

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

**AGENDA**

**Finance & Fiscal Oversight Committee Special Meeting**  
**Tuesday, April 7, 2015, 9:30 a.m.**

**I. Roll Call**

**II. Public Comments**

**III. New Business**

- 1. Warrants for March 6<sup>th</sup> - April 7<sup>th</sup>, 2015**
- 2. Financial Reports for March, 2015**
- 3. Review Perotti & Carrade Engagement Letter re: 3-year Contract and Consider Recommendation for Board Approval**
- 4. Review MidAmerica's Response to HRA Distribution Issues**
- 5. Review and Discussion re: CalPERS Unfunded Aggregate Liability Payment Options**
- 6. Review of North Bay Pensions' Verbal Recommendation for FY2014/15 CERBT Contribution/Prefund OPEB Costs and Consider Recommendation for Board Approval**
- 7. Discuss Options for Current PEPRA & Upcoming Employee Paid Member Contributions**
- 8. Review and Discussion of Draft SD5 Financial Procedures**
- 9. Upcoming District Obligations for April – May, 2015**

**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:** *Upon request, the District will provide written agenda materials in appropriate alternate formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individual with disabilities to participate in public meetings. Requests are to be submitted in writing to the Administrative/Finance Specialist at Post Office Box 227, Tiburon CA 94920 or rdohrmann@sani5.org at least two days prior to the meeting.*

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**2001 Paradise Drive**  
**Tiburon, California 94920**

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04/02/15

**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Warrant List Summary**  
 March 6 through April 7, 2015

Date	Num	Name	Memo	Amount
<b>BofA General 0450</b>				
04/07/15		Solenis, LLC	Pyr #: 441488, M.P. Chemicals, Mar '15	-7,255.18
04/07/15		Access Answering Service	Acct #4080C, Answering Service, Apr '15	-50.00
04/07/15		Alhambra	Acct #547945611762129, Water, Feb - Mar '15	-54.01
04/07/15		Bay Alarm	Acct #274428, Alarm Monitoring Fees, Apr - Jun '15	-258.00
04/07/15		Brelje and Race Laboratories, Inc.	5220215 M.P. Lab Testing, Feb '15	-612.00
04/07/15		Comcast	Acct#:8155 30 011 0149465, Internet Service, Annual Invoice Mar '15 - J...	-2,140.44
04/07/15		Cintas Corporation #626	Acct #626-00821, 2015 Safetywear + Service, Feb - Mar '15	-520.06
04/07/15		Caltest Analytical Laboratory	M.P. & P.C. Plant Lab Sampling, Feb - Mar '15	-1,489.00
04/07/15		Catharine Benediktsson	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	-200.00
04/07/15		John Carapiet	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	-200.00
04/07/15		Michael Lasky	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	-200.00
04/07/15		Richard Snyder	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	-200.00
04/07/15		Tod Moody	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	-200.00
04/07/15		DKF Solutions Group, LLC.	My Safety Officer Monthly Subscription, Mar '15	-350.00
04/07/15		Keegin Harrison Schoppert Smith & Karner	Acct #5766-04M, Legal Fees, Feb '15	-874.00
04/07/15		Novato Disposal Service, Inc.	Acct #104371, Sludge Disposal, Feb - Mar '15	-1,750.00
04/07/15		Perotti & Carrade	Client #19017, Review & Assistance w/ Finacial Reporting, Feb '15	-379.42
04/07/15		Sprint	Acct #439305314, Phones, Feb - Mar '15	-338.88
04/07/15		Special District Risk Management Authorit	Member #7665, Life & Vision Ins., Apr '15	-221.31
04/07/15		Staples, Inc.	Acct #601110007147010, Office Supplies, Mar '15	-117.03
04/07/15		SASM	Bloassay Testing, Jan - Mar '15	-1,800.00
04/07/15		Terminix Processing Center	Acct #321719, Pest Control, Feb - Apr '15	-195.00
04/07/15		Terminix Processing Center	Acct #327163, Pest Control, Feb '15	-392.00
04/07/15		Town of Tiburon	Fuel, Feb '15	-417.07
04/07/15		U.S. Bank	Acct#:4246-0441-0158-3635, Postage, Feb '15	-7.09
04/07/15		Univar	Cust ID STDT001, Sodium Bisulfite & Hypo Chorite, Mar '15	-7,153.73
04/07/15		Underground Service Alert	Acct #165410, Annual Membership + Qrtly Teletype, Nov '14 - Feb '15	-109.50
04/07/15		Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service, Apr '15	-180.10
04/07/15		Triola, Joseph	MP Plumbing Supplies & Standby Mileage Reimb., Mar '15	-379.42
04/07/15		La Torre, Daniel P.	Standby Mileage Reimb. for Dec '14 - Mar '15	-138.00
04/07/15		Rosser, John	Standby Mileage Reimbursement, Mar '15	-93.38
04/07/15		Dohrmann, Robin	Expense Reimb., Mtg. Expenses, Apr '15	-79.34
04/07/15		Cottrell, Rulon	Standby Mi. Reimb., Feb '15 - Mar '15	-416.59
04/07/15		Goodman Building Supply Co.	Acct #20070, M.P. Maint. & Supplies, Mar '15	-143.87
04/07/15		Weco Industries	Acct #:MARINC, P&L Maint, Feb - Mar '15	-2,340.01
04/07/15		Grainger	Acct #810128785, M.P. Parts & Svc., Mar '15	-398.52
04/07/15		BAAQMD	Permits, Tib, Application No. 27010, Site No. E2957, Apr '15	-1,739.00
04/07/15		Ken Grady Company, Inc.	M.P. Maint, Parts & Svc., Mar '15	-102.01
04/07/15		Linscott Engineering Contractors Inc.	Tib P&L, Mar - Apr '15	-5,441.66
04/07/15		Maltby Electric Supply Co., Inc.	Cust No. 15953, M.P. Restroom Remodels, Apr '15	-166.86
04/07/15		Bearing Engineering	Cust ID #102052, M.P. Maint, Mar '15	-1,663.56
04/07/15		Roy's Sewer Service, Inc.	M.P. & P.C. Plant Maint, Tib & Belv P&L, Mar '14	-2,613.50
04/07/15		California Motor Controls	Tib & Belv PS Control Panel Upgrades, Apr '15	-60,132.00
03/09/15	EFT	CalPERS	EFT Health Premium, Mar '15, Cust #4163206459	-11,517.65
03/11/15	EFT	PERS	EFT PERS Retirement & CalPERS Audit P013-58 Retroactive Adjustme...	-15,355.61
03/23/15	EFT	Replacement Benefit Fund	Cust ID: 4163206459, Robert Lynch RBF Charges, CalPERS, Mar '15	-523.68
03/23/15	EFT	Replacement Benefit Fund	Cust ID: 4163206459, CalPERS Audit #P13-058, Finding #4 - D Clark, ...	-5,376.27
03/12/15	7659	Pacific Gas & Electric	Acct #2908031411-4, Utilities, Jan - Feb '15	-14,686.60
03/17/15	7660	Waste Management of Redwood Landfill	Acct #507-0000190-1507-2, Sludge Disposal, Feb '15	-981.11
03/17/15	7661	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. RR Remodels, Jan '15	-3,957.68
03/17/15	7662	AT&T	Acct #960732-76375559, Feb '15	-1,249.98
Total BofA General 0450				-157,160.12
<b>TOTAL</b>				<b>-157,160.12</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Warrant List Detail**  
 March 6 through April 7, 2015

04/02/15

Date	Num	Name	Memo	Account	Class	Paid Amou...
04/07/15		Solenis, LLC	<b>Pyr #:</b> 441488, M.P. Chemicals, Mar '15 Inv #130950328, M.P. Maint, Chemicals - Praestol for Screwpress Inv #130950328, M.P. Maint, Chemicals - Praestol for Screwpress Inv #130944749, M.P. Maint, Chemicals - Polymer, Rotary Drum thickener, 3.18.15 Inv #130944749, M.P. Maint, Chemicals - Polymer, Rotary Drum thickener, 3.18.15	<b>BofA General 0450</b> 7024 · Main Plant Chemicals 7024 · Main Plant Chemicals 7024 · Main Plant Chemicals 7024 · Main Plant Chemicals	Belvedere Tiburon Belvedere Tiburon	-1,160.43 -2,392.62 -1,209.12 -2,493.01 -7,255.18
	TOTAL					
04/07/15		Access Answering Service	<b>Acct #</b> 44080C, Answering Service, Apr '15 Inv #8372, Answering Service, Apr '15 - SSO & Alarm Notifications Inv #8372, Answering Service, Apr '15 - SSO & Alarm Notifications Inv #8372, Answering Service, Apr '15 - SSO & Alarm Notifications	<b>BofA General 0450</b> 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise ... Tiburon	-15.88 -1.38 -32.74 -50.00
	TOTAL					
04/07/15		Alhambra	<b>Acct #</b> 547945611762129, Water, Feb - Mar '15 Inv #12012314 031315, Water, Feb - Mar '15 Inv #12012314 031315, Water, Feb - Mar '15 Inv #12012314 031315, Water, Feb - Mar '15	<b>BofA General 0450</b> 7023 · Janitorial Supplies & Service 7042 · Paradise Supplies & Chemicals 7023 · Janitorial Supplies & Service	Belvedere Tiburon:Paradise ... Tiburon	-17.15 -1.49 -35.37 -54.01
	TOTAL					
04/07/15		Bay Alarm	<b>Acct #</b> 274428, Alarm Monitoring Fees, Apr - Jun '15 Inv #274428150315M, Alarm Monitoring Fees - Burglar & Fire, 4.1.15-7.1.15 Inv #274428150315M, Alarm Monitoring Fees - Burglar & Fire, 4.1.15-7.1.15 Inv #274428150315M, Alarm Monitoring Fees - Burglar & Fire, 4.1.15-7.1.15	<b>BofA General 0450</b> 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise ... Tiburon	-81.92 -7.12 -168.96 -258.00
	TOTAL					
04/07/15		Brelje and Race Laboratories, Inc.	<b>5220215</b> M.P. Lab Testing, Feb'15 Inv #85812, M.P. Monitoring, Lab testing Inv #85812, M.P. Monitoring, Lab testing	<b>BofA General 0450</b> 7051 · Main Plant Lab Monitoring 7051 · Main Plant Lab Monitoring	Belvedere Tiburon	-199.88 -412.12 -612.00
	TOTAL					
04/07/15		Comcast	<b>Acct#:</b> 8155 30 011 0149465, Internet Service, Annual Invoice Mar '15 - Jun' 16 (JUNE AJE) Internet Service, 3/7/15 - 6/30/15 Internet Service, 3/7/15 - 6/30/15 Internet Service, 3/7/15 - 6/30/15 Internet Service, 7/1/15-6/30/16 (JUNE AJE) Internet Service, 7/1/15-6/30/16 (JUNE AJE) Internet Service, 7/1/15-6/30/16 (JUNE AJE)	<b>BofA General 0450</b> 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 ... Tiburon Belvedere Tiburon:Paradise ... Tiburon	-131.25 -11.41 -270.74 -548.34 -47.67 -1,131.03 -2,140.44
	TOTAL					

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Date	Numb	Name	Memo	Account	Class	Paid Amou...
04/07/15		Cintas Corporation #626	Acct #626-00821, 2015 Safetywear + Service, Feb - Mar '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-185.12 -14.35 -340.59 -520.06
TOTAL			Inv #626742574, #626745698, #626746753, #626748843, 2015-2016 Safetywear + Service, 2.13.... Inv #626742574, #626745698, #626746753, #626748843, 2015-2016 Safetywear + Service, 2.13.... Inv #626742574, #626745698, #626746753, #626748843, 2015-2016 Safetywear + Service, 2.13....	8520 · Uniforms 8520 · Uniforms 8520 · Uniforms		
04/07/15		Caltest Analytical Laboratory	M.P. & P.C. Plant Lab Sampling, Feb - Mar '15	BofA General 0450	Belvedere Tiburon;Paradise ... Belvedere	-370.04 -356.00 -762.96 -1,489.00
TOTAL			Inv #539726, 539827, 539849, 539169, 539169, 540872, M.P. lab testing, 3.24.15, 2.24.15, 3.17.15... Inv #539626, P.C. Lab testing, 3.4.15 Inv #539726, 539827, 539849, 539169, 540872, M.P. lab testing, 3.24.15, 2.24.15, 3.17.15...	7051 · Main Plant Lab Monitoring 7052 · Paradise Cove Monitoring 7051 · Main Plant Lab Monitoring		
04/07/15		Catharine Benediktsson	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-63.50 -5.52 -130.98 -200.00
TOTAL			Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15	6024 · Director Fees 6024 · Director Fees 6024 · Director Fees		
04/07/15		John Carapiet	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-63.50 -5.52 -130.98 -200.00
TOTAL			Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15	6024 · Director Fees 6024 · Director Fees 6024 · Director Fees		
04/07/15		Michael Lasky	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-63.50 -5.52 -130.98 -200.00
TOTAL			Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15	6024 · Director Fees 6024 · Director Fees 6024 · Director Fees		
04/07/15		Richard Snyder	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-63.50 -5.52 -130.98 -200.00
TOTAL			Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15	6024 · Director Fees 6024 · Director Fees 6024 · Director Fees		
04/07/15		Tod Moody	Reg. & Special Board Meetings, 3.12.15 & 4.1.15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-63.50 -5.52 -130.98 -200.00
TOTAL			Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15 Reg. & Special Board Meetings, 3.12.15 & 4.1.15	6024 · Director Fees 6024 · Director Fees 6024 · Director Fees		

