

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

**AGENDA**

**Finance & Fiscal Oversight Committee Special Meeting**  
**Thursday, December 10<sup>th</sup>, 2020, 9:30 a.m.**

**CORONA VIRUS (COVID-19) ADVISORY NOTICE**

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

**How to Submit Public Comments:**

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

**Public Comments are to be submitted via email to [rdohrmann@sani5.org](mailto:rdohrmann@sani5.org).**

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

**How to Participate in the Meeting:**

**Join Zoom Meeting by clicking on the following link:**

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

**Meeting ID: 623 062 0778**

**or join by phone:**

**Call in number: (669) 900-9128**

**Participant Code: 623 062 0778**

**I. Roll Call**

**II. Public Comments**

**III. New Business**

- 1. Warrants for November 13<sup>th</sup> through December 10<sup>th</sup> 2020**
- 2. Financial Reports for November, 2020**
- 3. Review & Discuss Draft SD5 FY2019-2020 Audit, provided by Perotti & Carrade, CPAs (Kat Harris)**
- 4. Review Cove Rd. Force Main Replacement Project change orders No. 7 (\$69,280.00 credit) and No. 8 (\$22,931.00 credit), regarding changed conditions, as well as progress payment No. 7, in the amount of \$300,011.99**
- 5. Review and discuss CalPERS' defined benefit plan obligations for "Classic" and "PEPRA" Members and begin exploratory investigation regarding defined contribution retirement plans**
- 6. Upcoming District Obligations for December 2020 through January 2021**

**IV. Adjournment**

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

**Accessible public meetings:** Any member of the public who needs accommodations should email the Office Manager, at [rdohrmann@sani5.org](mailto:rdohrmann@sani5.org), who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.

**Sanitary Distr. No.5 of Marin Co.**  
**Warrant List Summary**  
 November 13 through December 10, 2020

12/09/20

Date	Num	Name	Memo	Amount
<b>JP Morgan Chase - Primary 7399</b>				
12/10/20	EFT	CalPERS	EFT Health Premium, December 2020, Cust #4163206459	-12,833.05
12/08/20	EFT	PERS	EFT PERS Retirement, November 2020	-18,106.76
11/19/20	7903	California Association of Sanitation Agen	CASA Membership Dues (FY21-22 AJE)	-7,000.00
11/19/20	7904	Staples, Inc.	Acct #60111000714, Dues & Office Supplies, Nov 2020	-62.98
11/19/20	7905	Verizon Wireless	Acct #0342125502-00001: iPhones, October 2020	-351.03
11/19/20	7906	Alvarez, Joel	Reimb. for PPE/Safetywear + Boot Allowance, Nov 2020	-544.51
12/10/20	7907	Access Answering Service	Acct #4080C, Answering Service, December 2020	-60.00
12/10/20	7908	Alhambra	Acct #547945611762129, Water, Oct - Nov 2020	-102.71
12/10/20	7909	APG Neuros, Inc.	M.P. Parts & Service, Dec'19	-5,940.00
12/10/20	7910	AT&T	Acct #960732-76375559, Nov 2020	-809.12
12/10/20	7911	Banshee Networks, Inc.	Computer/IT Support, Nov 2020	-749.69
12/10/20	7912	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples, October 2020	-1,605.00
12/10/20	7913	Burke, Williams & Sorensen, LLP	Legal Advice, October 2020	-4,126.50
12/10/20	7914	California State Disbursement Unit	CSE Case# 200000002184580; Court Case# SFL 81271, May-Jun 2020	-600.00
12/10/20	7915	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, November 2020	-1,809.75
12/10/20	7916	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, November 2020	-102.82
12/10/20	7917	Center For Hearing Health, Inc.	Annual on-site hearing tests, Nov '20	-30.00
12/10/20	7918	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, November 2020	-188.51
12/10/20	7919	County of Marin - Central Collections	2021 Hazardous Materials Permit No. 60-0310 - CUPA Fee, Dec '20 (AJE FY...	-1,346.00
12/10/20	7920	CWEA	Cert renewals, November 2020 (AJE FY21-22)	-141.50
12/10/20	7921	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription, Dec 2020	-350.00
12/10/20	7922	E & M Electric & Machinery, Inc.	Cust #SANI5, SCADA Sys. Maint. & IT Support Contract Renewal, Dec '20 (AJ...	-825.00
12/10/20	7923	Environmental Resource Associates	Acct #S057001, M.P. Lab Supplies, Nov 2020	-270.68
12/10/20	7924	Fastenal Company	CASA10962, M.P. Supplies, November 2020	-2,655.41
12/10/20	7925	Goodman Building Supply Co.	Acct #20070, BP&L, November 2020	-11.86
12/10/20	7926	HDR Engineering, Inc.	Consulting, MCSD5 Clixn Sys Mstr Plan, November 2020	-19,218.64
12/10/20	7927	Home Depot Credit Services	Acct #6035 3220 0516 4334, M.P. Supplies, November 2020	-298.49
12/10/20	7928	Jackson's Hardware, Inc.	Acct #7601, BPS#2, November 2020	-288.51
12/10/20	7929	Lystek Int'l, LTD	Biosolids Transport, November 2020	-812.43
12/10/20	7930	Maggiora & Ghilotti, Inc.	M&G Project #7716 - Cove Rd. Force Main Replacement Project, November 2...	-300,011.99
12/10/20	7931	MidAmerica Administrative & Retirement...	HRA Retiree Health Reimb. Admin Fees, 3Q20, November 2020	-225.00
12/10/20	7932	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental + Sludge Transport, December ...	-255.15
12/10/20	7933	Nute Engineering Corp.	Consulting & Engr. Svcs., Oct 2020	-26,518.92
12/10/20	7934	Ongaro & Sons, Inc.	Client #1082, M.P. P&L Maint, Nov 2020	-3,025.23
12/10/20	7935	Peterson Power Systems, Inc.	Cust #:5656305, M.P., P.C., + BPS & TPS Generator Srvc, October 2020	-31,141.00
12/10/20	7936	Redwood Painting Co., Inc.	Painting at P.C. Plant, November 2020	-52,759.00
12/10/20	7937	Regional Monitoring Program c/o SFEI	M.P. + P.C. Permit/Core+AMR Fees - RMP 2021 (AJE FY21-22)	-12,532.00
12/10/20	7938	SASM	Lab Truck Purchase, November 2020	-3,000.00
12/10/20	7939	SWRCB FEES	SWRCB Permit (Threat/Complexity 3C) Permit, December 2020	-16,389.00
12/10/20	7940	TESCO Controls, Inc.	Cust #TIBU, M.P. Parts & Srvc, October - December, 2020	-3,971.06
12/10/20	7941	The Ark Publishing Co. Inc.	Subscription Renewal, December 2020	-129.50
12/10/20	7942	U.S. Bank	Acct#:4246-0441-0158-3635, November 2020	-2,327.69
12/10/20	7943	Univar	Cust ID #STDT001, Chemicals, Nov-Dec 2020	-7,470.57
12/10/20	7944	USA BlueBook	Cust #933682, Safety & P.C. & Lab Supplies, Nov-Dec 2020	-3,423.43
12/10/20	7945	Waste Management of Redwood Landfill	Acct #507-0000190-1507-2, Sludge Disposal, November 2020	-929.96
12/10/20	7946	Water Environment Federation	Member ID #01812507, Tony Rubio, Dec '20 (AJE FY21-22)	-332.00
12/10/20	7947	WorkSmart Automation, Inc.	SD5 Comm System Maintenance, November 2020	-2,500.00
12/10/20	7948	Triola, Joseph	Reimb. for S/B Mileage, October 2020	-54.05
Total JP Morgan Chase - Primary 7399				-548,236.50
<b>TOTAL</b>				<b>-548,236.50</b>

12/09/20

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	EFT	CalPERS	<b>EFT Health Premium, December 2020, Cust #4163206459</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Active Employee Health Premium - December 2020	8020.05 - Employee Health	Belvedere	-4,298.13
			Active Employee Health Premium - December 2020	8020.05 - Employee Health	Tiburon:Paradise Cove	-309.66
			Active Employee Health Premium - December 2020	8020.05 - Employee Health	Tiburon	-7,348.06
			Retiree Health Premium - December 2020	8022.05 - Reitree Health	Belvedere	-299.82
			Retiree Health Premium - December 2020	8022.05 - Reitree Health	Tiburon:Paradise Cove	-21.60
			Retiree Health Premium - December 2020	8022.05 - Reitree Health	Tiburon	-512.58
			Active Employee Health Premium - December 2020 - Admin Fee	8020.05 - Employee Health	Belvedere	-10.31
			Active Employee Health Premium - December 2020 - Admin Fee	8020.05 - Employee Health	Tiburon:Paradise Cove	-0.74
			Active Employee Health Premium - December 2020 - Admin Fee	8020.05 - Employee Health	Tiburon	-17.64
			Retiree Health Premium - December 2020 - Admin Fee	8022.05 - Reitree Health	Belvedere	-5.22
			Retiree Health Premium - December 2020 - Admin Fee	8022.05 - Reitree Health	Tiburon:Paradise Cove	-0.38
			Retiree Health Premium - December 2020 - Admin Fee	8022.05 - Reitree Health	Tiburon	-8.91
TOTAL						-12,833.05
12/08/20	EFT	PERS	<b>EFT PERS Retirement, November 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Retirement November 2020 (Classic 1600 Rate): ER @ 14.194 %; EE @ 3.0%	8019.05 - PERS Retirement	Belvedere	-4,638.44
			Retirement November 2020 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-334.17
			Retirement November 2020 (Classic 1600 Rate)	8019.05 - PERS Retirement	Tiburon	-7,929.86
			Retirement November 2020 (PEPRA Rates: ER @ 7.732%; EE @ 6.75%)	8019.05 - PERS Retirement	Belvedere	-1,841.74
			Retirement November 2020 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-132.69
			Retirement November 2020 (PEPRA Rate)	8019.05 - PERS Retirement	Tiburon	-3,148.63
			Spec. Comp for Holiday Worked on 11.11.2020 (CB)	8019.05 - PERS Retirement	Belvedere	-29.20
			Spec. Comp for Holiday Worked on 11.11.2020 (CB)	8019.05 - PERS Retirement	Tiburon:Paradise Cove	-2.10
			Spec. Comp for Holiday Worked on 11.11.2020 (CB)	8019.05 - PERS Retirement	Belvedere	-49.93
TOTAL						-18,106.76
11/19/20	7903	California Association of Sanitation...	<b>CASA Membership Dues (FY21-22 AJE)</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #4917, SD5 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021	6025 - Dues & Subscriptions	Belvedere	-1,258.25
			Inv #4917, SD5 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021	6025 - Dues & Subscriptions	Tiburon:Paradise Cove	-90.65
			Inv #4917, SD5 CASA 2020 Membership Dues, 1.1.2021 - 6.30.2021	6025 - Dues & Subscriptions	Tiburon	-2,151.10
			Inv #4917, SD5 CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 ...	6025 - Dues & Subscriptions	Belvedere	-1,258.25
			Inv #4917, SD5 CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 ...	6025 - Dues & Subscriptions	Tiburon:Paradise Cove	-90.65
			Inv #4917, SD5 CASA 2020 Membership Dues, 7.1.2021 - 12.31.2021 (FY21-22 ...	6025 - Dues & Subscriptions	Tiburon	-2,151.10
TOTAL						-7,000.00
11/19/20	7904	Staples, Inc.	<b>Acct #60111000714, Dues &amp; Office Supplies, Nov 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #2647096041, #2647459081, Office Supplies, 9.18.2020	6047 - Office Supplies	Belvedere	-3.57
			Inv #2647096041, #2647459081, Office Supplies, 9.18.2020	6047 - Office Supplies	Tiburon:Paradise Cove	-0.26
			Inv #2647096041, #2647459081, Office Supplies, 9.18.2020	6047 - Office Supplies	Tiburon	-6.11
			Inv #2675420711, Membership dues, 10.22.2020	6025 - Dues & Subscriptions	Belvedere	-19.07
			Inv #2675420711, Membership dues, 10.22.2020	6025 - Dues & Subscriptions	Tiburon:Paradise Cove	-1.37
			Inv #2675420711, Membership dues, 10.22.2020	6025 - Dues & Subscriptions	Tiburon	-32.60
TOTAL						-62.98
11/19/20	7905	Verizon Wireless	<b>Acct #0342125502-00001: iPhones, October 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #9866404210: Monthly Charges (\$342.40) - October, 2020	8531 - Main Plant Telephones	Belvedere	-123.09
			Inv #9866404210: Monthly Charges (\$320.79) - October, 2020	8532 - Paradise Cove Telephones	Tiburon:Paradise Cove	-8.87
			Inv #9866404210: Monthly Charges (\$320.79) - October, 2020	8531 - Main Plant Telephones	Tiburon	-210.44
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - October, 2020	8531 - Main Plant Telephones	Belvedere	-3.10
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - October, 2020	8532 - Paradise Cove Telephones	Tiburon:Paradise Cove	-0.21
			Inv #9866404210: Taxes, Gov't Surcharges & Fees - October, 2020	8531 - Main Plant Telephones	Tiburon	-5.32
TOTAL						-351.03

12/09/20

**Sanitary Distr. No.5 of Marin Co.  
Warrant List Detail  
November 13 through December 10, 2020**

Date	Num	Name	Memo	Account	Class	Paid Amount
11/19/20	7906	Alvarez, Joel	<b>Reimb. for PPE/Safetywear + Boot Allowance, Nov 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Reimb. re Boot Allowance (FY20-21), September - October 2020	8520 · Personal Protection/Safety Wear	Belvedere	-71.90
			Reimb. re Boot Allowance (FY20-21), September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon:Paradise Cove	-5.18
			Reimb. re Boot Allowance (FY20-21), September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon	-122.92
			Reimb. re PPE/Safetywear (shirts & pants),September - October 2020	8520 · Personal Protection/Safety Wear	Belvedere	-123.85
			Reimb. re PPE/Safetywear (shirts & pants),September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon:Paradise Cove	-8.92
			Reimb. re PPE/Safetywear (shirts & pants),September - October 2020	8520 · Personal Protection/Safety Wear	Tiburon	-211.74
TOTAL						-544.51
12/10/20	7907	Access Answering Service	<b>Acct #4080C, Answering Service, December 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #23916, Answering Service, December 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-21.57
			Inv #23916, Answering Service, December 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-1.55
			Inv #23916, Answering Service, December 2020 - SSO & Alarm Notifications	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-36.88
TOTAL						-60.00
12/10/20	7908	Alhambra	<b>Acct #547945611762129, Water, Oct - Nov 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #12012314 111320 Water, 10.15.2020 - 11.11.2020	7023 · Janitorial Supplies & Service	Belvedere	-36.92
			Inv #12012314 111320 Water, 10.15.2020 - 11.11.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-2.66
			Inv #12012314 111320 Water, 10.15.2020 - 11.11.2020	7023 · Janitorial Supplies & Service	Tiburon	-63.13
TOTAL						-102.71
12/10/20	7909	APG Neuros, Inc.	<b>M.P Parts &amp; Service, Dec'19</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #13082, M.P. Parts & Service @ 3 Blowers, 11.30.2020	7022 · Plant Maint. Parts & Service	Belvedere	-2,192.45
			Inv #13082, M.P. Parts & Service @ 3 Blowers, 11.30.2020	7022 · Plant Maint. Parts & Service	Tiburon	-3,747.55
TOTAL						-5,940.00
12/10/20	7910	AT&T	<b>Acct #960732-76375559, Nov 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			PC Plant Telephones, Nov 2020	8532 · Paradise Cove Telephones	Tiburon:Paradise Cove	-329.48
			PC Pumps & Lines Telephones, Nov 2020	8533 · Pumps & Lines Telephones	Tiburon:Paradise Cove	-173.77
			Tib Pumps & Lines Telephones, Nov 2020	8533 · Pumps & Lines Telephones	Tiburon	-305.87
TOTAL						-809.12
12/10/20	7911	Banshee Networks, Inc.	<b>Computer/IT Support, Nov 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #14597, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-269.51
			Inv #14597, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-19.42
			Inv #14597, Troubleshooting, IT & security renewals + maintenance of all SD5 sy...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-460.76
TOTAL						-749.69
12/10/20	7912	Brelje and Race Laboratories, Inc.	<b>M.P./P.C. Plant Samples, October 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #131118, M.P. Samples for October 2020	7051 · Main Plant Lab Monitoring	Belvedere	-496.44
			Inv #131118, P.C. Samples for October 2020	7052 · Paradise Cove Monitoring	Tiburon:Paradise Cove	-260.00
			Inv #131118, M.P. Samples for October 2020	7051 · Main Plant Lab Monitoring	Tiburon	-848.56
TOTAL						-1,605.00



12/09/20

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	7913	Burke, Williams & Sorensen, LLP	<b>Legal Advice, October 2020</b> Inv #261858, SD5 DCS, October 2020 Inv #261858, SD5 DCS, October 2020 Inv #261858, SD5 DCS, October 2020 Inv #261858, SD5 HR/CVD19, October 2020 Inv #261858, SD5 HR/CVD19, October 2020 Inv #261858, SD5 HR/CVD19, October 2020 Inv #261858, SD5 BPS#4, October 2020	<b>JP Morgan Chase - Primary 7399</b> 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal 6039 · Legal	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon Belvedere	-419.00 -30.19 -716.32 -1,007.86 -72.61 -1,723.02 -157.50
TOTAL						-4,126.50
12/10/20	7914	California State Disbursement Unit	<b>CSE Case# 200000002184580; Court Case# SFL 81271, May-Jun 2020</b> CSE Case# 200000002184580	<b>JP Morgan Chase - Primary 7399</b> 8012 · Wage Garnishments	Tiburon	-600.00
TOTAL						-600.00
12/10/20	7915	Caltest Analytical Laboratory	<b>M.P./P.C. Lab Sampling, November 2020</b> M.P. - B: #615722, #615694, #616130, #616314, #616163, November 2020 P.C.: Inv #615721, November 2020 M.P. - T: #615722, #615694, #616130, #616314, #616163, November 2020	<b>JP Morgan Chase - Primary 7399</b> 7051 · Main Plant Lab Monitoring 7052 · Paradise Cove Monitoring 7051 · Main Plant Lab Monitoring	Belvedere Tiburon:Paradise Cove Tiburon	-552.62 -312.55 -944.58
TOTAL						-1,809.75
12/10/20	7916	Caltronics Business Systems, Inc.	<b>Acct #SD15, Multi-purpose Copier Contract, November 2020</b> Inv #3149144, Konica Multi-purpose copier (C308) contract, November 2020 Inv #3149144, Konica Multi-purpose copier (C308) contract, November 2020 Inv #3149144, Konica Multi-purpose copier (C308) contract, November 2020	<b>JP Morgan Chase - Primary 7399</b> 6047 · Office Supplies 6047 · Office Supplies 6047 · Office Supplies	Belvedere Tiburon:Paradise Cove Tiburon	-36.96 -2.66 -63.20
TOTAL						-102.82
12/10/20	7917	Center For Hearing Health, Inc.	<b>Annual on-site hearing tests, Nov '20</b> Inv #18281, Retest for hearing,11.19.2020 Inv #18281, Retest for hearing,11.19.2020 Inv #18281, Retest for hearing,11.19.2020	<b>JP Morgan Chase - Primary 7399</b> 8515 · Safety 8515 · Safety 8515 · Safety	Belvedere Tiburon:Paradise Cove Tiburon	-10.79 -0.78 -18.43
TOTAL						-30.00
12/10/20	7918	Cintas Corporation #626	<b>Acct #626-00821, PPE/Safetywear + Service, November 2020</b> #4066621846, #4607259307, #4067840866, PPE/Safetywear, November 2020 #4066621846, #4607259307, #4067840866, PPE/Safetywear, November 2020 #4066621846, #4607259307, #4067840866, PPE/Safetywear, November 2020 #4068547951*, #4069225722*, PPE/Safetywear, November 2020 #4068547951*, #4069225722*, PPE/Safetywear, November 2020 #4068547951*, #4069225722*, PPE/Safetywear, November 2020	<b>JP Morgan Chase - Primary 7399</b> 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear 8520 · Personal Protection/Safety Wear	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-38.86 -2.80 -66.43 -28.91 -2.08 -49.43
TOTAL						-188.51
12/10/20	7919	County of Marin - Central Collections	<b>2021 Hazardous Materials Permit No. 60-0310 - CUPA Fee, Dec '20 (AJE FY2...</b> Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H... Inv #IN0256838, Facility #21-000-600310, CERS ID#:10593949 - 2021 Annual H...	<b>JP Morgan Chase - Primary 7399</b> 7062 · Permits/Fees - General 7063 · Paradise Cove Permits/Fees 7062 · Permits/Fees - General 7062 · Permits/Fees - General 7063 · Paradise Cove Permits/Fees 7062 · Permits/Fees - General	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-241.94 -17.43 -413.63 -241.94 -17.43 -413.63
TOTAL						-1,346.00

12/09/20

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	7920	CWEA	<b>Cert renewals, November 2020 (AJE FY21-22)</b>	<b>JP Morgan Chase - Primary 7399</b>		
			R Cottrell (ID#58912), Plant Maint Tech, Grade I, 7.1.2021 - 12.31.21	6025 · Dues & Subscriptions	Belvedere	-16.36
			R Cottrell (ID#58912), Plant Maint Tech, Grade I, 7.1.2021 - 12.31.21	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.18
			R Cottrell (ID#58912), Plant Maint Tech, Grade I, 7.1.2021 - 12.31.21	6025 · Dues & Subscriptions	Tiburon	-27.96
			T O'Day (ID#21518), Lab Analyst, Grade 2, 2.1.2021 - 6.30.2021	6025 · Dues & Subscriptions	Belvedere	-17.26
			T O'Day (ID#21518), Lab Analyst, Grade 2, 2.1.2021 - 6.30.2021	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.24
			T O'Day (ID#21518), Lab Analyst, Grade 2, 2.1.2021 - 6.30.2021	6025 · Dues & Subscriptions	Tiburon	-29.50
			T O'Day (ID#21518), Lab Analyst, Grade 2, 7.1.2021 - 1.31.22 (AJE FY21-22)	6025 · Dues & Subscriptions	Belvedere	-17.26
			T O'Day (ID#21518), Lab Analyst, Grade 2, 7.1.2021 - 1.31.22 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.24
			T O'Day (ID#21518), Lab Analyst, Grade 2, 7.1.2021 - 1.31.22 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon	-29.50
TOTAL						-141.50
12/10/20	7921	DKF Solutions Group, LLC	<b>My Safety Officer Monthly Subscription, Dec 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #15485, My Safety Officer Monthly Subscription Fee, December 2020	8515 · Safety	Belvedere	-125.83
			Inv #15485, My Safety Officer Monthly Subscription Fee, December 2020	8515 · Safety	Tiburon:Paradise Cove	-9.07
			Inv #15485, My Safety Officer Monthly Subscription Fee, December 2020	8515 · Safety	Tiburon	-215.10
TOTAL						-350.00
12/10/20	7922	E & M Electric & Machinery, Inc.	<b>Cust #SANI5, SCADA Sys. Maint.&amp; IT Support Contract Renewal, Dec '20 (A...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-148.29
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-10.68
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-253.53
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-148.29
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise Cove	-10.68
			Inv #364648 SCADA System Maintenance & IT Support, Invensys Software Sup...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-253.53
TOTAL						-825.00
12/10/20	7923	Environmental Resource Associates	<b>Acct #S057001, M.P. Lab Supplies, Nov 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #955192, M.P. Lab Supplies - pH/chlorine Lab Testing, 11.25.2020	7062 · Permits/Fees - General	Belvedere	-99.91
			Inv #955192, M.P. Lab Supplies - pH/chlorine Lab Testing, 11.25.2020	7062 · Permits/Fees - General	Tiburon	-170.77
TOTAL						-270.68
12/10/20	7924	Fastenal Company	<b>CASA10962, M.P. Supplies, November 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #CASA166371, #CASA166196, M.P. Supplies replenishment, November 2020	7021 · Plant Maintenance Supplies	Belvedere	-213.86
			Inv #CASA166371, #CASA166196, M.P. Supplies replenishment, November 2020	7021 · Plant Maintenance Supplies	Tiburon	-365.56
			Inv #CASA166014, #CASA166013, #CASA166194, Safety, November 2020	8515 · Safety	Belvedere	-664.78
			Inv #CASA166014, #CASA166013, #CASA166194, Safety, November 2020	8515 · Safety	Tiburon:Paradise Cove	-47.89
			Inv #CASA166014, #CASA166013, #CASA166194, Safety, November 2020	8515 · Safety	Tiburon	-1,136.52
			Inv #CASA166195, #CASA166014, Truck Maintenance, November 2020	7072 · Truck Maintenance	Belvedere	-81.53
			Inv #CASA166195, #CASA166014, Truck Maintenance, November 2020	7072 · Truck Maintenance	Tiburon:Paradise Cove	-5.87
			Inv #CASA166195, #CASA166014, Truck Maintenance, November 2020	7072 · Truck Maintenance	Tiburon	-139.40
TOTAL						-2,655.41
12/10/20	7925	Goodman Building Supply Co.	<b>Acct #20070, BP&amp;L, November 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #814007, P&L, BPS #2 materials, 12.2.2020	7011 · Pumps & Lines Maintenance	Belvedere	-41.08
			Credit/Goodman's A/R	7011 · Pumps & Lines Maintenance	Belvedere	29.22
TOTAL						-11.86

