
01/07/21	8002	Weco Industries	Acct #MARINC, Vactor Truck Parts, November 2020	-1,369.37
01/07/21	8003	Bilsborough, Chad	S/B Mileage Reimb thru, December 2020	-434.70
01/07/21	8004	Rosser, John	Reimb. for S/B Mileage, December 2020	-201.43
01/07/21	8005	Triola, Joseph	Reimb. for S/B Mileage, December 2020	-101.68
01/07/21	8006	WorkSmart Automation, Inc.	SD5 Comm System Maintenance, December 2020	-1,331.50
01/07/21	8007	Catharine Benediktsson	Brd Mtg Attendance, Jul - Dec, 2020	-600.00
01/07/21	8008	Omar Arias	Brd Mtg Attendance, Jul - Dec, 2020	-200.00
01/07/21	8009	John Carapiet	Brd Mtg Attendance, Jul - Dec, 2020	-600.00
01/07/21	8010	Michael Lasky	Brd Mtg Attendance, Jul - Dec, 2020	-200.00
01/07/21	8011	Tod Moody	Brd Mtg Attendance, Jul - Dec, 2020	-600.00
01/07/21	8012	Richard Snyder	Brd Mtg Attendance, Jul - Dec, 2020	-500.00
Total JP Morgan Chase - Primary 7399				-102,304.46
TOTAL				-102,304.46

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

December 11, 2020 through January 7, 2021

01/05/21

Date	Num	Name	Memo	Account	Class	Paid Amount
12/17/20	7949	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable, Dec 2020 - Jan, 20...	JP Morgan Chase - Primary 7399		
			Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo @ +/- \$12.55+\$8...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-33.49
			Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo @ +/- \$12.55+\$8...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-2.41
			Bundle: Cable (\$72.60 + Broadcast & Regional Fees (varies/mo @ +/- \$12.55+\$8...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-57.25
			Bundle: Internet (\$128.35+modem (eqpmnt @\$18.45/mo.) (incl/ \$60 credit)), 10....	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-46.14
			Bundle: Internet (\$109.90+modem (eqpmnt @\$18.45/mo. (incl/ \$60 credit), 10.12...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-3.32
			Bundle: Internet (\$109.90+modem (eqpmnt @\$18.45/mo. (incl/ \$60 credit), 10.12...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-78.89
			Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir L...	8531 · Main Plant Telephones	Belvedere	-123.16
			Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir L...	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-8.87
			Bundle: Land Line Phones (Varies: \$254.50 (incl/ \$45 credit) + Voice Ntwrk, Dir L...	8531 · Main Plant Telephones	Tiburon	-210.55
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 12.12.2020 - 1.11.2021	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-2.51
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 12.12.2020 - 1.11.2021	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-0.18
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 12.12.2020 - 1.11.2021	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-4.29
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 12.12.2020 - 1.11.2021	8531 · Main Plant Telephones	Belvedere	-2.51
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 12.12.2020 - 1.11.2021	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-0.18
			Bundle: Taxes & Fees (+/- \$5 - varies/mo), 12.12.2020 - 1.11.2021	8531 · Main Plant Telephones	Tiburon	-4.29
TOTAL						-578.04
12/17/20	7950	Pacific Gas & Electric	Acct #2908031411-4, Utilities, November 2020	JP Morgan Chase - Primary 7399		
			Acct #2908031411-4, Main Plant Utilities, November 2020	8542 · Main Plant Utilities	Belvedere	-5,526.95
			Acct #2908031411-4, P.C. Plant Utilities, November 2020	8543 · Paradise Cove Utilities	Tiburon:Paradise Cove	-1,457.16
			Acct #2908031411-4, Main Plant Utilities, November 2020	8542 · Main Plant Utilities	Tiburon	-9,447.18
			Acct #2908031411-4, Belv Pump St Utilities, November 2020	8544 · Pump Station Utilities	Belvedere	-1,455.73
			Acct #2908031411-4, P.C. Pump St Utilities, November 2020	8544 · Pump Station Utilities	Tiburon:Paradise Cove	-246.23
			Acct #2908031411-4, Tib Pump St Utilities, November 2020	8544 · Pump Station Utilities	Tiburon	-1,499.36
TOTAL						-19,632.61
12/17/20	7951	Roy's Sewer Service, Inc.	P&L, Nov-Dec, 2020	JP Morgan Chase - Primary 7399		
			Inv #210603, Cleared line at 370 Bella Vista, as directed, 11.22.2020	7011 · Pumps & Lines Maintenance	Belvedere	-700.00
			Inv #210727, Cleared line at 12 Spring Ln., as directed, 12.9.2020	7011 · Pumps & Lines Maintenance	Tiburon	-370.00
			Inv #210678, Cleared line at 55 Rolling Hills, as directed, 12.11.2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,295.00
TOTAL						-2,365.00
12/17/20	7952	Special District Risk Management ...	Member #7665, Life, Vision, DDS & LTD Ins., Jan 2021	JP Morgan Chase - Primary 7399		
			Employee Life Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Belvedere	-48.89
			Employee Life Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-3.52
			Employee Life Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon	-83.59
			Employee LTD Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Belvedere	-350.10
			Employee LTD Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-25.22
			Employee LTD Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon	-598.53
			Employee DDS Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Belvedere	-127.22
			Employee DDS Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-9.17
			Employee DDS Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon	-217.49
			Employee Vision Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Belvedere	-61.36
			Employee Vision Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon:Paradise Cove	-4.42
			Employee Vision Insurance - Inv #34362 - January 2020	8020.05 · Employee Health	Tiburon	-104.88
TOTAL						-1,634.39
12/17/20	7953	Staples, Inc.	Acct #60111000714, Dues & Office Supplies, December 2020	JP Morgan Chase - Primary 7399		
			Inv #272140891, Office Supplies, 11.24.2020	6047 · Office Supplies	Belvedere	-15.56
			Inv #272140891, Office Supplies, 11.24.2020	6047 · Office Supplies	Tiburon:Paradise Cove	-1.12
			Inv #272140891, Office Supplies, 11.24.2020	6047 · Office Supplies	Tiburon	-26.60
			Inv #2702572721, Janitorial, 11.24.2020	6025 · Dues & Subscriptions	Belvedere	-25.68
			Inv #2702572721, Janitorial, 11.24.2020	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.85
			Inv #2702572721, Janitorial, 11.24.2020	6025 · Dues & Subscriptions	Tiburon	-43.90
TOTAL						-114.71

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

December 11, 2020 through January 7, 2021

01/05/21

Date	Num	Name	Memo	Account	Class	Paid Amount
12/17/20	7958	Town of Tiburon	Fuel, November 2020	JP Morgan Chase - Primary 7399		
			Fuel, November 2020	7071 · Fuel	Belvedere	-315.84
			Fuel, November 2020	7071 · Fuel	Tiburon:Paradise Cove	-22.75
			Fuel, November 2020	7071 · Fuel	Tiburon	-539.95
TOTAL						-878.54
12/17/20	7959	Verizon Wireless	Acct #0342125502-00001: iPhones, November 2020	JP Morgan Chase - Primary 7399		
			Inv #9868513897: Monthly Charges (\$342.40) - November 2020	8531 · Main Plant Telephones	Belvedere	-123.09
			Inv #9866404210: Monthly Charges (\$320.79) - November 2020	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-8.87
			Inv #9866404210: Monthly Charges (\$320.79) - November 2020	8531 · Main Plant Telephones	Tiburon	-210.44
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - November 2020	8531 · Main Plant Telephones	Belvedere	-3.14
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - November 2020	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-0.23
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - November 2020	8531 · Main Plant Telephones	Tiburon	-5.37
TOTAL						-351.14
12/17/20	7960	Rosser, John	Reimb. for S/B Mileage, November 2020	JP Morgan Chase - Primary 7399		
			Reimb. for M.P. S/B Mileage, Belvedere, thru 11.24.2020	6018.2 · Standby Mileage Expense Reimb	Belvedere	-353.24
			Reimb. for M.P. S/B Mileage, Tiburon, thru 11.24.2020	6018.2 · Standby Mileage Expense Reimb	Tiburon	-100.72
TOTAL						-453.96
12/17/20	7961	Triola, Joseph	Reimb. for S/B Mileage, November 2020	JP Morgan Chase - Primary 7399		
			Reimb. for M.P. S/B Mileage - Belvedere, thru 10.31.2020	6018.2 · Standby Mileage Expense Reimb	Belvedere	-54.05
			Reimb. for M.P. S/B Mileage - Tiburon, thru 11.30.2020	6018.2 · Standby Mileage Expense Reimb	Tiburon	-54.05
TOTAL						-108.10
01/07/21	7965	Access Answering Service	Acct #4080C, Answering Service, January 2020	JP Morgan Chase - Primary 7399		
			Inv #23917, Answering Service, January 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-21.57
			Inv #23917, Answering Service, January 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-1.55
			Inv #23917, Answering Service, January 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-36.88
TOTAL						-60.00
01/07/21	7966	Alhambra	Acct #547945611762129, Water, Nov - Dec 2020	JP Morgan Chase - Primary 7399		
			Inv #12012314 121120 Water, 11.12.2020 - 12.09.2020	7023 · Janitorial Supplies & Service	Belvedere	-30.46
			Inv #12012314 121120 Water, 11.12.2020 - 12.09.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-2.19
			Inv #12012314 121120 Water, 11.12.2020 - 12.09.2020	7023 · Janitorial Supplies & Service	Tiburon	-52.07
TOTAL						-84.72
01/07/21	7967	BAAQMD	Permits, TPS#5, Renewals, January 2020 (AJE FY21-22)	JP Morgan Chase - Primary 7399		
			Cust#:23WS6E2207, Inv #:4JJ49, Plant #:22207, TP.S. #2 - Permit to Operate & ...	7062 · Permits/Fees - General	Tiburon	-106.67
			Cust#:23WS6E2207, Inv #:4JJ49, Plant #:22207, TP.S. #2 - Permit to Operate & ...	7062 · Permits/Fees - General	Tiburon	-149.33
			Cust#:23WS6E2207, Inv #:4JJ49, Plant #:22207, TP.S. #2 - Processing Fee, 2.1...	7063 · Paradise Cove Permits/Fees	Tiburon	-41.67
			Cust#:23WS6E2207, Inv #:4JJ49, Plant #:22207, TP.S. #2 - Processing Fee, 7.1...	7063 · Paradise Cove Permits/Fees	Tiburon	-58.33
TOTAL						-356.00