**March 6 through April 7, 2015**

Date	Num	Name	Memo	Account	Class	Paid Amou...
04/07/15		DKF Solutions Group, LLC.	My Safety Officer Monthly Subscription, Mar '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-111.13 -9.66 -229.21 -350.00
TOTAL			Inv #11956, My Safety Officer Monthly Subscription Fee, Mar '15 Inv #11956, My Safety Officer Monthly Subscription Fee, Mar '15 Inv #11956, My Safety Officer Monthly Subscription Fee, Mar '15	8515 · Safety 8515 · Safety 8515 · Safety		
04/07/15		Keeglin Harrison Schoppert Smith & ...	Acct #5766-04M, Legal Fees, Feb '15	BofA General 0450	Tiburon	-874.00 -874.00
TOTAL			Statement #54640, Legal Fees - Feb '15	6039 · Legal		
04/07/15		Novato Disposal Service, Inc.	Acct #104371, Sludge Disposal, Feb - Mar '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-555.63 -48.30 -1,146.07 -1,750.00
TOTAL			Inv #4000 & 4002, Sludge Disposal, Feb - Mar '15 Inv #4000 & 4002, Sludge Disposal, Feb - Mar '15 Inv #4000 & 4002, Sludge Disposal, Feb - Mar '15	7029 · Main Plant Sludge Disposal 7043 · Paradise Sludge Disposal 7029 · Main Plant Sludge Disposal		
04/07/15		Perotti & Carrade	Client #19017, Review & Assistance w/ Finanacial Reporting, Feb '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-120.47 -10.47 -248.48 -379.42
TOTAL			Inv #70443, Zone allocation, Review of MD&A and final entries for 6.30.14, 2.1.15-2.28.15 Inv #70443, Zone allocation, Review of MD&A and final entries for 6.30.14, 2.1.15-2.28.15 Inv #70443, Zone allocation, Review of MD&A and final entries for 6.30.14, 2.1.15-2.28.15	6008 · Audit & Accounting 6008 · Audit & Accounting 6008 · Audit & Accounting		
04/07/15		Sprint	Acct #439305314, Phones, Feb - Mar '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-107.59 -9.35 -221.94 -338.88
TOTAL			Inv #439305314-160, Phones 2.12.15 -3.11.15 Inv #439305314-160, Phones 2.12.15 -3.11.15 Inv #439305314-160, Phones 2.12.15 -3.11.15	8531 · Main Plant Telephones 8532 · Paradise Cove Telephones 8531 · Main Plant Telephones		
04/07/15		Special District Risk Management A...	Member #7665, Life & Vision Ins., Apr '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-70.27 -6.11 -144.93 -221.31
TOTAL			Inv #16745, Employee Life & Vision Insurance Inv #16745, Employee Life & Vision Insurance Inv #16745, Employee Life & Vision Insurance	8020 · Employee Health 8020 · Employee Health 8020 · Employee Health		
04/07/15		Staples, Inc.	Acct #601110007147010, Office Supplies, Mar '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-37.16 -3.23 -76.64 -117.03
TOTAL			Office Supplies, 3.4.15 Office Supplies, 3.4.15 Office Supplies, 3.4.15	6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies		

**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Warrant List Detail**  
**March 6 through April 7, 2015**

Date	Num	Name	Memo	Account	Class	Paid Amou...
04/07/15		SASM	Blossay Testing, Jan - Mar '15	BofA General 0450	Belvedere Tiburon	
			Inv #2058, Bioassay testing service, Jan - Mar '15	7051 · Main Plant Lab Monitoring		-626.58
			Inv #2058, Bioassay testing service, Jan - Mar '15	7051 · Main Plant Lab Monitoring		-1,173.42
						-1,800.00
04/07/15		Terminix Processing Center	Acct #3271719, Pest Control, Feb - Apr '15	BofA General 0450	Belvedere Tiburon	
			Inv #342208540, Pest Control, Feb - Apr '15	7028 · Grounds Maintenance		-63.69
			Inv #342208540, Pest Control, Feb - Apr '15	7028 · Grounds Maintenance		-131.31
						-195.00
04/07/15		Terminix Processing Center	Acct #327163, Pest Control, Feb '15	BofA General 0450	Belvedere Tiburon	
			Inv #342208724, Pest Control, Feb '15	7028 · Grounds Maintenance		-128.03
			Inv #342208724, Pest Control, Feb '15	7028 · Grounds Maintenance		-263.97
						-392.00
04/07/15		Town of Tiburon	Fuel, Feb '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon	
			Fuel, Feb '15	7071 · Fuel		-132.42
			Fuel, Feb '15	7071 · Fuel		-11.51
			Fuel, Feb '15	7071 · Fuel		-273.14
						-417.07
04/07/15		U.S. Bank	Acct# 4246-0441-0158-3635, Postage, Feb '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon	
			Postage, 2.26.15	6056 · Postage		-2.25
			Postage, 2.26.15	6056 · Postage		-0.20
			Postage, 2.26.15	6056 · Postage		-4.64
						-7.09
04/07/15		Univar	Cust ID STDT001, Sodium Bisulfite & Hypo Chlorite, Mar '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon	
			Inv #SJ673470, Sodium Bisulfite, 3.16.15	7024 · Main Plant Chemicals		-1,471.44
			Inv #SJ673470, Sodium Bisulfite, 3.16.15	7042 · Paradise Supplies & Chemicals		-127.91
			Inv #SJ673470, Sodium Bisulfite, 3.16.15	7024 · Main Plant Chemicals		-3,035.11
			Inv #SJ674826, Sodium Hypochlorite, 3.25.15	7024 · Main Plant Chemicals		-799.87
			Inv #SJ674826, Sodium Hypochlorite, 3.25.15	7042 · Paradise Supplies & Chemicals		-89.53
			Inv #SJ674826, Sodium Hypochlorite, 3.25.15	7024 · Main Plant Chemicals		-1,649.87
						-7,153.73
04/07/15		Underground Service Alert	Acct #165410, Annual Membership + Qrtly Teletype, Nov '14 - Feb '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon	
			Inv #15003026, P&L Underground service alerts, Nov '14 - Feb '15	7011 · Pumps & Lines Maintenance		-34.77
			Inv #15003026, P&L Underground service alerts, Nov '14 - Feb '15	7011 · Pumps & Lines Maintenance		-3.02
			Inv #15003026, P&L Underground service alerts, Nov '14 - Feb '15	7011 · Pumps & Lines Maintenance		-71.71
						-109.50

**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Warrant List Detail**  
 March 6 through April 7, 2015

Date	Num	Name	Memo	Account	Class	Paid Amou...
04/02/15						
04/07/15		Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service, Apr '15	BofA General 0450	Belvedere Tiburon	-58.82 -121.28 -180.10
TOTAL			Inv #0002784968, Garbage Service, 4.01.15-4.30.15 Inv #0002784968, Garbage Service, 4.01.15-4.30.15	7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service		
04/07/15		Triola, Joseph	MP Plumbing Supplies & Standby Mileage Reimb., Mar '15	BofA General 0450		
TOTAL			Tib Standby Mileage Reimb., thru 3.15.15 Belv Standby Mileage Reimb., thru 3.15.15 Plumbing Supplies for MP Restroom Renovation, 4.1.15 Plumbing Supplies for MP Restroom Renovation, 4.1.15 Reimb. for TPS#5 Parts (nose washers), 3.14.15	6018.2 · Standby Mileage Expense Rel... 6018.2 · Standby Mileage Expense Rel... 9215 · M.P. Restroom Remodels (2) 9215 · M.P. Restroom Remodels (2) 7011 · Pumps & Lines Maintenance	Tiburon Belvedere Belvedere Tiburon Tiburon	-103.50 -119.03 -43.78 -90.26 -22.85 -378.42
04/07/15		La Torre, Daniel P.	Standby Mileage Reimb. for Dec '14 - Mar '15	BofA General 0450	Belvedere	-138.00 -138.00
TOTAL			Belv P&L, Mileage Reimb. for 12.28.14 - 3.1.15	6018.2 · Standby Mileage Expense Rel...		
04/07/15		Rosser, John	Standby Mileage Reimbursement, Mar '15	BofA General 0450	Tiburon	-93.38 -93.38
TOTAL			Tib Standby Mileage Reimb., thru 3.7.15	6018.2 · Standby Mileage Expense Rel...		
04/07/15		Dohrmann, Robin	Expense Reimb., Mtg. Expenses, Apr '15	BofA General 0450	Belvedere Tiburon;Paradise ... Tiburon	-25.19 -2.19 -51.96 -79.34
TOTAL			Reimbursement for Budget Workshop Meeting Lunch, 4.1.15 Reimbursement for Budget Workshop Meeting Lunch, 4.1.15 Reimbursement for Budget Workshop Meeting Lunch, 4.1.15	6018 · Travel & Meetings 6018 · Travel & Meetings 6018 · Travel & Meetings		
04/07/15		Cottrell, Rulon	Standby Mi. Reimb., Feb '15 - Mar '15	BofA General 0450	Belvedere Tiburon	-15.04 -31.02 -92.63 -90.76 -187.14 -416.59
TOTAL			SASM Standby Mileage Reimbursement, 2.4.15 SASM Standby Mileage Reimbursement, 2.4.15 Tib P&L Standby Mileage Reimbursement, 2.8.15 - 3.7.15 M.P. Standby Mileage Reimbursement (Stormwatch, power failures, etc.), 2.6.15 - 3.23.15 M.P. Standby Mileage Reimbursement (Stormwatch, power failures, etc.), 2.6.15 - 3.23.15	6018.3 · SASM Mileage Reimbursement 6018.3 · SASM Mileage Reimbursement 6018.2 · Standby Mileage Expense Rel... 6018.2 · Standby Mileage Expense Rel... 6018.2 · Standby Mileage Expense Rel...	Belvedere Tiburon Tiburon Belvedere Tiburon	
04/07/15		Goodman Building Supply Co.	Acct #20070, M.P. Maint. & Supplies, Mar '15	BofA General 0450	Belvedere Tiburon Belvedere Tiburon	-21.93 -45.22 -25.06 -51.66 -143.87
TOTAL			Inv #659648, #659092, M.P. Maint - Parts & Supplies, 3.16.15, 3.23.15 Inv #659648, #659092, M.P. Maint - Parts & Supplies, 3.16.15, 3.23.15 Inv #659188, M.P. Restroom Remodels, 3.17.15 Inv #659188, M.P. Restroom Remodels, 3.17.15	7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies 9215 · M.P. Restroom Remodels (2) 9215 · M.P. Restroom Remodels (2)		