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	7926	HDR Engineering, Inc.	<b>Consulting, MCSD5 Cllxn Sys Mstr Plan, November 2020</b> Inv #1200312365, HDR Collection System Master Plan, November 2020 Inv #1200312365, HDR Collection System Master Plan, November 2020 Inv #1200312365, HDR Collection System Master Plan, November 2020	<b>JP Morgan Chase - Primary 7399</b> 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon:Paradise Cove Tiburon	-6,909.10 -497.76 -11,811.78
TOTAL						-19,218.64
12/10/20	7927	Home Depot Credit Services	<b>Acct #6035 3220 0516 4334, M.P. Supplies, November 2020</b> M.P. Supplies replenishment, 11.18.20, 11.24.20 M.P. Supplies replenishment, 11.18.20, 11.24.20	<b>JP Morgan Chase - Primary 7399</b> 7021 · Plant Maintenance Supplies 7021 · Plant Maintenance Supplies	Belvedere Tiburon	-110.17 -188.32
TOTAL						-298.49
12/10/20	7928	Jackson's Hardware, Inc.	<b>Acct #7601, BPS#2, November 2020</b> Inv #68743, BPS#2 materials, 11.17.20	<b>JP Morgan Chase - Primary 7399</b> 7011 · Pumps & Lines Maintenance	Belvedere	-288.51
TOTAL						-288.51
12/10/20	7929	Lystek Int'l, LTD	<b>Biosolids Transport, November 2020</b> Inv #153-341, Biosolids Transport to Lystek Facility, November 2020 Inv #153-341, Biosolids Transport to Lystek Facility, November 2020	<b>JP Morgan Chase - Primary 7399</b> 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon	-299.87 -512.96
TOTAL						-812.43
12/10/20	7930	Maggiora & Ghilotti, Inc.	<b>M&amp;G Project #7716 - Cove Rd. Force Main Replacement Project, November ...</b> Inv #11559, Progress Payment #8, Asphalt Concrete Trenching (100.0% Belv), th... Inv #11559, Progress Payment #8, Cove Rd. Force Main Rplcmnt (61.0% Belv) - ... Inv #11559, Retention Withheld re Progress Payment #8 (61.0% Belv) - thru Nov... Inv #11523, Progress Payment #5 (C.O.#3 & C.O. #4), Cove Rd. Force Main Rpl... Inv #11523, Retention Withheld re Progress Payment #4, thru October 2020	<b>JP Morgan Chase - Primary 7399</b> 9311.2 · Cove Rd FM - Const, Ph I 9311.2 · Cove Rd FM - Const, Ph I Retainage Payable 9311.2 · Cove Rd FM - Const, Ph I Retainage Payable	Belvedere Belvedere Belvedere Belvedere Belvedere	-145,000.00 -104,189.28 9,631.97 -66,612.82 6,158.14
TOTAL						-300,011.99
12/10/20	7931	MidAmerica Administrative & Retir...	<b>HRA Retiree Health Reimb. Admin Fees, 3Q20, November 2020</b> HRA Retiree Health Reimburs. Administration Fees, 3Q20: Jul - Sept, 2020 HRA Retiree Health Reimburs. Administration Fees, 3Q20: Jul - Sept, 2020 HRA Retiree Health Reimburs. Administration Fees, 3Q20: Jul - Sept, 2020	<b>JP Morgan Chase - Primary 7399</b> 8022.05 · Reitree Health 8022.05 · Reitree Health 8022.05 · Reitree Health	Belvedere Tiburon:Paradise Cove Tiburon	-80.89 -5.83 -138.28
TOTAL						-225.00
12/10/20	7932	Mill Valley Refuse Service, Inc.	<b>Acct #032945, Garbage Service + 1 yd rental + Sludge Transport, December...</b> Garbage Service, Including 1 yd trash + 1 yd cardboard rental, December 2020 Garbage Service, Including 1 yd trash + 1 yd cardboard rental, December 2020	<b>JP Morgan Chase - Primary 7399</b> 7023 · Janitorial Supplies & Service 7023 · Janitorial Supplies & Service	Belvedere Tiburon	-94.18 -160.97
TOTAL						-255.15
12/10/20	7933	Nute Engineering Corp.	<b>Consulting &amp; Engr. Svcs., Oct 2020</b> Inv #21230, Cove Rd Force Main Project - Belv, Oct 2020 (61%) Inv #21230, Cove Rd Force Main Project - Tib, Oct 2020 (39%) Inv #21231, Collxn Syst. Maint. Plan, Technical Support, Oct 2020 Inv #21231, Collxn Syst. Maint. Plan, Technical Support, Oct 2020 Inv #21231, Collxn Syst. Maint. Plan, Technical Support, Oct 2020	<b>JP Morgan Chase - Primary 7399</b> 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees 6017 · Consulting Fees	Belvedere Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-16,073.15 -10,276.27 -60.94 -4.39 -104.17
TOTAL						-26,518.92

12/09/20

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	7934	Ongaro & Sons, Inc.	<b>Client #1082, M.P. P&amp;L Maint, Nov 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #72528: Repair @ failed M.P. Meter #4088199 (HID#163948), 11.17.2020	7011 · Pumps & Lines Maintenance	Belvedere	-372.20
			Inv #72528: Repair @ failed M.P. Meter #4088199 (HID#163948), 11.17.2020	7011 · Pumps & Lines Maintenance	Tiburon	-636.21
			Inv #72529: Repair @ failed M.P. Meter #16848789 (HID#4553), 11.17.2020	7011 · Pumps & Lines Maintenance	Belvedere	-372.20
			Inv #72529: Repair @ failed M.P. Meter #16848789 (HID#4553), 11.17.2020	7011 · Pumps & Lines Maintenance	Tiburon	-636.21
			Inv #72534: Repair @ failed M.P. Meter #160865 (HID#527), 11.17.2020	7011 · Pumps & Lines Maintenance	Belvedere	-372.20
			Inv #72534: Repair @ failed M.P. Meter #160865 (HID#527), 11.17.2020	7011 · Pumps & Lines Maintenance	Tiburon	-636.21
TOTAL						-3,025.23
12/10/20	7935	Peterson Power Systems, Inc.	<b>Cust #:5656305, M.P., P.C., + BPS &amp; TPS Generator Srvc, October 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			M.P. Generator Annual Srvc., October 2020	7022 · Plant Maint. Parts & Service	Belvedere	-1,338.73
			P.C. Generator Annual Srvc., October 2020	7041 · Paradise Parts & Service	Tiburon:Paradise Cove	-4,220.00
			M.P. Generator Annual Srvc., October 2020	7022 · Plant Maint. Parts & Service	Tiburon	-2,288.27
			TPS#2 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,985.00
			TPS#3 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-2,290.00
			TPS#5 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,935.00
			TPS#6 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,980.00
			TPS#7 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon	-1,980.00
			BPS#1 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Belvedere	-2,102.00
			TPS - Seafirth Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Tiburon:Paradise Cove	-1,690.00
			Portable ER Generators Annual Srvc., October 2020	9314 · Portable Emergency Generators	Belvedere	-1,931.23
			Portable ER Generators Annual Srvc., October 2020	9314 · Portable Emergency Generators	Tiburon:Paradise Cove	-139.13
			Portable ER Generators Annual Srvc., October 2020	9314 · Portable Emergency Generators	Tiburon	-3,301.64
			BPS#2 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Belvedere	-1,980.00
			BPS#3 Generator Annual Srvc., October 2020	7011 · Pumps & Lines Maintenance	Belvedere	-1,980.00
TOTAL						-31,141.00
12/10/20	7936	Redwood Painting Co., Inc.	<b>Painting at P.C. Plant, November 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #7164, Painting at P.C. Plant, November 2020	9415 · P.C. Paint @ Treatment Plant	Tiburon:Paradise Cove	-52,759.00
TOTAL						-52,759.00
12/10/20	7937	Regional Monitoring Program c/o S...	<b>M.P. + P.C. Permit/Core+AMR Fees - RMP 2021 (AJE FY21-22)</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Belvedere	-2,278.82
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Tiburon	-3,895.18
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Belvedere	-2,278.82
			Inv #3021301, 2021 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Tiburon	-3,895.18
			Inv #3021801, 2021 Annual Coverage for H2o @ P.C. Plant, 1.1.21 - 6.30.21	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-92.00
			Inv #3021801, 2021 Annual Coverage for H2o @ P.C. Plant, 7.1.21 - 12.30.21 (...)	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-92.00
TOTAL						-12,532.00
12/10/20	7938	SASM	<b>Lab Truck Purchase, November 2020</b>	<b>JP Morgan Chase - Primary 7399</b>		
			2004 Ford Ranger Truck (Vin#1FTYR10U04PB14742), November 2020	9229.8 · Vehicle Replacement	Belvedere	-1,078.50
			2004 Ford Ranger Truck (Vin#1FTYR10U04PB14742), November 2020	9229.8 · Vehicle Replacement	Tiburon:Paradise Cove	-77.70
			2004 Ford Ranger Truck (Vin#1FTYR10U04PB14742), November 2020	9229.8 · Vehicle Replacement	Tiburon	-1,843.80
TOTAL						-3,000.00

## Sanitary Distr. No.5 of Marin Co.

## Warrant List Detail

November 13 through December 10, 2020

12/09/20

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	7939	SWRCB FEES	SWRCB Permit (Threat/Complexity 3C) Permit, December 2020	JP Morgan Chase - Primary 7399		
			Facility #: 2SSO10151, Inv #WD-0175839, Index No. 385672: SWRCB Permit (T...	7062 · Permits/Fees - General	Belvedere	-1,051.20
			Facility #: 2SSO10151, Inv #WD-0175839, Index No. 385672: SWRCB Permit (T...	7062 · Permits/Fees - General	Tiburon	-1,796.80
			Facility #: 2 215021001, Inv #WD-0180824, Index No. 391042: SWRCB Permit (...)	7061 · Main Plant NPDES Renewal	Belvedere	-2,835.80
			Facility #: 2 215021001, Inv #WD-010824, Index No. 391042: SWRCB Permit (N...	7061 · Main Plant NPDES Renewal	Tiburon	-4,847.20
			Facility #: 2 215021002, Inv #WD-0180627, Index No. 390952: SWRCB Permit (...)	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-3,010.00
			Facility #: 2SSO10152, Inv #WD-0175425, Index No. 389246, SWRCB Permit (...)	7063 · Paradise Cove Permits/Fees	Tiburon:Paradise Cove	-2,848.00
TOTAL						-16,389.00
12/10/20	7940	TESCO Controls, Inc.	Cust #TIBU, M.P. Parts & Srvc, October - December, 2020	JP Morgan Chase - Primary 7399		
			Inv #00071579-IN, #0072169-IN, M.P. Parts & Srvc, Troubleshoot SBS, Pump #1...	7022 · Plant Maint. Parts & Service	Belvedere	-1,465.72
			Inv #00071579-IN, #0072169-IN, M.P. Parts & Srvc, Troubleshoot SBS, Pump #1...	7022 · Plant Maint. Parts & Service	Tiburon	-2,505.34
TOTAL						-3,971.06
12/10/20	7941	The Ark Publishing Co. Inc.	Subscription Renewal, December 2020	JP Morgan Chase - Primary 7399		
			Subscription Renewal re The Ark Newspaper, December 2020	6025 · Dues & Subscriptions	Belvedere	-23.28
			Subscription Renewal re The Ark Newspaper, December 2020	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.68
			Subscription Renewal re The Ark Newspaper, December 2020	6025 · Dues & Subscriptions	Tiburon	-39.79
			Subscription Renewal re The Ark Newspaper, December 2020 (AJE FY21-22)	6025 · Dues & Subscriptions	Belvedere	-23.28
			Subscription Renewal re The Ark Newspaper, December 2020 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon:Paradise Cove	-1.68
			Subscription Renewal re The Ark Newspaper, December 2020 (AJE FY21-22)	6025 · Dues & Subscriptions	Tiburon	-39.79
TOTAL						-129.50
12/10/20	7942	U.S. Bank	Acct#:4246-0441-0158-3635, November 2020	JP Morgan Chase - Primary 7399		
			#0822:/9545: Zoom + Headphone sets, Nov 2020	6018.1 · Meetings & Travel	Belvedere	-55.55
			#0822:/9545: Zoom + Headphone sets, Nov 2020	6018.1 · Meetings & Travel	Tiburon:Paradise Cove	-4.00
			#0822:/9545: Zoom + Headphone sets, Nov 2020	6018.1 · Meetings & Travel	Tiburon	-94.96
			#0822:/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Belvedere	-23.63
			#0822:/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Tiburon:Paradise Cove	-1.70
			#0822:/9545: Office supplies, Amazon, 10.29.2020	6047 · Office Supplies	Tiburon	-40.41
			#0822:/9545: USPO & UPS, 10.26.2020, 11.18.2020	6056 · Postage	Belvedere	-89.98
			#0822:/9545: USPO & UPS, 10.26.2020, 11.18.2020	6056 · Postage	Tiburon:Paradise Cove	-6.48
			#0822:/9545: USPO & UPS, 10.26.2020, 11.18.2020	6056 · Postage	Tiburon	-153.84
			#0822:/9545: Paco Repair, 11.5.2020 + BPS #2 materials, 11.13.20	7011 · Pumps & Lines Maintenance	Belvedere	-166.65
			#0822:/9545: Paco Repair, 11.5.2020	7011 · Pumps & Lines Maintenance	Tiburon	-141.95
			#0822:/9545: Water Dispenser @ M.P. Lab, 11.2.2020	7023 · Janitorial Supplies & Service	Belvedere	-17.41
			#0822:/9545: Water Dispenser @ M.P. Lab, 11.2.2020	7023 · Janitorial Supplies & Service	Tiburon	-29.77
			#0822:/9545: Mr. Truck, Johnny Franklin's, Oct-Nov, 2020	7072 · Truck Maintenance	Belvedere	-379.26
			#0822:/9545: Mr. Truck, Johnny Franklin's, Oct-Nov, 2020	7072 · Truck Maintenance	Tiburon:Paradise Cove	-27.32
			#0822:/9545: Mr. Truck, Johnny Franklin's, Oct-Nov, 2020	7072 · Truck Maintenance	Tiburon	-648.38
			#0822:/9545: Safety: Amazon, Purell stations, 10.28.20	8515 · Safety	Belvedere	-45.28
			#0822:/9545: Safety: Amazon, Purell stations, 10.28.20	8515 · Safety	Tiburon:Paradise Cove	-3.26
			#0822:/9545: Safety: Amazon, Purell stations, 10.28.20	8515 · Safety	Tiburon	-77.42
			Acct#:4246-0441-0158-3635, November 2020	8520 · Personal Protection/Safety Wear	Belvedere	-115.20
			Acct#:4246-0441-0158-3635, November 2020	8520 · Personal Protection/Safety Wear	Tiburon:Paradise Cove	-8.30
			Acct#:4246-0441-0158-3635, November 2020	8520 · Personal Protection/Safety Wear	Tiburon	-196.94
TOTAL						-2,327.69
12/10/20	7943	Univar	Cust ID #STDT001, Chemicals, Nov-Dec 2020	JP Morgan Chase - Primary 7399		
			Inv #48853374, Sodium Bisulfite 25% (\$1.163/Gal), 12.7.2020	7024 · Main Plant Chemicals	Belvedere	-2,032.11
			Inv #48853374, Sodium Bisulfite 25% (\$1.163/Gal), 12.7.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-146.40
			Inv #48853374, Sodium Bisulfite 25% (\$1.163/Gal), 12.7.2020	7024 · Main Plant Chemicals	Tiburon	-3,474.10
			Inv #48853374, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 11.13.2020	7024 · Main Plant Chemicals	Belvedere	-653.56
			Inv #48853374, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 11.13.2020	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise Cove	-47.09
			Inv #48853374, Sodium Hypochlorite 12.5% (\$0.7001/Gal), 11.13.2020	7024 · Main Plant Chemicals	Tiburon	-1,117.31
TOTAL						-9,470.57

12/09/20

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

November 13 through December 10, 2020

Date	Num	Name	Memo	Account	Class	Paid Amount
12/10/20	7944	USA BlueBook	Cust #933682, Safety & P.C. & Lab Supplies, Nov-Dec 2020 Inv #431533, #415389, #428860, M.P. Lab Supplies, Nov - Dec, 2020 Inv #431533, #415389, #428860, M.P. Lab Supplies, Nov - Dec, 2020	JP Morgan Chase - Primary 7399 7025 · Lab Supplies & Chemicals 7025 · Lab Supplies & Chemicals	Belvedere Tiburon	-1,263.59 -2,159.84
TOTAL						-3,423.43
12/10/20	7945	Waste Management of Redwood La...	Acct #507-0000190-1507-2, Sludge Disposal, November 2020 Inv #01014041507-5 Sludge Disposal - 3 Drop-offs, 20.93 tons, November 2020 Inv #01014041507-5 Sludge Disposal - 3 Drop-offs, 20.93 tons, November 2020	JP Morgan Chase - Primary 7399 7029 · Main Plant Sludge Disposal 7029 · Main Plant Sludge Disposal	Belvedere Tiburon	-343.25 -586.71
TOTAL						-929.96
12/10/20	7946	Water Environment Federation	Member ID #01812507, Tony Rubio, Dec '20 (AJE FY21-22) Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 3.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 3.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 3.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 7.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 7.1.... Tony Rubio - 2021 WEF Membership Dues, Code #RE90BE (exp 2.28.20) - 7.1....	JP Morgan Chase - Primary 7399 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions 6025 · Dues & Subscriptions	Belvedere Tiburon:Paradise Cove Tiburon Belvedere Tiburon:Paradise Cove Tiburon	-29.84 -2.15 -51.01 -89.52 -6.45 -153.03
TOTAL						-332.00
12/10/20	7947	WorkSmart Automation, Inc.	SD5 Comm System Maintenance, November 2020 Inv #5052, SCADA troubleshooting @ vm failures + work w/ Top View re VOIP is... Inv #5052, SCADA troubleshooting @ vm failures + work w/ Top View re VOIP is... Inv #5052, SCADA troubleshooting @ vm failures + work w/ Top View re VOIP is...	JP Morgan Chase - Primary 7399 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing 8510 · Data/Alarms/IT Supp & Licensing	Belvedere Tiburon:Paradise Cove Tiburon	-898.75 -64.75 -1,536.50
TOTAL						-2,500.00
12/10/20	7948	Triola, Joseph	Reimb. for S/B Mileage, October 2020 Reimb. for M.P. S/B Mileage (Belv), thru 10.31.2020	JP Morgan Chase - Primary 7399 6018.2 · Standby Mileage Expense Reimb	Belvedere	-54.05
TOTAL						-54.05

NOV 11, 2020

ok  
TK

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

**CHECK DATE :** 11/13/2020 WEEK 46  
**PERIOD BEGIN :** 11/01/2020  
**PERIOD END :** 11/15/2020

Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 11/13/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

**PAYROLL TOTALS**

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	35525.65		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	14
<b>TOTAL NET PAYROLL</b>	<b>35525.65</b>		
 BILLING PAYMENT	 239.40 ✓	 Withdrawal made by PAYCHEX INC. on above check date.	
 AMOUNT DEBITED FROM TAX ACCOUNT	 17274.87		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00 ✱		
<b>TOTAL TAX LIABILITY</b>	<b>17694.30 ✓</b>	<b>NUMBER OF CHECKS PRINTED</b>	<b>14</b>
 <b>ADJUSTMENTS TO TAX LIABILITY</b>			
FFCRA CREDIT APPLIED			
FEDERAL WITHHOLDING	-419.43 ✱		
EE/ER MEDICARE	-0.00		
EE/ER OASDI	-0.00		
<b>TOTAL ADJUSTMENTS</b>	<b>-419.43</b>		
<b>TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES</b>	<b>52800.52</b>		
<b>TOTAL COST OF PAYROLL</b>	<b>53039.92</b> (D)	<b>NUMBER OF MANUAL/VOID TRANSACTIONS</b>	<b>0</b>

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

NOV 24, 2020

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

CHECK DATE : 11/30/2020 WEEK 49  
PERIOD BEGIN : 11/16/2020  
PERIOD END : 11/30/2020

Dear Paychex Preview Client,

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

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

This is a summary of your payroll transactions of the check date of 11/30/2020. It does not reflect miscellaneous administrative charges. Please refer to your Paychex Human Resource Services invoice(s) for any additional cash required for this check date.

**PAYROLL TOTALS**

DIRECT DEPOSIT DEBITED FROM YOUR ACCOUNT	38362.30		
READYCHEX DEBITED FROM YOUR ACCOUNT	0.00	NUMBER OF PAYROLL CHECKS	17
<b>TOTAL NET PAYROLL</b>	<b>38362.30</b>		

BILLING PAYMENT	253.95	Withdrawal made by PAYCHEX INC. on above check date.
-----------------	--------	--

AMOUNT DEBITED FROM TAX ACCOUNT	16993.67		
TOTAL TAX LIABILITY DUE BY CLIENT	0.00		
<b>TOTAL TAX LIABILITY</b>	<b>17727.69</b>	<b>NUMBER OF CHECKS PRINTED</b>	<b>17</b>

**ADJUSTMENTS TO TAX LIABILITY**

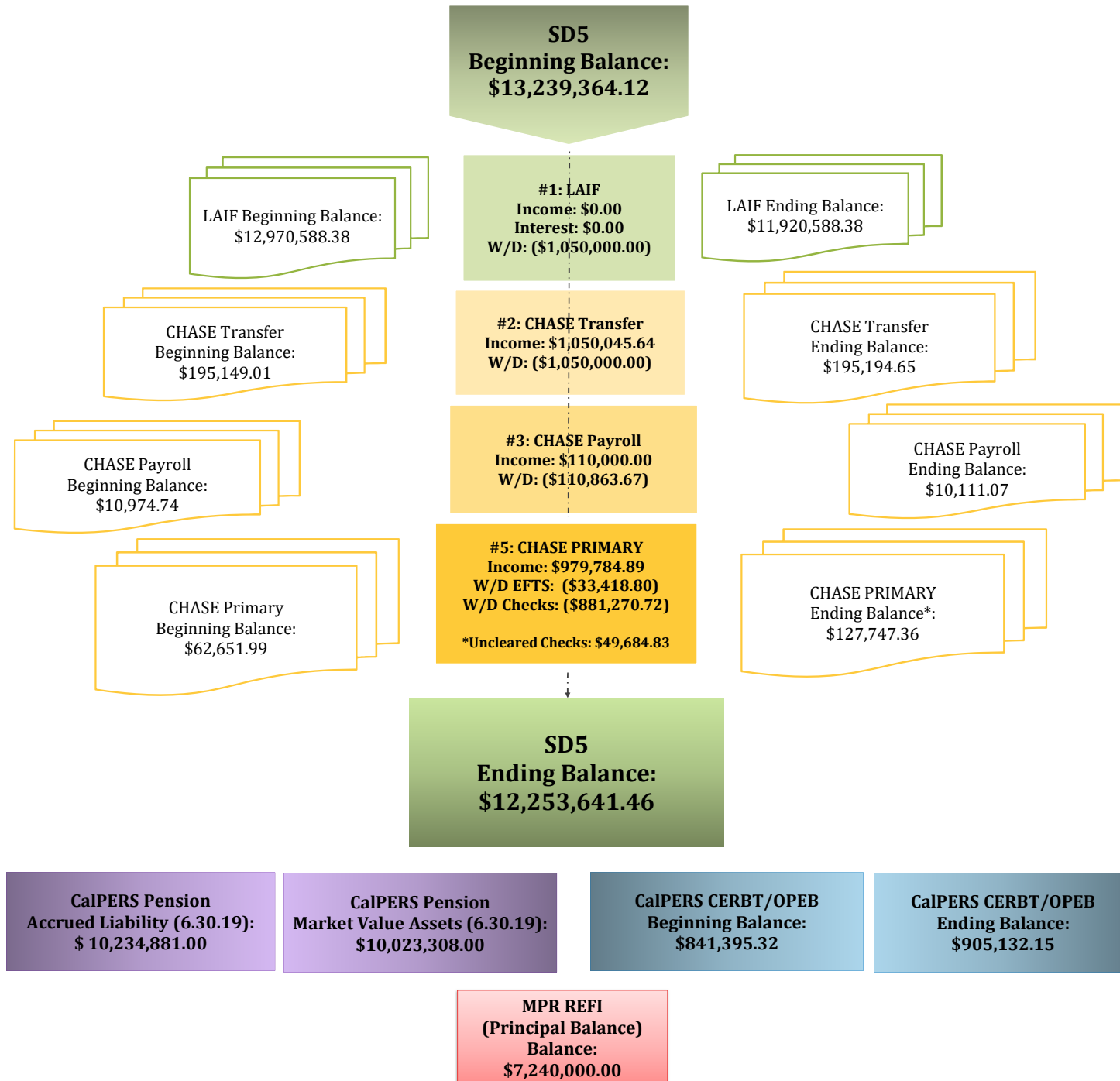
FFCRA CREDIT APPLIED			
FEDERAL WITHHOLDING	-734.02		
EE/ER MEDICARE	-0.00		
EE/ER OASDI	-0.00		
<b>TOTAL ADJUSTMENTS</b>	<b>-734.02</b>		
<b>TOTAL NET PAYROLL, TAX LIABILITY, AND SERVICES</b>	<b>55355.97</b>		
<b>TOTAL COST OF PAYROLL</b>	<b>55609.92</b>	<b>NUMBER OF MANUAL/VOID TRANSACTIONS</b>	<b>0</b>

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



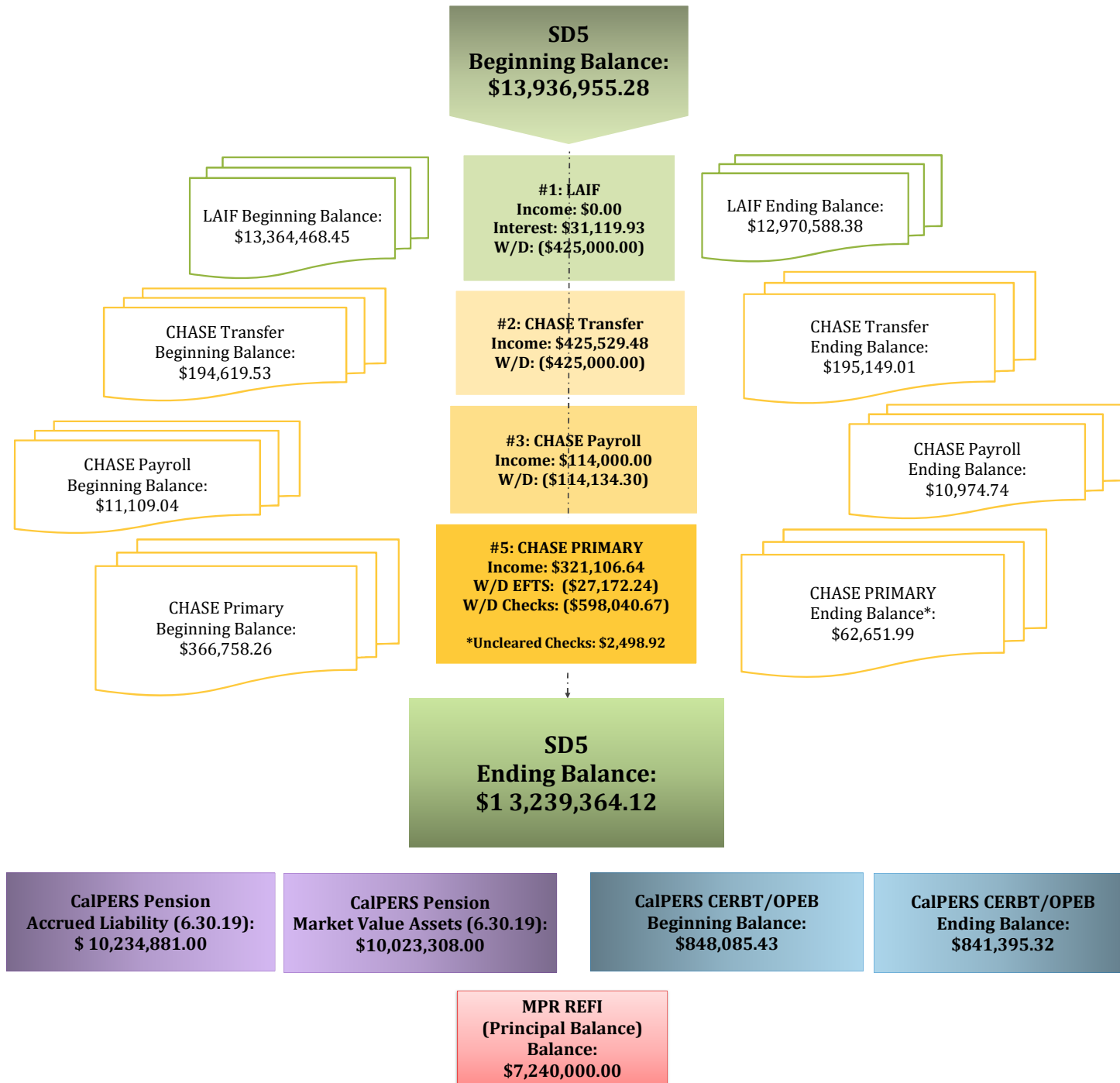
# CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: November 2020