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01/05/21

Date	Num	Name	Memo	Account	Class	Paid Amount
01/07/21	7968	Banshee Networks, Inc.	Computer/IT Support, December 2020	JP Morgan Chase - Primary 7399		
			Inv #14621, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-1,100.79
			Inv #14621, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-79.31
			Inv #14621, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-1,881.91
TOTAL						-3,062.01
01/07/21	7969	Bay Alarm	Acct #274428, Jan - Mar 2021	JP Morgan Chase - Primary 7399		
			Inv #274428201215M, Alarm Monitoring Fees - Burglar & Fire, 1.1.2020 - 3.31.20...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-92.75
			Inv #274428201215M, Alarm Monitoring Fees - Burglar & Fire, 1.1.2020 - 3.31.20...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-6.68
			Inv #274428201215M, Alarm Monitoring Fees - Burglar & Fire, 1.1.2020 - 3.31.20...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-158.57
TOTAL						-258.00
01/07/21	7970	Brejje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, November 2020	JP Morgan Chase - Primary 7399		
			Inv #131710, M.P. Samples for November 2020	7051 · Main Plant Lab Monitoring	Belvedere	-564.72
			Inv #131710, P.C. Samples for November 2020	7052 · Paradise Cove Monitoring	Tiburon:Paradise Cove	-175.00
			Inv #131710, M.P. Samples for November 2020	7051 · Main Plant Lab Monitoring	Tiburon	-965.28
TOTAL						-1,705.00
01/07/21	7971	Burke, Williams & Sorensen, LLP	Legal Advice, November 2020	JP Morgan Chase - Primary 7399		
			Inv #263168, SD5 DCS, November 2020	6039 · Legal	Belvedere	-328.40
			Inv #263168, SD5 DCS, November 2020	6039 · Legal	Tiburon:Paradise Cove	-23.66
			Inv #263168, SD5 DCS, November 2020	6039 · Legal	Tiburon	-561.44
			Inv #263168, SD5 HR, November 2020	6039 · Legal	Belvedere	-101.92
			Inv #263168, SD5 HR, November 2020	6039 · Legal	Tiburon:Paradise Cove	-7.34
			Inv #263168, SD5 HR, November 2020	6039 · Legal	Tiburon	-174.24
			Inv #263168, SD5 TPS#4, November 2020	6039 · Legal	Tiburon	-346.50
TOTAL						-1,543.50
01/07/21	7972	California State Disbursement Unit	CSE Case# 200000002184580; Court Case# SFL 81271, Dec 2020 - Jan 2021	JP Morgan Chase - Primary 7399		
			CSE Case# 200000002184580	8012 · Wage Garnishments	Tiburon	-600.00
TOTAL						-600.00
01/07/21	7973	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, December 2020	JP Morgan Chase - Primary 7399		
			M.P. - B: #616737, #617016, #617262, #617364, #617103, December 2020	7051 · Main Plant Lab Monitoring	Belvedere	-558.58
			P.C.: Inv #617102, December 2020	7052 · Paradise Cove Monitoring	Tiburon:Paradise Cove	-312.55
			M.P. - B: #616737, #617016, #617262, #617364, #617103, December 2020	7051 · Main Plant Lab Monitoring	Tiburon	-954.77
TOTAL						-1,825.90
01/07/21	7974	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, December 2020	JP Morgan Chase - Primary 7399		
			Inv #3164970, Konica Multi-purpose copier (C308) contract, December 2020	6047 · Office Supplies	Belvedere	-36.96
			Inv #3164970, Konica Multi-purpose copier (C308) contract, December 2020	6047 · Office Supplies	Tiburon:Paradise Cove	-2.66
			Inv #3164970, Konica Multi-purpose copier (C308) contract, December 2020	6047 · Office Supplies	Tiburon	-63.19
TOTAL						-102.81
01/07/21	7975	Cassandra Prudhel Consulting, LLC	Consulting, May*, Nov + Dec, 2020	JP Morgan Chase - Primary 7399		
			Inv #2020-1 Belvedere ELAP & Lab Testing Consulting, thru 12.30.20	6017 · Consulting Fees	Belvedere	-187.78
			Inv #2020-1 Tiburon, ELAP & Lab Testing Consulting, thru 12.30.20	6017 · Consulting Fees	Tiburon	-320.98
TOTAL						-508.76

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

December 11, 2020 through January 7, 2021

01/05/21

Date	Num	Name	Memo	Account	Class	Paid Amount
01/07/21	7976	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, December 2020 #4069225722, #4069908102, #4070582466, #4071175654, #4071891638, PPE/... #4069225722, #4069908102, #4070582466, #4071175654, #4071891638, PPE/... #4069225722, #4069908102, #4070582466, #4071175654, #4071891638, PPE/...	JP Morgan Chase - Primary 7399 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear	Belvedere Tiburon:Paradise Cove Tiburon	-85.75 -6.18 -146.59
TOTAL						-238.52
01/07/21	7977	CWEA	Member Dues, January 2021 D LaTorre (ID#47792), Member Dues, 3.1.2021 - 6.30.2021 D LaTorre (ID#47792), Member Dues, 3.1.2021 - 6.30.2021 D LaTorre (ID#47792), Member Dues, 3.1.2021 - 6.30.2021 D LaTorre (ID#47792), Member Dues, 7.1.2021 - 2.28.2022 (AJE FY21-22) D LaTorre (ID#47792), Member Dues, 7.1.2021 - 2.28.2022 (AJE FY21-22) D LaTorre (ID#47792), Member Dues, 7.1.2021 - 2.28.2022 (AJE FY21-22)	JP Morgan Chase - Primary 7399 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-17.26 -1.24 -29.50 -51.77 -3.73 -88.50
TOTAL						-192.00
01/07/21	7978	D&K Auto Service	SD5 Truck Maint., December 2020 Inv #062555, #062511Chevy Silverado 1500 & 2500, December 2020 Inv #062555, #062511Chevy Silverado 1500 & 2500, December 2020 Inv #062555, #062511Chevy Silverado 1500 & 2500, December 2020	JP Morgan Chase - Primary 7399 7072 · Truck Maintenance 7072 · Truck Maintenance 7072 · Truck Maintenance	Belvedere Tiburon:Paradise Cove Tiburon	-314.73 -22.67 -538.06
TOTAL						-875.46
01/07/21	7979	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, January 2020 Inv #10585, My Safety Officer Monthly Subscription Fee, January 2020 Inv #10585, My Safety Officer Monthly Subscription Fee, January 2020 Inv #10585, My Safety Officer Monthly Subscription Fee, January 2020	JP Morgan Chase - Primary 7399 8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon:Paradise Cove Tiburon	-125.83 -9.07 -215.10
TOTAL						-350.00
01/07/21	7980	E & M Electric & Machinery, Inc.	Cust #SANI5, SCADA Sys. Maint.& IT Support Contract Renewal, Dec '20 (A... Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup... Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup... Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup... Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup... Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup... Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-1,668.08 -120.18 -2,851.74 -1,668.08 -120.18 -2,851.74
TOTAL						-9,280.00
01/07/21	7981	Fast Response On-Site Testing Inc.	Annual Respiratory Training, December 2020 Inv #154122, Annual Respirator Training, 12.09.20 Inv #154122, Annual Respirator Training, 12.09.20 Inv #154122, Annual Respirator Training, 12.09.20	JP Morgan Chase - Primary 7399 8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon:Paradise Cove Tiburon	-449.38 -32.38 -768.24
TOTAL						-1,250.00
01/07/21	7982	Goodman Building Supply Co.	Acct #20070, BP&L, December 2020 Inv#815777, #815774, M.P. Supplies, 12.30.2020 (2) Inv#815777, #815774, M.P. Supplies, 12.30.2020 (2) #815774, Truck Maintenance, 12.30.2020 #815774, Truck Maintenance, 12.30.2020 #815774, Truck Maintenance, 12.30.2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies 7072 · Truck Maintenance 7072 · Truck Maintenance 7072 · Truck Maintenance	Belvedere Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-28.37 -48.50 -18.84 -1.36 -32.20
TOTAL						-129.27

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/07/21	7983	Grainger	Acct #810128785, BPS & P.C. Supplies, December 2020 Inv #9753581181, Truck Mount/Cone Holder @ Boom Truck, 12.21.2020 Inv #9753581181, Truck Mount/Cone Holder @ Boom Truck, 12.21.2020 Inv #9753581181, Truck Mount/Cone Holder @ Boom Truck, 12.21.2020 Inv #9755468684, Critical Spare Parts for SASM, 12.23.2020 Inv #9755468684, Critical Spare Parts for SASM, 12.23.2020	JP Morgan Chase - Primary 7399 7072 · Truck Maintenance 7072 · Truck Maintenance 7072 · Truck Maintenance 7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon	-22.23 -1.60 -38.01 -237.81 -406.49
TOTAL						-706.14
01/07/21	7984	Harrington Industrial Plastics LLC	Cust #:044227, SD5 Supplies, November 2020 Inv #006M1277, M.P. Lab (SASM) Supplies (2 1/2" Back Pressure valves), Nove... Inv #006M1277, M.P. Lab (SASM) Supplies (2 1/2" Back Pressure valves), Nove... Inv #006M1277, M.P. Lab SD5 Supplies (2 1/2" Back Pressure valves), Novembr... Inv #006M1277, M.P. Lab SD5 Supplies (2 1/2" Back Pressure valves), Novembr...	JP Morgan Chase - Primary 7399 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon Belvedere Tiburon	-95.55 -163.33 -95.55 -163.33
TOTAL						-517.76
01/07/21	7985	Infor, Inc.	Cust #607934, CMMS Maint Program Jan 2021 (AJE FY21-22) Inv #P-398501-US0AB, MP2 Maintenance Program Support Renewal Fee 4.1.21... Inv #P-398501-US0AB, MP2 Maintenance Program Support Renewal Fee 4.1.21... Inv #P-398501-US0AB, MP2 Maintenance Program Support Renewal Fee 4.1.21... Inv #P-398501-US0AB, MP2 Maintenance Program Support Renewal Fee 7.1.21... Inv #P-398501-US0AB, MP2 Maintenance Program Support Renewal Fee 7.1.21... Inv #P-398501-US0AB, MP2 Maintenance Program Support Renewal Fee 7.1.21...	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-93.11 -6.71 -159.18 -279.32 -20.12 -477.54
TOTAL						-1,035.98
01/07/21	7986	Lystek Int'l, LTD	Biosolids Transport, December 2020 Inv #153-351 Biosolids Transport to Lystek Facility, December 2020 Inv #153-351 Biosolids Transport to Lystek Facility, December 2020	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon	-255.32 -436.42
TOTAL						-691.74
01/07/21	7987	Maltby Electric Supply Co., Inc.	Cust No.15953, M.P. & P&L Supplies, December 2020 M.P. Electrical Supplies, Inv #S1930512.001, December 2020 M.P. Electrical Supplies, Inv #S1930512.001, December 2020	JP Morgan Chase - Primary 7399 7027 · Electrical & Instrument 7027 · Electrical & Instrument	Belvedere Tiburon	-43.69 -74.68
TOTAL						-118.37
01/07/21	7988	Marin Municipal Water District	Water, Nov - Dec, 2020 Cust #.424793, Golden Gate BPS - Water, Nov - Dec, 2020 Cust #.424791, Cove Rd. BPS - Water, Nov - Dec, 2020 Cust #138856, Mar West TPS - Water, Nov - Dec, 2020 Cust #100098, M.P. - Water, Nov - Dec, 2020 Cust #100098, M.P. - Water, Nov - Dec, 2020	JP Morgan Chase - Primary 7399 8541 · Water 8541 · Water 8541 · Water 8541 · Water 8541 · Water	Belvedere Belvedere Tiburon Belvedere Tiburon	-77.20 -85.38 -85.38 -479.04 -818.81
TOTAL						-1,545.81
01/07/21	7989	McC Campbell Analytical, Inc.	M.P. Monitoring, Chron Tox Testing, December 2020 Inv #2012755, M.P. Monitoring, DEC Chronic Acute Toxicity Testing, 12.23.2020 Inv #2012755, M.P. Monitoring, DEC Chronic Acute Toxicity Testing, 12.23.2020	JP Morgan Chase - Primary 7399 7053 · Chronic Toxicity Program Eval 7053 · Chronic Toxicity Program Eval	Belvedere Tiburon	-410.62 -701.88
TOTAL						-1,112.50