**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Warrant List Detail**  
March 6 through April 7, 2015

04/02/15

Date	Num	Name	Memo	Account	Class	Paid Amou...
04/07/15		Weco Industries	Acct #:MARINC, P&L Maint, Feb - Mar '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon	-742.95 -64.58 -1,532.48 -2,340.01
			Inv #0033522-IN, Blade chucks and rod for truck, 3.4.15	7011 · Pumps & Lines Maintenance		
			Inv #0033522-IN, Blade chucks and rod for truck, 3.4.15	7011 · Pumps & Lines Maintenance		
			Inv #0033522-IN, Blade chucks and rod for truck, 3.4.15	7011 · Pumps & Lines Maintenance		
		TOTAL				
04/07/15		Grainger	Acct #810128785, M.P. Parts & Srvce., Mar '15	BofA General 0450	Belvedere Tiburon	-130.16 -268.36 -398.52
			Inv #9685564891, M.P. Maint, Parts & Service, Odor Control V Belts, 3.9.15	7022 · Plant Maint. Parts & Service		
			Inv #9685564891, M.P. Maint, Parts & Service, Odor Control V Belts, 3.9.15	7022 · Plant Maint. Parts & Service		
		TOTAL				
04/07/15		BAAQMD	Permits, Tib, Application No. 27010, Site No. E2957, Apr '15	BofA General 0450	Tiburon	-1,739.00 -1,739.00
			Cust#:25GU8E2957, Inv #:3NQ51, Application No. 27010, Site #E2957, Tib P.S. #5	7062 · Permits/Fees - General		
		TOTAL				
04/07/15		Ken Grady Company, Inc.	M.P. Maint, Parts & Srvce., Mar '15	BofA General 0450	Belvedere Tiburon	-33.32 -68.69 -102.01
			Inv #1406, M.P. Maint - Airflow Control Valve, 3.2.15	7022 · Plant Maint. Parts & Service		
			Inv #1406, M.P. Maint - Airflow Control Valve, 3.2.15	7022 · Plant Maint. Parts & Service		
		TOTAL				
04/07/15		Linscott Engineering Contractors Inc.	Tib P&L, Mar - Apr '15	BofA General 0450	Tiburon Tiburon	-3,321.70 -2,119.96 -5,441.66
			Tib P&L, Spot Repair at 89 Bellevue Ave, Dec' 14	7011 · Pumps & Lines Maintenance		
			Tib P&L, Spot Repair at East View Main Spot Repair, 4.1.15	7012 · Sewer Line Spot Repair		
		TOTAL				
04/07/15		Maltby Electric Supply Co., Inc.	Cust No.15953, M.P. Restroom Remodels, Apr '15	BofA General 0450	Belvedere Tiburon	-54.50 -112.36 -166.86
			Inv #S1651526.001, M.P. Restroom Remodels, electrical supplies, 4.1.15	9215 · M.P. Restroom Remodels (2)		
			Inv #S1651526.001, M.P. Restroom Remodels, electrical supplies, 4.1.15	9215 · M.P. Restroom Remodels (2)		
		TOTAL				
04/07/15		Bearing Engineering	Cust ID #102052, M.P. Maint, Mar '15	BofA General 0450	Belvedere Tiburon	-543.32 -1,120.24 -1,663.56
			Inv #5353905, M.P. Maint - Odor Control, 3.12.15	7022 · Plant Maint. Parts & Service		
			Inv #5353905, M.P. Maint - Odor Control, 3.12.15	7022 · Plant Maint. Parts & Service		
		TOTAL				

**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Warrant List Detail**  
March 6 through April 7, 2015

04/02/15

Date	Num	Name	Memo	Account	Class	Paid Amou...
04/07/15		Roy's Sewer Service, Inc.	M.P. & P.C. Plant Maint, Tib& Belv P&L, Mar '14	Bofa General 0450	Tiburon	
			Inv #188452, 7 Terra Hill - cleared blockage, 3.3.15	7011 - Pumps & Lines Maintenance	Belvedere	-300.00
			Inv #18637, 240 Bayview Drive - cleaned blockage, 3.1.15	7011 - Pumps & Lines Maintenance	Belvedere	-448.50
			Inv #188745, 242 Beach Rd. - hydroclean as directed, 3.18.15	7011 - Pumps & Lines Maintenance	Belvedere	-885.00
			Inv #18834, P.C. Plant Maint - Pumped Out, 3.24.15	7043 - Paradise Sludge Disposal	Tiburon:Paradise ...	-980.00
						-2,613.50
04/07/15		California Motor Controls	Tib & Belv PS Control Panel Upgrades, Apr '15	Bofa General 0450	Belvedere	
			Inv #115-5661, BPS#14, Control Panel Upgrade, 3.17.15	9302 - Pump Station Control Panel Upgr	Belvedere	-15,033.00
			Inv #115-5662, BPS#13, Control Panel Upgrade, 3.17.15	9302 - Pump Station Control Panel Upgr	Belvedere	-15,033.00
			Inv #115-5663, TPS#4, Control Panel Upgrade, 3.17.15	9302 - Pump Station Control Panel Upgr	Tiburon	-15,033.00
			Inv #115-5664, TPS#3, Control Panel Upgrade, 3.17.15	9302 - Pump Station Control Panel Upgr	Tiburon	-15,033.00
						-60,132.00
03/09/15	EFT	CalPERS	EFT Health Premium, Mar '15, Cust #4163206459	Bofa General 0450	Belvedere	
			Employee Health Premium Mar '15, Statement #1676	8020 - Employee Health	Tiburon:Paradise ...	-3,406.83
			Employee Health Premium Mar '15, Statement #1676	8020 - Employee Health	Tiburon	-296.15
			Employee Health Premium Mar '15, Statement #1676	8022 - Retiree Health	Belvedere	-7,027.20
			Retiree Health Premium Mar '15, Statement #1676	8022 - Retiree Health	Belvedere	-232.41
			Retiree Health Premium Mar '15, Statement #1676	8022 - Retiree Health	Tiburon:Paradise ...	-20.20
			Retiree Health Premium Mar '15, Statement #1676	8022 - Retiree Health	Tiburon	-479.39
			Employee Health Premium Mar '15, Statement #1676 - Admin Fee	8020 - Employee Health	Belvedere	-16.55
			Employee Health Premium Mar '15, Statement #1676 - Admin Fee	8020 - Employee Health	Tiburon:Paradise ...	-1.44
			Employee Health Premium Mar '15, Statement #1676 - Admin Fee	8020 - Employee Health	Tiburon	-34.15
			Retiree Health Premium Mar '15, Statement #1676 - Admin Fee	8022 - Retiree Health	Belvedere	-1.06
			Retiree Health Premium Mar '15, Statement #1676 - Admin Fee	8022 - Retiree Health	Tiburon:Paradise ...	-0.09
			Retiree Health Premium Mar '15, Statement #1676 - Admin Fee	8022 - Retiree Health	Tiburon	-2.18
						-11,517.65
03/11/15	EFT	PERS	EFT PERS Retirement & CalPERS Audit P013-58 Retroactive Adjustments, February '15	Bofa General 0450	Belvedere	
			Retirement February 2015 (Classic Prior 1800 Rate)	8019 - PERS Retirement	Tiburon:Paradise ...	-4,280.13
			Retirement February 2015 (Classic Prior 1800 Rate)	8019 - PERS Retirement	Tiburon	-370.33
			Retirement February 2015 (Classic Prior 1800 Rate)	8019 - PERS Retirement	Belvedere	-8,787.27
			Retirement February 2015 (PEPRA New 27151 Rate)	8019 - PERS Retirement	Belvedere	-509.22
			Retirement February 2015 (PEPRA New 27151 Rate)	8019 - PERS Retirement	Tiburon:Paradise ...	-44.27
			Retirement February 2015 (PEPRA New 27151 Rate)	8019 - PERS Retirement	Tiburon	-1,050.35
			Spec. Comp - Holiday Pay for President's Day, 2.16.15	8019 - PERS Retirement	Belvedere	-106.06
			Spec. Comp - Holiday Pay for President's Day, 2.16.15	8019 - PERS Retirement	Tiburon:Paradise ...	-9.22
			Spec. Comp - Holiday Pay for President's Day, 2.16.15	8019 - PERS Retirement	Tiburon	-218.76
						-15,355.61
03/23/15	EFT	Replacement Benefit Fund	Cust ID: 4163206459, Robert Lynch RBF Charges, CalPERS, Mar '15	Bofa General 0450	Belvedere	
			Inv #100000014484519, COLA Increase for Replacement Benefit Fund Charges - Robert Lynch C...	8019 - PERS Retirement	Belvedere	-166.27
			Inv #100000014484519, COLA Increase for Replacement Benefit Fund Charges - Robert Lynch C...	8019 - PERS Retirement	Tiburon:Paradise ...	-14.45
			Inv #100000014484519, COLA Increase for Replacement Benefit Fund Charges - Robert Lynch C...	8019 - PERS Retirement	Tiburon	-342.96
						-523.68

**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Warrant List Detail**  
 March 6 through April 7, 2015

04/02/15

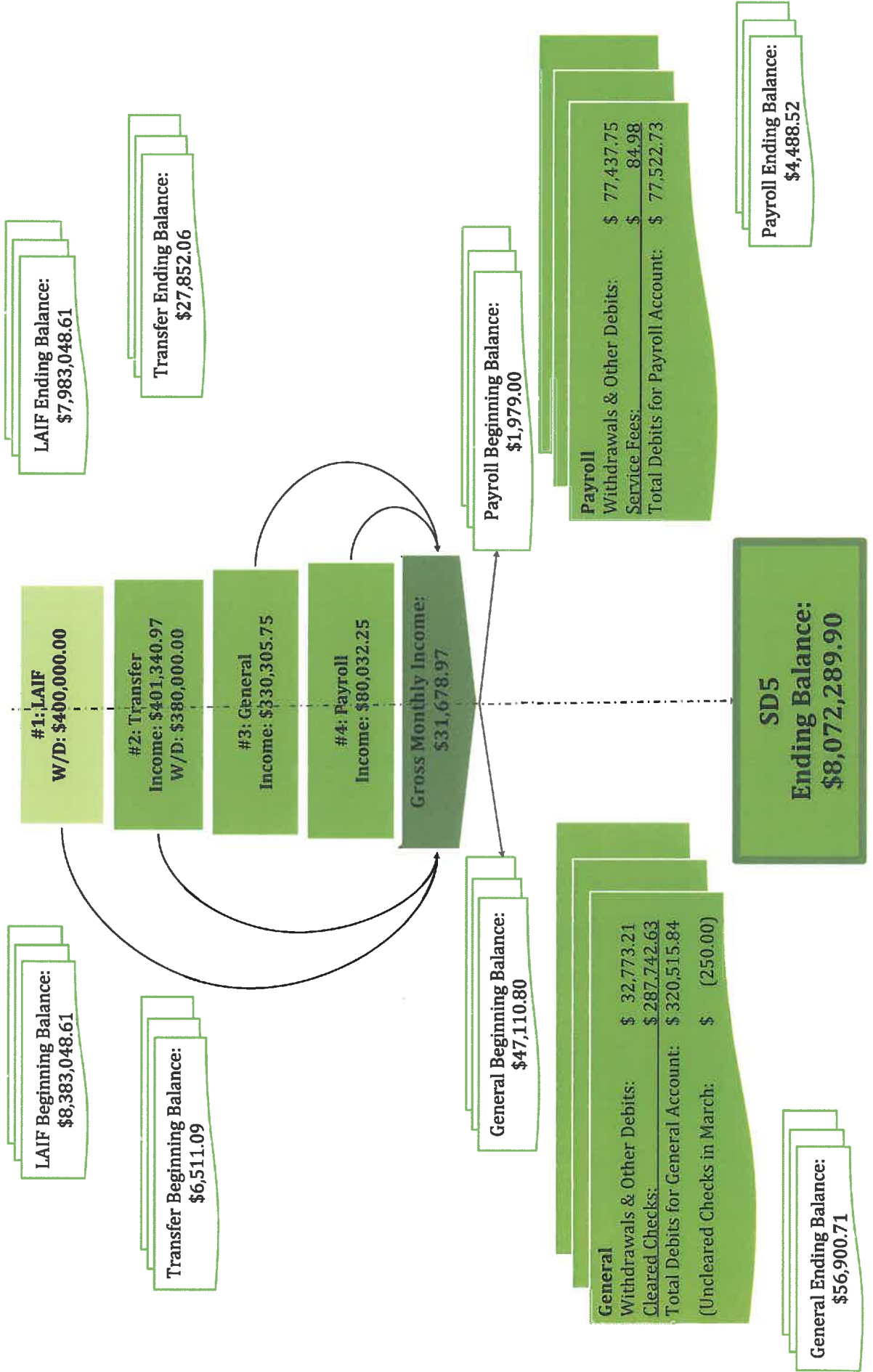
Date	Num	Name	Memo	Account	Class	Paid Amou...
03/23/15	EFT	Replacement Benefit Fund	Cust ID: 4163206459, CalPERS Audit #P13-058, Finding #4 - D Clark, Mar '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon Belvedere Tiburon:Paradise ... Tiburon	-158.75 -13.80 -327.45 -1,548.22 -134.59 -3,193.46 -5,376.27
			Inv #100000014484293, 20283 Admin Fee re:Audit #P13-058, Finding #4 - D Clark Inv #100000014484293, 20283 Admin Fee re:Audit #P13-058, Finding #4 - D Clark Inv #100000014484293, 20283 Admin Fee re:Audit #P13-058, Finding #4 - D Clark Classic 1600 Rate, Audit #P13-058, Finding #4 - D Clark, 12.1.11 - 6.30.12 Classic 1600 Rate, Audit #P13-058, Finding #4 - D Clark, 12.1.11 - 6.30.12 Classic 1600 Rate, Audit #P13-058, Finding #4 - D Clark, 12.1.11 - 6.30.12			
			Acct #2908031411-4, Utilities, Jan - Feb '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon Belvedere Tiburon:Paradise ... Tiburon	-981.07 -158.57 -1,477.62 -3,617.78 -992.23 -7,459.33 -14,686.60
03/12/15	7659	Pacific Gas & Electric	Acct #2908031411-4, Main Plant Utilities, 1.21.15 - 2.19.15 Acct #2908031411-4, P.C. Plant Utilities, 1.21.15 - 2.19.15 Acct #2908031411-4, Main Plant Utilities, 1.21.15 - 2.19.15 Acct #2908031411-4, Belv Pump St Utilities, 1.21.15 - 2.19.15 Acct #2908031411-4, P.C. Pump St Utilities, 1.21.15 - 2.19.15 Acct #2908031411-4, Tib Pump St Utilities, 1.21.15 - 2.19.15			
			Acct #507-0000190-1507-2, Sludge Disposal, Feb '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon	-311.50 -27.08 -642.53 -981.11
03/17/15	7660	Waste Management of Redwood Lan...	Inv #0087372-1507-2, Sludge Disposal Feb '15 Inv #0087372-1507-2, Sludge Disposal Feb '15 Inv #0087372-1507-2, Sludge Disposal Feb '15			
			Acct #6035 3220 0516 4334, M.P. RR Remodels, Jan '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon	-3,957.68 -3,957.68
03/17/15	7661	Home Depot Credit Services	M.P. Restroom Remodel Construction Materials, 1.29.15 (2), 2.09.15, 2.24.15, 3.05.15, 3.06.15			
			Acct #960732-76375559, Feb '15	BofA General 0450	Belvedere Tiburon:Paradise ... Tiburon Tiburon:Paradise ... Tiburon	-175.57 -259.24 -362.92 -290.61 -161.64 -1,249.98
			Main Plant Telephones PC Plant Telephones Main Plant Telephones Tib Pumps & Lines Telephones PC Pumps & Lines Telephones			
			AT&T			
			TOTAL			