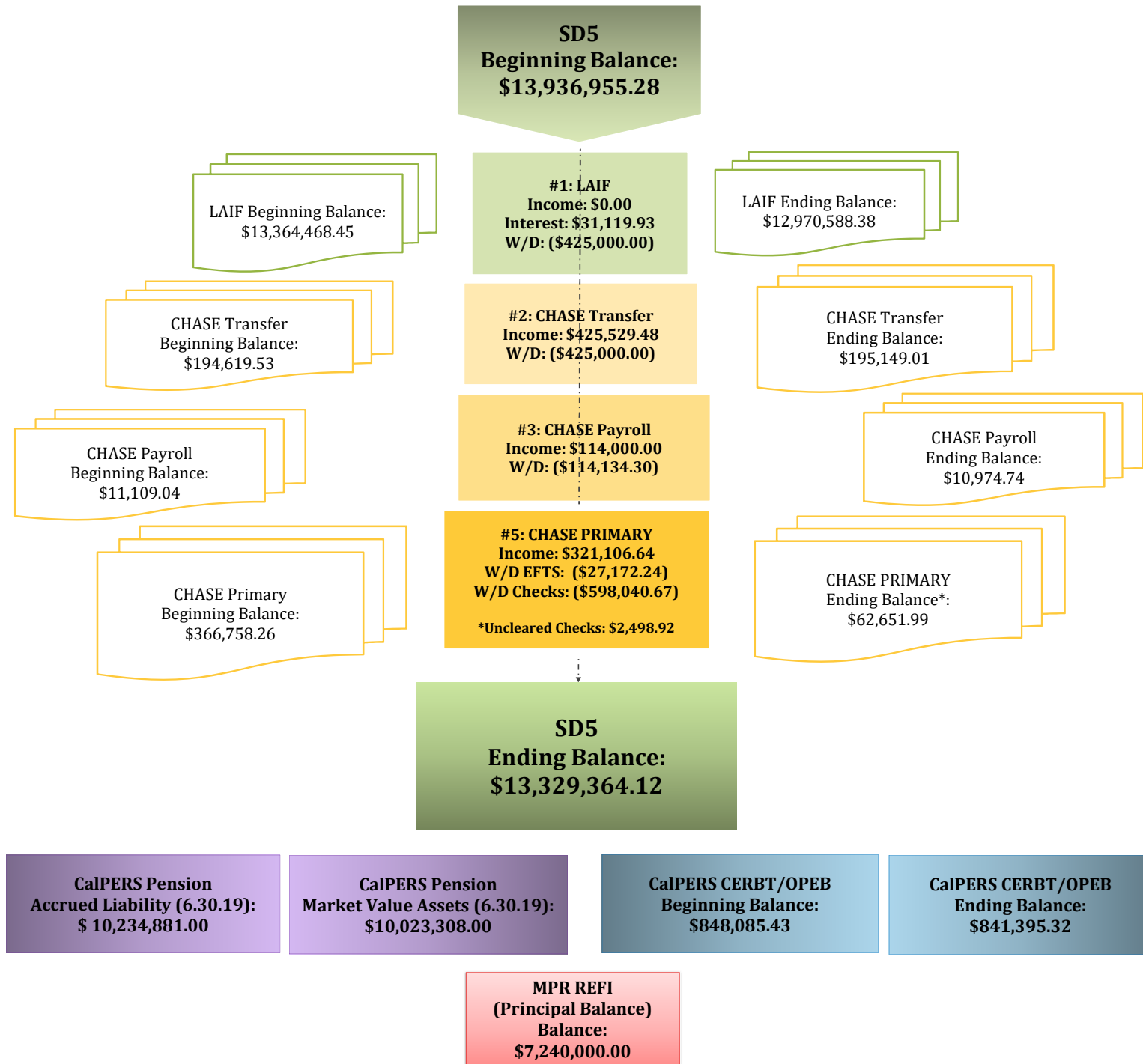
# CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: October 2020 - REVISED



# CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: October 2020



**Sanitary Distr. No.5 of Marin Co.**  
**Balance Sheet**  
**As of November 30, 2020**

	Nov 30, 20	Oct 31, 20	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Local Agency Investment Fund</b>			
<b>Belvedere</b>			
Belvedere Operating	2,749,987.01	2,910,062.12	-160,075.11
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere Capital & CIP Reserve	1,660,684.53	2,368,627.17	-707,942.64
Belvedere PERS Retirement Trust	366,215.00	366,215.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
<b>Total Belvedere</b>	<b>5,650,059.59</b>	<b>6,518,077.34</b>	<b>-868,017.75</b>
<b>Tiburon</b>			
Tiburon Operating	1,151,080.74	1,314,742.04	-163,661.30
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon Capital & CIP Reserve	2,954,028.05	2,972,349.00	-18,320.95
Tiburon PERS Retirement Trust	661,740.00	661,740.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
<b>Total Tiburon</b>	<b>6,094,528.79</b>	<b>6,276,511.04</b>	<b>-181,982.25</b>
<b>Local Agency Investment Fund - Other</b>	<b>176,000.00</b>	<b>176,000.00</b>	<b>0.00</b>
<b>Total Local Agency Investment Fund</b>	<b>11,920,588.38</b>	<b>12,970,588.38</b>	<b>-1,050,000.00</b>
<b>JP Morgan Chase - Primary 7399</b>	<b>78,062.53</b>	<b>60,201.37</b>	<b>17,861.16</b>
<b>JP Morgan Chase - Payroll 7506</b>	<b>7,897.24</b>	<b>10,974.74</b>	<b>-3,077.50</b>
<b>JP Morgan Chase - Transfer 7522</b>	<b>195,194.65</b>	<b>195,149.01</b>	<b>45.64</b>
<b>Total Checking/Savings</b>	<b>12,201,742.80</b>	<b>13,236,913.50</b>	<b>-1,035,170.70</b>
<b>Accounts Receivable</b>			
Accounts Receivable	23,358.89	23,358.89	0.00
<b>Total Accounts Receivable</b>	<b>23,358.89</b>	<b>23,358.89</b>	<b>0.00</b>
<b>Other Current Assets</b>			
Petty Cash	881.92	881.92	0.00
<b>Total Other Current Assets</b>	<b>881.92</b>	<b>881.92</b>	<b>0.00</b>
<b>Total Current Assets</b>	<b>12,225,983.61</b>	<b>13,261,154.31</b>	<b>-1,035,170.70</b>
<b>Fixed Assets</b>			
Land	49,295.00	49,295.00	0.00
<b>Main Plant</b>			
<b>Main Plant General</b>			
Cost Main Plant General	20,070,254.16	20,070,254.16	0.00
A/D Main Plant General	-13,375,523.58	-13,375,523.58	0.00
<b>Total Main Plant General</b>	<b>6,694,730.58</b>	<b>6,694,730.58</b>	<b>0.00</b>
<b>Collection &amp; Treatment</b>			
Cost - Collection & Treatment	1,484,374.72	1,484,374.72	0.00
A/D - Collection & Treatment	-1,424,013.40	-1,424,013.40	0.00
<b>Total Collection &amp; Treatment</b>	<b>60,361.32</b>	<b>60,361.32</b>	<b>0.00</b>
<b>Mechanical</b>			
Cost - Mechanical	2,838,343.00	2,838,343.00	0.00
A/D - Mechanical	-1,838,803.44	-1,838,803.44	0.00
<b>Total Mechanical</b>	<b>999,539.56</b>	<b>999,539.56</b>	<b>0.00</b>
<b>Chlorination</b>			
Cost - Chlorination	10,888.00	10,888.00	0.00
A/D - Chlorination	-10,888.00	-10,888.00	0.00
<b>Total Chlorination</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Electrical</b>			
Cost - Electrical	2,025,892.00	2,025,892.00	0.00
A/D - Electrical	-743,372.83	-743,372.83	0.00
<b>Total Electrical</b>	<b>1,282,519.17</b>	<b>1,282,519.17</b>	<b>0.00</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Balance Sheet**  
**As of November 30, 2020**

	<u>Nov 30, 20</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>
<b>Odor Control</b>			
Cost - Odor Control	579,819.95	579,819.95	0.00
A/D - Odor Control	-566,937.67	-566,937.67	0.00
<b>Total Odor Control</b>	12,882.28	12,882.28	0.00
<b>Miscellaneous</b>			
Cost - Miscellaneous	190,088.48	190,088.48	0.00
A/D - Miscellaneous	-74,825.65	-74,825.65	0.00
<b>Total Miscellaneous</b>	115,262.83	115,262.83	0.00
<b>Total Main Plant</b>	9,165,295.74	9,165,295.74	0.00
<b>Paradise Cove Plant</b>			
Cost - P.C. Plant	1,980,947.05	1,980,947.05	0.00
A/D - P.C. Plant	-609,743.42	-609,743.42	0.00
<b>Total Paradise Cove Plant</b>	1,371,203.63	1,371,203.63	0.00
<b>Misc Equipment</b>			
Cost - Misc Equipment	23,619.00	23,619.00	0.00
A/D - Misc Equipment	-39,212.11	-39,212.11	0.00
<b>Total Misc Equipment</b>	-15,593.11	-15,593.11	0.00
<b>Vehicles</b>			
Cost - Vehicles	313,372.36	313,372.36	0.00
A/D - Vehicles	-234,034.79	-234,034.79	0.00
<b>Total Vehicles</b>	79,337.57	79,337.57	0.00
<b>Office Equipment</b>			
Cost - Office Equipment	51,789.90	51,789.90	0.00
A/D - Office Equipment	-36,773.21	-36,773.21	0.00
<b>Total Office Equipment</b>	15,016.69	15,016.69	0.00
<b>Sewer Lines - Tiburon</b>			
Cost - Sewer Lines Tib	7,101,705.50	7,101,705.50	0.00
A/D - Sewer Lines Tib	-3,476,750.15	-3,476,750.15	0.00
<b>Total Sewer Lines - Tiburon</b>	3,624,955.35	3,624,955.35	0.00
<b>Pump Stations - Tiburon</b>			
Cost - Pump Stations Tib	3,313,002.76	3,313,002.76	0.00
A/D - Pump Stations Tib	-1,322,740.27	-1,322,740.27	0.00
<b>Total Pump Stations - Tiburon</b>	1,990,262.49	1,990,262.49	0.00
<b>Pump Stations - Belvedere</b>			
Cost - Pump Stations Belv	1,147,780.78	1,147,780.78	0.00
A/D - Pump Stations Belv	-875,639.59	-875,639.59	0.00
<b>Total Pump Stations - Belvedere</b>	272,141.19	272,141.19	0.00
<b>Sewer Lines - Belvedere</b>			
Cost - Sewer Lines Belv	4,491,629.16	4,491,629.16	0.00
A/D - Sewer Lines Belv	-1,815,539.52	-1,815,539.52	0.00
<b>Total Sewer Lines - Belvedere</b>	2,676,089.64	2,676,089.64	0.00
<b>Total Fixed Assets</b>	19,228,004.19	19,228,004.19	0.00
<b>Other Assets</b>			
Debt Issuance Cost	93,188.00	93,188.00	0.00
<b>Total Other Assets</b>	93,188.00	93,188.00	0.00
<b>TOTAL ASSETS</b>	<b>31,547,175.80</b>	<b>32,582,346.50</b>	<b>-1,035,170.70</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Balance Sheet**  
**As of November 30, 2020**

	<u>Nov 30, 20</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
Deferred Income for Permits	2,300.00	2,300.00	0.00
Compensated Absences Current	133,202.91	133,202.91	0.00
Retainage Payable	110,023.86	25,186.98	84,836.88
MPR Rev Bond Interest Payable	50,341.00	50,341.00	0.00
MPR Rev Bonds Payable Current	660,000.00	660,000.00	0.00
<b>Total Other Current Liabilities</b>	<u>955,867.77</u>	<u>871,030.89</u>	<u>84,836.88</u>
<b>Total Current Liabilities</b>	955,867.77	871,030.89	84,836.88
<b>Long Term Liabilities</b>			
2061 - OPEB Related Liability	809,282.00	809,282.00	0.00
Pension-related Liabilities	-484,265.00	-484,265.00	0.00
MPR Revenue Bonds Payable	7,240,000.00	7,240,000.00	0.00
<b>Total Long Term Liabilities</b>	<u>7,565,017.00</u>	<u>7,565,017.00</u>	<u>0.00</u>
<b>Total Liabilities</b>	8,520,884.77	8,436,047.89	84,836.88
<b>Equity</b>			
3900 - Net Assets	26,485,416.11	26,485,416.11	0.00
Net Income	-3,459,125.08	-2,339,117.50	-1,120,007.58
<b>Total Equity</b>	<u>23,026,291.03</u>	<u>24,146,298.61</u>	<u>-1,120,007.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>31,547,175.80</b></u>	<u><b>32,582,346.50</b></u>	<u><b>-1,035,170.70</b></u>

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

	Jul - Nov 20	Budget	\$ Over Budget	% of Bu...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5000 · Property Taxes</b>				
5001.2 · TEETER	0.00	700,000.00	-700,000.00	0.0%
5002 · UNSEC	0.00	13,000.00	-13,000.00	0.0%
5003 · PUNS / PRIOR UNSECURED	0.00	0.00	0.00	0.0%
5004 · REDEMPTION / RDMPT	418.97	500.00	-81.03	83.8%
5006 · SPLU	210.41	100.00	110.41	210.4%
5041 · SUPSEC	0.00	15,000.00	-15,000.00	0.0%
5043 · SECU	0.00	0.00	0.00	0.0%
5046 · Excess ERAF	19,461.53	250,000.00	-230,538.47	7.8%
5280 · HOPTR	0.00	3,333.00	-3,333.00	0.0%
5483 · Other tax	0.00			
<b>Total 5000 · Property Taxes</b>	<b>20,090.91</b>	<b>981,933.00</b>	<b>-961,842.09</b>	<b>2.0%</b>
<b>5007 · Sewer Service Charge</b>				
5007.1 · Sewer Service - Tiburon Ops	0.00	2,523,700.00	-2,523,700.00	0.0%
5007.5 · Sewer Service - Tiburon Cap	0.00	121,313.00	-121,313.00	0.0%
5007.2 · Sewer Service-Belv Ops	-625.57	1,400,843.00	-1,401,468.57	-0.0%
5007.3 · Sewer Service-Belv Cap	-408.43	914,600.00	-915,008.43	-0.0%
5007.4 · Other User Fees	0.00	24,826.00	-24,826.00	0.0%
<b>Total 5007 · Sewer Service Charge</b>	<b>-1,034.00</b>	<b>4,985,282.00</b>	<b>-4,986,316.00</b>	<b>-0.0%</b>
<b>5201 · Interest</b>				
5201.1 · Interest County of Marin	136.53			
5201.2 · Interest LAIF	31,119.93	156,402.00	-125,282.07	19.9%
<b>Total 5201 · Interest</b>	<b>31,256.46</b>	<b>156,402.00</b>	<b>-125,145.54</b>	<b>20.0%</b>
<b>5900.3 · Connection Fees</b>				
5900.30 · Connection Permit Fees	3,175.00	11,062.00	-7,887.00	28.7%
5900.31 · Collection	32,827.00	100,000.00	-67,173.00	32.8%
5900.34 · Treatment	32,655.00	100,000.00	-67,345.00	32.7%
<b>Total 5900.3 · Connection Fees</b>	<b>68,657.00</b>	<b>211,062.00</b>	<b>-142,405.00</b>	<b>32.5%</b>
5900.4 · Inspection Permit Fees	8,247.00	11,062.00	-2,815.00	74.6%
5900.5 · SASM Expense Reimb.	23,358.89	101,680.00	-78,321.11	23.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
5900.10 · Paradise Sewer Line Ext. Fees	0.00	13,806.00	-13,806.00	0.0%
<b>Total Income</b>	<b>150,576.26</b>	<b>6,461,327.00</b>	<b>-6,310,750.74</b>	<b>2.3%</b>
<b>Gross Profit</b>	<b>150,576.26</b>	<b>6,461,327.00</b>	<b>-6,310,750.74</b>	<b>2.3%</b>
<b>Expense</b>				
<b>6000 · Administrative Expenses</b>				
6001 · Advertising	0.00	1,000.00	-1,000.00	0.0%
6008 · Audit & Accounting	21,000.00	35,000.00	-14,000.00	60.0%
6017 · Consulting Fees	112,892.07	200,000.00	-87,107.93	56.4%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	1,693.61	7,000.00	-5,306.39	24.2%
6018.2 · Standby Mileage Expense Reimb	3,135.82	8,000.00	-4,864.18	39.2%
<b>Total 6018 · Travel &amp; Meetings</b>	<b>4,829.43</b>	<b>15,000.00</b>	<b>-10,170.57</b>	<b>32.2%</b>
6020 · Continuing Education	2,452.40	10,000.00	-7,547.60	24.5%
6021 · County Fees	4,145.48	16,500.00	-12,354.52	25.1%
6024 · Director Fees	0.00	9,000.00	-9,000.00	0.0%
6025 · Dues & Subscriptions	23,068.36	34,000.00	-10,931.64	67.8%
6026 · Elections	0.00	9,000.00	-9,000.00	0.0%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	25,857.00	23,301.00	2,556.00	111.0%
6033.2 · General Liability	18,326.00	43,291.00	-24,965.00	42.3%
6033.3 · Physical Property Damage - Auto	3,716.00	1,435.00	2,281.00	259.0%
<b>Total 6033 · Insurance Property &amp; Liability</b>	<b>47,899.00</b>	<b>68,027.00</b>	<b>-20,128.00</b>	<b>70.4%</b>

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

	Jul - Nov 20	Budget	\$ Over Budget	% of Bu...
6039 · Legal	5,436.00	50,000.00	-44,564.00	10.9%
6047 · Office Supplies	6,121.75	13,000.00	-6,878.25	47.1%
6056 · Postage	15.61	1,000.00	-984.39	1.6%
6059 · Pollution Prevention/Public Edu	3,526.19	5,000.00	-1,473.81	70.5%
6065 · Miscellaneous Expense	209.95			
<b>Total 6000 · Administrative Expenses</b>	<b>231,596.24</b>	<b>466,527.00</b>	<b>-234,930.76</b>	<b>49.6%</b>
<b>7000 · Ops &amp; Maintenance Expenses</b>				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	44,369.60	50,000.00	-5,630.40	88.7%
7013 · Emergency Line Repair	0.00	50,000.00	-50,000.00	0.0%
<b>Total 7010 · Pumps &amp; Lines Maintenance</b>	<b>44,369.60</b>	<b>100,000.00</b>	<b>-55,630.40</b>	<b>44.4%</b>
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	37,732.71	15,000.00	22,732.71	251.6%
7022 · Plant Maint. Parts & Service	21,898.21	100,000.00	-78,101.79	21.9%
7023 · Janitorial Supplies & Service	2,836.25	9,000.00	-6,163.75	31.5%
7024 · Main Plant Chemicals	28,199.48	105,000.00	-76,800.52	26.9%
7025 · Lab Supplies & Chemicals	2,834.64	15,000.00	-12,165.36	18.9%
7027 · Electrical & Instrument	2,204.08	5,000.00	-2,795.92	44.1%
7028 · Grounds Maintenance	279.36	5,000.00	-4,720.64	5.6%
7029 · Main Plant Sludge Disposal	12,771.05	40,000.00	-27,228.95	31.9%
<b>Total 7020 · Main Plant Maintenance</b>	<b>108,755.78</b>	<b>294,000.00</b>	<b>-185,244.22</b>	<b>37.0%</b>
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	6,983.73	10,000.00	-3,016.27	69.8%
7042 · Paradise Supplies & Chemicals	5,194.63	5,000.00	194.63	103.9%
7043 · Paradise Sludge Disposal	2,645.00	8,000.00	-5,355.00	33.1%
<b>Total 7040 · Paradise Cove Plant Maint</b>	<b>14,823.36</b>	<b>23,000.00</b>	<b>-8,176.64</b>	<b>64.4%</b>
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	11,999.30	50,000.00	-38,000.70	24.0%
7052 · Paradise Cove Monitoring	3,430.50	15,000.00	-11,569.50	22.9%
7053 · Chronic Toxicity Program Eval	862.00			
<b>Total 7050 · Monitoring</b>	<b>16,291.80</b>	<b>65,000.00</b>	<b>-48,708.20</b>	<b>25.1%</b>
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	199.50			
7062 · Permits/Fees - General	22,027.36	41,000.00	-18,972.64	53.7%
7063 · Paradise Cove Permits/Fees	1,491.08	8,000.00	-6,508.92	18.6%
7064 · Paradise Cove NPDES Renewal	0.00	40,000.00	-40,000.00	0.0%
<b>Total 7060 · Permits/Fees</b>	<b>23,717.94</b>	<b>89,000.00</b>	<b>-65,282.06</b>	<b>26.6%</b>
7070 · Truck Maintenance				
7071 · Fuel	3,340.17	8,000.00	-4,659.83	41.8%
7072 · Truck Maintenance	14,670.28	8,000.00	6,670.28	183.4%
<b>Total 7070 · Truck Maintenance</b>	<b>18,010.45</b>	<b>16,000.00</b>	<b>2,010.45</b>	<b>112.6%</b>
<b>Total 7000 · Ops &amp; Maintenance Expenses</b>	<b>225,968.93</b>	<b>587,000.00</b>	<b>-361,031.07</b>	<b>38.5%</b>
<b>8000 · Salaries and Benefits Expenses</b>				
8001 · Salaries	464,361.31	1,143,549.00	-679,187.69	40.6%
8003 · Overtime	42,790.74	100,000.00	-57,209.26	42.8%
8004 · Standby Pay	30,281.42	72,450.00	-42,168.58	41.8%
8005 · Employee Incentives	12,000.00	45,000.00	-33,000.00	26.7%
8006 · Vacation Buyout	13,067.48	25,000.00	-11,932.52	52.3%
8013 · Payroll Taxes	37,172.66	98,212.00	-61,039.34	37.8%
8015 · Payroll/Bank Fees	2,479.11	5,500.00	-3,020.89	45.1%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	43,437.08	253,061.00	-209,623.92	17.2%
8019.08 · PERS Retirement - CalPERS UAL	96,367.00	20,000.00	76,367.00	481.8%
8019.10 · PERS Retirement Trust	0.00	313,250.00	-313,250.00	0.0%
8019 · PERS Retirement - Other	950.00			
<b>Total 8019 · PERS Retirement</b>	<b>140,754.08</b>	<b>586,311.00</b>	<b>-445,556.92</b>	<b>24.0%</b>



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

	Jul - Nov 20	Budget	\$ Over Budget	% of Bu...
<b>8020 · Employee Health</b>				
8020.05 · Employee Health	82,934.67	200,653.00	-117,718.33	41.3%
8021 · Employee Health Deductions	-1,240.80			
<b>Total 8020 · Employee Health</b>	<b>81,693.87</b>	<b>200,653.00</b>	<b>-118,959.13</b>	<b>40.7%</b>
<b>8022 · Retiree Health</b>				
8022.05 · Retiree Health	50,901.53	80,994.00	-30,092.47	62.8%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	72,400.00	-72,400.00	0.0%
<b>Total 8022 · Retiree Health</b>	<b>50,901.53</b>	<b>153,394.00</b>	<b>-102,492.47</b>	<b>33.2%</b>
<b>8023 · Workers Comp Insurance</b>	<b>39,624.00</b>	<b>50,250.00</b>	<b>-10,626.00</b>	<b>78.9%</b>
<b>Total 8000 · Salaries and Benefits Expenses</b>	<b>921,126.20</b>	<b>2,486,319.00</b>	<b>-1,565,192.80</b>	<b>37.0%</b>
<b>8500 · Other Operating Expenses</b>				
8510 · Data/Alarms/IT Supp & Licensing	57,597.58	80,000.00	-22,402.42	72.0%
8515 · Safety	10,860.26	20,000.00	-9,139.74	54.3%
8520 · Personal Protection/Safety Wear	4,446.30	15,000.00	-10,553.70	29.6%
<b>8530 · Telephone</b>				
8531 · Main Plant Telephones	3,360.73	11,000.00	-7,639.27	30.6%
8532 · Paradise Cove Telephones	1,400.19	4,000.00	-2,599.81	35.0%
8533 · Pumps & Lines Telephones	1,916.04	7,000.00	-5,083.96	27.4%
<b>Total 8530 · Telephone</b>	<b>6,676.96</b>	<b>22,000.00</b>	<b>-15,323.04</b>	<b>30.3%</b>
<b>8540 · Utilities</b>				
8541 · Water	2,854.40	5,000.00	-2,145.60	57.1%
8542 · Main Plant Utilities	73,906.79	180,000.00	-106,093.21	41.1%
8543 · Paradise Cove Utilities	6,153.90	13,500.00	-7,346.10	45.6%
8544 · Pump Station Utilities	13,425.34	35,000.00	-21,574.66	38.4%
<b>Total 8540 · Utilities</b>	<b>96,340.43</b>	<b>233,500.00</b>	<b>-137,159.57</b>	<b>41.3%</b>
<b>Total 8500 · Other Operating Expenses</b>	<b>175,921.53</b>	<b>370,500.00</b>	<b>-194,578.47</b>	<b>47.5%</b>
<b>Total Expense</b>	<b>1,554,612.90</b>	<b>3,910,346.00</b>	<b>-2,355,733.10</b>	<b>39.8%</b>
<b>Net Ordinary Income</b>	<b>-1,404,036.64</b>	<b>2,550,981.00</b>	<b>-3,955,017.64</b>	<b>-55.0%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>9100 · Capital Expenditures</b>				
<b>9200 · Main Plant Equipment Capital</b>				
9209 · Screw Press Blend Redundancy	0.00	15,000.00	-15,000.00	0.0%
9212 · Headworks Grinder Replacement	0.00	15,000.00	-15,000.00	0.0%
9218 · Generator Control Panel	0.00	35,000.00	-35,000.00	0.0%
9219 · Cl2 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
9220 · M.P. Office + Bath Flooring	0.00	15,000.00	-15,000.00	0.0%
9221 · Portable Fuel Storage Tank	0.00	15,000.00	-15,000.00	0.0%
<b>Total 9200 · Main Plant Equipment Capital</b>	<b>0.00</b>	<b>110,000.00</b>	<b>-110,000.00</b>	<b>0.0%</b>
<b>9300 · Pumps &amp; Lines Capital</b>				
9306 · PS Pump & Valve Replacements	0.00	50,000.00	-50,000.00	0.0%
9307 · PS Generator Replacement	89,828.02			
9311 · Cove Rd Force Main Project				
9311.2 · Cove Rd FM - Const, Ph I	1,146,237.13	1,200,000.00	-53,762.87	95.5%
<b>Total 9311 · Cove Rd Force Main Project</b>	<b>1,146,237.13</b>	<b>1,200,000.00</b>	<b>-53,762.87</b>	<b>95.5%</b>
9312 · Force Main Rehab - Mitpl Sites	0.00	700,000.00	-700,000.00	0.0%
9313 · Manholes/Rodholes	0.00	70,000.00	-70,000.00	0.0%
9314 · Portable Emergency Generators	5,570.18	75,000.00	-69,429.82	7.4%
9227.8 · Rodder/Vactor Truck	8,370.41			
<b>Total 9300 · Pumps &amp; Lines Capital</b>	<b>1,250,005.74</b>	<b>2,095,000.00</b>	<b>-844,994.26</b>	<b>59.7%</b>