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/07/21	7990	Mill Valley Refuse Service, Inc.	Acct #032945, SLUDGE TRANSPORT, November 2020 Sludge Transport/Exchange only, 11.520, 11.18.20, 11.24.20 Sludge Transport/Exchange only, 11.520, 11.18.20, 11.24.20	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon	 -531.50 -908.50
TOTAL						-1,440.00
01/07/21	7991	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, January 2020 Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 1.1.2021 - 1.31.20... Garbage Service, Including 1 yd trash + 1 yd cardboard rental, 1.1.2021 - 1.31.20...	JP Morgan Chase - Primary 7399 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service	Belvedere Tiburon	 -109.35 -186.90
TOTAL						-296.25
01/07/21	7992	Nute Engineering Corp.	Consulting & Engr. Svcs., November 2020 Inv #21251, Cove Rd Force Main Project - Belv, November 2020 (10% - thank y... Inv #21251, Cove Rd Force Main Project - Tib, November 2020 (90% - thank you... Inv #21246, Collxn Syst. Maint. Plan, Technical Support, November 2020 Inv #21246, Collxn Syst. Maint. Plan, Technical Support, November 2020 Inv #21246, Collxn Syst. Maint. Plan, Technical Support, November 2020	JP Morgan Chase - Primary 7399 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon Belvedere Tiburon:Paradise Cove Tiburon	 -1,977.25 -17,787.00 -123.40 -8.89 -210.96
TOTAL						-20,107.50
01/07/21	7993	Ongaro & Sons, Inc.	Client #1082,TPS#2, November 2020 Inv #74872: Backflow Prevention Testing @ TPS#5, Meter #77544133 (HID#238...	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance	Tiburon	 -120.00
TOTAL						-120.00
01/07/21	7994	Pacific Water Resources	M.P. Supplies, November 2020 Inv #20250, M.P. Supplies, Flowserve Mechanical Seal, November 2020 Inv #20250, M.P. Supplies, Flowserve Mechanical Seal, November 2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies	Belvedere Tiburon:Paradise Cove	 -760.61 -1,300.10
TOTAL						-2,060.71
01/07/21	7995	Perotti & Carrade	Client #1901 - FY19-20 Audit Services, PP#7, December 2020 Inv #994518, PP#7, FY19-20 Field Audit svcs, December 2020 Inv #994518, PP#7, FY19-20 Field Audit svcs, December 2020 Inv #994518, PP#7, FY19-20 Field Audit svcs, December 2020	JP Morgan Chase - Primary 7399 6008 · Audit & Accounting 6008 · Audit & Accounting 6008 · Audit & Accounting	Belvedere Tiburon:Paradise Cove Tiburon	 -1,671.68 -120.44 -2,857.88
TOTAL						-4,650.00
01/07/21	7996	Roy's Sewer Service, Inc.	P&L, December, 2020 Inv #210868, Cleared line at 95 Rolling Hills, as directed, 12.11.2020	JP Morgan Chase - Primary 7399 7011 · Pumps & Lines Maintenance	Tiburon	 -3,330.00
TOTAL						-3,330.00
01/07/21	7997	Telstar Instrument, Inc.	Cust #SANDI, M.P. Parts & Svcs., November 2020 Inv #105855, Service re wiring at new RDT Replacement equipment, 11.30.2020 Inv #105855, Service re wiring at new RDT Replacement equipment, 11.30.2020	JP Morgan Chase - Primary 7399 7022 · Plant Maint. Parts & Service 7022 · Plant Maint. Parts & Service	Belvedere Tiburon	 -257.26 -439.74
TOTAL						-697.00

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/07/21	7998	U.S. Bank	Acct#:4246-0441-0158-3635, November - December 2020	JP Morgan Chase - Primary 7399		
			#0822/9545: Zoom, November 2020	6018.1 · Meetings & Travel	Belvedere	-19.77
			#0822/9545: Zoom, November 2020	6018.1 · Meetings & Travel	Tiburon:Paradise Cove	-1.42
			#0822/9545: Zoom, November 2020	6018.1 · Meetings & Travel	Tiburon	-33.80
			#0822/9545: OWP Sac State Contact hrs (TR), 12.02.2020	6020 · Continuing Education	Belvedere	-35.95
			#0822/9545: OWP Sac State Contact hrs (TR), 12.02.2020	6020 · Continuing Education	Tiburon:Paradise Cove	-2.59
			#0822/9545: OWP Sac State Contact hrs (TR), 12.02.2020	6020 · Continuing Education	Tiburon	-61.46
			#0822/9545: Office calendars, Amazon, 12.21.2020	6047 · Office Supplies	Belvedere	-27.73
			#0822/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Tiburon:Paradise Cove	-2.00
			#0822/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Tiburon	-47.41
			#0822/9545: USPO & UPS, 11.23.2020	6056 · Postage	Belvedere	-2.37
			#0822/9545: USPO & UPS, 11.23.2020	6056 · Postage	Tiburon:Paradise Cove	-0.17
			#0822/9545: USPO & UPS, 11.23.2020	6056 · Postage	Tiburon	-4.06
			#0822/9545: BPS #2 materials- Amazon, 11.13.20	7011 · Pumps & Lines Maintenance	Belvedere	-129.87
			#0822/9545: O'Reilly's Auto	7072 · Truck Maintenance	Belvedere	-6.85
			#0822/9545: O'Reilly's Auto	7072 · Truck Maintenance	Tiburon:Paradise Cove	-0.49
			#0822/9545: O'Reilly's Auto	7072 · Truck Maintenance	Tiburon	-11.71
			#0822/9545: Safety: Amazon - masks & gloves, 12.4.2020, 12.15.2020, 12.17.2...	8515 · Safety	Belvedere	-88.63
			#0822/9545: Safety: Amazon - masks & gloves, 12.4.2020, 12.15.2020, 12.17.2...	8515 · Safety	Tiburon:Paradise Cove	-6.39
			#0822/9545: Safety: Amazon - masks & gloves, 12.4.2020, 12.15.2020, 12.17.2...	8515 · Safety	Tiburon	-151.51
			#0822/9545: Lateral Camera Repair, ITC, 12.16.2020	9303 · Lateral Camera	Belvedere	-130.39
			#0822/9545: Lateral Camera Repair, ITC, 12.16.2020	9303 · Lateral Camera	Tiburon:Paradise Cove	-9.39
			#0822/9545: Lateral Camera Repair, ITC, 12.16.2020	9303 · Lateral Camera	Tiburon	-222.93
TOTAL						-996.89
01/07/21	7999	Underground Service Alert of NorC...	Acct #165410, Annual Fee, 2019 611 Tickets, December 2020	JP Morgan Chase - Primary 7399		
			Inv #165410DIG20, Annual Dues, based on # of tickets SD5 req'd in 2019, Dece...	7011 · Pumps & Lines Maintenance	Belvedere	-104.21
			Inv #165410DIG20, Annual Dues, based on # of tickets SD5 req'd in 2019, Dece...	7011 · Pumps & Lines Maintenance	Tiburon:Paradise Cove	-7.51
			Inv #165410DIG20, Annual Dues, based on # of tickets SD5 req'd in 2019, Dece...	7011 · Pumps & Lines Maintenance	Tiburon	-178.16
TOTAL						-289.88
01/07/21	8000	Univar	Cust ID #STDT001, Chemicals, Dec 2020 - Jan 2021	JP Morgan Chase - Primary 7399		
			Inv #48878067, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 12.22.2020	7024 · Main Plant Chemicals	Belvedere	-681.13
			Inv #48878067, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 12.22.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-49.07
			Inv #48878067, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 12.22.2020	7024 · Main Plant Chemicals	Tiburon	-1,164.46
			Inv #48891173, Sodium Bisulfite 25% (\$1.1630/Gal),1.1.2021	7024 · Main Plant Chemicals	Belvedere	-2,022.08
			Inv #48891173, Sodium Bisulfite 25% (\$1.1630/Gal),1.1.2021	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-145.68
			Inv #48891173, Sodium Bisulfite 25% (\$1.1630/Gal),1.1.2021	7024 · Main Plant Chemicals	Tiburon	-3,456.93
TOTAL						-7,519.35
01/07/21	8001	Water Components & Building Sup...	Acct #454, P.C. & M.P. Maint. Parts & Service, November 2020	JP Morgan Chase - Primary 7399		
			Inv #30541742, #30542130, M.P. Supplies, November 2020	7021 · Plant Maintenance Supplies	Belvedere	-53.97
			Inv #30542457: P.C. Supplies, November 2020	7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-245.25
			Inv #30541742, #30542130, M.P. Supplies, November 2020	7021 · Plant Maintenance Supplies	Tiburon	-92.24
TOTAL						-391.46
01/07/21	8002	Weco Industries	Acct #-MARINC, Vactor Truck Parts, November 2020	JP Morgan Chase - Primary 7399		
			Inv #0046668-IN, Vactor Truck Parts, 11.12.2020	7072 · Truck Maintenance	Belvedere	-246.15
			Inv #0046668-IN, Vactor Truck Parts, 11.12.2020	7072 · Truck Maintenance	Tiburon:Paradise Cove	-17.73
			Inv #0046668-IN, Vactor Truck Parts, 11.12.2020	7072 · Truck Maintenance	Tiburon	-420.81
			Inv #0046668-IN, P&L parts, 11.12.2020	7021 · Plant Maintenance Supplies	Belvedere	-246.14
			Inv #0046668-IN, P&L parts, 11.12.2020	7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-17.73
			Inv #0046668-IN, P&L parts, 11.12.2020	7021 · Plant Maintenance Supplies	Tiburon	-420.81
TOTAL						-1,369.37

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Date	Num	Name	Memo	Account	Class	Paid Amount
01/07/21	8003	Bilsborough, Chad	S/B Mileage Reimb thru, December 2020 Reimb for Standby Mileage, M.P. - Belv, thru 12.29.2020 Reimb for Standby Mileage, M.P. - Tib thru 12.29.2020	JP Morgan Chase - Primary 7399 6018.2 · Standby Mileage Expense Reimb 6018.2 · Standby Mileage Expense Reimb	Belvedere Tiburon	-190.92 -243.78 <hr/> -434.70
TOTAL						
01/07/21	8004	Rosser, John	Reimb. for S/B Mileage, December 2020 Reimb. for M.P. S/B Mileage, Belvedere, thru 12.14.2020 Reimb. for M.P. S/B Mileage, Tiburon, thru 12.14.2020	JP Morgan Chase - Primary 7399 6018.2 · Standby Mileage Expense Reimb 6018.2 · Standby Mileage Expense Reimb	Belvedere Tiburon	-100.72 -100.71 <hr/> -201.43
TOTAL						
01/07/21	8005	Triola, Joseph	Reimb. for S/B Mileage, December 2020 Reimb. for M.P. materials (Chemical Pumps), 12.16.2020 Reimb. for M.P. materials (Chemical Pumps), 12.16.2020	JP Morgan Chase - Primary 7399 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies	Belvedere Tiburon	-37.53 -64.15 <hr/> -101.68
TOTAL						
01/07/21	8006	WorkSmart Automation, Inc.	SD5 Comm System Maintenance, December 2020 Inv #5059, SCADA troubleshooting @ vm failures + Added Hypo Pumps 3+4 + ti... Inv #5059, SCADA troubleshooting @ vm failures + Added Hypo Pumps 3+4 + ti... Inv #5059, SCADA troubleshooting @ vm failures + Added Hypo Pumps 3+4 + ti...	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon	-478.67 -34.49 -818.34 <hr/> -1,331.50
TOTAL						
01/07/21	8007	Catharine Benediktsson	Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020	JP Morgan Chase - Primary 7399 6024 · Director Fees 6024 · Director Fees 6024 · Director Fees	Belvedere Tiburon:Paradise Cove Tiburon	-215.70 -15.54 -368.76 <hr/> -600.00
TOTAL						
01/07/21	8008	Omar Arias	Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (2), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (2), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (2), Brd Mtg Attendance, Jul - Dec, 2020	JP Morgan Chase - Primary 7399 6024 · Director Fees 6024 · Director Fees 6024 · Director Fees	Belvedere Tiburon:Paradise Cove Tiburon	-71.90 -5.18 -122.92 <hr/> -200.00
TOTAL						
01/07/21	8009	John Carapiet	Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020	JP Morgan Chase - Primary 7399 6024 · Director Fees 6024 · Director Fees 6024 · Director Fees	Belvedere Tiburon:Paradise Cove Tiburon	-215.70 -15.54 -368.76 <hr/> -600.00
TOTAL						
01/07/21	8010	Michael Lasky	Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (2), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (2), Brd Mtg Attendance, Jul - Dec, 2020 Brd Mtg Attendance (2), Brd Mtg Attendance, Jul - Dec, 2020	JP Morgan Chase - Primary 7399 6024 · Director Fees 6024 · Director Fees 6024 · Director Fees	Belvedere Tiburon:Paradise Cove Tiburon	-71.90 -5.18 -122.92 <hr/> -200.00
TOTAL						

01/05/21

Sanitary Distr. No.5 of Marin Co.