# CASH FLOW FLOWCHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: MARCH 2015

## SD5

**Beginning Balance:**  
**\$8,438,649.50**



# CASH FLOW FLOWCHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: FEBRUARY 2015

## SD5

**Beginning Balance:**  
**\$8,624,697.48**

LAIIF Beginning Balance:  
\$8,548,048.61

LAIIF Ending Balance:  
\$8,383,048.61

Transfer Beginning Balance:  
\$23,701.75

Transfer Ending Balance:  
\$6,511.09

#1: LAIF  
W/D: \$165,000.00

#2: Transfer  
Income: \$167,809.34  
W/D: \$185,000.00

#3: General  
Income: \$134,728.00

#4: Payroll  
Income: \$77,000.00

Gross Monthly Income:  
\$29,537.34

General Beginning Balance:  
\$48,560.37

Payroll Beginning Balance:  
\$4,386.75

**General**  
Withdrawals & Other Debits: \$ 44,337.87  
Cleared Checks: \$ 91,839.70  
Total Debits for General Account: \$136,177.57  
(Uncleared Checks in February: \$ (3,118.52)

General Ending Balance:  
\$47,110.80

**Payroll**  
Withdrawals & Other Debits: \$ 79,381.58  
Service Fees: \$ 26.17  
Total Debits for Payroll Account: \$ 79,407.75

Payroll Ending Balance:  
\$1,979.00

**SD5**  
**Ending Balance:**  
**\$8,438,649.50**

**Sanitary Distr. No.5 of Marin Co.**  
**Preliminary Balance Sheet**  
**As of March 31, 2015**

	<u>Mar 31, 15</u>	<u>Feb 28, 15</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Local Agency Investment Fund</b>			
<b>Belvedere</b>			
Belvedere Operating	525,521.87	582,831.25	-57,309.38
Belvedere Capital	1,069,444.34	1,146,573.98	-77,129.64
Belvedere Capital Reserve	1,758,465.43	1,758,465.43	0.00
<b>Total Belvedere</b>	<u>3,353,431.64</u>	<u>3,487,870.66</u>	<u>-134,439.02</u>
<b>Tiburon</b>			
Tiburon Operating	470,327.76	612,293.37	-141,965.61
Tiburon Capital	1,362,809.35	1,486,404.72	-123,595.37
Tiburon Capital Reserve	2,796,479.86	2,796,479.86	0.00
<b>Total Tiburon</b>	<u>4,629,616.97</u>	<u>4,895,177.95</u>	<u>-265,560.98</u>
<b>Total Local Agency Investment Fund</b>	<u>7,983,048.61</u>	<u>8,383,048.61</u>	<u>-400,000.00</u>
BofA Transfer 0100	27,852.06	6,511.09	21,340.97
BofA General 0450	56,650.71	43,992.28	12,658.43
BofA Payroll 0210	4,436.27	1,926.75	2,509.52
<b>Total Checking/Savings</b>	<u>8,071,987.65</u>	<u>8,435,478.73</u>	<u>-363,491.08</u>
<b>Accounts Receivable</b>			
Accounts Receivable	0.00	13,973.28	-13,973.28
<b>Total Accounts Receivable</b>	<u>0.00</u>	<u>13,973.28</u>	<u>-13,973.28</u>
<b>Other Current Assets</b>	<u>3,513.26</u>	<u>3,513.26</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>8,075,500.91</u>	<u>8,452,965.27</u>	<u>-377,464.36</u>
<b>Fixed Assets</b>			
Land	49,295.00	49,295.00	0.00
Main Plant	15,656,429.00	15,656,429.00	0.00
Paradise Cove Plant	1,604,173.09	1,604,173.09	0.00
Misc Equipment	14,498.00	14,498.00	0.00
Vehicles	163,384.96	163,384.96	0.00
Office Equipment	12,401.00	12,401.00	0.00
Sewer Lines - Tiburon	2,183,099.64	2,183,099.64	0.00
Pump Stations - Tiburon	724,808.11	724,808.11	0.00
Pump Stations - Belvedere	126,751.00	126,751.00	0.00
Sewer Lines - Belvedere	1,310,200.45	1,310,200.45	0.00
<b>Total Fixed Assets</b>	<u>21,845,040.25</u>	<u>21,845,040.25</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u>29,920,541.16</u>	<u>30,298,005.52</u>	<u>-377,464.36</u>
<b>LIABILITIES &amp; EQUITY</b>	<u>29,920,541.16</u>	<u>30,298,005.52</u>	<u>-377,464.36</u>

**Sanitary Distr. No.5 of Marin Co.**  
**Combined Total Budget vs. Actual**  
**July 2014 through March 2015**

	Jul '14 - Mar 15	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5000 · Property Taxes</b>				
5001.2 · Prop Tax Current Secured - Cap	351,881.58	550,000.00	-198,118.42	64.0%
5002 · Prop Tax Current Unsec	13,468.34	12,000.00	1,468.34	112.2%
5006 · Suppl Unsec	580.04	100.00	480.04	580.0%
5041 · Suppl Assessment Curr	8,784.26	5,100.00	3,684.26	172.2%
5043 · Suppl Assessment Redm	390.06	400.00	-9.94	97.5%
5046 · Excess ERAF	145,914.56	225,000.00	-79,085.44	64.9%
5280 · HOPTR	1,955.93	3,300.00	-1,344.07	59.3%
<b>Total 5000 · Property Taxes</b>	<b>524,378.11</b>	<b>795,900.00</b>	<b>-271,521.89</b>	<b>65.9%</b>
<b>5007 · Sewer Service Charge</b>				
5007.1 · Sewer Service - Tiburon Ops	1,343,316.09	1,942,949.00	-599,632.91	69.1%
5007.5 · Sewer Service - Tiburon Cap	190,854.87	676,960.00	-486,105.13	28.2%
5007.2 · Sewer Service-Belv Ops	602,414.45	918,689.00	-316,274.55	65.6%
5007.3 · Sewer Service-Belv Cap	679,318.43	1,385,500.00	-706,181.57	49.0%
5007.4 · Other User Fees	0.00	25,963.00	-25,963.00	0.0%
<b>Total 5007 · Sewer Service Charge</b>	<b>2,815,903.84</b>	<b>4,950,061.00</b>	<b>-2,134,157.16</b>	<b>56.9%</b>
<b>5201 · Interest</b>				
5201 · Interest	9,286.81	19,873.00	-10,586.19	46.7%
<b>5900.3 · Connection Fees</b>				
5900.31 · Collection	24,892.21	19,000.00	5,892.21	131.0%
5900.34 · Treatment	111,478.79	71,100.00	40,378.79	156.8%
<b>Total 5900.3 · Connection Fees</b>	<b>136,371.00</b>	<b>90,100.00</b>	<b>46,271.00</b>	<b>151.4%</b>
<b>5900.4 · Inspection Fees</b>				
5900.4 · Inspection Fees	4,913.00	7,000.00	-2,087.00	70.2%
<b>5900.5 · SASM Expense Reimb.</b>				
5900.5 · SASM Expense Reimb.	21,950.63	72,214.00	-50,263.37	30.4%
<b>5900.9 · Other Income</b>				
5900.9 · Other Income	9,560.74	100.00	9,460.74	9,560.7%
<b>5900.10 · Paradise Sewer Line Ext. Fees</b>				
5900.10 · Paradise Sewer Line Ext. Fees	11,182.41	44,820.00	-33,637.59	24.9%
<b>Total Income</b>	<b>3,533,546.54</b>	<b>5,980,068.00</b>	<b>-2,446,521.46</b>	<b>59.1%</b>
<b>Expense</b>				
<b>6000 · Administrative Expenses</b>				
6001 · Advertising	1,044.94	1,000.00	44.94	104.5%
6002 · Outreach & Newsletter	0.00	2,000.00	-2,000.00	0.0%
6008 · Audit & Accounting	35,243.67	25,000.00	10,243.67	141.0%
6017 · Consulting Fees	28,741.16	50,000.00	-21,258.84	57.5%
6018 · Travel & Meetings	9,815.28	12,000.00	-2,184.72	81.8%
6020 · Continuing Education	1,304.16	7,000.00	-5,695.84	18.6%
6021 · County Fees	7,804.08	16,500.00	-8,695.92	47.3%
6024 · Director Fees	4,764.16	9,000.00	-4,235.84	52.9%
6025 · Dues & Subscriptions	10,951.50	17,000.00	-6,048.50	64.4%
6026 · Elections	0.00	250.00	-250.00	0.0%
6033 · Insurance Property & Liability	71,683.52	65,000.00	6,683.52	110.3%
6039 · Legal	83,128.79	100,000.00	-16,871.21	83.1%
6047 · Office Supplies	4,149.70	7,500.00	-3,350.30	55.3%
6056 · Postage	467.67	1,300.00	-832.33	36.0%
6059 · Pollution Prevention/Public Edu	1,229.91	4,000.00	-2,770.09	30.7%
<b>Total 6000 · Administrative Expenses</b>	<b>260,328.54</b>	<b>317,550.00</b>	<b>-57,221.46</b>	<b>82.0%</b>
<b>7000 · Ops &amp; Maintenance Expenses</b>				
<b>7010 · Pumps &amp; Lines Maintenance</b>				
7011 · Pumps & Lines Maintenance	37,592.16	150,000.00	-112,407.84	25.1%
<b>Total 7010 · Pumps &amp; Lines Maintenance</b>	<b>37,592.16</b>	<b>150,000.00</b>	<b>-112,407.84</b>	<b>25.1%</b>
<b>7020 · Main Plant Maintenance</b>				
7021 · Plant Maintenance Supplies	4,214.99	10,000.00	-5,785.01	42.1%
7022 · Plant Maint. Parts & Service	47,774.57	50,000.00	-2,225.43	95.5%
7023 · Janitorial Supplies & Service	2,705.35	5,000.00	-2,294.65	54.1%
7024 · Main Plant Chemicals	71,549.89	130,000.00	-58,450.11	55.0%
7025 · Lab Supplies & Chemicals	2,835.72	7,000.00	-4,164.28	40.5%
7026 · SASM Supplies & Chem	17,726.19	40,000.00	-22,273.81	44.3%
7027 · Electrical & Instrument	0.00	2,000.00	-2,000.00	0.0%
7028 · Grounds Maintenance	1,381.15	3,000.00	-1,618.85	46.0%
7029 · Main Plant Sludge Disposal	14,768.01	19,000.00	-4,231.99	77.7%
<b>Total 7020 · Main Plant Maintenance</b>	<b>162,955.87</b>	<b>266,000.00</b>	<b>-103,044.13</b>	<b>61.3%</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Combined Total Budget vs. Actual**  
**July 2014 through March 2015**