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

	Jul - Nov 20	Budget	\$ Over Budget	% of Bu...
<b>9400 · Paradise Cove Capital</b>				
9401 · P.C. Sewer Line Rehab Prog	0.00	500,000.00	-500,000.00	0.0%
9402 · P.C. Flow Meter Replacement	19,501.62			
9404 · P.C. Infl WWI Access Replcmnt	0.00			
9406 · P.C. Plant Grating Replacement	0.00	20,000.00	-20,000.00	0.0%
9415 · P.C. Paint @ Treatment Plant	0.00			
<b>Total 9400 · Paradise Cove Capital</b>	19,501.62	520,000.00	-500,498.38	3.8%
<b>9500 · Undesignated Capital</b>				
9510 · Undesignated Cap - M.P.	0.00	25,000.00	-25,000.00	0.0%
9520 · Undesignated Cap - P.C. Plant	0.00	10,000.00	-10,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
<b>Total 9500 · Undesignated Capital</b>	0.00	85,000.00	-85,000.00	0.0%
<b>Total 9100 · Capital Expenditures</b>	1,269,507.36	2,810,000.00	-1,540,492.64	45.2%
<b>9700 · Debt Service</b>				
9730 · Debt Service - MPR Project				
9734 · MPR Refi - Principal	660,000.00	660,000.00	0.00	100.0%
9735 · MPR Refi - Interest	100,656.26	190,457.00	-89,800.74	52.8%
<b>Total 9730 · Debt Service - MPR Project</b>	760,656.26	850,457.00	-89,800.74	89.4%
<b>Total 9700 · Debt Service</b>	760,656.26	850,457.00	-89,800.74	89.4%
<b>Total Other Expense</b>	2,030,163.62	3,660,457.00	-1,630,293.38	55.5%
<b>Net Other Income</b>	-2,030,163.62	-3,660,457.00	1,630,293.38	55.5%
<b>Net Income</b>	<b>-3,434,200.26</b>	<b>-1,109,476.00</b>	<b>-2,324,724.26</b>	<b>309.5%</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Zone Report**  
**November 2020**

	Paradise C... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
5000 · Property Taxes					
5004 · REDEMPTION / RDMPT	1.84	43.80	45.64	0.00	45.64
<b>Total 5000 · Property Taxes</b>	<b>1.84</b>	<b>43.80</b>	<b>45.64</b>	<b>0.00</b>	<b>45.64</b>
5007 · Sewer Service Charge					
5007.2 · Sewer Service-Belv Ops	0.00	-625.57	-625.57	0.00	-625.57
5007.3 · Sewer Service-Belv Cap	0.00	-408.43	-408.43	0.00	-408.43
<b>Total 5007 · Sewer Service Charge</b>	<b>0.00</b>	<b>-1,034.00</b>	<b>-1,034.00</b>	<b>0.00</b>	<b>-1,034.00</b>
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	0.00	250.00	250.00	500.00	750.00
5900.31 · Collection	0.00	4,257.00	4,257.00	2,229.00	6,486.00
5900.34 · Treatment	0.00	5,885.00	5,885.00	1,605.00	7,490.00
<b>Total 5900.3 · Connection Fees</b>	<b>0.00</b>	<b>10,392.00</b>	<b>10,392.00</b>	<b>4,334.00</b>	<b>14,726.00</b>
5900.4 · Inspection Permit Fees	0.00	700.00	700.00	1,000.00	1,700.00
<b>Total Income</b>	<b>1.84</b>	<b>10,101.80</b>	<b>10,103.64</b>	<b>5,334.00</b>	<b>15,437.64</b>
<b>Gross Profit</b>	<b>1.84</b>	<b>10,101.80</b>	<b>10,103.64</b>	<b>5,334.00</b>	<b>15,437.64</b>
<b>Expense</b>					
6000 · Administrative Expenses					
6001 · Advertising	0.00	0.00	0.00	0.00	0.00
6008 · Audit & Accounting	362.60	8,604.40	8,967.00	5,033.00	14,000.00
6017 · Consulting Fees	702.88	24,547.39	25,250.27	50,701.73	75,952.00
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	1.42	33.80	35.22	19.77	54.99
6018.2 · Standby Mileage Expense Reimb	0.00	654.91	654.91	483.36	1,138.27
<b>Total 6018 · Travel &amp; Meetings</b>	<b>1.42</b>	<b>688.71</b>	<b>690.13</b>	<b>503.13</b>	<b>1,193.26</b>
6020 · Continuing Education	2.59	61.46	64.05	35.95	100.00
6025 · Dues & Subscriptions	393.75	9,344.12	9,737.87	5,465.67	15,203.54
6039 · Legal	42.31	1,003.95	1,046.26	587.24	1,633.50
6047 · Office Supplies	3.33	79.04	82.37	46.22	128.59
6056 · Postage	0.24	5.64	5.88	3.30	9.18
6059 · Pollution Prevention/Public Edu	256.28	916.01	1,172.29	536.00	1,708.29
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
<b>Total 6000 · Administrative Expenses</b>	<b>1,765.40</b>	<b>45,250.72</b>	<b>47,016.12</b>	<b>62,912.24</b>	<b>109,928.36</b>
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	26,546.75	1,014.01	27,560.76	1,102.82	28,663.58
<b>Total 7010 · Pumps &amp; Lines Maintenance</b>	<b>26,546.75</b>	<b>1,014.01</b>	<b>27,560.76</b>	<b>1,102.82</b>	<b>28,663.58</b>
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	17,640.07	17,640.07	10,320.08	27,960.15
7022 · Plant Maint. Parts & Service	0.00	5,730.89	5,730.89	4,226.70	9,957.59
7023 · Janitorial Supplies & Service	0.00	380.03	380.03	222.32	602.35
7024 · Main Plant Chemicals	0.00	6,795.32	6,795.32	3,974.80	10,770.12
7025 · Lab Supplies & Chemicals	0.00	0.00	0.00	0.00	0.00
7026 · SASM Supplies & Chem	0.00	-10,646.51	-10,646.51	-6,228.60	-16,875.11
7027 · Electrical & Instrument	0.00	87.70	87.70	51.30	139.00
7029 · Main Plant Sludge Disposal	0.00	3,688.12	3,688.12	2,157.68	5,845.80
<b>Total 7020 · Main Plant Maintenance</b>	<b>0.00</b>	<b>23,675.62</b>	<b>23,675.62</b>	<b>14,724.28</b>	<b>38,399.90</b>
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	-15,581.75	0.00	-15,581.75	0.00	-15,581.75
7042 · Paradise Supplies & Chemicals	1,414.56	0.00	1,414.56	0.00	1,414.56
7043 · Paradise Sludge Disposal	-184.15	0.00	-184.15	0.00	-184.15
<b>Total 7040 · Paradise Cove Plant Maint</b>	<b>-14,351.34</b>	<b>0.00</b>	<b>-14,351.34</b>	<b>0.00</b>	<b>-14,351.34</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Zone Report**  
**November 2020**

	Paradise C... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>7050 · Monitoring</b>					
7051 · Main Plant Lab Monitoring	0.00	2,136.67	2,136.67	1,250.03	3,386.70
7052 · Paradise Cove Monitoring	662.55	0.00	662.55	0.00	662.55
7053 · Chronic Toxicity Program Eval	0.00	543.84	543.84	318.16	862.00
<b>Total 7050 · Monitoring</b>	<b>662.55</b>	<b>2,680.51</b>	<b>3,343.06</b>	<b>1,568.19</b>	<b>4,911.25</b>
<b>7060 · Permits/Fees</b>					
7062 · Permits/Fees - General	0.00	2,063.54	2,063.54	999.07	3,062.61
7063 · Paradise Cove Permits/Fees	918.79	0.00	918.79	0.00	918.79
7060 · Permits/Fees - Other	0.00	2,021.41	2,021.41	1,182.40	3,203.81
<b>Total 7060 · Permits/Fees</b>	<b>918.79</b>	<b>4,084.95</b>	<b>5,003.74</b>	<b>2,181.47</b>	<b>7,185.21</b>
<b>7070 · Truck Maintenance</b>					
7071 · Fuel	20.45	485.38	505.83	283.91	789.74
7072 · Truck Maintenance	5.87	139.24	145.11	81.45	226.56
<b>Total 7070 · Truck Maintenance</b>	<b>26.32</b>	<b>624.62</b>	<b>650.94</b>	<b>365.36</b>	<b>1,016.30</b>
<b>Total 7000 · Ops &amp; Maintenance Expenses</b>	<b>13,803.07</b>	<b>32,079.71</b>	<b>45,882.78</b>	<b>19,942.12</b>	<b>65,824.90</b>
<b>8000 · Salaries and Benefits Expenses</b>					
8001 · Salaries	2,445.10	58,021.42	60,466.52	33,938.66	94,405.18
8030 · Salaries Reimbursed by SASM	0.00	-4,090.62	-4,090.62	-2,393.16	-6,483.78
8003 · Overtime	213.38	5,063.45	5,276.83	2,961.77	8,238.60
8004 · Standby Pay	165.10	3,917.87	4,082.97	2,291.69	6,374.66
8005 · Employee Incentives	51.80	1,229.20	1,281.00	719.00	2,000.00
8006 · Vacation Buyout	60.09	1,425.90	1,485.99	834.05	2,320.04
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	0.00	0.00	0.00	0.00
8012 · Wage Garnishments	0.00	0.00	0.00	0.00	0.00
8013 · Payroll Taxes	157.88	3,746.58	3,904.46	2,191.49	6,095.95
8015 · Payroll/Bank Fees	12.78	303.22	316.00	177.36	493.36
8019 · PERS Retirement					
8019.05 · PERS Retirement	354.36	8,290.17	8,644.53	5,037.30	13,681.83
8019 · PERS Retirement - Other	6.05	154.05	160.10	89.90	250.00
<b>Total 8019 · PERS Retirement</b>	<b>360.41</b>	<b>8,444.22</b>	<b>8,804.63</b>	<b>5,127.20</b>	<b>13,931.83</b>
<b>8020 · Employee Health</b>					
8020.05 · Employee Health	420.48	9,977.89	10,398.37	5,836.40	16,234.77
8021 · Employee Health Deductions	-6.42	-152.52	-158.94	-89.22	-248.16
<b>Total 8020 · Employee Health</b>	<b>414.06</b>	<b>9,825.37</b>	<b>10,239.43</b>	<b>5,747.18</b>	<b>15,986.61</b>
<b>8022 · Retiree Health</b>					
8022.05 · Retiree Health	859.55	20,396.69	21,256.24	11,930.71	33,186.95
<b>Total 8022 · Retiree Health</b>	<b>859.55</b>	<b>20,396.69</b>	<b>21,256.24</b>	<b>11,930.71</b>	<b>33,186.95</b>
<b>Total 8000 · Salaries and Benefits Expenses</b>	<b>4,740.15</b>	<b>108,283.30</b>	<b>113,023.45</b>	<b>63,525.95</b>	<b>176,549.40</b>
<b>8500 · Other Operating Expenses</b>					
8510 · Data/Alarms/IT Supp & Licensing	372.21	8,832.76	9,204.97	5,166.56	14,371.53
8515 · Safety	32.39	768.50	800.89	449.53	1,250.42
8520 · Personal Protection/Safety Wear	17.95	426.11	444.06	249.25	693.31
8530 · Telephone					
8531 · Main Plant Telephones	0.00	429.94	429.94	251.48	681.42
8532 · Paradise Cove Telephones	348.53	0.00	348.53	0.00	348.53
8533 · Pumps & Lines Telephones	173.77	305.87	479.64	0.00	479.64
<b>Total 8530 · Telephone</b>	<b>522.30</b>	<b>735.81</b>	<b>1,258.11</b>	<b>251.48</b>	<b>1,509.59</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Zone Report**  
**November 2020**

	Paradise C... (Tiburon)	Tiburon - O... (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>8540 · Utilities</b>					
8541 · Water	0.00	823.76	823.76	595.26	1,419.02
8542 · Main Plant Utilities	0.00	12,009.41	12,009.41	7,025.95	19,035.36
8543 · Paradise Cove Utilities	1,613.83	0.00	1,613.83	0.00	1,613.83
8544 · Pump Station Utilities	248.76	1,667.17	1,915.93	1,456.77	3,372.70
<b>Total 8540 · Utilities</b>	<u>1,862.59</u>	<u>14,500.34</u>	<u>16,362.93</u>	<u>9,077.98</u>	<u>25,440.91</u>
<b>Total 8500 · Other Operating Expenses</b>	<u>2,807.44</u>	<u>25,263.52</u>	<u>28,070.96</u>	<u>15,194.80</u>	<u>43,265.76</u>
<b>Total Expense</b>	<u>23,116.06</u>	<u>210,877.25</u>	<u>233,993.31</u>	<u>161,575.11</u>	<u>395,568.42</u>
<b>Net Ordinary Income</b>	-23,114.22	-200,775.45	-223,889.67	-156,241.11	-380,130.78
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>9100 · Capital Expenditures</b>					
<b>9300 · Pumps &amp; Lines Capital</b>					
9311 · Cove Rd Force Main Project					
9311.2 · Cove Rd FM - Const, Ph I	0.00	0.00	0.00	706,913.57	706,913.57
<b>Total 9311 · Cove Rd Force Main Project</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>706,913.57</u>	<u>706,913.57</u>
9314 · Portable Emergency Generators	80.56	3,463.52	3,544.08	2,026.10	5,570.18
9227.8 · Rodder/Vactor Truck	204.39	4,850.07	5,054.46	2,836.97	7,891.43
<b>Total 9300 · Pumps &amp; Lines Capital</b>	<u>284.95</u>	<u>8,313.59</u>	<u>8,598.54</u>	<u>711,776.64</u>	<u>720,375.18</u>
<b>9400 · Paradise Cove Capital</b>					
9402 · P.C. Flow Meter Replacement	19,501.62	0.00	19,501.62	0.00	19,501.62
<b>Total 9400 · Paradise Cove Capital</b>	<u>19,501.62</u>	<u>0.00</u>	<u>19,501.62</u>	<u>0.00</u>	<u>19,501.62</u>
<b>Total 9100 · Capital Expenditures</b>	<u>19,786.57</u>	<u>8,313.59</u>	<u>28,100.16</u>	<u>711,776.64</u>	<u>739,876.80</u>
<b>Total Other Expense</b>	<u>19,786.57</u>	<u>8,313.59</u>	<u>28,100.16</u>	<u>711,776.64</u>	<u>739,876.80</u>
<b>Net Other Income</b>	<u>-19,786.57</u>	<u>-8,313.59</u>	<u>-28,100.16</u>	<u>-711,776.64</u>	<u>-739,876.80</u>
<b>Net Income</b>	<u><u>-42,900.79</u></u>	<u><u>-209,089.04</u></u>	<u><u>-251,989.83</u></u>	<u><u>-868,017.75</u></u>	<u><u>-1,120,007.58</u></u>

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

Type	Date	Num	Name	Memo	Amount	Balance
<b>Bilsborough, Chad</b>						
Check	11/13/20	3181-3784	Bilsborough, Chad	2.0 Hrs. O.T. @ 1.5x	112.16	112.16
Check	11/13/20	3181-3784	Bilsborough, Chad	1.0 Hrs. O.T. @ 2.0x	74.78	186.94
Check	11/30/20	3351-3799	Bilsborough, Chad	1.0 Hrs. O.T. @ 2.0x	74.78	261.72
Check	11/30/20	3351-3800	Bilsborough, Chad	15.0 Hrs. O.T. @ 1.5x	841.23	1,102.95
Total Bilsborough, Chad					1,102.95	1,102.95
<b>Cottrell, Rulon</b>						
Check	11/13/20	3181-3786	Cottrell, Rulon	3.0 Hrs. O.T. @ 1.5x	248.58	248.58
Check	11/13/20	3181-3786	Cottrell, Rulon	40.0 Hrs. Comp Buy ...	2,209.56	2,458.14
Check	11/30/20	3351-3802	Cottrell, Rulon	10.0 Hrs. O.T. @ 1.5x	828.59	3,286.73
Total Cottrell, Rulon					3,286.73	3,286.73
<b>Dohrmann, Robin</b>						
Check	11/13/20	3181-3787	Dohrmann, Robin	4.0 Hrs. O.T. @ 1.5x	348.01	348.01
Check	11/30/20	3351-3804	Dohrmann, Robin	13.75 Hrs. O.T. @ 1.5x	1,196.27	1,544.28
Total Dohrmann, Robin					1,544.28	1,544.28
<b>Driscoll, Stephen</b>						
Check	11/13/20	3181-3789	Driscoll, Stephen	2.0 Hrs. O.T. @ 1.5x	174.00	174.00
Total Driscoll, Stephen					174.00	174.00
<b>La Torre, Daniel P.</b>						
Check	11/13/20	3181-3791	La Torre, Daniel P.	16.0 Hrs. O.T. @ 1.5x	1,262.60	1,262.60
Check	11/30/20	3351-3808	La Torre, Daniel P.	11.0 Hrs. O.T. @ 1.5x	868.04	2,130.64
Total La Torre, Daniel P.					2,130.64	2,130.64
<b>TOTAL</b>					<b>8,238.60</b>	<b>8,238.60</b>

December \*\*, 2020

To the Board of Directors of  
Sanitary District Number 5 of Marin County

We have audited the financial statements of Sanitary District Number 5 of Marin County for the year ended June 30, 2020 and have issued our report thereon dated December \*\*, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

*Our Responsibility under U.S. Generally Accepted Auditing Standards*

As stated in our engagement letter dated July 19, 2018, our responsibility, as described by professional standards, was to express an opinion about whether the financial statements prepared by management with your oversight were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

*Planned Scope and Timing of the Audit*

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions examined and the areas tested.

We began our audit as expected, which was in September 2020.

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sanitary District Number 5 of Marin County are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions

entered into by the District during the year for which there is a lack of authoritative guidance or consensus. To our knowledge, there are no significant transactions that have been recognized in the financial statements in an improper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the actuarially determined obligations of the District's pension and other postemployment benefits and the funding status of the benefits and the refinancing of the District's bond obligation. We evaluated the key factors and assumptions used in evaluating the obligations in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole except for the identified of \$154,000 of unrecorded deferred permit and connection fees.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December \*\*, 2020.

#### *Management Consultations with Other Independent Accountants*



In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

We applied certain limited procedures to the required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplemental combining schedule of revenues, expenses and changes in net position by zone, which accompany the financial statements but are not RSI. With respect to the supplementary information we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We have provided a separate letter to the Board of Directors surrounding internal controls.

This information is intended solely for the use of the Board of Directors and management of Sanitary District Number 5 of Marin County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Client: 19017 - Sanitary District Number 5 of Marin County  
 Engagement: 2020-190 - Sanitary District Number 5 of Marin County  
 Period Ending: 6/30/2020  
 Trial Balance: A-01 - TB  
 Workpaper: B-01 - Passed Adjustments Report

Account	Description	W/P Ref	Debit	Credit	Impact on P/L
<b>Proposed JE # 3</b> ✓07-02					
To pass on reversing the over accrued payable.					
2000	2000 -+ Accounts Payable		18,991		
7013	7000 -+ Ops & Maintenance Expenses:7010 -+ Pumps & Lines Maintenance:7013 -+ Emergency Line Repair			18,991	
<b>Total</b>			<u>18,991</u>	<u>18,991</u>	18,991
<b>Proposed JE # 5</b> ✓08-01					
To pass on adjusting the accrued vacation as of 06/30/20.					
8001	8000 -+ Salaries and Benefits Expenses:8001 -+ Salaries		26,674		
2010	Compensated Absences Current			26,674	
<b>Total</b>			<u>26,674</u>	<u>26,674</u>	(26,674)
<b>Proposed JE # 6</b> ✓07-02					
To pass on adjusting the payable for the project related to FY19/20.					
9530	9100 -+ Capital Expenditures:9500 -+ Undesignated Capital:9530 -+ Undesignated Cap - P & L		26,650		
1210	Accounts Receivable			25,317	
2020	Retainage Payable			1,333	
<b>Total</b>			<u>26,650</u>	<u>26,650</u>	26,650
					<u>18,967</u>

December \*\*, 2020

Board of Directors  
Sanitary District Number 5 of Marin County

In planning and performing our audit of the financial statements of Sanitary District Number 5 of Marin County as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Sanitary District Number 5 of Marin County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sanitary District Number 5 of Marin County's internal control. Accordingly, we do not express an opinion on the effectiveness of Sanitary District Number 5 of Marin County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the Organization's internal control to be a material weakness:

During the annual close, errors were made in the calculation of deferred revenue and accrued vacation. The District properly considered the need for such accruals; however errors were made in the calculations. For example, the calculation of accrued vacation took into consideration the change in compensation, however, the 2019 vacation balances were used to calculate the liability. More diligence is needed when closing the books.

This report is intended solely for the information and use of management, Board of Directors, and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

---

**FINANCIAL STATEMENTS**

**JUNE 30, 2020 AND 2019**

DISCUSSION DRAFT

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

---

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditors' Report	1-2
Management's Discussion and Analysis	3-9
Financial Statements:	
Statements of Net Position	10
Statements of Revenues, Expenses and Changes in Net Position	11
Statements of Cash Flows	12
Reconciliations of Operating Income to Cash Provided by Operating Activities	13
Notes to Financial Statements	14-33
Required Supplementary Information:	
Required Supplemental Schedule of the District's Proportionate Share of the Net Pension Liability/Asset and Related Ratios	34
Required Supplemental Schedule of the District's Pension Contributions	35
Required Supplemental Schedule of Changes in the Net OPEB Liability and Related Ratios	36
Required Supplemental Schedule of the District's OPEB Contributions	37
Required Supplemental Schedule of the District's OPEB Investment Returns	37
Supplementary Information:	
Combining Schedule of Revenues, Expenses and Changes in Net Position by Zone	38

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Sanitary District Number 5 of Marin County

We have audited the accompanying financial statements of Sanitary District Number 5 of Marin County as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Sanitary District Number 5 of Marin County as of June 30, 2020 and 2019, and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9, the required supplementary information included on pages 34-37, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency 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 do 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.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Sanitary District Number 5 of Marin County's basic financial statements. The additional information on page 38 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the 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 basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

December \*\*, 2020

# SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

---

This section of the Sanitary District Number 5 of Marin County's annual financial report presents our discussion and analysis of the District's financial performance during the year ended June 30, 2020. The financial statements are presented in a format to comply with the financial statement presentation requirements of the Governmental Accounting Standards Board.

### FINANCIAL HIGHLIGHTS

- The net position of the District's business-type activities increased by approximately \$1,398,000 during the year ended June 30, 2020.
- Total operating revenues decreased by approximately \$280,000 due to a decrease in connection and inspection fees. Nonoperating revenues decreased by approximately \$21,000 attributed to a decrease of approximately \$24,000 in interest income.
- Total operating expenses for the year ended June 30, 2020 increased by approximately \$743,000 compared to the year ended June 30, 2019. The increase in operating expenses was principally attributed to increases in salaries and benefits of approximately \$397,000, and an increase in maintenance and repairs and of approximately \$227,000.
- There were no increases in customer rates during the year ended June 30, 2020.
- During the year ended June 30, 2020 the District refinanced its previously issued bonds with a direct borrowing. The District incurred costs of \$95,171 related to the refinancing. The interest expense incurred was reduced by approximately \$211,000.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements including related disclosures, and required supplementary information. The basic financial statements include one kind of statement that present both a short-term and long-term view of the District: Proprietary enterprise fund-type statements offer short and long-term financial information about the activities that the District operates like businesses, such as the District's wastewater collection and treatment system.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that provides more data about the District's pension plans. Figure A-1 (see following page) summarizes the major features of the District's financial statements, including the portion of the District they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.



**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**JUNE 30, 2020 AND 2019**

---

**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

**FIGURE A-1 Major Financial Statement Features**

	<b>Basic Financial Statements</b>
<b>Scope</b>	Activities the District operates similar to private businesses; the wastewater collection and treatment systems.
<b>Required financial statements</b>	Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; Statement of Cash Flows.
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic measurement focus.
<b>Type of asset/liability information</b>	All assets and liabilities, both financial and capital, and short-term and long-term focus.
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is received.

**Basic Financial Statements**

The basic financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of revenues, expenses, and changes in net position regardless of when cash is received or paid.

The basic financial statements report the District's *net position* and how it has changed. Net position – the difference between the District's assets and liabilities – is one way to measure the District's financial health, or *position*.

Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The basic financial statements of the District consist of one category:

**Business-type activities** – The District charges fees to help it cover the costs of certain services it provides. All of the District's operations are accounted for in this category. The District uses proprietary enterprise fund type accounting principles to account for all operations. Proprietary accounting provides both long-and short-term financial information.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2020 AND 2019**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**TABLE A-1: Net Position of the District**

	2020	2019	Increase (Decrease) Over 2019	Percent Increase (Decrease)	2018	Increase (Decrease) Over 2018
Cash, including board reserves	\$ 15,953,792	\$ 15,078,854	\$ 874,938	5.80%	\$ 13,115,362	\$ 1,963,492
Capital assets	19,228,004	19,149,116	78,888	0.41%	19,743,735	(594,619)
Other assets and deferred outflows of resources	1,130,863	1,387,269	(256,406)	-18.48%	1,603,274	(216,005)
<b>Total assets and deferred outflows of resources</b>	<b>36,312,659</b>	<b>35,615,239</b>	<b>697,420</b>	<b>1.96%</b>	<b>34,462,371</b>	<b>1,152,868</b>
Current liabilities	1,330,851	1,197,939	132,912	11.10%	1,492,914	(294,975)
Net pension and OPEB liabilities and related deferred inflows of resources	1,185,031	1,453,323	(268,292)	-18.46%	1,829,561	(376,238)
Bond payable, and note payable from direct borrowing, and related deferred inflows of resources	7,374,264	7,939,093	(564,829)	-7.11%	8,483,840	(544,747)
<b>Total liabilities and deferred inflows of resources</b>	<b>9,890,146</b>	<b>10,590,355</b>	<b>(700,209)</b>	<b>-6.61%</b>	<b>11,806,315</b>	<b>(1,215,960)</b>
<b>Net position:</b>						
Net investment in capital assets	11,328,004	10,665,275	662,729	6.21%	10,732,456	(67,181)
Unrestricted	15,094,509	14,359,609	734,900	5.12%	11,923,600	2,436,009
<b>Total net position</b>	<b>\$ 26,422,513</b>	<b>\$ 25,024,884</b>	<b>\$ 1,397,629</b>	<b>5.58%</b>	<b>\$ 22,656,056</b>	<b>\$ 2,368,828</b>

**Net Position.** The District's total net position increased by \$1,397,629 during the year ended June 30, 2020. This increase is discussed in detail on the following page. The \$700,209 decrease in liabilities and deferred inflows of resources is attributed principally to the reduction in bond payable of \$449,577.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2020 AND 2019**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)**

**TABLE A-2 Condensed Revenues, Expenses and Changes in Net Position**

	2020	2019	Increase (Decrease) Over 2019	Percent Increase (Decrease)	2018	Increase (Decrease) Over 2018
Operating revenues	\$ 5,374,515	\$ 5,654,446	\$ (279,931)	-4.95%	\$ 5,727,360	\$ (72,914)
Nonoperating revenues	1,499,193	1,520,579	(21,386)	-1.41%	1,269,778	250,801
Total revenues	6,873,708	7,175,025	(301,317)	-4.20%	6,997,138	177,887
Operating expenses	5,278,679	4,534,797	743,882	16.40%	4,729,724	(194,927)
Nonoperating expenses	210,764	271,400	(60,636)	-22.34%	302,612	(31,212)
Total expenses	5,489,443	4,806,197	683,246	14.22%	5,032,336	(226,139)
Change in net assets	1,384,265	2,368,828	(984,563)	-41.56%	1,964,802	404,026
Capital contribution	13,364	-	13,364	100.00%	-	-
Net position - beginning of period	25,024,884	22,656,056	2,368,828	10.46%	20,691,254	1,964,802
Net position - end of period	\$ 26,422,513	\$ 25,024,884	\$ 1,397,629	5.58%	\$ 22,656,056	\$ 2,368,828

Overall, during the year ended June 30, 2020, there was a decrease of \$301,317, or about 4.20 percent, in total revenues from last fiscal year. This was principally due to a decrease of connection and inspection fees and interest income of approximately \$292,000. Revenue from connection and inspection fees and property tax fluctuate yearly.