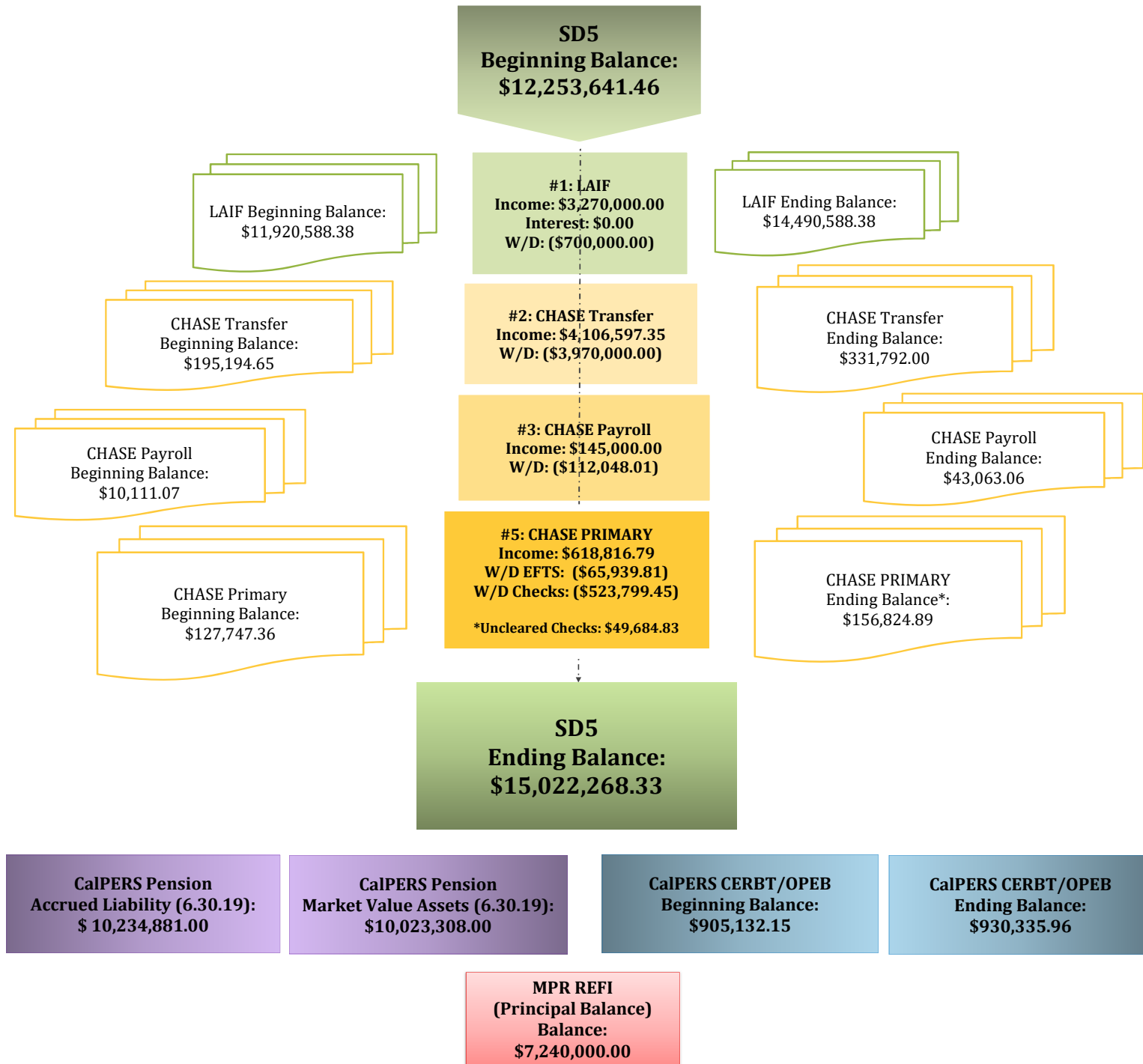
Warrant List Detail

December 11, 2020 through January 7, 2021

Date	Num	Name	Memo	Account	Class	Paid Amount
01/07/21	8011	Tod Moody	Brd Mtg Attendance, Jul - Dec, 2020	JP Morgan Chase - Primary 7399		
			Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020	6024 · Director Fees	Belvedere	-215.70
			Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020	6024 · Director Fees	Tiburon:Paradise Cove	-15.54
			Brd Mtg Attendance (6), Brd Mtg Attendance, Jul - Dec, 2020	6024 · Director Fees	Tiburon	-368.76
TOTAL						-600.00
01/07/21	8012	Richard Snyder	Brd Mtg Attendance, Jul - Dec, 2020	JP Morgan Chase - Primary 7399		
			Brd Mtg Attendance (5), Brd Mtg Attendance, Jul - Dec, 2020	6024 · Director Fees	Belvedere	-179.75
			Brd Mtg Attendance (5), Brd Mtg Attendance, Jul - Dec, 2020	6024 · Director Fees	Tiburon:Paradise Cove	-12.95
			Brd Mtg Attendance (5), Brd Mtg Attendance, Jul - Dec, 2020	6024 · Director Fees	Tiburon	-307.30
TOTAL						-500.00

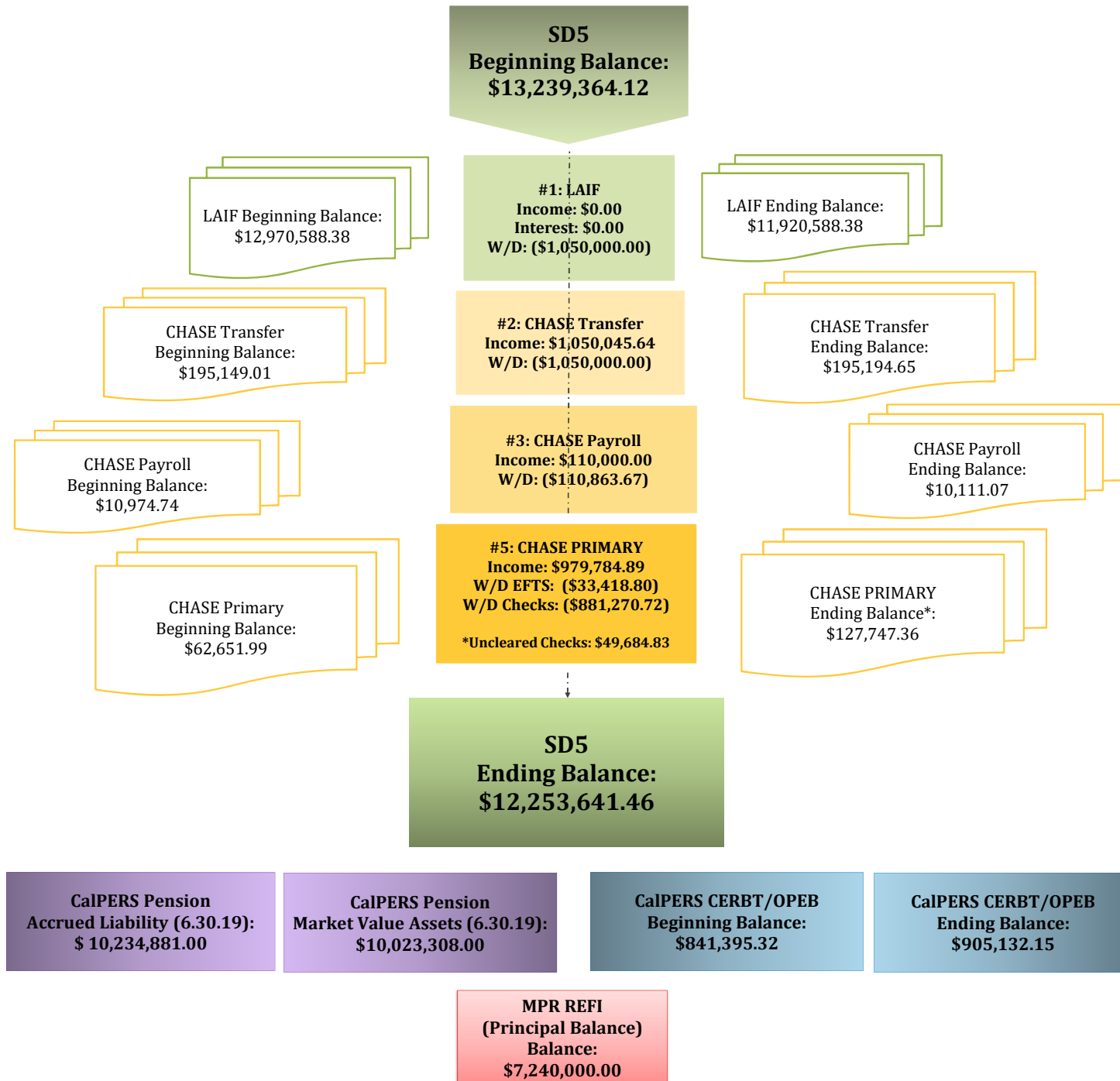
CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: December 2020



CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: November 2020



DEC 11, 2020

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

CHECK DATE : 12/15/2020 WEEK 51
PERIOD BEGIN : 12/01/2020
PERIOD END : 12/15/2020

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Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 12/15/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	37501.59		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	15
TOTAL NET PAYROLL	37501.59		
BILLING PAYMENT	244.25 ✓	Withdrawal made by PAYCHEX INC. on above check date.	
AMOUNT DEBITED FROM TAX ACCOUNT	14977.43 ✓		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	15816.30 ✓	NUMBER OF CHECKS PRINTED	15
ADJUSTMENTS TO TAX LIABILITY			
FFCRA CREDIT APPLIED			
FEDERAL WITHHOLDING	-838.87 ✓		
EE/ER MEDICARE	-0.00		
EE/ER OASDI	-0.00		
TOTAL ADJUSTMENTS	-838.87		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	52479.02		
TOTAL COST OF PAYROLL	52723.27 (circled)	NUMBER OF MANUAL/VOID TRANSACTIONS	0

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

DEC 28, 2020

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

CHECK DATE : 12/31/2020 WEEK 1
PERIOD BEGIN : 12/16/2020
PERIOD END : 12/31/2020

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Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 12/31/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	39482.37		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	18
TOTAL NET PAYROLL	39482.37		