	<u>Jul '14 - Mar 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>7040 · Paradise Cove Plant Maint</b>				
7041 · Paradise Parts & Service	4,645.64	5,000.00	-354.36	92.9%
7042 · Paradise Supplies & Chemicals	2,572.59	3,500.00	-927.41	73.5%
7043 · Paradise Sludge Disposal	3,999.22	6,000.00	-2,000.78	66.7%
<b>Total 7040 · Paradise Cove Plant Maint</b>	<u>11,217.45</u>	<u>14,500.00</u>	<u>-3,282.55</u>	<u>77.4%</u>
<b>7050 · Monitoring</b>				
7051 · Main Plant Lab Monitoring	25,983.62	60,000.00	-34,016.38	43.3%
7052 · Paradise Cove Monitoring	6,436.53	8,500.00	-2,063.47	75.7%
<b>Total 7050 · Monitoring</b>	<u>29,765.15</u>	<u>68,500.00</u>	<u>-38,734.85</u>	<u>43.5%</u>
<b>7060 · Permits/Fees</b>				
7062 · Permits/Fees - General	21,843.59	35,000.00	-13,156.41	62.4%
7063 · Paradise Cove Permits/Fees	6,481.40	10,000.00	-3,518.60	64.8%
7064 · Paradise Cove NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
<b>Total 7060 · Permits/Fees</b>	<u>28,324.99</u>	<u>85,000.00</u>	<u>-56,675.01</u>	<u>33.3%</u>
<b>7070 · Truck Maintenance</b>				
7071 · Fuel	3,679.31	8,000.00	-4,320.69	46.0%
7072 · Truck Maintenance	1,189.72	4,000.00	-2,810.28	29.7%
<b>Total 7070 · Truck Maintenance</b>	<u>4,869.03</u>	<u>12,000.00</u>	<u>-7,130.97</u>	<u>40.6%</u>
<b>Total 7000 · Ops &amp; Maintenance Expenses</b>	<u>274,724.65</u>	<u>596,000.00</u>	<u>-321,275.35</u>	<u>46.1%</u>
<b>8000 · Salaries and Benefits Expenses</b>				
8001 · Salaries	558,203.71	874,000.00	-315,796.29	63.9%
8003 · Overtime	81,246.86	40,000.00	41,246.86	203.1%
8004 · Standby Pay	31,918.92	44,500.00	-12,581.08	71.7%
8006 · Vacation Buyout	19,322.92	20,000.00	-677.08	96.6%
8012 · Wage Garnishments	-313.50	0.00	-313.50	100.0%
8013 · Payroll Taxes	52,270.62	79,800.00	-27,529.38	65.5%
8015 · Payroll/Bank Fees	3,787.70	5,500.00	-1,712.30	68.9%
8016 · Car Allowance	6,500.00	6,000.00	500.00	108.3%
8019 · PERS Retirement	1,541,000.75	282,200.00	1,258,800.75	546.1%
8020 · Employee Health	99,439.77	188,100.00	-88,660.23	52.9%
8022 · Retiree Health	44,921.54	79,900.00	-34,978.46	56.2%
8023 · Workers Comp Insurance	20,505.00	18,300.00	2,205.00	112.0%
<b>Total 8000 · Salaries and Benefits Expenses</b>	<u>2,462,051.46</u>	<u>1,638,300.00</u>	<u>823,751.46</u>	<u>150.3%</u>
<b>8500 · Other Operating Expenses</b>				
8510 · Data/Alarms/IT Supp & Licensing	29,956.44	40,000.00	-10,043.56	74.9%
8515 · Safety	6,308.11	20,000.00	-13,691.89	31.5%
8520 · Uniforms	6,139.99	11,000.00	-4,860.01	55.8%
8530 · Telephone				
8531 · Main Plant Telephones	9,820.65	13,500.00	-3,679.35	72.7%
8532 · Paradise Cove Telephones	2,735.34	3,000.00	-264.66	91.2%
8533 · Pumps & Lines Telephones	4,230.83	7,000.00	-2,769.17	60.4%
<b>Total 8530 · Telephone</b>	<u>16,786.82</u>	<u>23,500.00</u>	<u>-6,713.18</u>	<u>71.4%</u>
8540 · Utilities				
8541 · Water	3,142.09	6,000.00	-2,857.91	52.4%
8542 · Main Plant Utilities	96,678.93	150,000.00	-53,321.07	64.5%
8543 · Paradise Cove Utilities	7,541.71	13,500.00	-5,958.29	55.9%
8544 · Pump Station Utilities	32,082.49	35,000.00	-2,917.51	91.7%
<b>Total 8540 · Utilities</b>	<u>139,445.22</u>	<u>204,500.00</u>	<u>-65,054.78</u>	<u>68.2%</u>
8570 · Belvedere WestAm Loan Int	5,940.93	14,767.00	-8,826.07	40.2%
<b>Total 8500 · Other Operating Expenses</b>	<u>204,577.51</u>	<u>313,767.00</u>	<u>-109,189.49</u>	<u>65.2%</u>
<b>Total Expense</b>	<u>3,201,734.41</u>	<u>2,865,617.00</u>	<u>336,117.41</u>	<u>111.7%</u>
<b>Net Ordinary Income</b>	<u>331,812.13</u>	<u>3,114,451.00</u>	<u>-2,782,638.87</u>	<u>10.7%</u>



**Sanitary Distr. No.5 of Marin Co.**  
**Combined Total Budget vs. Actual**  
**July 2014 through March 2015**

	<u>Jul '14 - Mar 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>9100 · Capital Expenditures</b>				
<b>9200 · Main Plant Equipment Capital</b>				
9210 · Sludge Box Replacement	0.00	15,000.00	-15,000.00	0.0%
9215 · M.P. Restroom Remodels (2)	5,625.01	75,000.00	-69,374.99	7.5%
<b>Total 9200 · Main Plant Equipment Capital</b>	<u>5,625.01</u>	<u>90,000.00</u>	<u>-84,374.99</u>	<u>6.3%</u>
<b>9300 · Pumps &amp; Lines Capital</b>				
9301 · Tiburon Sewer Line Rehab Prog	25,925.68	100,000.00	-74,074.32	25.9%
9302 · Pump Station Control Panel Upgr	0.00	80,000.00	-80,000.00	0.0%
9304 · Belvedere Sewer Line Rehab Prog	32,402.77	100,000.00	-67,597.23	32.4%
9306 · Pump Station Pump Replacement	0.00	50,000.00	-50,000.00	0.0%
9307 · Pump Station Generator Replacem	27,378.89	0.00	27,378.89	100.0%
9308 · Station #5 Rebuild/4 Pumps/Gen	37,898.42	600,000.00	-562,101.58	6.3%
9310 · Station 13, 14 Comm. Project	0.00	20,000.00	-20,000.00	0.0%
9311 · Cove Road Force Main Replacemen	0.00	30,000.00	-30,000.00	0.0%
9312 · Lagoon Rd - Install Gen/Conduit	0.00	10,000.00	-10,000.00	0.0%
<b>Total 9300 · Pumps &amp; Lines Capital</b>	<u>123,605.76</u>	<u>990,000.00</u>	<u>-866,394.24</u>	<u>12.5%</u>
<b>9400 · Paradise Cove Capital</b>				
9410 · P.C. U.V. Disinfection	0.00	50,000.00	-50,000.00	0.0%
<b>Total 9400 · Paradise Cove Capital</b>	<u>0.00</u>	<u>50,000.00</u>	<u>-50,000.00</u>	<u>0.0%</u>
<b>9500 · Undesignated Capital</b>				
9510 · Undesignated Cap - M.P.	0.00	50,000.00	-50,000.00	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	100,000.00	-100,000.00	0.0%
9540 · Undesignated Cap - Tiburon	0.00	25,000.00	-25,000.00	0.0%
9550 · Undesignated Cap - Belvedere	0.00	50,000.00	-50,000.00	0.0%
<b>Total 9500 · Undesignated Capital</b>	<u>1,425.00</u>	<u>235,000.00</u>	<u>-233,575.00</u>	<u>0.6%</u>
<b>9600 · Main Plant Other Capital</b>				
9610 · MP Office/ADA Access Project				
9612 · Office/Access - Construction	66,459.73	0.00	66,459.73	100.0%
<b>Total 9610 · MP Office/ADA Access Project</b>	<u>81,925.81</u>	<u>0.00</u>	<u>81,925.81</u>	<u>100.0%</u>
<b>Total 9600 · Main Plant Other Capital</b>	<u>81,925.81</u>	<u>0.00</u>	<u>81,925.81</u>	<u>100.0%</u>
<b>Total 9100 · Capital Expenditures</b>	<u>212,581.58</u>	<u>1,365,000.00</u>	<u>-1,152,418.42</u>	<u>15.6%</u>
<b>9700 · Debt Service</b>				
<b>9720 · Belvedere Loan</b>				
9723 · Belvedere WestAm Loan Prin	0.00	126,000.00	-126,000.00	0.0%
<b>Total 9720 · Belvedere Loan</b>	<u>0.00</u>	<u>126,000.00</u>	<u>-126,000.00</u>	<u>0.0%</u>
<b>9730 · Debt Service - MPR Project</b>				
9731 · Debt Service MPR Bond Principal	440,000.00	440,000.00	0.00	100.0%
9732 · Debt Service MPR Bond Interest	363,152.50	363,153.00	-0.50	100.0%
<b>Total 9730 · Debt Service - MPR Project</b>	<u>803,152.50</u>	<u>803,153.00</u>	<u>-0.50</u>	<u>100.0%</u>
<b>Total 9700 · Debt Service</b>	<u>803,152.50</u>	<u>929,153.00</u>	<u>-126,000.50</u>	<u>86.4%</u>
<b>Total Other Expense</b>	<u>1,015,734.08</u>	<u>2,294,153.00</u>	<u>-1,278,418.92</u>	<u>44.3%</u>
<b>Net Other Income</b>	<u>-1,015,734.08</u>	<u>-2,294,153.00</u>	<u>1,278,418.92</u>	<u>44.3%</u>
<b>Net Income</b>	<u><u>-683,921.95</u></u>	<u><u>820,298.00</u></u>	<u><u>-1,504,219.95</u></u>	<u><u>-83.4%</u></u>