The District's total expenses for the year ended June 30, 2020 increased by \$683,246, or about 14.22 percent, compared to total expenses for the year ended June 30, 2019. Salaries and benefits costs increased by \$396,765 principally due to the amortization of pension and OPEB costs and the increase in staffing. There was also an increase in maintenance and repairs of approximately \$227,000.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2020 AND 2019**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**TABLE A-3 District Investment in Capital Assets, Net of Accumulated Depreciation**

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	Increase (Decrease) Over 2019	Percent Increase (Decrease)
Land	\$ 49,295	\$ 49,295	\$ -	0.00%
Main and Paradise Cove plants	10,421,237	11,656,168	(1,234,931)	-10.59%
Sewer line and pump stations	8,563,449	7,259,523	1,303,926	17.96%
Plant equipment, vehicles, and other equipment	<u>194,023</u>	<u>184,130</u>	9,893	5.37%
Total capital assets	<u>\$ 19,228,004</u>	<u>\$ 19,149,116</u>	<u>\$ 78,888</u>	0.41%

**Capital Assets**

There was a net increase in capital assets of \$78,888 during the year ended June 30, 2020 mainly due to current year's depreciation of \$1,568,300 and as the District added \$1,840,479 of improvements during the year ended June 30, 2020. This included approximately \$1,600,000 toward sewer lines improvements.

**Long-Term Debt**

In fiscal year 2012, the District's Financing Authority issued \$10,935,000 in revenue bonds to provide financing for the Main Plant Rehabilitation Project. Because of the financial condition of the District, the bonds were sold at a \$1,076,031 premium that effectively reduced the overall interest rate on the District's bonds. Principal and interest payments began in fiscal year 2013.

In March 2020, the District was able to refinance the outstanding balance of the revenue bonds, \$7,205,000, with a direct borrowing. The new loan has a principal balance of \$7,900,000, a term of twelve years, and an interest rate of 2.48%. There were approximately \$95,000 of debt refinancing costs.

# SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

### ECONOMIC FACTORS AND NEXT YEAR'S OPERATING PLAN AND RATES

Several major changes in the District's financial capabilities and operations are anticipated in the future.

The largest item of concern that will impact District income for the upcoming year and the following year would be the closing of several restaurants in the District's service area. Several restaurants have closed down, either permanently, or temporarily for remodels. These closures effect the District's anticipated annual income. Also, beginning in March 2020, the world was impacted by Covid-19 which shuttered businesses and hindered construction as a result. We still don't know what the final financial impact will be to the District as result of Covid-19 government mandated closures, but we currently estimate a loss of commercial income for fiscal year 2021-2022 to be above \$100K.

During Fiscal Year 2019-2020, the District determined there is an urgent need for significant capital improvements. These needs primarily deal with the aging infrastructure of the District's wastewater collection system. Future large capital improvement projects impacting District operations include the Cove Road Force Main Rehabilitation Project and several other force main replacement projects. These projects are major rehabilitations of central pump stations in both Tiburon and Belvedere District service areas. Capital improvement work will continue on the collection system, according to the 10-year CIP Program. Inflow and Infiltration (I&I) remains one of the District's highest items of concern, as reducing I&I requires a comprehensive plan and adequate funding to achieve results. I&I effects the District's National Pollutant Discharge Elimination System permit, which has compliance objectives, regulated by the California Regional Water Quality Control Board.

Currently the District is in the process of replacing the control panels at pump station sites, as the existing ones become obsolete, as well as for standardization purposes. The same is true for the emergency generators serving the pump stations. During the year ended June 30, 2019, the District updated its 10-year Capital Improvement Program (CIP). The CIP process included comprehensively evaluating and assessing the capital work completed in recent years and identifying future improvements, which could be required in the sanitary sewer collection system as well as both of the District's treatment plants. The CIP includes projected costs for proposed improvements (at present-day market value) and an anticipated schedule for completion. The District owns and maintains a total of 24 pump stations and two treatment plants which are critical to the operation of the District. The impact of the District's update to the CIP pertaining to the operations of the District will be evaluated annually, now that the District has identified sixteen million dollars of anticipated projects through 2028.

As of 2019, the Tiburon Collection system has an estimated \$4,950,000 of capital work identified in the 10-yr CIP. The Belvedere Collections system has an estimated \$5,675,000 of capital work identified in the 10-yr CIP. The Main Plant has an estimated \$2,580,000 of capital work identified in the 10-yr CIP. The Paradise Cove Plant has an estimated \$865,000 of capital work identified in the 10-yr CIP. As of June 30, 2019, the District has replaced all five (5)

# SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020 AND 2019

---

### ECONOMIC FACTORS AND NEXT YEAR'S OPERATING PLAN AND RATES

emergency generators in the Tiburon Zone, as well as nine (9) control panels. In the Belvedere Zone, 1 of the 3 emergency generators have been replaced, and a total of ten (10) out of thirteen (13) control panels have been replaced; the remaining generators and control panels are scheduled for replacement over the next three years (or less).

The projects and estimates were determined during the year ended June 30, 2019, and do not include future upgrades that may be required by future National Pollutant Discharge Elimination System (NPDES) permits, specifically those involving the Nutrient Order. The District is currently participating in the second Nutrient Order issued by the Regional Water Quality Control Board (RWQCB). Order No. R2-2019-0017 requires both treatment plants to sample and provide data results to the Regional Board through June 30, 2024, for its nutrient discharge into the bay. The current collected data is used to study the effect treatment plant dischargers have on the bay. It is anticipated the results of this second permit will lead to a third permit, in which it will require additional funding from the dischargers to further collect and study the issue of nutrients in the SF Bay and the continued effects dischargers have on it. For more information regarding nutrient orders please visit:

[https://www.waterboards.ca.gov/sanfranciscobay//water\\_issues/programs/planningtmdls/amendments/estuaryne.html](https://www.waterboards.ca.gov/sanfranciscobay//water_issues/programs/planningtmdls/amendments/estuaryne.html)

One other potential change facing the District is that of Bio-Solids Management and Disposal. Diminishing options to dispose of bio-solids coupled with new regulations requiring diversion of organics from landfill will create a greater risk of significant cost increases for small Districts like ours, to dispose of Bio-Solids, as well as requiring far more complex management programs. It is anticipated that costs could potentially double for bio-solids management if landfill disposal is eliminated as an option as a result of SB1383 requirements. As of June 30, 2020, Sanitary District No. 5 of Marin County has completed a Bio-Solids Management Plan providing the District with alternatives for Bio-Solids disposal and re-use options.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Manager, Sanitary District Number 5 of Marin County, 2001 Paradise Drive, Tiburon, California, 94920.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**STATEMENTS OF NET POSITION  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b><u>ASSETS</u></b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 6,387,952	\$ 6,258,148
Accounts receivable	194,627	181,382
Prepaid expenses	67,154	77,581
<b>Total current assets</b>	<b>6,649,733</b>	<b>6,517,111</b>
<b>Other Assets:</b>		
Board restricted investments	9,565,840	8,820,706
Net pension asset	103,967	264,314
Capital assets, net of accumulated depreciation	19,228,004	19,149,116
<b>Total other assets</b>	<b>28,897,811</b>	<b>28,234,136</b>
<b>Total Assets</b>	<b>35,547,544</b>	<b>34,751,247</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension related	579,586	740,352
OPEB related	185,529	123,640
<b>Total Deferred Outflows of Resources</b>	<b>765,115</b>	<b>863,992</b>
<b><u>LIABILITIES</u></b>		
<b>Current Liabilities:</b>		
Accounts payable	330,391	345,353
Compensated absence liability	133,203	135,675
Accrued interest payable	50,341	83,837
Deferred permit revenue	156,916	88,326
Current portion of note payable from direct borrowing	660,000	-
Current portion of bond payable	-	544,748
<b>Total current liabilities</b>	<b>1,330,851</b>	<b>1,197,939</b>
<b>Long-term liabilities:</b>		
Net OPEB liability	848,588	889,289
Note payable from direct borrowing	7,240,000	-
Bond payable	-	7,939,093
<b>Total long-term liabilities</b>	<b>8,088,588</b>	<b>8,828,382</b>
<b>Total Liabilities</b>	<b>9,419,439</b>	<b>10,026,321</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension related	307,706	520,401
Deferred amount on debt refunding	134,264	-
OPEB related	28,737	43,633
<b>Total Deferred Inflows of Resources</b>	<b>470,707</b>	<b>564,034</b>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	11,328,004	10,665,275
Unrestricted	15,094,509	14,359,609
<b>Net Position</b>	<b>\$ 26,422,513</b>	<b>\$ 25,024,884</b>

See accompanying notes to the financial statements.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Operating Revenues:</b>		
Sewer service charges	\$ 5,036,528	\$ 5,023,909
Connection and inspection fees	254,658	522,344
Maintenance agreements	65,505	85,203
Other	17,824	22,990
Total operating revenues	<u>5,374,515</u>	<u>5,654,446</u>
<b>Operating Expenses:</b>		
Salaries and benefits	2,123,459	1,726,694
Utilities	237,587	228,729
Line cleaning and inspection	239,609	213,353
Supplies (chemicals)	186,674	189,255
Contracted and professional services	199,407	166,841
Telephone and internet	103,131	110,707
Maintenance and repairs	316,436	89,122
Other operating costs	106,412	84,551
Monitoring	81,328	69,107
Other administrative costs	71,740	60,290
Liability and property insurance	44,596	40,594
Depreciation	1,568,300	1,555,554
Total operating expenses	<u>5,278,679</u>	<u>4,534,797</u>
<b>Operating Income</b>	<u>95,836</u>	<u>1,119,649</u>
<b>Non-Operating Revenues (Expenses):</b>		
Property taxes	1,218,544	1,215,923
Investment income	280,649	304,656
Loss on disposal of capital assets	(56,162)	(1,189)
Interest expense	(59,431)	(270,211)
Refinancing costs	(95,171)	-
Total net non-operating revenues (expenses)	<u>1,288,429</u>	<u>1,249,179</u>
<b>Increase in Net Position Before Capital Contributions</b>	1,384,265	2,368,828
<b>Contributed Capital</b>	13,364	-
<b>Net Position, Beginning of Year</b>	<u>25,024,884</u>	<u>22,656,056</u>
<b>Net Position, End of Year</b>	<u>\$ 26,422,513</u>	<u>\$ 25,024,884</u>

See accompanying notes to the financial statements.



**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>Cash Flows from Operating Activities:</b>		
Cash receipts from:		
Sewer service charges	\$ 5,023,283	\$ 4,829,342
Connection and inspection fees	323,248	496,574
Other operating sources	83,329	108,193
Total cash receipts	5,429,860	5,434,109
Cash paid for:		
Salaries and benefits	(2,116,558)	(1,806,016)
Utilities	(241,670)	(228,369)
Contracted and professional services	(202,741)	(152,668)
Supplies (chemicals)	(175,309)	(196,607)
Line cleaning and inspection	(218,122)	(134,863)
Other expenses	(772,054)	(518,668)
Total cash paid	(3,726,454)	(3,037,191)
Net cash provided by operating activities	1,703,406	2,396,918
<b>Cash Flows from Investing Activities:</b>		
Interest income	280,649	304,656
Net cash provided by investing activities	280,649	304,656
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Interest paid on bond debt	(167,676)	(339,950)
Payment on bond debt	(470,000)	(460,000)
Property additions	(1,703,349)	(1,154,055)
Contributed capital	13,364	-
Net cash used for capital and related financing activities	(2,327,661)	(1,954,005)
<b>Cash Flows from Non-Capital and Related Financing Activities:</b>		
Property taxes collected	1,218,544	1,215,923
Net cash provided by non-capital and related financing activities	1,218,544	1,215,923
<b>Net Increase in Cash and Cash Equivalents, and Board Restricted Investments</b>	874,938	1,963,492
<b>Cash and Cash Equivalents, and Board Restricted Investments, Beginning of Year</b>	15,078,854	13,115,362
<b>Cash and Cash Equivalents, and Board Restricted Investments, End of Year</b>	\$ 15,953,792	\$ 15,078,854
<b>Reconciliation of Cash and Cash Equivalents, and Board Restricted Investments to Amounts Reported on the Statement of Net Position:</b>		
Cash and cash equivalents	\$ 6,387,952	\$ 6,258,148
Board restricted investments	9,565,840	8,820,706
	\$ 15,953,792	\$ 15,078,854

See accompanying notes to the financial statements.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**RECONCILIATIONS OF OPERATING INCOME TO CASH**  
**PROVIDED BY OPERATING ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
<b>Operating Income</b>	\$ 95,836	\$ 1,119,649
Add or deduct items not requiring the use of cash:		
Depreciation	1,568,300	1,555,554
Changes in assets and liabilities:		
Increase in accounts receivable	(13,245)	(100,063)
Decrease (increase) in prepaid expenses	10,427	(7,501)
Decrease in accounts payable	(14,962)	(73,220)
Decrease in compensated absence liability	(2,472)	(19,062)
Increase (decrease) in deferred permit revenue	68,590	(25,770)
Net pension liability	160,347	(847,661)
Change in deferred pension outflows and inflows of resources	(51,929)	839,359
Net OPEB liability	(40,701)	(70,375)
Change in deferred OPEB outflows and inflows of resources	(76,785)	26,008
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 1,703,406</b>	<b>\$ 2,396,918</b>

See accompanying notes to the financial statements.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

---

**1. THE ORGANIZATION**

Sanitary District Number 5 of Marin County (District) was created on March 17, 1947 as a special district under Provision of the Sanitary District Act of 1923 by a reorganization of previously created districts into a single sanitary district, and it is governed by five elected Directors. The District is an independent special district that provides sewage collection services to a portion of the Town of Tiburon and Belvedere, California. The District is a proprietary fund, also referred to as an enterprise fund, which is a fund established by governmental agencies to account for goods and services provided to the general public that are financed primarily through user charges.

The accompanying financial statements present the District and its component unit, an entity for which the District is considered to be financially accountable. The District has one blended component unit, the Tiburon/Belvedere Wastewater Financing Authority (Authority) which is governed by the District's Board of Directors. The District is responsible for all of the Authority's obligations. The transactions between the Authority and the District have been eliminated from the accompanying financial statements and the Authority's transactions are reported as part of the District's financial activities. Separate financial statements for the Authority are not available.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Significant accounting policies are described below to enhance the usefulness of the financial statements to the reader.

**Basis of Presentation and Accounting** - The activities of the District are accounted for in a single enterprise fund using the accrual basis of accounting. The District is engaged in only business-type activities and the District's basic financial statements consist of only the financial statements required for enterprise funds. These include management's discussion and analysis, a statement of net position, a statement of revenues, expenses, and changes in net position, a statement of cash flows, these notes to the basic financial statements, and required supplementary information.

Proprietary enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to the households and commercial and public facilities in the district for sewer service. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The District, as authorized by its Board of Directors, charges new users a fee to pay for capital improvements necessitated by their addition. Fees received have been treated as contributed capital and have been expended solely on infrastructure improvements.

**Cash and Cash Equivalents, and Board Restricted Investments:** Cash includes amounts in demand deposits.

Required disclosures relating to investments include the following components: interest rate risk and credit risk. The credit risk disclosure includes the following components: overall risk, custodial risk and concentration of risk. Investments are reported in the statement of net position at fair value. Changes in fair market value that occur during the fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

The District participates in an investment pool managed by the State of California and regulated by California government code Section 16429 known as the Local Agency Investment Fund (LAIF), which has invested a portion of the pooled funds in structured notes and asset-backed securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, the structured notes and asset-backed securities are subject to market risk as to change in interest rates. Investments in LAIF are highly liquid and available virtually on demand. Consequently, the investment has been treated as a cash equivalent in the accompanying statements of net position and statements of cash flows.

**Receivables, Property Taxes and Sewer Service Revenues:** Property taxes are levied as of July 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Marin collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The District receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the District. The District recognizes property tax revenues in the fiscal year in which they are due to the District and accrues as receivable such taxes. Accordingly, the District provides for no allowance for doubtful accounts.

Sewer service fees (used to supplement tax revenues) are set by the District based upon rates applied to the number of equivalent dwelling units (EDUs). For residential properties the rate is one EDU per living unit. Commercial properties are charged EDUs based on a calculation derived from water flow. The sewer service fees are incorporated into the property tax billings, and such fees are due in two equal installments on December 10 and April 10

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020 AND 2019**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Receivables, Property Taxes and Sewer Service Revenues, continued:** following the assessment date. The District recognizes these fees as revenues in the year earned, which is also the year in which the service is provided to properties within the District. Under the Teeter Plan arrangement discussed above, the County remits substantially all of the sewer fees to the District each year, and the County bears the burden of any uncollectible accounts. Therefore, the District does not provide for an allowance for uncollectible accounts or bad debts.

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets (mainly the existing wastewater system), are reported in the financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at cost. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend assets lives are expensed. Major outlays for capital assets and improvements are capitalized as projects are constructed. The portion of interest expense related to spent debt proceeds incurred during the construction phase of capital assets of business-type activities was included as part of the capitalized value of the assets constructed. Depreciation is computed using the straight-line method over the estimated lives of the assets as follows:

Treatment plants	5-40 years
Subsurface lines and pump stations	7-60 years
Equipment and vehicles	5-12 years

**Compensated Absences:** The District accrues a liability for vacation and other qualified paid time off earned but not yet taken. The District does not provide for payment of unused sick leave at termination dates.

**Pensions:** For purposes of measuring the net pension liability/asset, deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Agency's California Public Employees Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Post-Employment Benefits (OPEB):** For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the District Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Deferred Outflows and Inflows:**

**Deferred amount on debt refunding** – Unamortized gains and losses from current or advance debt refunding result in deferred outflows of resources. This amount is amortized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.

**Pension and OPEB** - The District recognizes deferred outflows and inflows of resources pursuant to GASB Statement Number 68 and 75. A deferred outflow of resources is defined as a consumption of net asset (net position) by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

**Net Position:** The financial statements utilize a net position presentation. Net positions are categorized as follows:

- Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt against the acquisition, construction or improvement of those assets.
- Restricted Net Position - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. As of June 30, 2020 and 2019, there is no restricted net position.
- Unrestricted Net Position - This component of net position consists of net position that are not included in the determination of net investment in capital assets or the restricted component of net position.

**Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**3. CASH AND CASH EQUIVALENTS AND BOARD RESTRICTED INVESTMENTS**

Cash and cash equivalents and board restricted investments consisted of the following as of June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Available for operations:		
Demand deposits with banks	\$ 578,493	\$ 459,872
LAIF investment fund	5,809,459	5,798,276
Total current	<u>6,387,952</u>	<u>6,258,148</u>
Board restricted investments:		
LAIF investment fund	<u>9,565,840</u>	8,820,706
Total cash & investments (considered cash equivalents)	<u>\$ 15,953,792</u>	<u>\$ 15,078,854</u>

Board restricted reserves are specified for:

	<u>2020</u>	<u>2019</u>
Capital improvements	\$ 6,901,482	\$ 6,693,203
Working capital reserve	949,653	699,353
Pension plan reserve	714,705	428,150
Disaster	1,000,000	1,000,000
Total board restricted reserves	<u>\$ 9,565,840</u>	<u>\$ 8,820,706</u>

The District's investment policy is to maintain its operating funds in a local bank and invest idle funds and Board designated reserves with LAIF which is permitted by California law.

LAIF allows local agencies such as the District to participate in a Pooled Money Investment Account managed by the State Treasurers Office and overseen by the Pooled Money Investment Board and State Treasurer investment committee. A Local Agency Investment Advisory Board oversees LAIF. The investments with LAIF are not classified for credit risk due to their diverse nature and are stated at cost, which approximates fair value. The total amount invested by all public agencies in LAIF, as of June 30, 2020, was approximately \$103.3 billion with an average life of 191 days. Of that amount, 99.41% was invested in non-derivative financial products and 0.59% in structured notes and asset-based securities.

**Custodial Credit Risk – Deposits:** Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy for deposits is that they will be made in institutions in California and they will be insured or collateralized in accordance with section 53562 of the California Government Code. At June 30, 2020, \$333,311 of the District's bank balances was exposed to custodial credit risk.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020 AND 2019**

**3. CASH AND CASH EQUIVALENTS AND BOARD RESTRICTED INVESTMENTS  
(continued)**

**Custodial Credit Risk – Investments:** Custodial risk related to LAIF is mitigated by the oversight provided by independent Boards and extremely conservative nature of the investment policy.

Interest rate risk associated with LAIF investments is mitigated by the short-term nature of the large majority of their investments and the strict limitation on the type of investments made.

**4. CAPITAL ASSETS**

Changes in the District’s property, equipment and improvements and accumulated depreciation for the years ended June 30, 2019 and 2020 is summarized as follows:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
Capital asset, not being depreciated - Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	27,030,847	79,142	-	27,109,989
Paradise Cove plant	1,986,589	294	-	1,986,883
Sewer line and pump stations	13,659,819	882,688	(10,195)	14,532,312
Plant equipment, vehicles and and other equipment	<u>560,939</u>	<u>-</u>	<u>(6,105)</u>	<u>554,834</u>
Total capital assets, being depreciated	<u>43,238,194</u>	<u>962,124</u>	<u>(16,300)</u>	<u>44,184,018</u>
<u>Accumulated Depreciation:</u>				
Main plant	15,727,555	1,155,090	-	16,882,645
Paradise Cove plant	503,882	54,177	-	558,059
Sewer line and pump stations	6,973,127	308,668	(9,006)	7,272,789
Plant equipment, vehicles and and other equipment	<u>339,190</u>	<u>37,619</u>	<u>(6,105)</u>	<u>370,704</u>
Total accumulated depreciation	<u>23,543,754</u>	<u>1,555,554</u>	<u>(15,111)</u>	<u>25,084,197</u>
Total capital assets, being depreciated, net	<u>19,694,440</u>	<u>(593,430)</u>	<u>(1,189)</u>	<u>19,099,821</u>
Capital assets - net	<u>\$ 19,743,735</u>	<u>\$ (593,430)</u>	<u>\$ (1,189)</u>	<u>\$ 19,149,116</u>



**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**4. CAPITAL ASSETS (continued)**

	Balance June 30, 2019	Additions	Transfers/ Deletions	Balance June 30, 2020
Capital asset, not being depreciated - Land	\$ 49,295	\$ -	\$ -	\$ 49,295
Capital assets, being depreciated:				
<u>Historical Cost:</u>				
Main plant	27,109,989	19,588	(120,005)	27,009,572
Paradise Cove plant	1,986,883	-	(5,936)	1,980,947
Sewer line and pump stations	14,532,312	1,631,514	(109,707)	16,054,119
Plant equipment, vehicles and and other equipment	554,834	52,248	(28,213)	578,869
Total capital assets, being depreciated	44,184,018	1,703,350	(263,861)	45,623,507
<u>Accumulated Depreciation:</u>				
Main plant	16,882,645	1,145,847	(68,953)	17,959,539
Paradise Cove plant	558,059	54,182	(2,498)	609,743
Sewer line and pump stations	7,272,789	327,588	(109,707)	7,490,670
Plant equipment, vehicles and and other equipment	370,704	40,683	(26,541)	384,846
Total accumulated depreciation	25,084,197	1,568,300	(207,699)	26,444,798
Total capital assets, being depreciated, net	19,099,821	135,050	(56,162)	19,178,709
Capital assets - net	\$ 19,149,116	\$ 135,050	\$ (56,162)	\$ 19,228,004

The District has signed one construction contract for approximately \$1,972,000 which has not commenced as of June 30, 2020.

**5. LONG-TERM OBLIGATIONS**

The Tiburon/Belvedere Wastewater Financing Authority, a joint powers authority, is governed by the same board of directors as the District's board of directors. In February 2012, the Authority issued \$10,935,000 of revenue bonds, at a premium of \$1,076,031, to provide financing for the rehabilitation and renovation of the District's main treatment plant. The District entered into an installment agreement with the Authority to make installment payments in amounts sufficient to provide for the payment of all future bond principal and interest when due. The Authority's receivable and payable by the District have been eliminated from the accompanying financial statements as the Authority is deemed a component unit of the District, and revenue bonds are reported as a long-term obligation of the District.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

---

**5. LONG-TERM OBLIGATIONS (continued)**

The bonds bear interest at rates from 0.25 percent to 5.0 percent, mature each October 1<sup>st</sup> through 2031, and interest is payable each October 1<sup>st</sup> and April 1<sup>st</sup> commencing October 1, 2012. The original bond offering consisted of \$5,205,000 in serial bonds maturing in various amounts through 2022 and \$5,730,000 in term bonds maturing October 1, 2031. The serial bonds maturing on or before October 1, 2021 are not subject to optional redemption prior to their stated maturity.

Bonds maturing on or after October 1, 2022 are subject to redemption at the option of the Authority from any available source of funds without premium. The term bonds are subject to mandatory sinking fund redemption in various amounts commencing October 1, 2023.

During the year ended June 30, 2020, the bonds were refinanced with a direct borrowing. The principal balance outstanding on the bond payable was \$7,205,000. The new direct borrowing loan was for \$7,900,000, of which \$95,171 covered loan fees. The remaining proceeds, \$7,804,829, were placed in an escrow fund to be used to pay the interest and principal payments of the bonds maturing on or before October 2021. The new loan has a maturity date of October 1, 2031 and accrues interest at a rate of 2.48%. The difference between the cash paid to refund the debt, \$7,804,829, and the outstanding balance of the bond payable and previous bond premium of \$734,093, are recorded as a deferred inflow of resources – deferred amount on debt refunding and are being amortized over the life of the loan.

The District has pledged all net revenues of its system to the obligations. This pledge constitutes a lien on the District’s net revenues. The pledge and lien exclude any ad valorem property taxes, special assessments, or special taxes levied for the purpose of paying general obligation bonds, special assessments, or special tax obligations of the District. In addition, the District is obligated to generate system net revenues equal to at least 125 percent of all installment payments and principal and interest payments on any parity debt. The outstanding principal balance on the note payable from direct borrowing was \$7,900,000 as of June 30, 2020. The outstanding principal balance on the bond payable was \$7,675,000 as of June 30, 2019.

The future debt service on the direct borrowing loan and interest is as follows:

<u>year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 660,000	\$ 191,042	\$ 851,042
2022	580,000	172,360	752,360
2023	595,000	157,790	752,790
2024	610,000	142,848	752,848
2025	625,000	127,534	752,534
2026-2030	3,360,000	394,692	3,754,692
2031-2032	1,470,000	36,704	1,506,704
Total	<u>\$ 7,900,000</u>	<u>\$ 1,222,970</u>	<u>\$ 9,122,970</u>

# SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020 AND 2019

---

### 5. LONG-TERM OBLIGATIONS (continued)

The District expects that the debt service on the bonds will be less than 35 percent of system net revenues as defined in the financing documents. Total principal and interest paid during the years ended June 30, 2020 and 2019 was \$637,676 and \$799,950, respectively. During the years ended June 30, 2020 and 2019 total zone system net revenues as defined were \$1,779,697 and \$2,639,039, respectively.

The \$134,264 of the gain on the defeasance will be amortized at approximately \$12,000 per year over the next eleven years.

Amortization for the years ended June 30, 2020 and 2019 was \$74,748 and \$67,438, respectively.

### 6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES

**Plan Description:** Employees of the District are provided with pension benefits under one of two plans depending on the employee's hire date. The plans are part of a cost-sharing multiple-employer public employee pool of similar organizations administered by the California Public Employees Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for participating California public entities. Benefits provisions and all other requirements are established by State Statute and District Ordinances. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for CalPERS. That report may be obtained from their website, [calpers.gov](http://calpers.gov).