BILLING PAYMENT	281.30 /	Withdrawal made by PAYCHEX INC. on above check date.	
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AMOUNT DEBITED FROM TAX ACCOUNT	15059.50		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
TOTAL TAX LIABILITY	15583.79 /	NUMBER OF CHECKS PRINTED	18

ADJUSTMENTS TO TAX LIABILITY

FFCRA CREDIT APPLIED	
FEDERAL WITHHOLDING	-524.29
EE/ER MEDICARE	-0.00
EE/ER OASDI	-0.00
TOTAL ADJUSTMENTS	-524.29 /

TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	54541.87		
TOTAL COST OF PAYROLL	54823.17	NUMBER OF MANUAL/VOID TRANSACTIONS	0

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

DEC 31, 2020

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

CHECK DATE : 12/31/2020-2 WEEK 1
PERIOD BEGIN : 12/16/2020
PERIOD END : 12/31/2020

Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 12/31/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

PAYROLL TOTALS

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	20557.99		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	1
TOTAL NET PAYROLL	20557.99		

BILLING PAYMENT	21.20	Withdrawal made by PAYCHEX INC. on above check date.
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AMOUNT DEBITED FROM TAX ACCOUNT	14949.51		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00	NUMBER OF CHECKS PRINTED	1
TOTAL TAX LIABILITY	14949.51		

ADJUSTMENTS TO TAX LIABILITY

TOTAL ADJUSTMENTS	-0.00		
TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES	35507.50		
TOTAL COST OF PAYROLL	35528.70	NUMBER OF MANUAL/VOID TRANSACTIONS	0

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

TAX DEPOSITS DUE

TAX AGENCY	TAXPAY	NON-TAXPAY	DUE DATE
FEDERAL	23659.27		01/06/2021 Deposit made by PAYCHEX INC. on your behalf.
STATE - CA	6349.74		01/06/2021 Deposit made by PAYCHEX INC. on your behalf.

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of December 31, 2020

	Dec 31, 20	Nov 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Local Agency Investment Fund			
Belvedere			
Belvedere Operating	2,650,097.44	2,749,987.01	-99,889.57
Belvedere Operating Reserve	1,292,764.83	516,923.05	775,841.78
Belvedere Capital & CIP Reserve	1,854,182.26	1,660,684.53	193,497.73
Belvedere PERS Retirement Trust	366,215.00	366,215.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
Total Belvedere	6,519,509.53	5,650,059.59	869,449.94
Tiburon			
Tiburon Operating	3,234,684.26	1,151,080.74	2,083,603.52
Tiburon Operating Reserve	-598,453.11	683,930.00	-1,282,383.11
Tiburon Capital & CIP Reserve	3,677,357.70	2,954,028.05	723,329.65
Tiburon PERS Retirement Trust	661,740.00	661,740.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Total Tiburon	7,619,078.85	6,094,528.79	1,524,550.06
Local Agency Investment Fund - Other	352,000.00	176,000.00	176,000.00
Total Local Agency Investment Fund	14,490,588.38	11,920,588.38	2,570,000.00
JP Morgan Chase - Primary 7399	126,625.85	78,062.53	48,563.32
JP Morgan Chase - Payroll 7506	7,534.36	7,897.24	-362.88
JP Morgan Chase - Transfer 7522	331,792.00	195,194.65	136,597.35
Total Checking/Savings	14,956,540.59	12,201,742.80	2,754,797.79
Accounts Receivable			
Accounts Receivable	975.00	23,358.89	-22,383.89
Total Accounts Receivable	975.00	23,358.89	-22,383.89
Other Current Assets			
Petty Cash	881.92	881.92	0.00
Total Other Current Assets	881.92	881.92	0.00
Total Current Assets	14,958,397.51	12,225,983.61	2,732,413.90
Fixed Assets	19,228,004.19	19,228,004.19	0.00
Other Assets			
Debt Issuance Cost	93,188.00	93,188.00	0.00
Total Other Assets	93,188.00	93,188.00	0.00
TOTAL ASSETS	34,279,589.70	31,547,175.80	2,732,413.90
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Deferred Income for Permits	2,300.00	2,300.00	0.00
Compensated Absences Current	133,202.91	133,202.91	0.00
Retainage Payable	125,813.97	110,023.86	15,790.11
MPR Rev Bond Interest Payable	50,341.00	50,341.00	0.00
MPR Rev Bonds Payable Current	660,000.00	660,000.00	0.00
Total Other Current Liabilities	971,657.88	955,867.77	15,790.11
Total Current Liabilities	971,657.88	955,867.77	15,790.11
Long Term Liabilities			
2061 - OPEB Related Liability	809,282.00	809,282.00	0.00
Pension-related Liabilities	-484,265.00	-484,265.00	0.00
MPR Revenue Bonds Payable	7,240,000.00	7,240,000.00	0.00
Total Long Term Liabilities	7,565,017.00	7,565,017.00	0.00
Total Liabilities	8,536,674.88	8,520,884.77	15,790.11
Equity			
3900 - Net Assets	26,485,416.11	26,485,416.11	0.00
Net Income	-742,501.29	-3,459,125.08	2,716,623.79
Total Equity	25,742,914.82	23,026,291.03	2,716,623.79
TOTAL LIABILITIES & EQUITY	34,279,589.70	31,547,175.80	2,732,413.90