**Sanitary Distr. No.5 of Marin Co.**  
**2015 Zone Report**  
**March 2015**

	Paradise ... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
5000 · Property Taxes					
5041 · Suppl Assessment Curr	53.94	1,281.29	1,335.23	0.00	1,335.23
5043 · Suppl Assessment Redm	0.23	5.51	5.74	0.00	5.74
<b>Total 5000 · Property Taxes</b>	<b>54.17</b>	<b>1,286.80</b>	<b>1,340.97</b>	<b>0.00</b>	<b>1,340.97</b>
5900.4 · Inspection Fees	0.00	190.00	190.00	403.00	593.00
5900.5 · SASM Expense Reimb.	0.00	-747.01	-747.01	-362.31	-1,109.32
5900.9 · Other Income	257.59	6,112.32	6,369.91	2,963.29	9,333.20
<b>Total Income</b>	<b>311.76</b>	<b>6,842.11</b>	<b>7,153.87</b>	<b>3,003.98</b>	<b>10,157.85</b>
<b>Expense</b>					
6000 · Administrative Expenses					
6001 · Advertising	7.73	183.37	191.10	88.90	280.00
6008 · Audit & Accounting	365.78	8,679.39	9,045.17	4,207.83	13,253.00
6017 · Consulting Fees	0.00	63.30	63.30	30.70	94.00
6018 · Travel & Meetings					
6018.2 · Standby Mileage Expense Reimb	57.50	116.16	173.66	149.64	323.30
6018 · Travel & Meetings - Other	5.79	137.26	143.05	66.55	209.60
<b>Total 6018 · Travel &amp; Meetings</b>	<b>63.29</b>	<b>253.42</b>	<b>316.71</b>	<b>216.19</b>	<b>532.90</b>
6020 · Continuing Education	8.17	193.85	202.02	251.14	453.16
6024 · Director Fees	13.80	327.45	341.25	158.75	500.00
6025 · Dues & Subscriptions	0.00	680.19	680.19	369.81	1,050.00
6039 · Legal	653.68	1,375.59	2,029.27	393.22	2,422.49
6047 · Office Supplies	19.77	468.97	488.74	70.21	558.95
6056 · Postage	0.55	13.10	13.65	6.35	20.00
<b>Total 6000 · Administrative Expenses</b>	<b>1,132.77</b>	<b>12,238.63</b>	<b>13,371.40</b>	<b>5,793.10</b>	<b>19,164.50</b>
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	0.00	1,903.59	1,903.59	3,284.03	5,187.62
<b>Total 7010 · Pumps &amp; Lines Maintenance</b>	<b>0.00</b>	<b>1,903.59</b>	<b>1,903.59</b>	<b>3,284.03</b>	<b>5,187.62</b>
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	530.93	530.93	257.50	788.43
7022 · Plant Maint. Parts & Service	0.00	8,346.30	8,346.30	4,047.98	12,394.28
7023 · Janitorial Supplies & Service	0.00	152.63	152.63	74.02	226.65
7024 · Main Plant Chemicals	0.00	7,140.89	7,140.89	3,462.44	10,603.33
7025 · Lab Supplies & Chemicals	0.00	986.75	986.75	478.57	1,465.32
7028 · Grounds Maintenance	0.00	62.17	62.17	32.23	94.40
7029 · Main Plant Sludge Disposal	0.00	1,900.09	1,900.09	921.18	2,821.27
<b>Total 7020 · Main Plant Maintenance</b>	<b>0.00</b>	<b>19,119.76</b>	<b>19,119.76</b>	<b>9,273.92</b>	<b>28,393.68</b>
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	635.97	0.00	635.97	0.00	635.97
7042 · Paradise Supplies & Chemicals	197.20	0.00	197.20	0.00	197.20
7043 · Paradise Sludge Disposal	2,530.08	0.00	2,530.08	0.00	2,530.08
<b>Total 7040 · Paradise Cove Plant Maint</b>	<b>3,363.25</b>	<b>0.00</b>	<b>3,363.25</b>	<b>0.00</b>	<b>3,363.25</b>
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	936.70	936.70	1,712.30	2,649.00
7052 · Paradise Cove Monitoring	714.00	0.00	714.00	0.00	714.00
<b>Total 7050 · Monitoring</b>	<b>714.00</b>	<b>936.70</b>	<b>1,650.70</b>	<b>1,712.30</b>	<b>3,363.00</b>
7070 · Truck Maintenance					
7071 · Fuel	10.69	253.63	264.32	122.96	387.28
7072 · Truck Maintenance	21.80	517.37	539.17	250.83	790.00
<b>Total 7070 · Truck Maintenance</b>	<b>32.49</b>	<b>771.00</b>	<b>803.49</b>	<b>373.79</b>	<b>1,177.28</b>
<b>Total 7000 · Ops &amp; Maintenance Expenses</b>	<b>4,109.74</b>	<b>22,731.05</b>	<b>26,840.79</b>	<b>14,644.04</b>	<b>41,484.83</b>

**Sanitary Distr. No.5 of Marin Co.**  
**2015 Zone Report**  
**March 2015**

	Paradise ... (Tiburon)	Tiburon - Other (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>8000 · Salaries and Benefits Expenses</b>					
8001 · Salaries	1,750.90	41,545.78	43,296.68	20,141.68	63,438.36
8003 · Overtime	193.71	4,596.35	4,790.06	2,228.35	7,018.41
8004 · Standby Pay	97.66	2,317.33	2,414.99	1,123.45	3,538.44
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	-1,500.00	-1,500.00	0.00	-1,500.00
8012 · Wage Garnishments	0.00	-52.25	-52.25	0.00	-52.25
8013 · Payroll Taxes	170.31	4,041.28	4,211.59	1,959.23	6,170.82
8015 · Payroll/Bank Fees	10.51	172.05	182.56	120.93	303.49
8019 · PERS Retirement	564.03	13,383.19	13,947.22	6,488.27	20,435.49
8020 · Employee Health					
8021 · Employee Health Deductions	-16.74	-397.34	-414.08	-192.64	-606.72
8020 · Employee Health - Other	328.40	7,792.42	8,120.82	3,777.81	11,898.63
Total 8020 · Employee Health	311.66	7,395.08	7,706.74	3,585.17	11,291.91
8022 · Retiree Health	26.50	-2,422.44	-2,395.94	-1,175.00	-3,570.94
Total 8000 · Salaries and Benefits Expenses	3,125.28	69,476.37	72,601.65	34,472.08	107,073.73
<b>8500 · Other Operating Expenses</b>					
8510 · Data/Alarms/IT Supp & Licensing	8.72	207.03	215.75	100.38	316.13
8515 · Safety	9.66	229.21	238.87	111.13	350.00
8520 · Uniforms	15.37	364.72	380.09	176.82	556.91
8530 · Telephone					
8531 · Main Plant Telephones	0.00	583.95	583.95	282.73	866.68
8532 · Paradise Cove Telephones	268.56	0.00	268.56	0.00	268.56
8533 · Pumps & Lines Telephones	161.64	290.61	452.25	0.00	452.25
Total 8530 · Telephone	430.20	874.56	1,304.76	282.73	1,587.49
8540 · Utilities					
8541 · Water	0.00	201.81	201.81	134.23	336.04
8542 · Main Plant Utilities	0.00	1,477.62	1,477.62	981.07	2,458.69
8543 · Paradise Cove Utilities	158.57	0.00	158.57	0.00	158.57
8544 · Pump Station Utilities	992.23	7,459.33	8,451.56	3,617.78	12,069.34
Total 8540 · Utilities	1,150.80	9,138.76	10,289.56	4,733.08	15,022.64
Total 8500 · Other Operating Expenses	1,614.75	10,814.28	12,429.03	5,404.14	17,833.17
<b>Total Expense</b>	<b>9,982.54</b>	<b>115,260.33</b>	<b>125,242.87</b>	<b>60,313.36</b>	<b>185,556.23</b>
<b>Net Ordinary Income</b>	<b>-9,670.78</b>	<b>-108,418.22</b>	<b>-118,089.00</b>	<b>-57,309.38</b>	<b>-175,398.38</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9215 · M.P. Restroom Remodels (2)	0.00	1,122.78	1,122.78	4,502.23	5,625.01
Total 9200 · Main Plant Equipment Capital	0.00	1,122.78	1,122.78	4,502.23	5,625.01
9300 · Pumps & Lines Capital					
9304 · Belvedere Sewer Line Rehab Prog	0.00	0.00	0.00	8,908.71	8,908.71
9308 · Station #5 Rebuild/4 Pumps/Gen					
9308.1 · Mar West PS#5, Phase I-Design	0.00	1,343.01	1,343.01	0.00	1,343.01
9308.2 · Mar West PS#5, Phase I-Constr	0.00	5,273.00	5,273.00	0.00	5,273.00
Total 9308 · Station #5 Rebuild/4 Pumps/Gen	0.00	6,616.01	6,616.01	0.00	6,616.01
Total 9300 · Pumps & Lines Capital	0.00	6,616.01	6,616.01	8,908.71	15,524.72
Total 9100 · Capital Expenditures	0.00	7,738.79	7,738.79	13,410.94	21,149.73

04/02/15

**Sanitary Distr. No.5 of Marin Co.**  
**2015 Zone Report**  
**March 2015**

	<u>Paradise ... (Tiburon)</u>	<u>Tiburon - Other (Tiburon)</u>	<u>Total Tiburon</u>	<u>Belvedere</u>	<u>TOTAL</u>
<b>9700 · Debt Service</b>					
<b>9730 · Debt Service - MPR Project</b>					
<b>9732 · Debt Service MPR Bond Interest</b>	0.00	117,197.55	117,197.55	63,718.70	180,916.25
<b>Total 9730 · Debt Service - MPR Project</b>	0.00	117,197.55	117,197.55	63,718.70	180,916.25
<b>Total 9700 · Debt Service</b>	0.00	117,197.55	117,197.55	63,718.70	180,916.25
<b>Total Other Expense</b>	0.00	124,936.34	124,936.34	77,129.64	202,065.98
<b>Net Other Income</b>	0.00	-124,936.34	-124,936.34	-77,129.64	-202,065.98
<b>Net Income</b>	<u><u>-9,670.78</u></u>	<u><u>-233,354.56</u></u>	<u><u>-243,025.34</u></u>	<u><u>-134,439.02</u></u>	<u><u>-377,464.36</u></u>

**Sanitary Distr. No.5 of Marin Co.**  
**Monthly O.T. Report**  
**March 2015**

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
<b>Cottrell, Rulon</b>								
Check	03/13/15	721-1839	Cottrell, Rulon	40 Hrs. Comp Cashed Out	Tiburon	BofA Payroll 0210	1,310.08	1,310.08
Check	03/31/15	901-1851	Cottrell, Rulon	19.5 Hrs. O.T. @ 1.5x	Tiburon	BofA Payroll 0210	958.00	2,268.08
Check	03/31/15	901-1851	Cottrell, Rulon	1.5 Hrs. O.T @ 2.0x	Tiburon	BofA Payroll 0210	98.26	2,366.34
Total Cottrell, Rulon							2,366.34	2,366.34
<b>Dohrmann, Robin</b>								
Check	03/13/15	721-1840	Dohrmann, Robin	4.25 Hrs. O.T. @ 1.5x	Tiburon	BofA Payroll 0210	230.19	230.19
Check	03/31/15	901-1852	Dohrmann, Robin	7.0 Hrs. O.T. @ 1.5x	Tiburon	BofA Payroll 0210	379.13	609.32
Total Dohrmann, Robin							609.32	609.32
<b>Driscoll, Stephen</b>								
Check	03/31/15	901-1854	Driscoll, Stephen	10.0 Hrs. O.T @ 1.5x	Tiburon	BofA Payroll 0210	725.82	725.82
Total Driscoll, Stephen							725.82	725.82
<b>La Torre, Daniel P.</b>								
Check	03/13/15	721-1842	La Torre, Daniel P.	3.0 Hrs. O.T. @ 1.5x	Tiburon	BofA Payroll 0210	197.50	197.50
Check	03/31/15	901-1856	La Torre, Daniel P.	6 Hrs. O.T. @ 1.5x	Tiburon	BofA Payroll 0210	395.00	592.50
Check	03/31/15	901-1856	La Torre, Daniel P.	1 Hr. O.T. @ 2.0x	Tiburon	BofA Payroll 0210	87.78	680.28
Total La Torre, Daniel P.							680.28	680.28
<b>O'Day, Tim</b>								
Check	03/13/15	721-1844	O'Day, Tim	10.0 Hrs. O.T @ 1.5x	Tiburon	BofA Payroll 0210	725.82	725.82
Total O'Day, Tim							725.82	725.82
<b>Triola, Joseph</b>								
Check	03/13/15	781-1848	Triola, Joseph	4.0 Hrs. O.T. @ 1.5x (@ Step 25)	Tiburon	BofA Payroll 0210	227.49	227.49
Check	03/13/15	781-1848	Triola, Joseph	2.5 Hrs. O.T. @ 2.0x (@ Step 25)	Tiburon	BofA Payroll 0210	189.58	417.07
Check	03/31/15	901-1861	Triola, Joseph	20.0 Hrs. O.T. @ 1.5x (@ Step 26)	Tiburon	BofA Payroll 0210	1,205.63	1,622.70
Check	03/31/15	901-1861	Triola, Joseph	3.5 Hrs. O.T. @ 2.0x (@ Step 26)	Tiburon	BofA Payroll 0210	288.13	1,910.83
Total Triola, Joseph							1,910.83	1,910.83
<b>TOTAL</b>							<u>7,018.41</u>	<u>7,018.41</u>

April 1, 2015

Tony Rubio, District Manager  
Sanitary District Number 5 of Marin  
P.O. Box 227  
Tiburon, CA 94920

Dear Tony:

We are pleased to confirm our understanding of the services we are to provide for Sanitary District Number 5 of Marin (the District) for the years ending June 30, 2015, 2016 and 2017.

We will audit the financial statements of Sanitary District Number 5 of Marin, which comprise the statements of financial position as of June 30, 2015, 2016 and 2017, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of June 30, 2015, 2016 and 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistence with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis;
- 2) Schedule of Funding Progress for the Retirement Employee Health Care Plan.

We have also been engaged to report on supplementary information other than the RSI that accompanies the District's financial statements. We will subject the following

supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining schedule of Revenues, Expenses and Changes in Net Position by Zone;
- 2) Continuing Annual Disclosure Associated with Bond Financing.

During the three year period we will also perform the following for the District:

We will prepare the Annual Report of Financial Transactions of Special Districts and supplemental reports and information for the years ended June 30, 2015, 2016 and 2017 as required by the State Controller's Office.

We will review the Special District Local Government Compensation Report as prepared by staff for the years ended December 31, 2015, 2016 and 2017 as required by the State Controller's Office.