**Benefits Provided:** CalPERS provides retirement, disability and death benefits to plan members and beneficiaries. For employees hired before 2013, retirement benefits are determined as 2.7 percent of the employee's single highest year of compensation times the employee's years of service. Employees with 5 years of continuous service are eligible to retire at age 55. Employees hired after 2012, retirement benefits are determined as 2.0 percent of the employee's highest 3-year average compensation times the employee's years of service. Employees with 5 years of continuous service are eligible to retire at age 60.

**Contributions:** Contribution requirements of active employees and the Districts are established and may be amended by the District. Employees hired before 2013 are required to contribute 8.0% of their annual pay. As a benefit to those employees, the District paid 75% of the employee required contributions during the years ended June 30, 2020 and 2019. The total amount paid by the District on behalf of employees totaled \$37,089 and \$50,401 for the years ended June 30, 2020 and 2019, respectively. Employees hired after 2012 are required to contribute 6.25% of their annual pay. The District did not pay any of the required employee contribution. The District's contractually required contribution rate for employees hired before 2012 was 13.182% and 12.21% of wages for the years ended June 30, 2020 and 2019, respectively. The District's contractually required contribution rate for employees hired after 2012 was 6.985% and 6.84% of wages for the years ended June 30, 2020 and 2019,

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)**

respectively. The rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plans from the District were \$248,708 and \$109,652 for the years ended June 30, 2020 and 2019, respectively. The District's proportionate share of employer contributions allocated to its CalPERS account was \$400,155 and \$363,939 for the measurement years ended June 30, 2019 and 2018, respectively.

**Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Amounts reflected are aggregate amounts for both plans as amounts related to post 2012 employees are minor in comparison to pre-2012 amounts):**

At June 30, 2020, the District reported an asset of \$103,967 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2019, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District's proportion of the net pension liabilities was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating public entities, actuarially determined. At June 30, 2019 and 2018, the District's proportion was -0.001 percent and -0.003 percent, respectively.

For the years ended June 30, 2020 and 2019, the District recognized pension expense of \$116,289 and \$101,994, respectively. At June 30, 2020 and 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

As of June 30, 2020	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ (7,221)	\$ (559)
Changes of assumptions	(4,958)	(1,757)
Net difference between projected and actual earnings on pension plan investments	1,818	-
Differences between actual contributions and proportionate share of contributions	228,834	215,751
Change in employer proportion	112,405	94,271
District contributions subsequent to the measurement date	248,708	-
Total	<u>\$ 579,586</u>	<u>\$ 307,706</u>

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**6. CALPERS RETIREMENT PLAN AND RELATED LIABILITIES (continued)**

As of June 30, 2019	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 6,690
Changes of assumptions	-	22,748
Net difference between projected and actual earnings on pension plan investments	-	1,307
Changes in proportion and differences between District contributions and proportionate share of contributions	630,700	-
District contributions subsequent to the measurement date	<u>109,652</u>	<u>489,656</u>
Total	<u>\$ 740,352</u>	<u>\$ 520,401</u>

The \$109,652 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ 3,440
2022	50,015
2023	(29,915)
2024	(368)
Total	<u>\$ 23,172</u>

**Actuarial Assumptions:** The total pension liabilities in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

---

**6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)**

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchase Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

**Discount Rate:** The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**6. CALPERS RETIREMENT PLANS AND RELATED LIABILITIES (continued)**

The table below reflects long-term expected real rate of return by asset class.

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10 (b)	Real Return Years 11+ (c)
Global equity	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%
Inflation assets	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(a) In the Systems's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.0% used for this period.

(c) An expected inflation of 2.92% used for this period.

**Sensitivity of the District's Proportionate Share of the Net Pension Liabilities/Assets to Changes in the Discount Rate:** The following presents the District's proportionate share of the net pensions liability/asset calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability (asset)	\$ 1,180,958	\$ (103,967)	\$ (1,164,590)

In December 2016 CalPERS' Board of Administration decided to lower the discount rate and investment rate of return assumptions that are used in the calculation of the net pension liability. The rates will decrease to 7.00% by the fiscal year ending June 30, 2020. The impact on the District's financial statements will be an increase in the District's proportionate share of the net pension liability.

**Pension Plans' Fiduciary Net Position:** Detailed information about the pension plans' fiduciary net position is available in the separately issued CalPERS financial report.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020 AND 2019**

---

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

**Plan Description:** The District has established a Retiree Healthcare Plan (HC Plan) and participates in an agent multiple-employer defined benefit retiree healthcare plan, California Employer's Retiree Benefit Trust (CERBT), a CalPERS program to assist agencies to advance fund OPEB. Retirees are eligible for the PEMHCA Minimum Benefit if they retire at Age 50+, have 5+ years of CalPERS service, and were enrolled in CalPERS plan upon retirement. For Retirees Age 55 with five years of continuous, full-time service leading up to retirement, if the employee was hired before September 1, 2000, the District contributes to the retiree's HRA 100% of premium up to the maximum Kaiser Basic/ Supplemental Rate for coverage of the retiree and eligible dependents, less the PEMHCA Minimum benefit. For Retirees Age 55 with five years of continuous, full-time service leading up to retirement who were hired between September 1, 2000 and July 1, 2017, the District contributes to the retiree's HRA 100% of premium up to the weighted-average of single-member plan premiums, plus 90% of the weighted-average of the additional premium for the four most commonly selected plans that cover dependents. Employees hired after July 1, 2017 are eligible for the PEMHCA minimum health benefit are entitled to minimum contribution. The District makes contributions based on an actuarially determined rate.

Contributions are invested. The District is responsible for paying monthly OPEB premiums. The District has the ability to request withdrawals from CERBT to cover current annual premiums.

Employees Covered: As of June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the HC plan.

Active employees	9
Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to, but not yet receiving benefits	<u>0</u>
Total	<u><u>20</u></u>

**Funding Policy:** The contribution requirements of the Plan members and the District are established and may be amended by the District. The annual contribution is based on the actuarially determined contribution. For the year ended June 30, 2020, the District's contributions were \$70,200 in payments to the trust and \$95,745 in current year premiums for retired employees. For the year ended June 30, 2019, the District's contributions were \$68,000 in payments to the trust and \$54,509 in current year premiums for retired employees.

**Net OPEB Liability:** The District's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018 to determine the June 30, 2019 total OPEB liability, based on the following actuarial methods and assumptions.



**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

---

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)**

Discount Rate	7.59%
Inflation	2.50%
Salary increases	2.75%. Additional merit-based increases based on CalPERS merit salary increase tables.
Investment rate of return	7.59%
Mortality Rate	Derived from CalPERS OPEB Assumptions model
Pre-Retirement Turnover	Derived from CalPERS OPEB Assumptions model
Healthcare Trend Rate	6.50% trending down to 3.84%

**Discount Rate:** The long-term expected rate of return on investments is the expected long-term rate of return on District assets using investment Strategy 1 within the California Employers' Retiree Benefit Trust (CERBT) as of the Measurement Date, June 30, 2019, and were provided by each account's asset managers. Based on those assumptions, the OPEB plan's fiduciary net position is projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

The long-term expected rate of return is determined using the long-term rates of return developed by the CalPERS Investment Office in their report dated May 14, 2018:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Compound Expected Return</u>	<u>Volatility</u>	<u>Arithmetic Expected Return</u>
Global equity	59.0%	6.80%	17.00%	8.14%
Fixed income	25.0%	3.10%	7.83%	3.40%
Treasury inflation-protected securities (TIPS)	5.0%	2.25%	5.46%	2.40%
Commodities	3.0%	3.50%	21.50%	5.71%
Real estate investment trusts (REITs)	8.0%	5.50%	17.28%	6.90%
Total	<u>100%</u>			

Expected Compound Return (1-10 years)	5.85%
Expected Compound Return (11-60 years)	8.07%
Expected Volatility	11.83%
Expected Time-Weighted Return Net of Fees (1-60 years)	7.59%
Uses an expected long-term inflation rate of 2.00%	

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020 AND 2019**

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)**

**Sensitivity of the Net OPEB liability to changes in the discount rate:** The following presents the net OPEB liability of the District if it were calculated using a discount rate that is 1-percentage-point lower (6.59 percent) or 1-percentage-point higher (8.59 percent) than the current rate:

	1% Decrease (6.59%)	Discount Rate (7.59%)	1% Increase (8.59%)
Net OPEB liability	\$ 1,031,040	\$ 848,588	\$ 685,311

**Sensitivity of the Net OPEB liability to changes in the health care cost trend rates:** The following presents the net OPEB liability of the District if it were calculated using a health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease to 2.84%	Trend Rate 3.84%	1% Increase (to 4.84%)
Net OPEB liability	\$ 671,143	\$ 848,588	\$ 1,052,561

**OPEB Plan Fiduciary Net Position:** CERBT issues a publicly available financial report that may be obtained from CalPERS, PO Box 1494, Sacramento, CA 95812.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)**

Changes in the Net OPEB Liability: The changes in the net OPEB liability for the HC Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at June 30, 2018 (Valuation Date June 30, 2017)	\$ 1,451,294	\$ 491,630	\$ 959,664
Changes recognized for the measurement period:			
Service cost	35,301	-	35,301
Interest	116,967	-	116,967
Changes in assumptions	(36,351)	-	(36,351)
Contributions - employer	-	120,836	(120,836)
Implicit rate subsidy	(27,041)	-	(27,041)
Net investment income	-	38,672	(38,672)
Benefits payments	(55,136)	(55,136)	-
Administrative expense	-	(257)	257
Net changes	33,740	104,115	(70,375)
Balance at June 30, 2019 (Valuation Date June 30, 2018)	1,485,034	595,745	889,289
Changes recognized for the measurement period:			
Service cost	37,269	-	37,269
Interest	113,333	-	113,333
Differences between expected and actual experience	(226)	-	(226)
Changes in assumptions	(2,175)	-	(2,175)
Contributions - employer	-	152,516	(152,516)
Implicit rate subsidy	(29,093)	(29,093)	-
Net investment income	-	36,822	(36,822)
Benefits payments	(55,423)	(55,423)	-
Administrative expense	-	(436)	436
Net changes	63,685	104,386	(40,701)
Balance at June 30, 2020 (Valuation Date June 30, 2019)	\$ 1,548,719	\$ 700,131	\$ 848,588

**Recognition of Deferred Outflows and Deferred Inflows of Resources:** Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)**

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period is 7.5 years.

**OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB:** For the years ended June 30, 2020 and 2019, the District recognized OPEB expense of \$48,459 and \$76,786, respectively. As of June 30, 2020 and 2019, the District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
As of June 30, 2020		
Difference between expected and actual experience	\$ -	\$ 195
Changes in assumptions	-	28,542
Net difference between projected and actual earnings on pension plan investments	497	-
District contributions subsequent to the measurement date	185,032	-
<b>Total</b>	<b>\$ 185,529</b>	<b>\$ 28,737</b>
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
As of June 30, 2019		
Changes in assumptions	\$ -	\$ 31,504
Net difference between projected and actual earnings on pension plan investments	-	12,129
District contributions subsequent to the measurement date	123,640	-
<b>Total</b>	<b>\$ 123,640</b>	<b>\$ 43,633</b>

The \$185,032 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

---

**7. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)**

Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

2021	\$	(6,846)	
2022		(6,845)	
2023		(3,504)	
2024		(2,980)	
2025		(5,168)	
Thereafter		(2,897)	
Total	\$	(28,240)	

**8. DEFERRED COMPENSATION PLAN**

The District's employees may participate in one 457 Deferred Compensation Program (Program). The Program is available to all District employees and is entirely voluntary. The purpose of the Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes. The District makes no matching contributions to the Program.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. The District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of the Program assets held in trust by the District's deferred compensation program at June 30, 2020 amounted to \$845,321.

The District has implemented GASB Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not presented in the accompanying financial statements.

**9. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters, for which the District carries insurance. The District is a member of the California Sanitation Risk Management Authority (CSRMA), a Joint Powers Authority for risk pooling, which provides insurance coverage and risk management services to its 58 member agencies through its' coverage programs.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020 AND 2019**

---

**9. RISK MANAGEMENT (continued)**

The District participates in CSRMA's Pooled Liability and Workers' Compensation Programs, where each member agency is assessed a deposit based on their ratable exposures. At each program's year end, deposits are retrospectively reviewed for all years of participation, based on actual loss performance of the individual member agencies. If a member's losses exceed their deposit, the member is assessed, through a debit on their renewal invoice, to adjust for this situation. Conversely, if the member's losses are less than the collected deposit, a credit is shown on the member's renewal invoice.

Risk of loss is transferred from the District to CSRMA under the arrangement. CSRMA's Pooled Liability Program provides approximately \$26 million in coverage to the members with a combination of reinsurance and excess insurance, with CSRMA retaining the first \$500,000. The District maintains a \$10,000 liability deductible. Excess workers compensation insurance is also obtained through the Authority covering the first \$750,000 in losses to statutory limits, with Employer's Liability coverage to \$1 million. The District also participates in CSRMA's property insurance program for its buildings and plant with approximately \$26 million in insurable values.

Audited condensed financial information for CSRMA is presented below for the year ended June 30, 2019 (most recent information available):

	<u>June 30, 2019</u>
Total Assets	\$ 26,991,334
Total Liabilities	20,588,497
Total Equity	<u>\$ 6,402,837</u>
Total Revenues	\$ 12,068,611
Total Expenditures	\$ 14,577,244

The District paid no material uninsured losses during the last three fiscal years. There have been no significant reductions in insurance coverage, and there have been no settlements exceeding insurance coverage in the last three years.

Liabilities of the District are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. There were no claims payable as of June 30, 2020.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY  
REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S  
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET)  
AND RELATED RATIOS  
for the measurement periods ended June 30**

**CALPERS Employer Retirement Plan  
Last 10 Fiscal Years\***

<i>Measurement period</i>	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability (asset)	(0.00101%)	(0.00274%)	0.0059%	0.0078%	0.0260%	0.0440%
District's proportionate share of the net pension liability (asset)	(103,967)	(264,314)	583,347	676,578	1,786,666	2,757,064
District's covered-employee payroll	996,872	1,002,415	953,249	856,421	811,997	878,354
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(10.43%)	(26.37%)	61.20%	79.00%	220.03%	313.89%
Plan fiduciary net position as a percentage of the total pension liability	101.09%	102.85%	94.23%	92.75%	80.16%	69.16%

\* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S**  
**PENSION CONTRIBUTIONS**  
**for the measurement periods ended June 30**

**CALPERS Employer Retirement Plan**  
 Last 10 Fiscal Years\*

<i>Measurement period</i>	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	109,596	106,300	98,415	165,113	190,004	217,873
Contributions in relation to actuarially determined contributions	242,015	847,033	352,863	1,794,175	1,516,679	217,873
Contribution Deficiency (excess)	<u>(132,419)</u>	<u>(740,733)</u>	<u>(254,448)</u>	<u>(1,629,062)</u>	<u>(1,326,675)</u>	<u>-</u>
Covered payroll	996,872	1,002,415	953,249	856,421	811,997	878,354
Contributions as a percentage of covered-employee payroll	24.28%	84.50%	37.02%	209.50%	186.78%	24.80%

**Notes to Schedule:**

Valuation Date:	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	Level percentage of payroll
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.15%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.00% until Purchase Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

\* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.



**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**  
**REQUIRED SUPPLEMENTAL SCHEDULE OF CHANGES IN THE**  
**NET OPEB LIABILITY AND RELATED RATIOS**

**for the measurement periods ended June 30**

Last 10 Fiscal Years\*

<i>Measurement Period</i>	2019	2018	2017
Total OPEB liability			
Service cost	\$ 37,269	\$ 35,301	\$ 39,129
Interest	113,333	116,967	87,909
Actual and expected experience difference	(226)	-	-
Change in assumptions	(2,175)	(36,351)	-
Changes in benefit terms	-	-	-
Benefits payments	(55,423)	(55,136)	(56,379)
Implicit Rate Subsidy Fulfilled	(29,093)	(27,041)	-
Net change in total OPEB liability	<u>63,685</u>	<u>33,740</u>	<u>70,659</u>
Total OPEB Liability - beginning	1,485,034	1,451,294	1,380,635
Total OPEB Liability - ending (a)	<u>\$ 1,548,719</u>	<u>\$ 1,485,034</u>	<u>\$ 1,451,294</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 123,423	\$ 120,836	\$ 93,476
Implicit Subsidy - employer	29,093	27,041	-
Implicit Rate Subsidy Fulfilled	(29,093)	(27,041)	-
Net investment income	36,822	38,672	43,423
Benefits payments	(55,423)	(55,136)	(56,379)
Administrative expense	(436)	(257)	(212)
Net change in plan fiduciary net position	<u>104,386</u>	<u>104,115</u>	<u>80,308</u>
Plan fiduciary net position - beginning	595,745	491,630	411,322
Plan fiduciary net position - ending (b)	<u>\$ 700,131</u>	<u>\$ 595,745</u>	<u>\$ 491,630</u>
Net OPEB Liability - ending (a) - (b)	<u>\$ 848,588</u>	<u>\$ 889,289</u>	<u>\$ 959,664</u>
Plan fiduciary net position as a percentage of the total OPEB liability	45.21%	40.12%	33.88%
Covered-employee payroll	888,075	849,372	909,928
Net OPEB liability as a percentage of covered-employee payroll	95.55%	104.70%	105.47%

\* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY**

**REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S  
OPEB CONTRIBUTIONS  
for the measurement periods ended June 30**

Last 10 Fiscal Years\*

<i>Measurement Period</i>	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 106,991	\$ 108,953	\$ 93,476
Contributions in relation to actuarially determined contributions	165,945	147,877	93,476
Contribution Deficiency (excess)	\$ (58,954)	\$ (38,924)	\$ -
Covered payroll	888,075	849,372	909,928
Contributions as a percentage of covered-employee payroll	18.69%	17.41%	10.27%

**Notes to Schedule:**

Actuarial methods and assumption used to set the actuarially determined contributions for the year ended June 30, 2019 were from the July 1, 2018 actuarial valuation.

Actuarial Cost Method	Entry age normal, level percent of pay
Amortization Method/Period	Closed period, level percent of payroll, 20 years
Asset Valuation Method	Market value
Inflation	2.50%
Salary Increases	2.75% per year
Investment rate of return	7.59%
Healthcare Trend Rate	6.50% trending down to 3.84%
Retirement Age	Derived from CalPERS OPEB Assumptions model
Mortality Rate	Derived from CalPERS OPEB Assumptions model

**REQUIRED SUPPLEMENTAL SCHEDULE OF THE DISTRICT'S  
OPEB INVESTMENT RETURNS  
for the measurement periods ended June 30**

Last 10 Fiscal Years\*

<i>Measurement Period</i>	2019	2018	2017
Annual Money-Weighted Rate of Return, net of investment expense	5.68%	7.38%	9.57%

The annual money-weighted rate of return, net of investment expenses, is the net investment income for the year divided by the average net position for the year (less investment expenses).

\* The amounts presented for each fiscal year were determined as of the measurement date, which was one year prior to the fiscal year end date.

The schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the presented information is for those years for which information is available.

**SANITARY DISTRICT NUMBER 5 OF MARIN COUNTY  
SUPPLEMENTARY INFORMATION  
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BY ZONE  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Paradise Cove</u>	<u>Tiburon</u>	<u>Tiburon/Paradise Cove Zones Combined</u>	<u>Belvedere</u>	<u>District Total</u>
<b>Operating Revenues:</b>					
Sewer service charges	\$ 99,481	\$ 2,623,867	\$ 2,723,348	\$ 2,313,180	\$ 5,036,528
Connection and inspection fees	400	129,270	129,670	124,988	254,658
Maintenance agreements	-	29,698	29,698	35,807	65,505
Other	1,950	9,174	11,124	6,700	17,824
	<u>101,831</u>	<u>2,792,009</u>	<u>2,893,840</u>	<u>2,480,675</u>	<u>5,374,515</u>
<b>Operating Expenses:</b>					
Salaries and benefits	47,858	1,299,777	1,347,635	775,824	2,123,459
Maintenance and repairs	80,310	157,716	238,026	78,410	316,436
Line cleaning and inspection	19,762	82,799	102,561	137,048	239,609
Utilities	17,551	135,879	153,430	84,157	237,587
Contracted and professional services	1,100	80,313	81,413	117,994	199,407
Supplies (chemicals)	4,511	115,346	119,857	66,817	186,674
Telephone and internet	7,788	61,625	69,413	33,718	103,131
Other operating costs	7,131	62,830	69,961	36,451	106,412
Monitoring	14,983	41,897	56,880	24,448	81,328
Other administrative costs	1,730	45,926	47,656	24,084	71,740
Liability and property insurance	1,027	27,508	28,535	16,061	44,596
Depreciation	74,714	1,097,257	1,171,971	396,329	1,568,300
	<u>278,465</u>	<u>3,208,873</u>	<u>3,487,338</u>	<u>1,791,341</u>	<u>5,278,679</u>
<b>Operating Income (Loss)</b>	<u>(176,634)</u>	<u>(416,864)</u>	<u>(593,498)</u>	<u>689,334</u>	<u>95,836</u>
<b>Non-Operating Revenues (Expenses):</b>					
Property taxes	46,306	1,172,238	1,218,544	-	1,218,544
Investment income	(21)	130,237	130,216	150,433	280,649
Loss on disposal	(3,438)	(33,295)	(36,733)	(19,429)	(56,162)
Interest expense	-	(38,846)	(38,846)	(20,585)	(59,431)
Refinancing costs	-	(60,100)	(60,100)	(35,071)	(95,171)
	<u>42,847</u>	<u>1,170,234</u>	<u>1,213,081</u>	<u>75,348</u>	<u>1,288,429</u>
<b>Increase (Decrease) in Net Position Before Capital Contributions</b>	<u>(133,787)</u>	<u>753,370</u>	<u>619,583</u>	<u>764,682</u>	<u>1,384,265</u>
<b>Contributed Capital</b>	<u>13,364</u>	<u>-</u>	<u>13,364</u>	<u>-</u>	<u>13,364</u>
<b>Change in Net Position</b>	<u>\$ (120,423)</u>	<u>\$ 753,370</u>	<u>\$ 632,947</u>	<u>\$ 764,682</u>	<u>\$ 1,397,629</u>

**Sanitary District No. 5  
Cove Road Force Main Sewer Rehabilitation  
COST TRACKING TABLE THROUGH NOVEMBER 2020**

Bid Item	Bid Item Description	Unit Price	Original Bid Item Quantity	Original Contract Total Cost	Current Bid Item Quantity Thru Nov 2020	Current Cost
1	Mobilization & Demobilization	\$95,668	LS	\$95,668	80%	\$76,534
2	Install (N) 16" OD HDPE Force Main	\$322	2,142 LF	\$689,724	1,192 LF	\$383,824
3	Install (N) 16" FM with Steel Casing	\$1,200	226 LF	\$271,200	226 LF	\$0
4	Install (N) 5 Segment Bend w/Steel Casing	\$8,000	1 Ea	\$8,000	1 Ea	\$0
5	Install Steel Cased Minor Defl Bend	\$13,000	1 Ea	\$13,000	1 Ea	\$0
6	Install 5 Segment HDPE Bend	\$1,000	8 Ea	\$8,000	0 Ea	\$7,000
7	Connect To Existing Manhole 624	\$7,000	1 Ea	\$7,000	1 Ea	\$0
8	Construct New 5 Ft Manhole	\$15,000	1 Ea	\$15,000	1 Ea	\$7,500
9	Mortar Coat New 5 Ft Manhole	\$800	7 VF	\$5,600	7 VF	\$0
10	Construct Vault For 12" Flowmeter And Existing Force Main Connection	\$95,000	1 Ea	\$95,000	1 Ea	\$95,000
11	Install Bore And Jack 14" Steel Casing	\$1,000	110 LF	\$110,000	0 LF	\$0
12	Install 6.625 OD HDPE Force Main	\$300	152 LF	\$45,600	152 LF	\$0
13	Construct FM Valve Vault Connection	\$76,000	1 Ea	\$76,000	1 Ea	\$0
14	Connect New 6.625 FM to (E) Valve Pit	\$15,000	1 Ea	\$15,000	1 Ea	\$0
15	Restore Damaged SW and Driveway	\$50	64 SF	\$3,200	64 SF	\$0
16	Restore Damaged SW Crossing	\$80	400 SF	\$32,000	400 SF	\$0
17	Curb and Gutter Replacement	\$50	20 LF	\$1,000	20 LF	\$0
18	AC Trench Repair-Repl Markings	\$290	900 Tons	\$261,000	900 Tons	\$166,834
19	Hard Rock Excavate/Buried Concrete	\$1	50 CY	\$50	50 CY	\$0
20	Groundwater Pumping Treatment Sys	\$30,000	LS	\$30,000	LS	\$15,000
21	Shoring For All Excavations	\$25,000	LS	\$25,000	LS	\$18,750
22	Temporary Sewage Bypassing	\$24,979	LS	\$24,979	LS	\$0
23	Caltrans Approved EP-Double Permit	\$54,300	LS	\$54,300	LS	\$49,080
24	Pothole Utility Mains	\$650	21 Ea	\$13,650	21 Ea	\$32,500
25	Pothole(E Sewer FM a 100 Ft Intervals	\$650	20 Ea	\$13,000	26 Ea	\$16,900
26	Approved Traffic Control-Tib/Belvedere	\$15,000	LS	\$15,000	LS	\$14,250
27	Changed Condition Allowance	\$40,000	LS	\$40,000	LS	\$0
28	As-Built Drawings	\$4,000	LS	\$4,000	LS	\$0

		<i>Base Bid Amount</i>	\$1,971,971	<i>Subtotal</i>	\$883,173	<i>Subtotal</i>
A-1	Additive Alternate CDF Backfill (Belvere Requirement Only)		\$135,000		\$0	<i>Alt A-1</i>
		<i>Base and Alt Bid Amount</i>	\$2,106,971	<i>Base &amp; Alt Bid</i>	\$883,173	<i>CO Total</i>
					\$883,173	<i>Adjusted CO Total</i>

Change Order #1 - Different Pothole Conditions	Change Order #2 - T&M STA 0+00 to STA 2+00	Change Order #3 - T&M STA 2+00 to STA 2+25	Change Order #4 - T&M STA 2+25 to STA 5+00	Change Order #5 - T&M STA 5+00 to STA 5+75	Change Order #6 - T&M STA 5+75 to STA 6+00	Total Cost Change	
	(\$64,000)	(\$8,050)	(\$88,550)	(\$24,150)	(\$8,050)	(\$192,800)	
	(\$2,000)	(\$2,000)		(\$1,000)		(\$5,000)	
	\$0.00	(\$66,000.00)	(\$1,050.00)	(\$88,550.00)	(\$25,150.00)	(\$8,050.00)	(\$281,011)
	\$0.00	(\$45,000.00)	(\$5,597.00)	(\$61,325.00)	(\$16,725.00)	(\$5,575.00)	(\$134,222)
	18,456.74	171,037.48	41,546.47	191,699.43	83,916.62	16,231.59	522,888.33
	18,456.74	60,037.48	34,899.47	41,824.43	42,041.62	2,606.59	<b>107,655.33</b>

Base and Alt Bid Work Completed \$883,173  
Adjusted CO Total \$107,655  
Grand Total - November 30, 2020 \$990,828

**Project:** Cove Road Sewer Rehab

**Change Order No.** 07

**Date:** November 17, 2020

**Owner:** Sanitary District No. 5

**Phone:** (415) 435-1501

**Contractor:** Maggiora & Ghilotti, Inc.

**Phone:** (415) 435-4960

The following change is hereby made to the contract:

**Description of Change:**

Adjust force main plan and profile per November 2, 2020 letter request (see attached Revised Sheets 11 and 12). The Contractor has provided a credit for various bid items per his attached spreadsheet.