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
5000 · Property Taxes				
5001.2 · TEETER	479,514.16	700,000.00	-220,485.84	68.5%
5002 · UNSEC	14,707.53	13,000.00	1,707.53	113.1%
5003 · PUNS / PRIOR UNSECURED	417.10	0.00	417.10	100.0%
5004 · REDEMPTION / RDMPT	418.97	500.00	-81.03	83.8%
5006 · SPLU	210.41	100.00	110.41	210.4%
5041 · SUPSEC	2,889.38	15,000.00	-12,110.62	19.3%
5043 · SECU	86.54	0.00	86.54	100.0%
5046 · Excess ERAF	228,132.83	250,000.00	-21,867.17	91.3%
5280 · HOPTR	553.42	3,333.00	-2,779.58	16.6%
5483 · Other tax	0.00			
Total 5000 · Property Taxes	726,930.34	981,933.00	-255,002.66	74.0%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	1,358,301.61	2,523,700.00	-1,165,398.39	53.8%
5007.5 · Sewer Service - Tiburon Cap	65,285.72	121,313.00	-56,027.28	53.8%
5007.2 · Sewer Service-Belv Ops	775,216.21	1,400,843.00	-625,626.79	55.3%
5007.3 · Sewer Service-Belv Cap	506,132.90	914,600.00	-408,467.10	55.3%
5007.4 · Other User Fees	0.00	24,826.00	-24,826.00	0.0%
Total 5007 · Sewer Service Charge	2,704,936.44	4,985,282.00	-2,280,345.56	54.3%
5201 · Interest				
5201.1 · Interest County of Marin	136.53			
5201.2 · Interest LAIF	31,119.93	156,402.00	-125,282.07	19.9%
Total 5201 · Interest	31,256.46	156,402.00	-125,145.54	20.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	5,519.00	11,062.00	-5,543.00	49.9%
5900.31 · Collection	35,831.50	100,000.00	-64,168.50	35.8%
5900.34 · Treatment	35,331.50	100,000.00	-64,668.50	35.3%
Total 5900.3 · Connection Fees	76,682.00	211,062.00	-134,380.00	36.3%
5900.4 · Inspection Permit Fees	9,847.00	11,062.00	-1,215.00	89.0%
5900.5 · SASM Expense Reimb.	0.00	101,680.00	-101,680.00	0.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	13,806.00	-13,806.00	0.0%
Total Income	3,549,652.24	6,461,327.00	-2,911,674.76	54.9%
Gross Profit	3,549,652.24	6,461,327.00	-2,911,674.76	54.9%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	0.00	1,000.00	-1,000.00	0.0%
6008 · Audit & Accounting	21,000.00	35,000.00	-14,000.00	60.0%
6017 · Consulting Fees	158,629.63	200,000.00	-41,370.37	79.3%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	1,848.12	7,000.00	-5,151.88	26.4%
6018.2 · Standby Mileage Expense Reimb	3,751.93	8,000.00	-4,248.07	46.9%
Total 6018 · Travel & Meetings	5,600.05	15,000.00	-9,399.95	37.3%
6020 · Continuing Education	2,452.40	10,000.00	-7,547.60	24.5%
6021 · County Fees	10,358.00	16,500.00	-6,142.00	62.8%
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions	23,742.79	34,000.00	-10,257.21	69.8%
6026 · Elections	0.00	9,000.00	-9,000.00	0.0%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	25,857.00	23,301.00	2,556.00	111.0%
6033.2 · General Liability	18,326.00	43,291.00	-24,965.00	42.3%
6033.3 · Physical Property Damage - Auto	3,716.00	1,435.00	2,281.00	259.0%
Total 6033 · Insurance Property & Liability	47,899.00	68,027.00	-20,128.00	70.4%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Bu...
6039 · Legal	9,562.50	50,000.00	-40,437.50	19.1%
6047 · Office Supplies	6,512.02	13,000.00	-6,487.98	50.1%
6056 · Postage	265.91	1,000.00	-734.09	26.6%
6059 · Pollution Prevention/Public Edu	3,526.19	5,000.00	-1,473.81	70.5%
6065 · Miscellaneous Expense	209.95			
Total 6000 · Administrative Expenses	289,758.44	466,527.00	-176,768.56	62.1%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	49,393.80	50,000.00	-606.20	98.8%
7013 · Emergency Line Repair	-18,991.09	50,000.00	-68,991.09	-38.0%
Total 7010 · Pumps & Lines Maintenance	30,402.71	100,000.00	-69,597.29	30.4%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	38,610.62	15,000.00	23,610.62	257.4%
7022 · Plant Maint. Parts & Service	31,809.27	100,000.00	-68,190.73	31.8%
7023 · Janitorial Supplies & Service	3,238.63	9,000.00	-5,761.37	36.0%
7024 · Main Plant Chemicals	35,476.56	105,000.00	-69,523.44	33.8%
7025 · Lab Supplies & Chemicals	6,267.04	15,000.00	-8,732.96	41.8%
7027 · Electrical & Instrument	2,204.08	5,000.00	-2,795.92	44.1%
7028 · Grounds Maintenance	279.36	5,000.00	-4,720.64	5.6%
7029 · Main Plant Sludge Disposal	14,513.44	40,000.00	-25,486.56	36.3%
Total 7020 · Main Plant Maintenance	132,399.00	294,000.00	-161,601.00	45.0%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	6,983.73	10,000.00	-3,016.27	69.8%
7042 · Paradise Supplies & Chemicals	5,390.78	5,000.00	390.78	107.8%
7043 · Paradise Sludge Disposal	2,645.00	8,000.00	-5,355.00	33.1%
Total 7040 · Paradise Cove Plant Maint	15,019.51	23,000.00	-7,980.49	65.3%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	14,841.50	50,000.00	-35,158.50	29.7%
7052 · Paradise Cove Monitoring	4,003.05	15,000.00	-10,996.95	26.7%
7053 · Chronic Toxicity Program Eval	862.00			
Total 7050 · Monitoring	19,706.55	65,000.00	-45,293.45	30.3%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	7,882.50			
7062 · Permits/Fees - General	38,805.18	41,000.00	-2,194.82	94.6%
7063 · Paradise Cove Permits/Fees	7,567.94	8,000.00	-432.06	94.6%
7064 · Paradise Cove NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
Total 7060 · Permits/Fees	54,255.62	89,000.00	-34,744.38	61.0%
7070 · Truck Maintenance				
7071 · Fuel	4,218.71	8,000.00	-3,781.29	52.7%
7072 · Truck Maintenance	15,751.34	8,000.00	7,751.34	196.9%
Total 7070 · Truck Maintenance	19,970.05	16,000.00	3,970.05	124.8%
Total 7000 · Ops & Maintenance Expenses	271,753.44	587,000.00	-315,246.56	46.3%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	594,940.51	1,143,549.00	-548,608.49	52.0%
8003 · Overtime	51,314.59	100,000.00	-48,685.41	51.3%
8004 · Standby Pay	36,659.75	72,450.00	-35,790.25	50.6%
8005 · Employee Incentives	12,000.00	45,000.00	-33,000.00	26.7%
8006 · Vacation Buyout	13,067.48	25,000.00	-11,932.52	52.3%
8013 · Payroll Taxes	41,713.89	98,212.00	-56,498.11	42.5%
8015 · Payroll/Bank Fees	3,025.86	5,500.00	-2,474.14	55.0%
8016 · Car Allowance	6,000.01	6,000.00	0.01	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	57,501.60	253,061.00	-195,559.40	22.7%
8019.08 · PERS Retirement - CalPERS UAL	96,367.00	20,000.00	76,367.00	481.8%
8019.10 · PERS Retirement Trust	0.00	313,250.00	-313,250.00	0.0%
8019 · PERS Retirement - Other	950.00			
Total 8019 · PERS Retirement	154,818.60	586,311.00	-431,492.40	26.4%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Bu...
8020 · Employee Health				
8020.05 · Employee Health	96,553.60	200,653.00	-104,099.40	48.1%
8021 · Employee Health Deductions	-1,488.96			
Total 8020 · Employee Health	95,064.64	200,653.00	-105,588.36	47.4%
8022 · Retiree Health				
8022.05 · Retiree Health	51,975.04	80,994.00	-29,018.96	64.2%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	72,400.00	-72,400.00	0.0%
Total 8022 · Retiree Health	51,975.04	153,394.00	-101,418.96	33.9%
8023 · Workers Comp Insurance	39,624.00	50,250.00	-10,626.00	78.9%
Total 8000 · Salaries and Benefits Expenses	1,100,204.37	2,486,319.00	-1,386,114.63	44.3%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	61,960.75	80,000.00	-18,039.25	77.5%
8515 · Safety	13,348.45	20,000.00	-6,651.55	66.7%
8520 · Personal Protection/Safety Wear	4,634.81	15,000.00	-10,365.19	30.9%
8530 · Telephone				
8531 · Main Plant Telephones	4,043.28	11,000.00	-6,956.72	36.8%
8532 · Paradise Cove Telephones	1,747.82	4,000.00	-2,252.18	43.7%
8533 · Pumps & Lines Telephones	2,395.68	7,000.00	-4,604.32	34.2%
Total 8530 · Telephone	8,186.78	22,000.00	-13,813.22	37.2%
8540 · Utilities				
8541 · Water	2,854.40	5,000.00	-2,145.60	57.1%
8542 · Main Plant Utilities	88,880.92	180,000.00	-91,119.08	49.4%
8543 · Paradise Cove Utilities	7,611.06	13,500.00	-5,888.94	56.4%
8544 · Pump Station Utilities	16,626.66	35,000.00	-18,373.34	47.5%
Total 8540 · Utilities	115,973.04	233,500.00	-117,526.96	49.7%
Total 8500 · Other Operating Expenses	204,103.83	370,500.00	-166,396.17	55.1%
Total Expense	1,865,820.08	3,910,346.00	-2,044,525.92	47.7%
Net Ordinary Income	1,683,832.16	2,550,981.00	-867,148.84	66.0%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9209 · Screw Press Blend Redundancy	0.00	15,000.00	-15,000.00	0.0%
9212 · Headworks Grinder Replacement	0.00	15,000.00	-15,000.00	0.0%
9218 · Generator Control Panel	0.00	35,000.00	-35,000.00	0.0%
9219 · CI2 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
9220 · M.P. Office + Bath Flooring	0.00	15,000.00	-15,000.00	0.0%
9221 · Portable Fuel Storage Tank	0.00	15,000.00	-15,000.00	0.0%
9229.8 · Vehicle Replacement	3,000.00			
Total 9200 · Main Plant Equipment Capital	3,000.00	110,000.00	-107,000.00	2.7%
9300 · Pumps & Lines Capital				
9306 · PS Pump & Valve Replacements	0.00	50,000.00	-50,000.00	0.0%
9307 · PS Generator Replacement	89,828.02			
9311 · Cove Rd Force Main Project				
9311.2 · Cove Rd FM - Const, Ph I	1,462,039.23	1,200,000.00	262,039.23	121.8%
Total 9311 · Cove Rd Force Main Project	1,462,039.23	1,200,000.00	262,039.23	121.8%
9312 · Force Main Rehab - Mltpl Sites	0.00	700,000.00	-700,000.00	0.0%
9313 · Manholes/Rodholes	0.00	70,000.00	-70,000.00	0.0%
9314 · Portable Emergency Generators	5,570.18	75,000.00	-69,429.82	7.4%
9227.8 · Rodder/Vactor Truck	8,370.41			
Total 9300 · Pumps & Lines Capital	1,565,807.84	2,095,000.00	-529,192.16	74.7%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Bu...
9400 · Paradise Cove Capital				
9401 · P.C. Sewer Line Rehab Prog	0.00	500,000.00	-500,000.00	0.0%
9402 · P.C. Flow Meter Replacement	19,501.62			
9404 · P.C. Infi WWI Access Replcmnt	0.00			
9406 · P.C. Plant Grating Replacement	0.00	20,000.00	-20,000.00	0.0%
9415 · P.C. Paint @ Treatment Plant	52,759.00			
Total 9400 · Paradise Cove Capital	72,260.62	520,000.00	-447,739.38	13.9%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	0.00	25,000.00	-25,000.00	0.0%
9520 · Undesignated Cap - P.C. Plant	0.00	10,000.00	-10,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	0.00	85,000.00	-85,000.00	0.0%
Total 9100 · Capital Expenditures	1,641,068.46	2,810,000.00	-1,168,931.54	58.4%
9700 · Debt Service				
9730 · Debt Service - MPR Project				
9734 · MPR Refi - Principal	660,000.00	660,000.00	0.00	100.0%
9735 · MPR Refi - Interest	100,656.26	190,457.00	-89,800.74	52.8%
Total 9730 · Debt Service - MPR Project	760,656.26	850,457.00	-89,800.74	89.4%
Total 9700 · Debt Service	760,656.26	850,457.00	-89,800.74	89.4%
Total Other Expense	2,401,724.72	3,660,457.00	-1,258,732.28	65.6%
Net Other Income	-2,401,724.72	-3,660,457.00	1,258,732.28	65.6%
Net Income	<u>-717,892.56</u>	<u>-1,109,476.00</u>	<u>391,583.44</u>	<u>64.7%</u>

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

01/06/21

	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes					
5001.2 · TEETER	19,372.38	460,141.78	479,514.16	0.00	479,514.16
5002 · UNSEC	594.18	14,113.35	14,707.53	0.00	14,707.53
5003 · PUNS / PRIOR UNSECURED	16.85	400.25	417.10	0.00	417.10
5041 · SUPSEC	116.74	2,772.64	2,889.38	0.00	2,889.38
5043 · SECU	3.50	83.04	86.54	0.00	86.54
5046 · Excess ERAF	8,430.32	200,240.98	208,671.30	0.00	208,671.30
5280 · HOPTR	22.36	531.06	553.42	0.00	553.42
Total 5000 · Property Taxes	28,556.33	678,283.10	706,839.43	0.00	706,839.43
5007 · Sewer Service Charge					
5007.1 · Sewer Service - Tiburon Ops	54,875.38	1,303,426.23	1,358,301.61	0.00	1,358,301.61
5007.5 · Sewer Service - Tiburon Cap	2,637.54	62,648.18	65,285.72	0.00	65,285.72
5007.2 · Sewer Service-Belv Ops	0.00	0.00	0.00	775,841.78	775,841.78
5007.3 · Sewer Service-Belv Cap	0.00	0.00	0.00	506,541.33	506,541.33
Total 5007 · Sewer Service Charge	57,512.92	1,366,074.41	1,423,587.33	1,282,383.11	2,705,970.44
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	2,044.00	2,044.00	300.00	2,344.00
5900.31 · Collection	0.00	774.00	774.00	2,230.50	3,004.50
5900.34 · Treatment	0.00	1,070.00	1,070.00	1,606.50	2,676.50
Total 5900.3 · Connection Fees	0.00	3,888.00	3,888.00	4,137.00	8,025.00
5900.4 · Inspection Permit Fees					
5900.4	0.00	1,200.00	1,200.00	400.00	1,600.00
5900.5 · SASM Expense Reimb.					
5900.5	0.00	-23,358.89	-23,358.89	0.00	-23,358.89
5900.9 · Other Income					
5900.9	0.00	0.00	0.00	0.00	0.00
Total Income	86,069.25	2,026,086.62	2,112,155.87	1,286,920.11	3,399,075.98
Gross Profit	86,069.25	2,026,086.62	2,112,155.87	1,286,920.11	3,399,075.98
Expense					
6000 · Administrative Expenses					
6001 · Advertising	0.00	0.00	0.00	0.00	0.00
6008 · Audit & Accounting	0.00	0.00	0.00	0.00	0.00
6017 · Consulting Fees	502.15	22,192.22	22,694.37	23,043.19	45,737.56
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	4.00	94.96	98.96	55.55	154.51
6018.2 · Standby Mileage Expense Reimb	0.00	154.77	154.77	461.34	616.11
Total 6018 · Travel & Meetings	4.00	249.73	253.73	516.89	770.62
6020 · Continuing Education					
6020	0.00	0.00	0.00	0.00	0.00
6021 · County Fees					
6021	250.99	5,961.53	6,212.52	0.00	6,212.52
6025 · Dues & Subscriptions					
6025	17.47	414.48	431.95	242.48	674.43
6039 · Legal					
6039	102.80	2,596.84	2,699.64	1,426.86	4,126.50
6047 · Office Supplies					
6047	9.94	239.97	249.91	140.36	390.27
6056 · Postage					
6056	6.48	153.84	160.32	89.98	250.30
6065 · Miscellaneous Expense					
6065	0.00	0.00	0.00	0.00	0.00
Total 6000 · Administrative Expenses	893.83	31,808.61	32,702.44	25,459.76	58,162.20
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	0.00	3,715.58	3,715.58	1,308.62	5,024.20
7013 · Emergency Line Repair	0.00	0.00	0.00	-18,991.09	-18,991.09
Total 7010 · Pumps & Lines Maintenance	0.00	3,715.58	3,715.58	-17,682.47	-13,966.89