At your request, beginning in March 2015 we will perform certain audit fieldwork procedures on a monthly, interim basis. At any time you may request that we reduce the timing of interim work that is performed. The procedures will include:

1. Ascertain the accuracy and completeness of bank reconciliations;
2. Examine a sample of payroll records (timesheets). Ascertain the timesheet has been properly approved;
3. Determine that payroll has been accurately recorded to the general ledger accounts and zones;
4. Examine a sample of invoices and determine they have been properly approved and coded to a general ledger account and class;
5. Read the monthly board meeting minutes. For significant events, determine they have been properly considered in the financial statements.

### **Audit Objective**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete

the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representation contained therein. You agree to assume all management responsibilities for the preparation of the state controller compensation and financial reports and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring the District complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for the presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its



form and content, is fairly presented in accordance with GAAP; (3) the methods of the measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

### **Audit Procedures-General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the District's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures-Internal Control**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you

and those charged with governance internal control related matters that are required to be communicated under professional standards.

### **Audit Procedures-Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform the tests of the District's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be provide an opinion on overall compliance and we will not express such an opinion.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, debt and other confirmations we request and will locate any documents selected by us for testing.

David E. Perotti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

### **Timing**

Our interim audit fieldwork will commence in March 2015. The remainder of fieldwork will commence upon the closing of the District's books. We anticipate that will occur in August 2015.

### **Fees for Professional Services**

Our proposed fees for the audit and the preparation of the State Controller's financial report for the year ended June 30, 2015 and review of the State Controller's compensation report for the year ended December 31, 2014 are as follows:

Customary audit procedures, audit reports	\$ 22,500
Preparation of the State Controller's financial report	\$ 1,500
Review of the State Controller's compensation report	\$ 1,000

Successive years customary fees will be adjusted for cost of living increases as measured by the Bay Area Consumers Price Index using June 30, 2015 as the base year.

We will bill for our services monthly based on the amount of work performed during the month.

Our fee estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

David E. Perotti  
DEP/keh

**RESPONSE:**

This letter correctly sets forth the understanding of Sanitary District Number 5 of Marin.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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April 2, 2015

[Participant Name]  
[Street Address 1]  
[Street Address 2]  
[City, State Zip]

**RE: HEALTH REIMBURSEMENT ACCOUNT  
Sanitary District No. 5 of Marin County**

Dear [Participant Name],

Thank you for your participation in the Health Reimbursement Arrangement (HRA) plan sponsored by the Sanitary District No. 5 of Marin County.

We are writing you today because we wish to acknowledge administration errors that you may have experienced over recent months. We sincerely apologize for these errors, and would like to assure you that we have reviewed all processes related to your monthly reimbursement and have taken the necessary measures to ensure no further errors persist.

We sincerely appreciate the opportunity to be of service to you. Please accept the enclosed \$25 gift card as a token of our appreciation.

If you have any questions regarding your plan or your account, please contact us at 855-329-0095 and we will be happy to assist you.

Thank you,

HRA/FSA Processing Department

## Schedule of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the Valuation Date and the Contribution Fiscal Year.

- The assets, liabilities and funded status of the plan are measured as of the valuation date; June 30, 2013.
- The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date; fiscal year 2015-16.

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

The Unfunded Liability is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The Unfunded Liability is rolled forward each year by subtracting the expected Payment on the Unfunded Liability for the fiscal year and adjusting for interest. The Expected Payment on the Unfunded Liability for a fiscal year is equal to the Expected Employer Contribution for the fiscal year minus the Expected Normal Cost for the year. The Employer Contribution Rate for the first fiscal year is determined by the actuarial valuation two years ago and the rate for the second year is from the actuarial valuation one year ago. The Normal Cost Rate for each of the two fiscal years is assumed to be the same as the rate determined by the current valuation. All expected dollar amounts, with the exception of the Side Fund base, are determined by multiplying the rate by the expected payroll for the applicable fiscal year, based on payroll as of the valuation date.

Reason for Base	Date Established	Amortization Period	Balance 6/30/13	Expected Payment 2013-14	Balance 6/30/14	Expected Payment 2014-15	Amounts for Fiscal 2015-16		
							Balance 6/30/15	Scheduled Payment for 2015-16	Payment as Percentage of Payroll
SIDE FUND	06/30/13	10	\$1,408,895	\$152,343	\$1,356,610	\$156,913	\$1,295,665	\$161,621	20.218%
SHARE OF PRE-2013 POOL UAL	06/30/13	21	\$932,039	\$36,378	\$964,214	\$49,864	\$984,830	\$72,127	9.023%
ASSET (GAIN)/LOSS	06/30/13	30	\$619,083	\$0	\$665,520	\$0	\$715,434	\$10,063	1.259%
NON-ASSET (GAIN)/LOSS	06/30/13	30	\$2,670	\$0	\$3,053	\$0	\$3,282	\$46	0.006%
<b>TOTAL</b>			<b>\$2,962,852</b>	<b>\$188,721</b>	<b>\$2,989,397</b>	<b>\$206,777</b>	<b>\$2,999,211</b>	<b>\$243,857</b>	<b>30.506%</b>

Commencing with the June 30, 2013 actuarial valuations, the side fund will be treated as a liability as opposed to an asset. Prior to June 30, 2013, a positive side fund conveyed that a public agency had a surplus when risk pooling began June 30, 2003. Conversely, a negative side fund signified that a public agency had an unfunded liability that required elimination through an amortization payment schedule. After June 30, 2013 a positive side fund will signify that an agency has an unfunded liability while a negative side fund will indicate a surplus asset. The amortization schedule will remain unchanged, with the exception that a plan with a negative side fund may have its amortization period extended at the discretion of the plan actuary.

Your plan's allocated share of the risk's pool's unfunded accrued liability is based on your plan's accrued liability and is amortized over the average amortization period of the combined existing amortization bases prior to June 30, 2013. The payments on this base for Fiscal Year 2013-14 and 2014-15 are allocated by your plan's payroll.

The (gain)/loss base is your plan's allocated share of the risk pool's asset gain/loss for the Fiscal Year 2012-13, the change in unfunded accrued liability due to direct rate smoothing and your plan's allocated share of the risk pool's other liability gains and losses for fiscal year 2012-13. This base will be amortized according to Board policy over 30 years with a 5-year ramp-up.

Valuation as of June 30, 2013	Pre-Payment	Post Payment
Projected 6/30/15 Side Fund	\$ 1,295,665	\$ 0
2015-2016 Employer Contributions		
Plan's Net Employer Normal Cost	10.958%	10.958% ✓
Side Fund	\$ 161,621	\$ 0
Share of pre-2013 pool UAL	72,127	72,127
Asset (Gain)/Loss	10,063	10,063
Non-Asset (Gain)/Loss	46	46
2015-2016 Employer Unfunded Liability payment	\$ 243,857	\$ 82,236

15-16 PR = 9.68%  
(849,524)

**Required Employer Contribution for FY 2015-16 Post-Payment**

**Employer Contribution Rate**

**10.958%**

**Plus Monthly Employer Dollar UAL Payment**

**\$ 6,853**

**Annual Lump Sum Prepayment Option**

**\$ 79,315**

*For FY 2015-16 the total minimum required employer contribution is the sum of the Plan's Employer Contribution Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (in dollars). Whereas in prior years it was possible to prepay total employer contributions for the fiscal year, beginning with FY 2015-16 and beyond, only the UAL portion of the employer contribution can be prepaid.*

To initiate this change, the enclosed Lump Sum Payment Request must be completed and returned to the Fiscal Services Division with a wire transfer or a check by December 15, 2014. A copy should be sent to us.

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

*Barbara J. Ware*

BARBARA J. WARE, FSA, MAAA  
Enrolled Actuary  
Senior Pension Actuary, CalPERS

### Exhibit 3 - Five-Year Projection of Costs

Shown below are estimates of Annual OPEB Cost over the next five years. In this illustration, it is assumed that the Normal Cost will remain at the 2013 level, that all actuarial assumptions will remain unchanged, and that the District will fund the full ARC (net of benefits paid for retirees) into the CalPERS CERBT at the end of each year.

Fiscal Year:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Actuarial Accd. Liability	\$ 1,165,603	\$ 1,235,009	\$ 1,836,859	\$ 1,944,253	\$ 2,060,291
Value of Plan Assets	<u>234,587</u>	<u>318,714</u>	<u>411,294</u>	<u>544,730</u>	<u>688,449</u>
Unfunded Actuarial Accrued Liability	931,016	916,295	1,425,565	1,399,523	1,371,842
ARC					
Normal cost	\$ 46,337	\$ 46,337	\$ 64,872	\$ 64,872	\$ 64,872
Amortization	<u>83,208</u>	<u>82,998</u>	<u>131,026</u>	<u>130,699</u>	<u>130,366</u>
Total ARC	\$ 129,545	\$ 129,335	\$ 195,898	\$ 195,571	\$ 195,238
Plus interest	0	0	0	0	0
Less ARC adjustment	(0)	0	0	0	0
<b>Annual OPEB Cost</b>	<b>\$ 129,545</b>	<b>\$ 129,335</b>	<b>\$ 195,898</b>	<b>\$ 195,571</b>	<b>\$ 195,238</b>
Funding by the District					
Benefits paid to retirees	\$ 63,270	\$ 61,009	\$ 93,761	\$ 93,306	\$ 100,493
Additional funding	<u>66,275</u>	<u>68,326</u>	<u>102,137</u>	<u>102,265</u>	<u>94,745</u>
<b>Total Funding</b>	<b>\$ 129,545</b>	<b>\$ 129,335</b>	<b>\$ 195,898</b>	<b>\$ 195,571</b>	<b>\$ 195,238</b>
Increase in net OPEB Obligation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net OPEB Obligation at beginning of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Net OPEB Obligation at end of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

How to read this chart:

- Annual OPEB Cost: Each year's operating expense.
- Total Funding: Amount the District will contribute each year, equal to the amount paid to retired employees plus an additional amount contributed at the end of the fiscal year to the CalPERS CERBT.
- Net OPEB Obligation at end of year: The amount on the District's balance sheet at the end of each year, as an unpaid liability.

The estimated amounts in periods after June 30, 2015 reflect the new requirements of ASOP 6, as described in the Summary of Results.



**RESOLUTION TO TAX DEFER MEMBER PAID CONTRIBUTIONS – IRC 414(h)(2)  
EMPLOYER PICK-UP**

WHEREAS, the governing body of the \_\_\_\_\_ (Name of Agency) has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the \_\_\_\_\_ (Name of Agency) has determined that even though the implementation of the provisions of section 414(h)(2) IRC is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to \_\_\_\_\_ (All Employees, or All Employees In A Recognized Group or Class of Employment) who are members of the California Public Employees' Retirement System:

NOW, THEREFORE, BE IT RESOLVED:

- I. That the \_\_\_\_\_ (Name of Agency) will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to California Government Code Section 20691 to the California Public Employees' Retirement System on behalf of all its employees or all its employees in a recognized group or class of employment who are members of the California Public Employees Retirement System. "Employee contributions" shall mean those contributions to the Public Employees' Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20691.
- II. That the contributions made by the \_\_\_\_\_ (Name of Agency) to the California Public Employees' Retirement System, although designated as employee contributions, are being paid by the \_\_\_\_\_ (Name of Agency) in lieu of contributions by the employees who are members of the California Public Employees' Retirement System.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the \_\_\_\_\_ (Name of Agency) to the California Public Employees' Retirement System.
- IV. That the \_\_\_\_\_ (Name of Agency) shall pay to the California Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the amount of the contributions designated as employee contributions and paid by the \_\_\_\_\_ (Name of Agency) to the California Public Employees' Retirement System on behalf of an employee shall be the entire contribution required of the employee by the California Public Employees' Retirement Law (California Government Code Sections 20000, et seq.).
- VI. That the contributions designated as employee contributions made by \_\_\_\_\_ (Name of Agency) to the California Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the California Public Employees' Retirement System.



PASSED AND ADOPTED by the governing body of the (Name of Agency)

this day of (Date), (Year).

BY

(Signature of Official)

(Title of Official)

RETURN ADDRESS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FOR CALPERS USE ONLY**

**RESOLUTION TO TAX DEFER MEMBER PAID CONTRIBUTIONS - IRC 414(h)(2)**

Approved by: \_\_\_\_\_

Title: \_\_\_\_\_

**Sanitary District No.5 of Marin County  
Board Policy and Procedure:  
Financial Management and Transparency**

*Revised and Adopted*

This policy and procedure was originally adopted by the SD5 Board of Directors on December 6, 2004.