**Reason for Change:** The attached November 2, 2020 letter from Nute Engineering, including Caltrans Encroachment Permit Rider dated October 27, 2020, modified force main construction requirements within the Caltrans ROW. In addition, the sewer profile required deepening at storm drain in Caltrans ROW.

**Pricing Data:** Pricing per attached email and filled in spreadsheet from Maggiora & Ghilotti dated November 4, 2020 for a credit of \$69,280.00.

**Requested by:** District

**Contract Time:** Adds 5 calendar days to the Contract.

The Owner and the Contractor hereby agree that this change order constitutes full and mutual accord and satisfaction for all time, all costs, and all impacts related to this revision. In accepting this change order, the Contractor agrees that it represents a full and equitable adjustment to the Contract, and further agrees to waive all rights to file claim with respect to any difficulties arising from, or as a result of, this change.

Original Contract: \$1,971,971.00

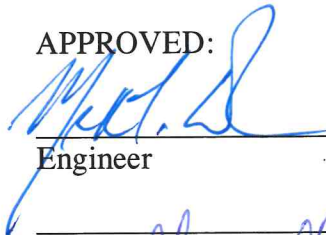
Previous Additions: \$ 522,888.33

Previous Deductions: 0.00

This Change Order: (\$ 69,280.00)

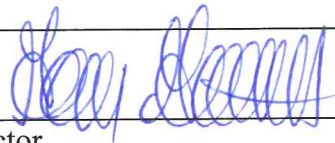
Contract to Date: \$ 2,425,579.33

APPROVED:



Engineer

Owner



Contractor

**COVE ROAD PUMP STATION FORCE MAIN REPLACEMENT PROJECT**  
**REVISED COSTS FOR PLAN AND PROFILE CHANGE**

	LF	CONTRACT COSTS (Does not include Trench Plug Pave)						TOTAL	ADJUSTED COST CHANGE ITEM (Does not include Trench Plug Pave)					TOTAL	
		Install 16" HDPE at \$322/LF Bid item #2	Install 16" HDPE Bend at \$1,000/EA Bid item #6	Install Steel Cased 16" HDPE at \$1,200/LF Bid item #3	Install Steel Cased Bend at \$8,000 Bid item #4	Install Steel Cased Minor Bend at \$13,000 Bid item #5	Install 5' Diameter Manhole at \$15,000 Bid item #8		Install 16" HDPE New Adjusted Profile	Install 16" HDPE Bend - New Profile	Install HDPE Caltrans Trench Detail - New Deep Profile	Install HDPE Bend Caltrans Trench Detail	Install 5' Diameter Manhole - Shallower (New INV 6.5')		
Juanita Corner 17+40 to 18+65 Caltrans ROW	125	\$40,250	\$1,000					\$41,250	125' @ \$322LF = \$40,250	1EA @ \$1000 = \$1,000				\$ 41,250.00	
18+65 Caltrans ROW to 20+91	226			\$271,200	\$8,000	\$13,000		\$292,200		2EA @ \$4800 = \$9,600	226' @ \$958LF = \$216,508	N/A		\$ 226,108.00	
20+91 to 23+53	262	\$84,364					\$15,000	\$99,364	262' @ \$290LF = \$75,980				\$13,000	\$ 88,980.00	
<b>TOTAL</b>								\$432,814						<b>TOTAL</b>	\$ 356,338.00

Difference \$ 76,476.00  
 \* Bid item #3 - 22" casing bought and coated \$ 45,696.00  
 \* Mark up on profit bid item #3 credit \$ 6,500.00  
 \* Bid item #16 restore bricks, will use casing and not charge \$ 32,000.00  
 Adjusted Difference \$ 69,280.00

## Mark Wilson

---

**From:** Don Muns <don@maggiora-ghilotti.com>  
**Sent:** Wednesday, November 4, 2020 4:35 PM  
**To:** Mark Wilson  
**Cc:** John Moser  
**Subject:** Adjusted cost for Sanitary 5  
**Attachments:** 8766 MG Rev PP Costs ltr w Attachments DM.pdf

Mark, please see attached adjusted cost for 16" forced sewer main. Station 17+40 – 23+53. I will try and complete 6" change for Beach and Tiburon Blvd tomorrow.

M&G is planning on starting this work next week. Mr. Ghilotti wants written direction and approval of this change to start on Juanita before Maggiora-Ghilotti proceeds. As you mentioned we can get together Friday to discuss if necessary.

Regards

Don

Don Muns  
Maggiora-Ghilotti  
555 Dubois St.  
San Rafael Ca. 94901  
Office 415-459-8640  
Cell 415-308-8875



**ENCROACHMENT PERMIT RIDER**

TR-0122 (REV 6/1999)

Collected by	Permit No. (Original) 04-20-N-UL-0211
Rider Fee Paid \$Exempt	Dist-Co-Rte-PM 04/MRN/131/4.38/4.41
Date October 27, 2020	Rider Number 04-20-N-RW-2498

TO:  Sanitary District No. 5 of Marin County  
2001 Paradise Dr  
San Rafael, CA 94901  
Email: [trubio@sani5.org](mailto:trubio@sani5.org)  
[m.wilson@nute-engr.com](mailto:m.wilson@nute-engr.com)  
Attn: Tony Rubio  
c/o Mark Wilson, Nute Engineering.  
 Phone: (415) 435-1501, (415) 453- 4480

 , PERMITTEE

In compliance with your request received on October 23, 2020. We are hereby amending the above numbered encroachment permit as follows:

Date of completion extended to: No change.

Reference your permit to: Encroach within State right-of-way for the purpose to conduct temporary traffic control and install a force main sanitary sewer at two locations; excavate 226' L x 4' W x 8" D, by open trench method and install a 16" Ø HDPE with a 22" Ø STL casing from Juanita Lane to Main Street; bore & jack, and install a 110'- 6" Ø HDPE with a 14" Ø STL casing across Tiburon Blvd. at Beach Road, and in accordance to the permittee's plans, specification and estimate, on State Highway, 04-MRN-131, Post Miles 4.38/4.41, in the Town of Tiburon.

Trench excavation must comply with the 2018 Caltrans Standard Specifications, Section 19-3, "Structure Excavation and Backfill" (available at <https://dot.ca.gov/programs/design/ccs-standard-plans-and-standard-specifications>).

Trench backfill must comply with the attached trench detail and the 2018 Caltrans Standard Specifications, Section 19.3.02E, "Slurry Cement Backfill", and 19-3.02G, "Controlled Low-Strength Material" for top 6 feet of the excavation.

Trench plate must comply with the attached "Steel Plate Bridging Provisions" (TR-0157B).

The contractor will need to apply for an additional Rider and pay \$492 fee.

**Except as amended, all other terms and provisions of the original permit shall remain in effect.**

Permit Writer: [hirdaypal.dhillon@dot.ca.gov](mailto:hirdaypal.dhillon@dot.ca.gov)  
CC: State Rep.: [augusto.lumba@dot.ca.gov](mailto:augusto.lumba@dot.ca.gov)  
Maint.: [will.hauke@dot.ca.gov](mailto:will.hauke@dot.ca.gov)  
DTM: [marisa.muliadi-kleiber@dot.ca.gov](mailto:marisa.muliadi-kleiber@dot.ca.gov)  
TMC: D4TMC/D04/Caltrans/CAGov  
File: 04-20-N-UL-0211

APPROVED:

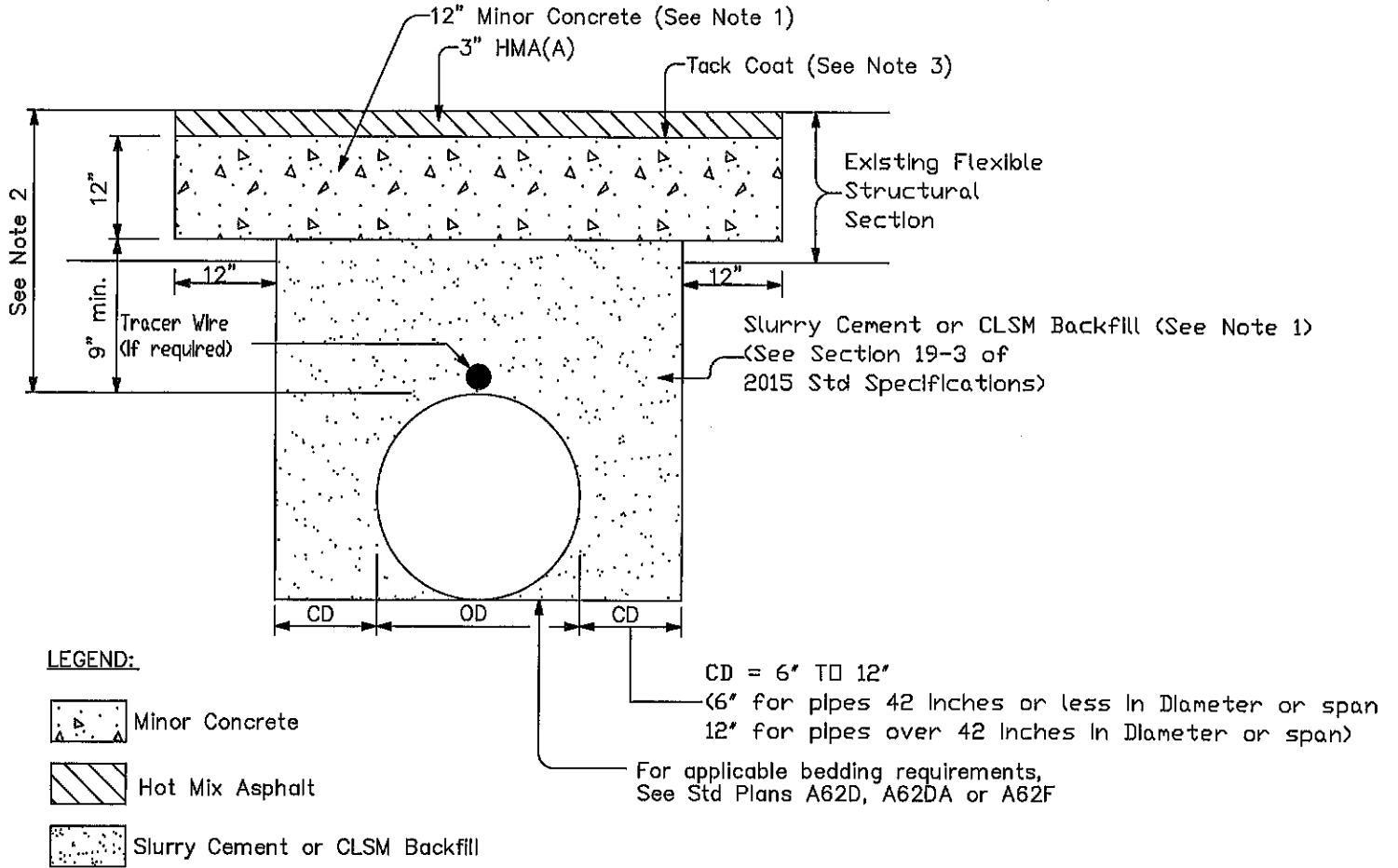
DAVID SALLADAY, District Permit Engineer

BY:

  
CHRIS MASTER, Senior Permit Engineer



CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12



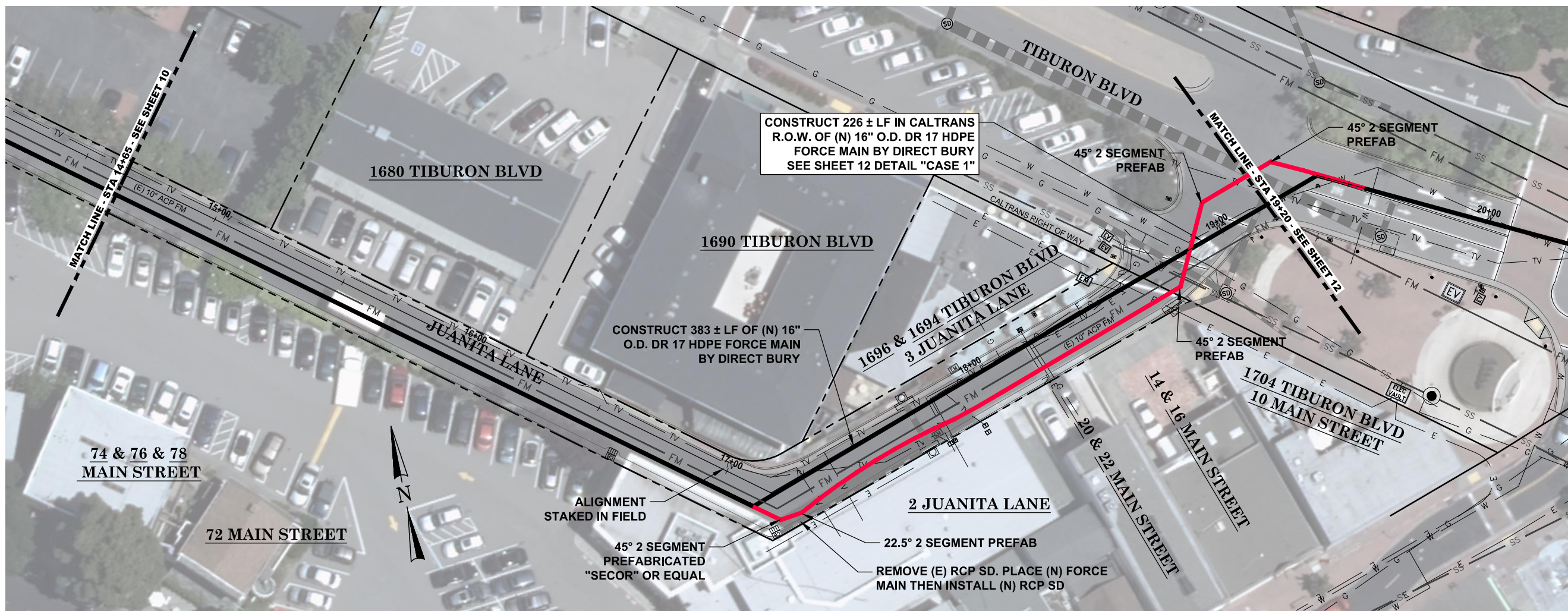
NOTES:

1. Concrete cap may be Rapid Strength Concrete (RSC); if RSC is used, replace the Slurry Cement or CLSM Backfill with Lean Concrete Backfill or RSC depending upon the project's time constraints.
2. For new installations, minimum depth of cover requirements are to follow guidelines in the Encroachment Permits Manual or Highway Design Manual. When cover over a replacement pipe/encasement pipe is less than 24", a Special Design is necessary (for in-house projects, refer to HQ Drainage Detail Library).
3. Tack Coat (Asphaltic Emulsion) shall be applied prior to placing HMA(A).
4. All trench work subject to state regulations and inspection.
5. All materials, workmanship, testing, and inspections shall comply with Caltrans Standard Specifications and project-specific Special Provisions.
6. Use of this detail is applicable if high groundwater conditions do not exist within the trench.

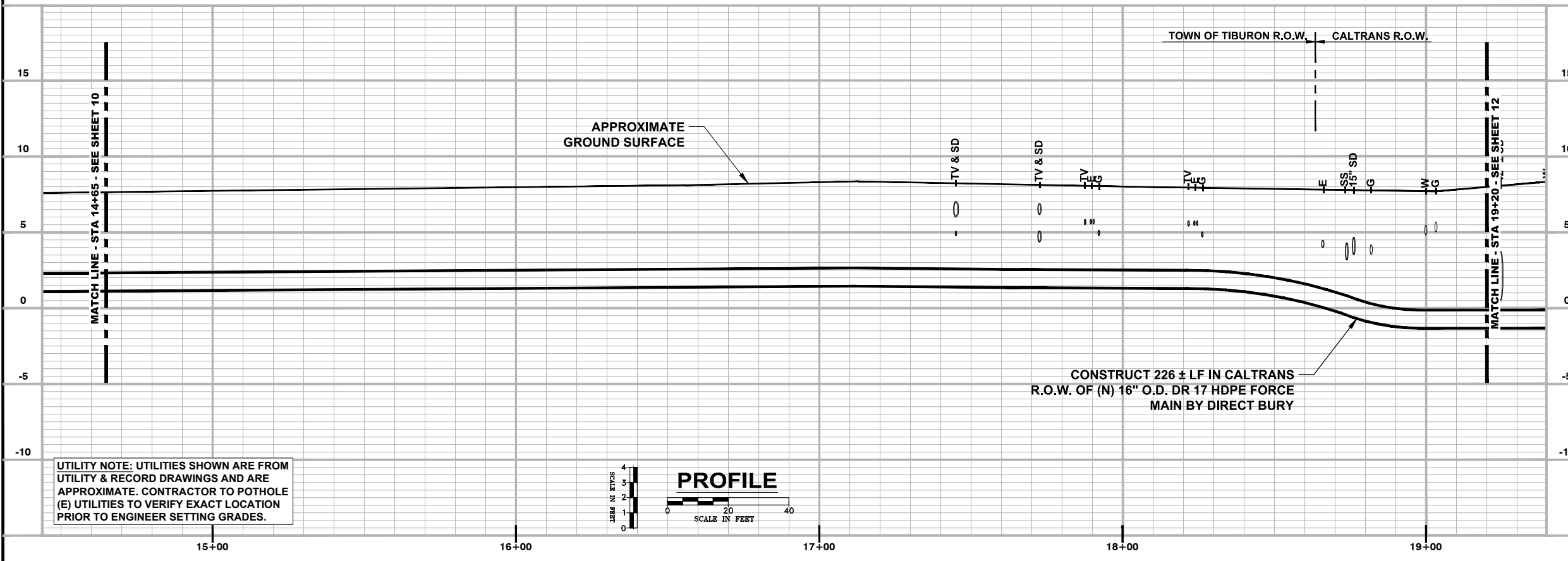
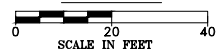
ABBREVIATIONS:

- CD = Clear Distance  
HMA(A) = Hot Mix Asphalt Type A  
OD = Outside Diameter of Utility or Culvert  
CLSM = Controlled Low-Strength Material

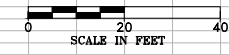
REVISED 12/12/2016



**PLAN**



**PROFILE**



- NOTES:**
1. PRIOR TO CONSTRUCTION, CONTRACTOR TO POTHOLE (E) SEWER FORCE MAIN EVERY 100 FEET AND SUBMIT DEPTHS TO ENGINEER IN LOG FORM BY STATION.
  2. CONTRACTOR TO POTHOLE UTILITIES AS SHOWN ON THE PLANS PRIOR TO CONSTRUCTION AND SUBMIT DEPTHS TO ENGINEER IN ABOVE REFERENCED LOG.
  3. CONTRACTOR MAY USE ELECTROFUSION COUPLES WHERE APPROVED. CONTRACTOR SHALL PREPARE ELECTROFUSION COUPLING STATION LOG.

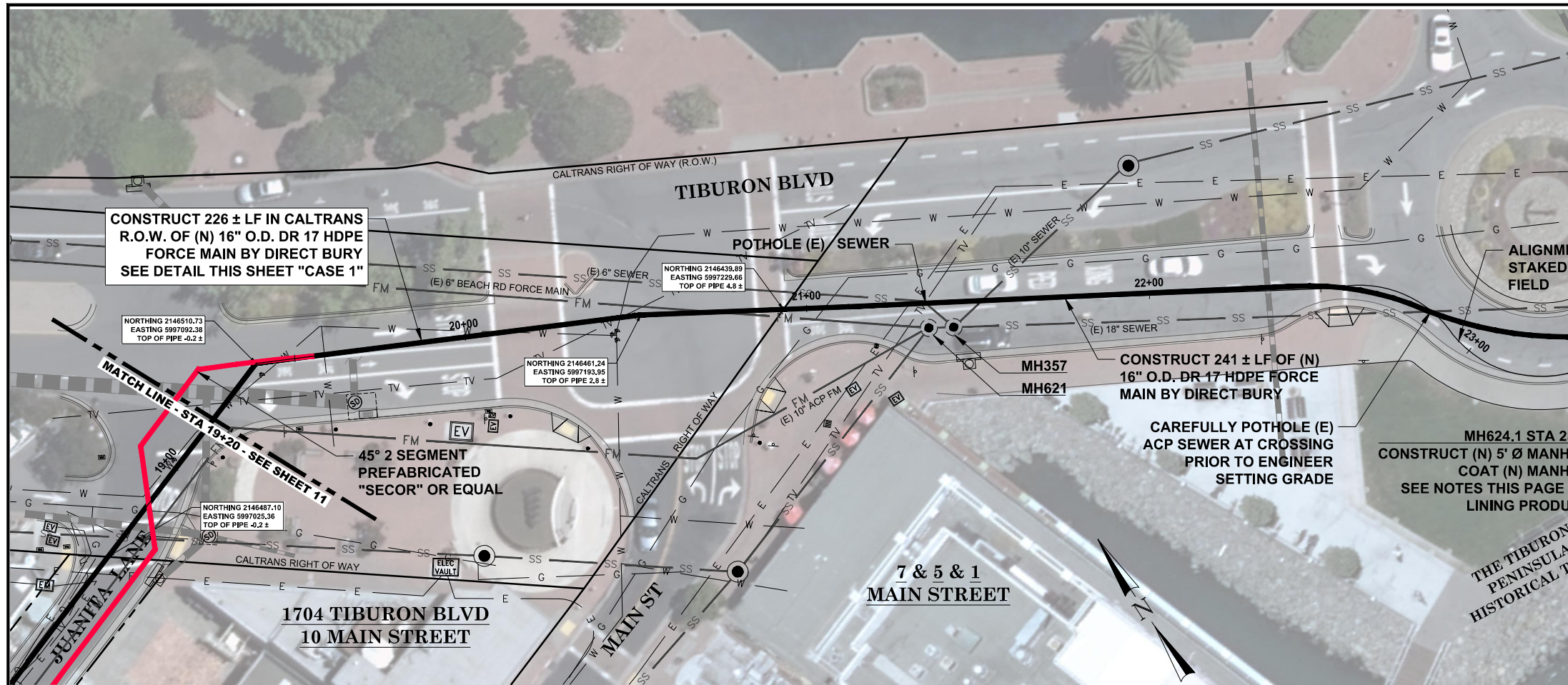


1" = 1' SCALE  
 IF THIS DOES NOT MEASURE ONE INCH, THESE PLANS ARE NOT TO SCALE.  
**REVISED SET 11/02/2020**

<b>SANITARY DISTRICT No.5</b> Marin County, California		
<b>COVE ROAD PS FORCE MAIN REPLACEMENT PROJECT</b>		
<b>PLAN AND PROFILE</b>		
<b>JAUNITA LANE</b>		
<b>STA 14+65 TO STA 19+20</b>		
<b>NUTE ENGINEERING</b>		
907 MISSION AVE SAN RAFAEL, CALIFORNIA TEL 415-453-4480		
Drawn by: BEO	Job No.: 8766	Scale: AS SHOWN
Checked by: MTW		Date: APRIL 2020

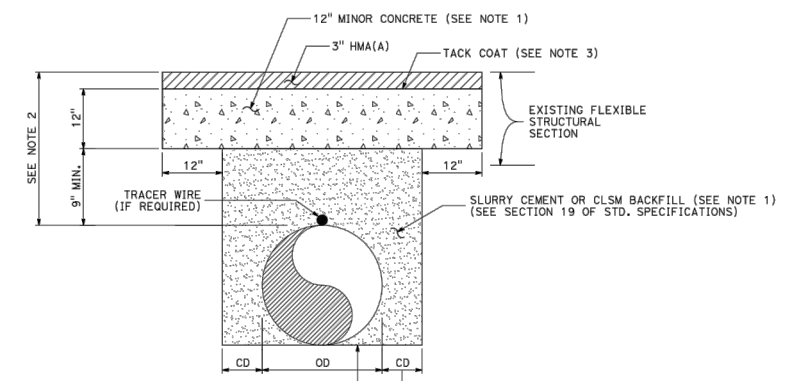
Printed: November 2, 2020 3:37 PM  
 P:\Projects\8766 SDS Cove Road\Design\CAD\8766 Cove Road FM.dwg





**PLAN**  
SCALE IN FEET

**CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12**  
HIGH GROUNDWATER CONDITIONS DO NOT EXIST WITHIN THE TRENCH

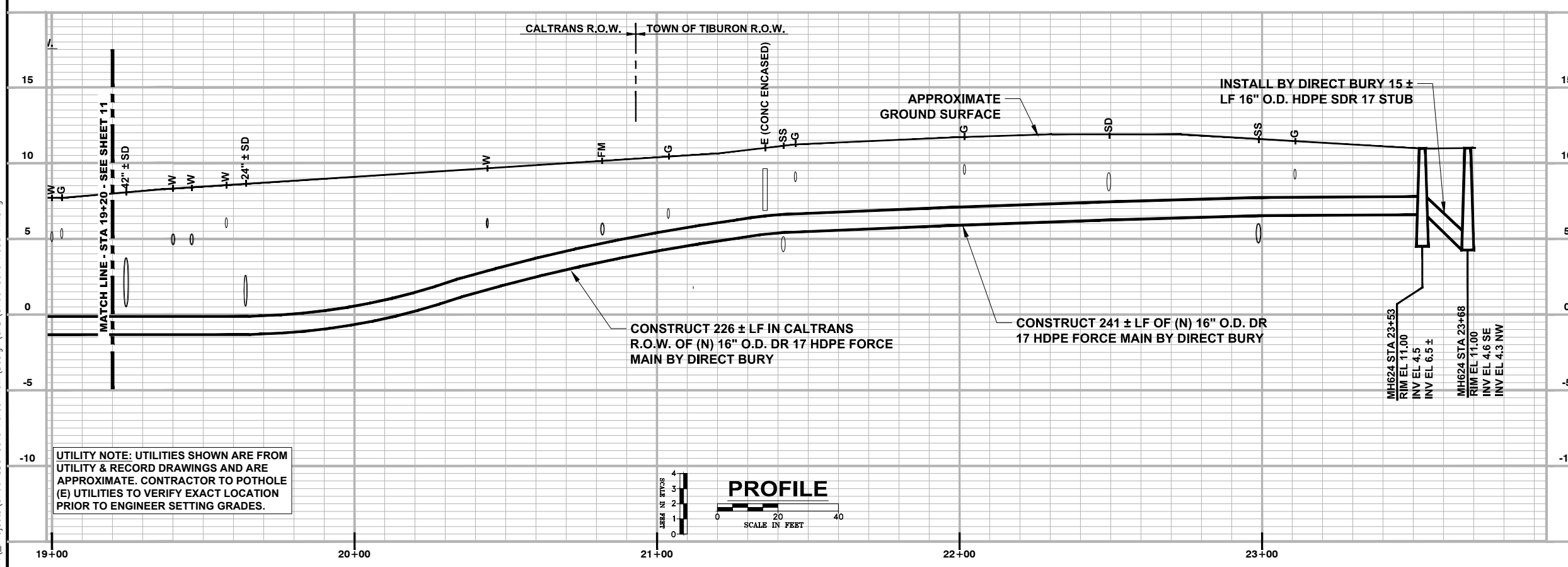


**LEGEND:**  
  
 MINOR CONCRETE  
 HOT MIX ASPHALT  
 SLURRY CEMENT OR CLSM BACKFILL

**NOTES:**  
 1. CONCRETE CAP MAY BE RAPID STRENGTH CONCRETE (RSC); IF RSC IS USED, REPLACE THE SLURRY CEMENT OR CLSM BACKFILL WITH LEAN CONCRETE BACKFILL OR RSC DEPENDING UPON THE PROJECT'S TIME CONSTRAINTS.  
 2. FOR NEW INSTALLATIONS, MINIMUM DEPTH OF COVER REQUIREMENTS ARE TO FOLLOW GUIDELINES IN THE ENCROACHMENT PERMITS MANUAL OR HIGHWAY DESIGN MANUAL. WHEN COVER OVER A REPLACEMENT PIPE/ENCASEMENT PIPE IS LESS THAN 24", A SPECIAL DESIGN IS NECESSARY (FOR IN-HOUSE PROJECTS, REFER TO HO DRAINAGE DETAIL LIBRARY).  
 3. TACK COAT (ASPHALTIC EMULSION) SHALL BE APPLIED PRIOR TO PLACING HMA(A).  
 4. ALL TRENCH WORK SUBJECT TO STATE REGULATIONS AND INSPECTION.  
 5. ALL MATERIALS, WORKMANSHIP, TESTING, AND INSPECTIONS SHALL COMPLY WITH CALTRANS STANDARD SPECIFICATIONS AND PROJECT-SPECIFIC SPECIAL PROVISIONS.  
 6. USE OF THIS DETAIL IS APPLICABLE IF HIGH GROUNDWATER CONDITIONS DO NOT EXIST WITHIN THE TRENCH.