**Sanitary Distr. No.5 of Marin Co.
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	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	553.88	553.88	324.03	877.91
7022 · Plant Maint. Parts & Service	0.00	6,252.89	6,252.89	3,658.17	9,911.06
7023 · Janitorial Supplies & Service	0.00	253.87	253.87	148.51	402.38
7024 · Main Plant Chemicals	0.00	4,591.41	4,591.41	2,685.67	7,277.08
7025 · Lab Supplies & Chemicals	0.00	2,165.50	2,165.50	1,266.90	3,432.40
7027 · Electrical & Instrument	0.00	0.00	0.00	0.00	0.00
7029 · Main Plant Sludge Disposal	0.00	1,099.27	1,099.27	643.12	1,742.39
Total 7020 · Main Plant Maintenance	0.00	14,916.82	14,916.82	8,726.40	23,643.22
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	0.00	0.00	0.00	0.00	0.00
7042 · Paradise Supplies & Chemicals	196.15	0.00	196.15	0.00	196.15
Total 7040 · Paradise Cove Plant Maint	196.15	0.00	196.15	0.00	196.15
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	1,793.14	1,793.14	1,049.06	2,842.20
7052 · Paradise Cove Monitoring	572.55	0.00	572.55	0.00	572.55
Total 7050 · Monitoring	572.55	1,793.14	2,365.69	1,049.06	3,414.75
7060 · Permits/Fees					
7061 · Main Plant NPDES Renewal	0.00	4,847.20	4,847.20	2,835.80	7,683.00
7062 · Permits/Fees - General	0.00	10,585.19	10,585.19	6,192.63	16,777.82
7063 · Paradise Cove Permits/Fees	6,076.86	0.00	6,076.86	0.00	6,076.86
Total 7060 · Permits/Fees	6,076.86	15,432.39	21,509.25	9,028.43	30,537.68
7070 · Truck Maintenance					
7071 · Fuel	22.75	539.95	562.70	315.84	878.54
7072 · Truck Maintenance	27.99	664.43	692.42	388.64	1,081.06
Total 7070 · Truck Maintenance	50.74	1,204.38	1,255.12	704.48	1,959.60
Total 7000 · Ops & Maintenance Expenses	6,896.30	37,062.31	43,958.61	1,825.90	45,784.51
8000 · Salaries and Benefits Expenses					
8001 · Salaries	3,265.46	81,988.27	85,253.73	45,325.47	130,579.20
8003 · Overtime	220.77	5,238.75	5,459.52	3,064.33	8,523.85
8004 · Standby Pay	165.20	3,920.12	4,085.32	2,293.01	6,378.33
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	-316.09	-316.09	0.00	-316.09
8012 · Wage Garnishments	0.00	0.00	0.00	0.00	0.00
8013 · Payroll Taxes	117.62	2,791.02	2,908.64	1,632.59	4,541.23
8015 · Payroll/Bank Fees	60.27	-349.96	-289.69	836.44	546.75
8016 · Car Allowance	6.33	-94.13	-87.80	87.81	0.01
8019 · PERS Retirement					
8019.05 · PERS Retirement	364.27	8,594.12	8,958.39	5,106.13	14,064.52
Total 8019 · PERS Retirement	364.27	8,594.12	8,958.39	5,106.13	14,064.52
8020 · Employee Health					
8020.05 · Employee Health	352.73	8,370.19	8,722.92	4,896.01	13,618.93
8021 · Employee Health Deductions	-6.42	-152.52	-158.94	-89.22	-248.16
Total 8020 · Employee Health	346.31	8,217.67	8,563.98	4,806.79	13,370.77
8022 · Retiree Health					
8022.05 · Retiree Health	27.81	659.77	687.58	385.93	1,073.51
Total 8022 · Retiree Health	27.81	659.77	687.58	385.93	1,073.51
Total 8000 · Salaries and Benefits Expenses	4,574.04	110,649.54	115,223.58	63,538.50	178,762.08
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	112.99	2,681.63	2,794.62	1,568.55	4,363.17
8515 · Safety	64.45	1,529.23	1,593.68	894.51	2,488.19
8520 · Personal Protection/Safety Wear	4.88	115.86	120.74	67.77	188.51

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	Paradise C... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
8530 · Telephone					
8531 · Main Plant Telephones	0.00	430.65	430.65	251.90	682.55
8532 · Paradise Cove Telephones	347.63	0.00	347.63	0.00	347.63
8533 · Pumps & Lines Telephones	173.77	305.87	479.64	0.00	479.64
Total 8530 · Telephone	521.40	736.52	1,257.92	251.90	1,509.82
8540 · Utilities					
8542 · Main Plant Utilities	0.00	9,447.18	9,447.18	5,526.95	14,974.13
8543 · Paradise Cove Utilities	1,457.16	0.00	1,457.16	0.00	1,457.16
8544 · Pump Station Utilities	246.23	1,499.36	1,745.59	1,455.73	3,201.32
Total 8540 · Utilities	1,703.39	10,946.54	12,649.93	6,982.68	19,632.61
Total 8500 · Other Operating Expenses	2,407.11	16,009.78	18,416.89	9,765.41	28,182.30
Total Expense	14,771.28	195,530.24	210,301.52	100,589.57	310,891.09
Net Ordinary Income	71,297.97	1,830,556.38	1,901,854.35	1,186,330.54	3,088,184.89
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9229.8 · Vehicle Replacement	77.70	1,843.80	1,921.50	1,078.50	3,000.00
Total 9200 · Main Plant Equipment Capital	77.70	1,843.80	1,921.50	1,078.50	3,000.00
9300 · Pumps & Lines Capital					
9311 · Cove Rd Force Main Project					
9311.2 · Cove Rd FM - Const, Ph I	0.00	0.00	0.00	315,802.10	315,802.10
Total 9311 · Cove Rd Force Main Project	0.00	0.00	0.00	315,802.10	315,802.10
9314 · Portable Emergency Generators	0.00	0.00	0.00	0.00	0.00
Total 9300 · Pumps & Lines Capital	0.00	0.00	0.00	315,802.10	315,802.10
9400 · Paradise Cove Capital					
9415 · P.C. Paint @ Treatment Plant	52,759.00	0.00	52,759.00	0.00	52,759.00
Total 9400 · Paradise Cove Capital	52,759.00	0.00	52,759.00	0.00	52,759.00
Total 9100 · Capital Expenditures	52,836.70	1,843.80	54,680.50	316,880.60	371,561.10
Total Other Expense	52,836.70	1,843.80	54,680.50	316,880.60	371,561.10
Net Other Income	-52,836.70	-1,843.80	-54,680.50	-316,880.60	-371,561.10
Net Income	18,461.27	1,828,712.58	1,847,173.85	869,449.94	2,716,623.79

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

Type	Date	Num	Name	Memo	Amount	Balance
Dohrmann, Robin						
Check	12/15/20	3501-3817	Dohrmann, Robin	4.0 Hrs. O.T. @ 1.5x	348.01	348.01
Check	12/31/20	1661-3834	Dohrmann, Robin	16.5 Hrs. O.T. @ 1.5x	1,435.52	1,783.53
Total Dohrmann, Robin					1,783.53	1,783.53
Driscoll, Stephen						
Check	12/15/20	3501-3820	Driscoll, Stephen	17.0 Hrs. O.T @ 1.5x	1,479.02	1,479.02
Check	12/31/20	1661-3836	Driscoll, Stephen	4.0 Hrs. O.T. @ 1.5x	348.01	1,827.03
Check	12/31/20	1661-3836	Driscoll, Stephen	2.5 Hrs. O.T. @ 2.0x	290.00	2,117.03
Total Driscoll, Stephen					2,117.03	2,117.03
La Torre, Daniel P.						
Check	12/31/20	1661-3838	La Torre, Daniel P.	4.0 Hrs. O.T. @ 2.0x	420.87	420.87
Check	12/31/20	1661-3838	La Torre, Daniel P.	4.0 Hrs. O.T. @ 1.5x	315.65	736.52
Check	12/31/20	1661-3839	La Torre, Daniel P.	4.0 Hrs. O.T. @ 1.5x	315.65	1,052.17
Check	12/31/20	1661-3839	La Torre, Daniel P.	4.0 Hrs. O.T. @ 2.0x	420.87	1,473.04
Total La Torre, Daniel P.					1,473.04	1,473.04
Rosser, John						
Check	12/15/20	3501-3825	Rosser, John	11.0 Hrs. O.T. @ 1.5x	1,559.47	1,559.47
Check	12/31/20	1661-3842	Rosser, John	10.0 Hrs. O.T. @ 1.5x	751.55	2,311.02
Check	12/31/20	1661-3843	Rosser, John	10.5 Hrs. O.T. @ 1.5x	789.13	3,100.15
Check	12/31/20	1661-3843	Rosser, John	0.5 Hrs. O.T. @ 2.0x	50.10	3,150.25
Total Rosser, John					3,150.25	3,150.25
TOTAL					8,523.85	8,523.85

Dear Pooled Liability Program Members:

U.S. Wildfires, Storms, Civil Disorders and **'Social Inflation'** have created intense pressure on insurers in North America, causing insured losses in the billions, and while COVID -19 has of course added new types of losses to the mix, more so, it has created additional uncertainty which is adding to an already difficult insurance marketplace.

Initial cost estimates for the Program's renewal were expected to be up in the 10% range. In light of the above market pressure, and adverse loss development in the Pooled Liability Program itself, the Program Administrators are writing to update our estimate of the renewal cost, and we are now of the opinion that it is possible that an increase could come in ultimately more in the range of at a 15% - 25% increase over the current, expiring program. This is the result of a combination of insurance market conditions and loss experience in the Program. While the Program is not experiencing an increase in the frequency (number) of claims, we are seeing an increase in the severity (cost) of claims. Rest assured, the Program remains well funded.

We are nearly 60 days out from the renewal and will keep you apprised of any developments as the renewal is finalized.

Please do not hesitate to contact the Program Administrators with any questions in the meantime.

For your "reading pleasure", we have attached a well written article on the issue of social inflation in jury verdicts, which is driving a lot of the discussion about renewal pricing in the market today.

As always, please let us know if you should have any questions or other concerns.

We hope you, your families and colleagues are doing well!

Regards,

Myron Leavell

Account Executive

Assistant Vice President

Public Entity

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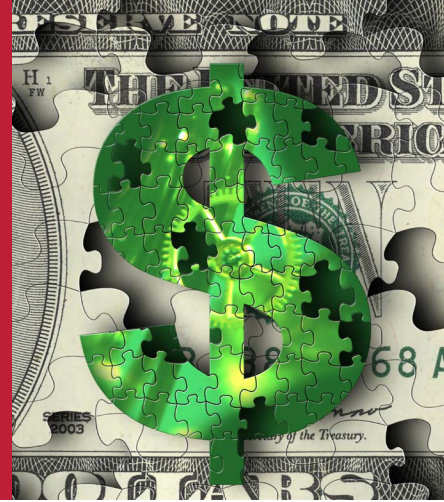
Important note about mail service, remitting payment and reporting claims:

A number of our offices around the region are experiencing disruption with mail and deliveries. To make sure we receive your payment timely, **please mail all checks to the lockbox address on your invoice** and **follow claim reporting procedures** provided by your claim advocate. Please contact us at any time if you have any concerns or questions.

Up next: hyper social inflation?

Social inflation in the time of COVID—Is the pandemic distracting casualty insurers from the bigger threat?

By Mia Finsness, Managing Executive, Global Casualty Underwriting and Claims



If 2019 was the year of social inflation, then 2020 is undoubtedly the year of COVID-19. Since March, all industry focus has been on the pandemic and the effect it will have on profitability across the insurance industry. Fortunately, we can now say eight months into the pandemic that it does not appear that COVID will be a material event for casualty insurers. What should be more concerning is the possibility that the insurance industry's laser focus on COVID is distracting us from the larger, more menacing threat of social inflation.

In a best-case scenario, COVID has provided a momentary pause from social inflation, and the social inflation trends we saw pre-COVID will continue in the same vein as courts reopen. However, the more likely and troublesome scenario is that COVID will exacerbate the previous iteration of social inflation, leading to a new period of "hyper" social inflation.