**1. Budget:**

The Budget shall be prepared by the District Manager and adopted by the Board of Directors annually and shall identify approved expenditures for the coming Fiscal Year. The Budget shall be adopted prior to the start of the fiscal year. Subject to the spending authority designated below, the District Manager is authorized to order goods and services in accordance with the approved budget without additional authorization from the Board.

**2. Unbudgeted operating expenditures:**

Expenditures not included in the approved budget require the approval of the Board of Directors and an appropriation from reserves by the Board.

**3. Spending authority:**

The District manager is authorized to expend any and all budgeted funds in the amount of \$15,000 or less. Any expenditure in excess of \$15,000 shall be presented to the Board of Directors for approval prior to ordering goods or services. The District Manager may delegate spending authority to subordinate staff in writing.

**4. Purchasing procedure:**

**4.1. Ordering goods and services - Purchase Orders**

With the exceptions noted in section 4.1.5, written Purchase Orders shall be prepared for all purchases.

4.1.1. Purchase Orders (P.O.s) shall be maintained using an automatic, sequential, preprinted numbering system. The following information shall be recorded on each P.O.:

- Purchase order number
- Date of order
- Vendor name, address and telephone number
- Facility and use identification
- Description of items
- Cost of items
- Estimated tax and shipping costs
- Signature of District Manager or designate

4.1.2. Information provided to vendor:

For purchases exceeding \$5,000, the written P.O. shall be issued to the vendor and shall include standard contract terms and conditions. Otherwise, the P.O.

number and/or copy of the written P.O. shall be issued to each vendor as requested by the vendor.

4.1.3. Warrant file is to include:

One copy of each P.O. shall be attached to the associated invoice and warrant and filed in the warrant file chronologically, via warrant number.

4.1.4. Contract purchase:

Purchase orders shall be prepared to track any purchase that is made by written contract.

4.1.5. Purchase Orders not required:

Purchase Orders are not required for the following three types of purchases.

4.1.5.1. Routine, pre-approved monthly expenses (see section 4.5.).  
Utilities and personnel related costs.

4.1.5.2. Local charge accounts.  
The District Manager shall maintain a list of approved local charge accounts.

4.1.5.3. Small out of pocket purchases.  
Limited to \$200 per purchase. Reimbursed by warrant.

4.2. Receipt of goods:

Packing lists shall be checked against package contents and initialed by District staff. Packing lists shall be filed in the warrant file with the corresponding P.O., invoice, and warrant.

4.3. Billing for goods and services - invoices:

4.3.1. Management approval.

Each invoice shall be reviewed, approved and initialed by the Wastewater Facilities Manager and District Manager (or his/her designate). Facility and use identification shall also be noted, including account and zone designations.

4.3.2. Math check.

The Administrative / Finance Specialist (or other designate of the District Manager) shall check dollar extension and zone splits, and initial each invoice.

4.4. Warrants:

4.4.1. Warrants:

Warrants (checks) shall be prepared in duplicate by the Administrative / Finance Specialist. Account numbers shall be indicated on the check's top Memo line, with abbreviated memo re: what service was performed and date (month and year). Invoice number, detailed account of what service was

performed and specific dates applicable are to be indicated on the voucher section Memo line. Each warrant or the detailed warrant listing shall be reviewed and initialed by the District Manager.

**4.4.2. Warrants & Invoices list:**

Each invoice received will be stamped (indicating zone(s), applicable split, if any, and account(s) to be debited). The District Manager is to review and approve non-Capital allocation of invoices, as well as assign allocation for Capital-related invoices. District Manager is to initial and date (at appropriate area of SD5 label) all invoices approved for payment. Appointed Finance Committee Member is to also review and initial at SD5 label, indicating approval of payment of invoices.

A warrant list shall be prepared for review and approval of the Finance Committee at the regularly scheduled monthly Finance Committee Meeting. This list shall be for the prior month, meaning the past approximately 30 days since the last regular Board meeting. Information provided for each warrant shall include: warrant date, warrant number, vendor name, description, account number and amount, and a grand total amount of all warrants. The warrant list shall identify expenses that have already been paid (see section 4.5), as well as warrants waiting to be approved by the Finance Committee. Said warrant list shall be prepared for review and approval by the Board of Directors once a month at the regularly scheduled monthly meeting of the Board. In order to improve efficiencies at the Meetings of the Board, Directors shall attempt to direct questions on the warrant list to staff at the monthly Finance Committee Meetings, prior to the Board Meetings. Delinquent invoices and warrants brought to the Regular Board Meeting for signature, will appear on the following month's Finance Meeting Warrant List.

**4.4.3. Signature and Payment:**

Warrants shall be signed at the Finance Committee Meeting, once a month by Finance Committee Members. Finance Committee Member(s) will then recommend warrant distribution (or not) at subsequent Board Meeting for Board-Approval. If a warrant is not authorized for immediate payment, warrant shall be signed and held for Board approval at the regularly scheduled monthly Board meeting, before being issued/mailed out. Invoices received after the Finance Committee Meeting in need of immediate payment, can be initially approved by District Manager, and brought to the Regular Board Meeting for signature at that time.

**4.4.4. Distribution:**

The original warrant is issued to the vendor along with the remittance slip and any other supporting information. The second copy is filed with the monthly warrants.

**4.4.5. Record Keeping:**

Warrants for the current and prior fiscal years are kept in the Main Plant Office. Upon completion of the audit for the previous fiscal year, these warrants are then Archived warrants are stored for 5 years.

Warrants that require special record-keeping include those regarding Bonds. A separate file is to be maintained for each bond project fund, containing copies of all invoices and warrants for the duration of the bond. (Or: A separate file is to retained with records of all accounting related to the Bond?)

**4.4.6. Access to Financial Records, Models, and Accounting Systems:**

At least two (2) District employees (or one (1) District employee and one (1) Board member) shall have access to the District's financial systems' passwords and be able to access all files, accounting records, and financial models. This is so that in case of an emergency, there is more than one person that can access the District's financial information and systems.

**4.5. Pre-Approved expenses prior to Board final approval.**

The following expenses are pre-approved for payment by staff (District Manager and any one of the following: Wastewater Facilities Manager, or Administrative / Finance Specialist) at any time:

- Personnel: PERS health insurance, PERS Retirement, and CalPERS 457 Plan (including those expenditures greater than \$15,000.00); Paychex payroll, services, and taxes.

**5. Monthly Budget Management Report:**

Monthly financial reports shall be prepared for review by the Finance Committee at the monthly Finance Committee Meeting. These reports shall be for the prior calendar month. Each report shall present a listing of all income and expenditure accounts by fund, the budget for each account, and the amount spent in each account. The report shall show monthly and year-to-date data (through the end of the prior calendar month). The report shall show monthly updates of the District's various fund balances. The report shall also include a summary list of customer payments and other revenues received for deposit. These reports shall be unofficial, unaudited staff reports but shall give a quick indication of where the District stands each month on expense versus budget. Said financial reports shall be prepared for review by the Board of Directors once a month at the regularly scheduled monthly meeting of the Board.

A monthly bank reconciliation statement shall be prepared for review by the Finance Committee at the monthly Finance Committee Meeting. The statement shall present a summary of monthly transactions including bank transfers.

A quarterly journal entries report shall be prepared for review by the Finance Committee at the monthly Finance Committee Meeting. The report shall list all general ledger journal entries recorded in QuickBooks for the prior quarter.

*[Note – The intent here is to improve transparency AND simplify the burden on staff. Please contribute suggestions for formatting these monthly reports to accomplish these objectives-thanks.]*

#### **6. Payroll tracking:**

District staff shall prepare a non-confidential monthly (quarterly?) payroll summary report for review by the Finance Committee. The summary report shall be derived from the summary salary reports from QuickBooks and cross checked with the compensation reports from Paychex, Inc. and shall include a breakout of the various payroll categories for each employee, including but not limited to:

- Regular base pay
- Overtime – time and a half
- Double-time
- Standby pay
- Vacation buy back
- Comp time buy back
- Car allowance
- Medical stipend

*[Note – David Kahn has reviewed what payroll information can be included in this non-confidential report]*

The District Manager's monthly timesheets shall be presented to the Finance Committee for review at the monthly Finance Committee meeting.

#### **7. Carryover:**

For budget purposes, operation and maintenance funds shall not be carried over from one year to the next.

Capital improvement funds by project may be carried over from one year to the next and shall be identified in the budget as carryover items. Carryovers shall be recommended by the District Manager and approved by the Board of Directors at the beginning of each new Fiscal Year.

#### **8. Emergency expenditures:**

8.1. Emergency expenditures are necessary to:  
Protect public and employee health and welfare, prevent damage to the environment, prevent damage to equipment and facilities, and limit liability to the District.

8.2. Authorization to expend emergency funds:  
The District Manager is authorized to expend up to \$25,000 in unbudgeted funds for emergency purposes. The President of the Board (or the Secretary in the President's absence or any other Director in the absence of the President and Secretary) is authorized to make emergency expenditures up to \$100,000. Any emergency expenditure in excess of \$100,000 requires an emergency meeting of the Board.

- 8.3. Any and all emergency expenditures require ratification by the Board at the next meeting of the Board and require an appropriation from reserves by the Board.

**9. Audit:**

The annual independent audit shall be prepared by an independent certified public accountant with the assistance of the District Manager and presented to the Board of Directors for approval. The independent audit shall be completed and presented to the Board of Directors for approval no later than the March Board meeting. The Board-approved audit shall be sent to the Bank of New York Mellon (the trustee and dissemination agent for the 2012 Revenue Bonds) no later than March 31. As a part of the audit process, the District Manager shall prepare the continuing disclosure requirements as stipulated by the legal covenants of the Tiburon/Belvedere Wastewater Financing Authority's 2012 Revenue Bonds, due March 31st of each year during the term of the Bond. The continuing disclosure requirements shall be included as an appendix to the annual audit.

**10. Submission of Sewer Service Charges to the County:**

The annual sewer service charges shall be calculated by District staff and presented to the Finance Committee for review prior to submission. A summary of the annual sewer service charges shall be presented to the Board for review. Once approved, the sewer service charges shall be submitted to the County of Marin for addition to the property tax rolls by the County's deadline in August.

**11. Competitive bidding:**

The District Manager shall comply with bidding requirements set forth in California Public Contract Code section 20803 or District Resolution No. 96-03 and Ordinance No. 96-03 for construction, reconstruction, alteration, enlargement, renewal or replacement of sewer facilities, and furnishing materials and supplies for such projects.

**12. Personal use of District charge accounts and purchasing procedures:**

Use of any District charge accounts or purchasing procedures for personal purchases is prohibited.

**13. Responsibility for implementing this policy and procedure:**

The District Manager is responsible for implementing this policy and procedure.

**Related Board Policies – (to be implemented separately and maintained by the District)**

- Investment Policy – One paragraph to be included in this document (CB)
- Debt Policy – to be addressed at a later time (CB)
- Flow of Funds Policy – to be included in this document (CB)
- Internal Financial Controls Policy – to be included in this document (CB)
- Policy on Posting of Financial Reports on the District's Website – Audits & Budgets posted annually on website – include relevant paragraph in this document (CB)
- Records Retention Policy – See BLS (CB)



# April 2015

April 2015

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

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 29	30	31	Apr 1 BOARD BUDGET WORKSHOP Bond Payment Due to Bank of NY Mellon FORM 700s DUE FOR	2 10AM: Finance Meeting New PEMCHA Health Care Minimum Rate Published for Next Year (@	3	4
5	6	7 11AM: CIP Meeting	8	9 5PM: Regularly Scheduled Board Meeting	10 Health & Retirement Monthly Premiums Due to CalPERS	11
12	13	14	15	16 Receive Payment #1 from Pl. Tiburon TAX & SEWER REVENUE: TRANSFER TO LAIE	17	18
19	20	21	22	23	24	25
26	27	28	29	30	May 1	2



# May 2015

May 2015							June 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2	7	8	9	10	11	12	13
3	4	5	6	7	8	9	14	15	16	17	18	19	20
10	11	12	13	14	15	16	21	22	23	24	25	26	27
17	18	19	20	21	22	23	28	29	30				
24	25	26	27	28	29	30							
31													

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 26	27	28	29	30	May 1	2
3	4	5 11AM: CIP Meeting	6	7 10AM: Finance Meeting	8	9
10 Health & Retirement Monthly Premiums Due to CalPERS	11	12	13 THOSE UP FOR ELECTION: MICHAEL LASKY, JOHN CARAPIET, RICHARD	14 5PM: Regularly Scheduled Board Meeting	15	16 ELECTIONS: Advertise for Board Directors @ The Ark
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31 ELECTIONS: Advertise for E ELECTIONS: Advertise for E	Jun 1	2	3	4	5	6