Social inflation: a recap

Social inflation is a term used to describe the rising costs of US liability claims as a result of societal trends. The term was first coined in the 1980s during the asbestos litigation crisis. The current iteration is attributable to new factors, including:

- **Rising costs and stagnating wages:** Costs are outpacing inflation and the average household income is falling behind inflation. The median annual household income according to the US Census Bureau was \$61,937 in 2018.
- **Skyrocketing health care costs:** US health care spending grew 4.6% in 2018, reaching \$3.6 trillion, or \$11,172 per person, which is the highest of the OECD countries.
- **Pervasive media influence:** Billion-dollar media headlines are the new normal. Data from jury focus groups indicates that potential jurors now perceive such numbers to be "Monopoly money."
- **Legal advertising:** Plaintiffs' attorneys advertise their large wins through a variety of sources and are setting floors for future cases.

- **Changes in the tort landscape:** Damages caps in many states are being successfully overturned.
- **Reptilian trial tactics:** A new school of instruction for plaintiffs' attorneys teaches them how to trigger the reptilian part of jurors' brains that makes them want to punish commercial defendants and award large verdicts.
- **Litigation funding:** Traditional investors are now investing in civil litigation—a \$9.5 billion industry—as an alternative to the traditional stock market.
- **Polarized political climate:** The media's focus on polarizing topics like the opioid crisis, mass shootings, and sexual abuse scandals has galvanized grassroots movements in favor of victims and against large corporations.

Social inflation is a uniquely American phenomenon because the United States is the only country in the world that routinely uses jury trials for civil cases. Jurors have unconscious biases derived from the culmination of their life experiences. Their constant exposure outside the courtroom to the media's spotlight on growing inequality in particular breeds resentment and a feeling of powerlessness. As jurors in civil cases involving large, corporate defendants, they have an opportunity to engage in an alternative means of wealth redistribution in the form of colossal verdicts that are seemingly uncorrelated with the injuries suffered.

“... jurors' constant exposure outside the courtroom to the media's spotlight on growing inequality in particular breeds resentment and a feeling of powerlessness.”



The following are just a few examples of nuclear verdicts from 2019 that are indicative of the modern social inflation environment:

State	Verdict
Texas	\$80,000,000 Trucking accident injuring one person.
Washington	\$123,000,000 Duck boat accident killing and injuring many.
Georgia	\$280,000,000 Trucking accident killing five people.
Alabama	\$151,791,000 Automobile accident injuring one person.
California	\$2,055,200,000 Pesticide product allegedly harmed two people.
New York	\$55,900,000 Medical accident during surgery injuring one person.
Maryland	\$229,600,000 Medical accident during a delivery injuring one person.
Pennsylvania	\$8,000,000,000 Pharmaceutical product led to unwanted side effects in many persons.
Georgia	\$125,000,000 Living conditions in an apartment building complex resulted in one death.
New York	\$110,200,000 Construction site accident killing one person.

Social inflation post-COVID: a prediction

Unfortunately, the pandemic is likely to exacerbate social inflation. Current social and political issues such as police brutality and riots will increase the potential for larger, more socially inflated verdicts, just as polarizing topics like sexual abuse, mass shootings, and opioids contributed to social inflation before COVID.

In addition, the COVID economy will significantly impact jurors going forward. Fifty-nine million people filed jobless claims between March 2020 and September 2020. Unemployment intensifies the pain of rising costs of necessities such as housing, health care, and education. Indeed, the costs of health care in particular have been laid bare by COVID. In 2018, over 157 million Americans received health insurance through their work. During the pandemic, many of the unemployed lost their health insurance.¹ Not having health insurance amplifies the cost of health care when it's needed and has the potential to bankrupt American households, which have median incomes of \$61,937 a year.

Compounding this reality is the fact that the pandemic has fueled demand for health care services, particularly for lower income and vulnerable populations who are susceptible to COVID. In June, the *New York Post* broke down a whopping \$1.1 million, 181-page hospital bill that a COVID survivor faced.² The article drew into sharp focus the staggering costs of health care in the US and made it clear to readers that the

pandemic will hit the most vulnerable populations hardest in two ways: first through their health and then through their pocketbooks. Indeed the *Post* article, like many others in the media, contributed to the *perception* of extortionate costs among potential jurors.

Health care is a hot-button political issue in the current election cycle, and there is much publicity surrounding the claim that only in America do people declare bankruptcy from health care costs. Moreover, media speculation regarding inevitable inflation (not of the social kind) due to governmental fiscal policies will only strengthen jurors' perceptions that medical costs will continue to increase over time. Indeed, when they are sitting in the jury box, a suggestion by plaintiff's counsel that future medical costs for a baby with brain damage will be \$50 million may not seem so irrational for jurors in light of these influences.

Meanwhile, the US stock market achieved record-breaking highs over the summer. The pandemic has highlighted the disconnect between the stock market, in which only the wealthiest 10% of American households invest, and the rest of the economy. Extensive media coverage related to these events creates the perception among Americans (i.e., potential jurors) that the rich are getting richer while the poor and vulnerable suffer. If there is a chance to engage in some wealth redistribution, it's not unreasonable to believe that jurors will seize the opportunity to "right the ship" and award a large verdict.

Opening of the courts (and the floodgates)

Until recently, most courts were closed and there was an unfamiliar lull in litigation activity as a result. In August, a few civil jury trials began for the first time since the pandemic shutdown and there are already indications that social inflation will not improve post-COVID.

In one of the first trials to resume, a jury awarded \$98 million against a public social services organization for the deaths of two children.³ In addition, several large verdicts were upheld by appellate courts in August, including a \$50 million award in a police brutality case, a \$59 million award in case involving an exploding Bunsen burner and a \$33 million award in an asbestos case.⁴

And what about frequency? Prior to COVID, the consensus was that social inflation was a severity, not frequency, event. In some respects, COVID may result in that trend continuing—at least in the short term. There is evidence to support the notion, for example, that automobile accident frequency is down due to people working from home, but that severity is up due to drivers speeding on empty roads. However, it is questionable whether this trend will endure. New civil case filings in federal court were up 43% as of the end of June—compared to the same time the previous year. The filings were driven by personal injury and product liability cases, which increased nearly fourfold.⁵



Selling insurance during a pandemic

Whether COVID triggered the liability insurance hard market or merely coincided with it is open to debate. Undebatable is the fact that at a time of so much uncertainty, casualty underwriters need to react swiftly to combat social inflation and mitigate long-term exposure to insurers' balance sheets.

Crucially, we will not know for some years whether the premiums we charge today are enough for the policies we sell, because the tail on liability claims is long. It could be anywhere from two to fifteen years depending on the risk class. Fundamentally, the long-tail nature of liability claims reflects the length of time it takes civil cases to churn through the court systems, and this length of time will only increase as a result of pandemic-related court closures.

“... we will not know for some years whether the premiums we charge today are enough for the policies we sell, because the tail on liability claims is long.”

Pricing inadequacy partly explains why some insurers are experiencing social inflation-related pains today. Verdicts rendered in 2020 simply do not reflect underwriters' expectations from years ago when the policies were issued. For example, in 2019 a Maryland jury returned a verdict of \$229 million⁶ for alleged medical malpractice during delivery of an infant. Approximately \$200 million of the award was for future medical expenses, clearly evidencing the jurors' perceptions of skyrocketing medical costs. Notably, the alleged malpractice occurred in October 2014—five years before the jury would ultimately render its verdict. Did insurers in 2014 price for the possibility of such an enormous verdict? The answer is surely “no,” and the industry today needs to start thinking about the cases going to trial tomorrow and the factors that may influence their outcomes.

Many things can happen between an accident that occurs today and a trial that occurs in 2028 that will impact claim valuation. There are too many unknowns to accurately predict what liability claims will be worth in eight years' time, which makes it hard to adequately price policies today. Underwriters who survive this next period of social inflation will be those who not only aggressively push for rate increases, but also meticulously manage their overall portfolios by scaling back limits, diversifying attachment points and risk classes, and tightening up terms and conditions by adding exclusions that mitigate certain “inflammatory” types of exposures like sexual molestation or assault and battery.

“... the industry today needs to start thinking about the cases going to trial tomorrow and the factors that may influence their outcomes.”

Conclusion: Batten down the hatches

As we continue to live with COVID and celebrate the long-awaited return of a hard market, we must keep our eye on the ball and remain vigilant at assessing and addressing the looming threat of a post-COVID superstorm of social inflation. Absent any significant changes in the US tort system, or any meaningful economic and social reform, it is likely that hyper social inflation will become a new reality. We must adapt to the times as an industry and be prepared to face it head on.



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¹ “Employer-Based Health Care, Meet Massive Unemployment,” Jeneen Interlandi, *New York Times* (June 29, 2020).

² “Breaking down ‘miracle’ coronavirus survivor’s \$1.1M hospital bill,” Nicole Lyn Pesce, *New York Post* (June 17, 2020).

³ *Judith Cox et al. v. Washington, Dept. of Social and Health Servs.*

⁴ *Black v. Hicks et al.; Yvonne Yanes et al. v. The City of New York; Ann Finch v. Covil Corp.*

⁵ “Federal Caseload Rises 30%, Fueled By Product Liability Suits,” Dorothy Atkins, *Law360* (August 19, 2020).

⁶ *Zubida Byrom et al. v. Johns Hopkins Bayview Medical Center Inc.*

January 2021

January 2021							February 2021						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28						
31													

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 27	28	29	30	31	Jan 1, 21 <div style="background-color: yellow; padding: 2px;">HOLIDAY: New Year's Day</div> <div style="background-color: #008080; color: white; padding: 2px;">PERS Health Rates</div> <div style="background-color: #000080; color: white; padding: 2px;">TR Contract Date: 1.1.15</div>	2
3	4	5 <div style="background-color: #008080; color: white; padding: 2px;">Health & Retirement Monthly Premiums</div> <div style="background-color: yellow; padding: 2px;">SD5 In-House Elections</div>	6	7 <div style="background-color: #8080ff; padding: 2px;">09:30AM: Finance Meeting</div> <div style="background-color: #8080ff; padding: 2px;">11:00AM: CIP Meeting</div>	8	9 <div style="border: 1px solid green; padding: 2px;">Sign Board Members up for Annual Ethics Training</div>
10	11	12	13	14	15	16 <div style="border: 1px solid green; padding: 2px;">Sign Board Members up for Annual Ethics Training</div>
17	18	19	20	21 <div style="background-color: #8080ff; padding: 2px;">5PM: Regularly Scheduled Board Meeting</div>	22	23
24	25 <div style="border: 1px solid green; padding: 2px;">Sign Board Members up for Annual Ethics Training</div>	26	27	28	29	30
31 <div style="background-color: #ffa500; padding: 2px;">SCO Financial Reports Due for Prior Fiscal Year - Please see Auditor</div>	Feb 1	2	3	4	5	6

February 2021

February 2021							March 2021						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
7	1	2	3	4	5	6	7	1	2	3	4	5	6
14	8	9	10	11	12	13	14	8	9	10	11	12	13
21	15	16	17	18	19	20	21	15	16	17	18	19	20
28	22	23	24	25	26	27	28	22	23	24	25	26	27

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jan 31	Feb 1 Deadline: 1099-NEC + 1099-MISC Out (Vendor & IRS) Deadline: W2's Out Drake Swett's Hire Date: 2.1.2019	2	3	Tony Rubio's Hire Date: 2.4.2008	Health & Retirement Monthly Premiums Due to CalPERS	6
7	8	9	10	Chad Bilsborough's Hire Date: 2.11.2019	12	13
14	15	16	17	(1) Provide Form 700s to Board Members: DUE ON APRIL 1 5PM: Regularly Scheduled Board Meeting	19	20
21	22	23	24	25	26	Robin Dohrmann's Hire Date: 2.27.13
28	Mar 1	2	3	4	5	6