**ABBREVIATIONS:**  
 CD = CLEAR DISTANCE  
 HMA(A) = HOT MIX ASPHALT TYPE A  
 OD = OUTSIDE DIAMETER OF UTILITY OR CULVERT  
 CLSM = CONTROLLED LOW-STRENGTH MATERIAL

REVISED 11/12/2019



**PROFILE**  
SCALE IN FEET

- NOTES:**
1. PRIOR TO CONSTRUCTION, CONTRACTOR TO POTHOLE (E) SEWER FORCE MAIN EVERY 100 FEET AND SUBMIT DEPTHS TO ENGINEER IN LOG FORM BY STATION.
  2. CONTRACTOR TO POTHOLE UTILITIES AS SHOWN ON THE PLANS PRIOR TO CONSTRUCTION AND SUBMIT DEPTHS TO ENGINEER IN ABOVE REFERENCED LOG.
  3. WHEN NECESSARY FOR 4 MAXIMUM CONTRACTOR CAN BYPASS 18" SEWER FLOW AT MH 357 TO (E) 10" GRAVITY SEWER. PROVIDE 24 HOURS NOTICE TO DISTRICT.
  4. CONTRACTOR MAY USE ELECTROFUSION COUPLES WHERE APPROVED. CONTRACTOR SHALL PREPARE ELECTROFUSION COUPLING STATION LOG.
  5. FOR WORK WITHIN CALTRANS RIGHT OF WAY, CONTRACTOR SHALL COMPLY WITH CALTRANS TRENCH SECTION DETAILS, SEE SHEET 5.
  6. CONTRACTOR MUST PREPARE AND PROVIDE GROUND SETTLEMENT MONITORING PREVENTION, AND MITIGATION PLAN. SEE NOTES SHEET 5.
  7. CONTRACTOR TO COAT (N) MANHOLE MH624.1. CONTRACTOR TO USE MADEWELL PRODUCTS CORPORATION; MAINSTAY ML-10 HYDRAULIC CEMENT MORTAR, MAINSTAY ML-72, MAINSTAY ML-72 MICROSILICA MORTAR, MAINSTAY DS-6 NOVOLIC EPOXY COATING, ONLY.

REGISTERED PROFESSIONAL ENGINEER  
 MARK T. WILSON  
 CIVIL  
 STATE OF CALIFORNIA  
 12/31/21

1" = 20'

IF THIS DOES NOT MEASURE ONE INCH, THESE PLANS ARE NOT TO SCALE.

**REVISED SET 11/02/2020**

**SANITARY DISTRICT No.5**  
 Marin County, California

**COVE ROAD PS FORCE MAIN REPLACEMENT PROJECT**

**PLAN AND PROFILE**  
**TIBURON BOULEVARD**  
**STA 19+20 TO STA 23+68**

**NUTE ENGINEERING**  
 907 MISSION AVE SAN RAFAEL, CALIFORNIA TEL 415-453-4480

Drawn by: BEO Job No.: 8766 Scale: AS SHOWN  
 Checked by: MTW Date: APRIL 2020

**Project:** Cove Road Sewer Rehab

**Change Order No.** 08

**Date:** December 2, 2020

**Owner:** Sanitary District No. 5

**Phone:** (415) 435-1501

**Contractor:** Maggiora & Ghilotti, Inc.

**Phone:** (415) 435-4960

The following change is hereby made to the contract:

**Description of Change:**

Adjust Beach Rd Pump Station force main plan and profile per November 2, 2020 letter request (see attached Revised Sheet 13). The Contractor has provided a credit for various bid items per his attached spreadsheet.

**Reason for Change:** The attached November 2, 2020 letter from Nute Engineering, including Caltrans Encroachment Permit Rider dated October 27, 2020, modified force main construction requirements within the Caltrans ROW. The modifications included substituting open cut construction of Beach Rd Pump Station force main and deletion of steel casing in lieu of contract Bore and Jack, Bid Item 11.

**Pricing Data:** Pricing per attached email and filled in spreadsheet from Maggiora & Ghilotti dated November 5, 2020 for a credit of \$22,931.00.

**Requested by:** District

**Contract Time:** Adds 0 calendar days to the Contract.

The Owner and the Contractor hereby agree that this change order constitutes full and mutual accord and satisfaction for all time, all costs, and all impacts related to this revision. In accepting this change order, the Contractor agrees that it represents a full and equitable adjustment to the Contract, and further agrees to waive all rights to file claim with respect to any difficulties arising from, or as a result of, this change.

Original Contract: \$1,971,971.00

Previous Additions: \$ 522,888.33

Previous Deductions: (\$ 69,280.00)

This Change Order: (\$ 22,931.00)

Contract to Date: \$2,402,648.33

APPROVED:



Engineer

Owner

**FOR INFO ONLY-ORIGINALS  
IN MAIL FOR SIGNATURE**

COVE ROAD PUMP STATION FORCE MAIN REPLACEMENT PROJECT

REVISED COSTS FOR PLAN AND PROFILE CHANGE

CONSTRUCT LAUNCH & RECEIVE PITS, INSTALL BEACH PUMP STATION FORCE MAIN TIBURON BLVD CALTRANS ROW - CONTRACT COSTS (Does not include Trench Plug Pave)							TOTAL	INSTALL BEACH PUMP STATION FORCE MAIN BLVD CROSSING OPEN CUT CALTRANS PERMIT RIDER (Does not include Trench Plug Pave)					TOTAL	
Caltrans ROW, 110/LF	Bore and Jack 14" Steel Casing and 6.625 HDPE at \$1,000/LF						\$110,000	Install 6.625 HDPE PER RIDER TRENCH DETAIL at \$ 791.54/LF	Brick Crosswalk Restoration					\$ 87,069.00
	\$110,000						\$110,000	\$ 87,069.00	N/A					\$ 87,069.00
							<b>TOTAL</b>							<b>TOTAL</b>
							\$110,000							\$ 87,069.00
														<b>Difference</b>
														\$ 22,931.00

**Deleted**

- Horizontal boring sub
- Purchase of 14" casing
- Welder
- Class 2 AB
- Pit excavation and shoring

**Added**

- Caltrans detail for CLSM and minor concrete back fill
- Flaggers
- Purchase casing for under bricks with labor
- Restricted work hours 9:00AM - 3:00PM
- \* Use bid item #18 to repave, 9 tons



## Mark Wilson

---

**From:** Don Muns <don@maggiora-ghilotti.com>  
**Sent:** Thursday, November 5, 2020 4:31 PM  
**To:** Mark Wilson  
**Cc:** John Moser  
**Subject:** Change order 14" casing with 6"HDPE  
**Attachments:** 8766 MG Rev Beach PS FM Change ltr w attachments DM.pdf

Mark, please see attached change order for Beach and Tiburon Blvd. Deletion of steel casing.

Thanks Don

Don Muns  
Maggiora-Ghilotti  
555 Dubois St.  
San Rafael Ca. 94901  
Office 415-459-8640  
Cell 415-308-8875

**ENCROACHMENT PERMIT RIDER**

TR-0122 (REV 6/1999)

Collected by	Permit No. (Original) 04-20-N-UL-0211
Rider Fee Paid \$Exempt	Dist-Co-Rte-PM 04/MRN/131/4.38/4.41
Date October 27, 2020	Rider Number 04-20-N-RW-2498

TO:  Sanitary District No. 5 of Marin County  
2001 Paradise Dr  
San Rafael, CA 94901  
Email: [trubio@sani5.org](mailto:trubio@sani5.org)  
[m.wilson@nute-engr.com](mailto:m.wilson@nute-engr.com)  
Attn: Tony Rubio  
c/o Mark Wilson, Nute Engineering.  
 Phone: (415) 435-1501, (415) 453- 4480

 , PERMITTEE

In compliance with your request received on October 23, 2020. We are hereby amending the above numbered encroachment permit as follows:

Date of completion extended to: No change.

Reference your permit to: Encroach within State right-of-way for the purpose to conduct temporary traffic control and install a force main sanitary sewer at two locations; excavate 226' L x 4' W x 8" D, by open trench method and install a 16" Ø HDPE with a 22" Ø STL casing from Juanita Lane to Main Street; bore & jack, and install a 110'- 6" Ø HDPE with a 14" Ø STL casing across Tiburon Blvd. at Beach Road, and in accordance to the permittee's plans, specification and estimate, on State Highway, 04-MRN-131, Post Miles 4.38/4.41, in the Town of Tiburon.

Trench excavation must comply with the 2018 Caltrans Standard Specifications, Section 19-3, "Structure Excavation and Backfill" (available at <https://dot.ca.gov/programs/design/ccs-standard-plans-and-standard-specifications>).

Trench backfill must comply with the attached trench detail and the 2018 Caltrans Standard Specifications, Section 19.3.02E, "Slurry Cement Backfill", and 19-3.02G, "Controlled Low-Strength Material" for top 6 feet of the excavation.

Trench plate must comply with the attached "Steel Plate Bridging Provisions" (TR-0157B).

The contractor will need to apply for an additional Rider and pay \$492 fee.

**Except as amended, all other terms and provisions of the original permit shall remain in effect.**

Permit Writer: [hirdaypal.dhillon@dot.ca.gov](mailto:hirdaypal.dhillon@dot.ca.gov)  
CC: State Rep.: [augusto.lumba@dot.ca.gov](mailto:augusto.lumba@dot.ca.gov)  
Maint.: [will.hauke@dot.ca.gov](mailto:will.hauke@dot.ca.gov)  
DTM: [marisa.muliadi-kleiber@dot.ca.gov](mailto:marisa.muliadi-kleiber@dot.ca.gov)  
TMC: D4TMC/D04/Caltrans/CAGov  
File: 04-20-N-UL-0211

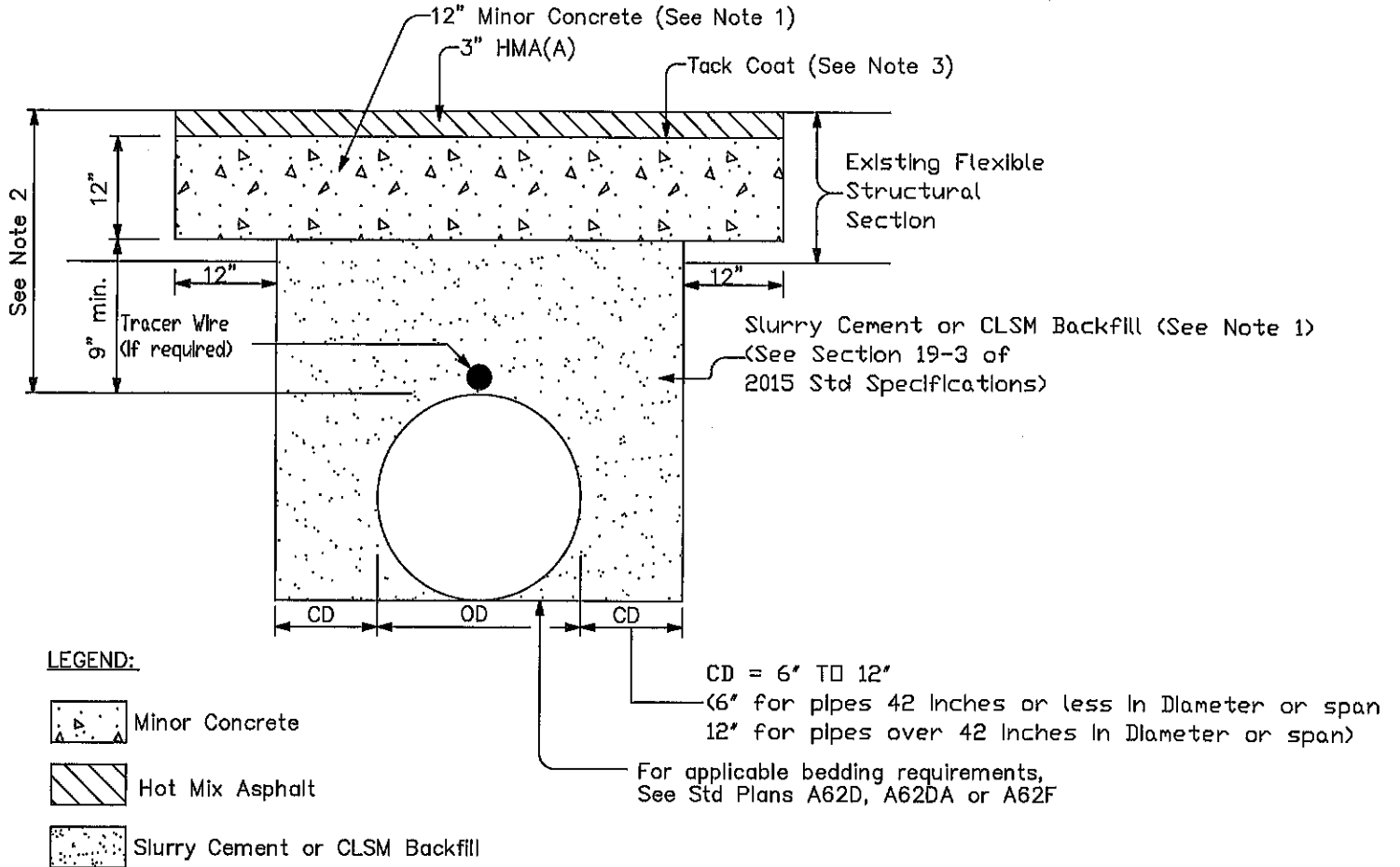
APPROVED:

DAVID SALLADAY, District Permit Engineer

BY:

  
CHRIS MASTER, Senior Permit Engineer

# CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12



## NOTES:

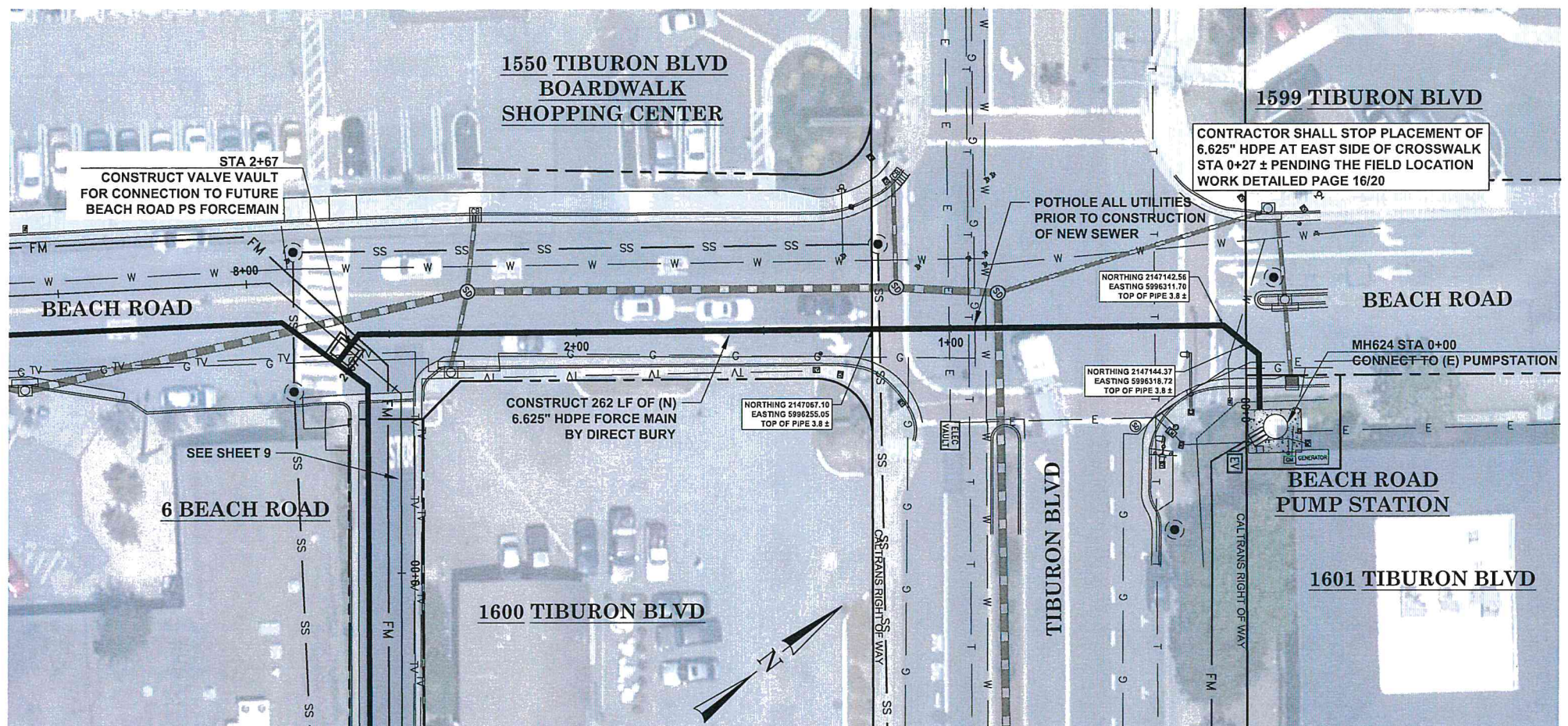
1. Concrete cap may be Rapid Strength Concrete (RSC); if RSC is used, replace the Slurry Cement or CLSM Backfill with Lean Concrete Backfill or RSC depending upon the project's time constraints.
2. For new installations, minimum depth of cover requirements are to follow guidelines in the Encroachment Permits Manual or Highway Design Manual. When cover over a replacement pipe/encasement pipe is less than 24", a Special Design is necessary (for in-house projects, refer to HQ Drainage Detail Library).
3. Tack Coat (Asphaltic Emulsion) shall be applied prior to placing HMA(A).
4. All trench work subject to state regulations and inspection.
5. All materials, workmanship, testing, and inspections shall comply with Caltrans Standard Specifications and project-specific Special Provisions.
6. Use of this detail is applicable if high groundwater conditions do not exist within the trench.

## ABBREVIATIONS:

- CD = Clear Distance  
 HMA(A) = Hot Mix Asphalt Type A  
 OD = Outside Diameter of Utility or Culvert  
 CLSM = Controlled Low-Strength Material

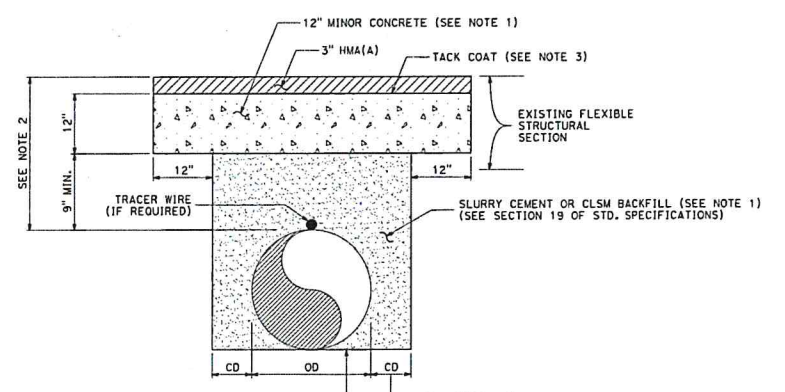
REVISED 12/12/2016





**PLAN**  
SCALE IN FEET

**CASE 1: FOR TRAFFIC INDEX (TI) LESS THAN OR EQUAL TO 12**  
HIGH GROUNDWATER CONDITIONS DO NOT EXIST WITHIN THE TRENCH



**LEGEND:**

- MINOR CONCRETE
- HOT MIX ASPHALT
- SLURRY CEMENT OR CLSM BACKFILL

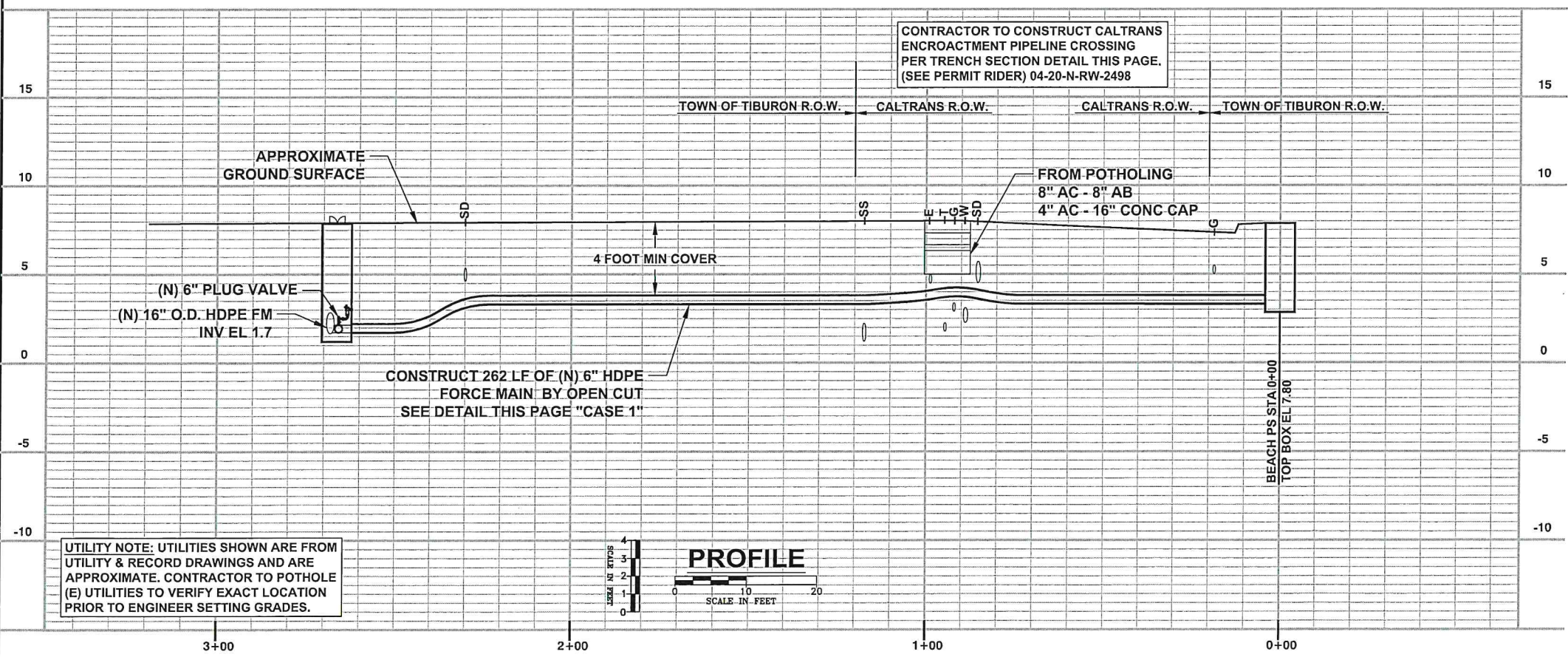
**NOTES:**

1. CONCRETE CAP MAY BE RAPID STRENGTH CONCRETE (RSC); IF RSC IS USED, REPLACE THE SLURRY CEMENT OR CLSM BACKFILL WITH LEAN CONCRETE BACKFILL OR RSC DEPENDING UPON THE PROJECT'S TIME CONSTRAINTS.
2. FOR NEW INSTALLATIONS, MINIMUM DEPTH OF COVER REQUIREMENTS ARE TO FOLLOW GUIDELINES IN THE ENCROACHMENT PERMITS MANUAL OR HIGHWAY DESIGN MANUAL. WHEN COVER OVER A REPLACEMENT PIPE/ENCASMENT PIPE IS LESS THAN 24", A SPECIAL DESIGN IS NECESSARY (FOR IN-HOUSE PROJECTS, REFER TO HO DRAINAGE DETAIL LIBRARY).
3. TACK COAT (ASPHALTIC EMULSION) SHALL BE APPLIED PRIOR TO PLACING HMA(A).
4. ALL TRENCH WORK SUBJECT TO STATE REGULATIONS AND INSPECTION.
5. ALL MATERIALS, WORKMANSHIP, TESTING, AND INSPECTIONS SHALL COMPLY WITH CALTRANS STANDARD SPECIFICATIONS AND PROJECT-SPECIFIC SPECIAL PROVISIONS.
6. USE OF THIS DETAIL IS APPLICABLE IF HIGH GROUNDWATER CONDITIONS DO NOT EXIST WITHIN THE TRENCH.

**ABBREVIATIONS:**

- CD = CLEAR DISTANCE
- HMA(A) = HOT MIX ASPHALT TYPE A
- OD = OUTSIDE DIAMETER OF UTILITY OR CULVERT
- CLSM = CONTROLLED LOW-STRENGTH MATERIAL

REVISED 11/12/2019



**PROFILE**  
SCALE IN FEET

**NOTES:**

1. PRIOR TO CONSTRUCTION, CONTRACTOR TO POTHOLE (E) SEWER FORCE MAIN EVERY 100 FEET AND SUBMIT DEPTHS TO ENGINEER IN LOG FORM BY STATION.
2. CONTRACTOR TO POTHOLE UTILITIES AS SHOWN ON THE PLANS PRIOR TO CONSTRUCTION AND SUBMIT DEPTHS TO ENGINEER IN ABOVE REFERENCED LOG.
3. FOR WORK WITHIN CALTRANS RIGHT OF WAY, CONTRACTOR SHALL COMPLY WITH CALTRANS TRENCH SECTION DETAIL ABOVE PER RIDER.
4. CONTRACTOR MUST PREPARE AND PROVIDE GROUND SETTLEMENT MONITORING PREVENTION, AND MITIGATION PLAN. SEE NOTES SHEET 5



13 OF 20

IF THIS DOES NOT MEASURE ONE INCH, THESE PLANS ARE NOT TO SCALE.

REVISED SET 11/03/2020

**SANITARY DISTRICT No.5**  
Marin County, California

**COVE ROAD PS FORCE MAIN REPLACEMENT PROJECT**

**PLAN AND PROFILE**  
**BEACH ROAD**  
**STA 0+00 TO STA 2+67**

**NUTE ENGINEERING**  
907 MISSION AVE SAN RAFAEL, CALIFORNIA TEL 415-453-4480

Drawn by: BEO	Job No.: 8766	Scale: AS SHOWN
Checked by: MTW		Date: APRIL 2020





**GEOTECHNICAL INVESTIGATION  
SANITARY DISTRICT NO. 5  
COVE FORCE MAIN  
TIBURON, CALIFORNIA**

January 13, 2020

Job No. 1793.021

Prepared For:  
Sanitary District No. 5  
2001 Paradise Drive  
Tiburon, California 94920

Attn: Mr. Tony Rubio

**CERTIFICATION**

This document is an instrument of service, prepared by or under the direction of the undersigned professionals, in accordance with the current ordinary standard of care. The service specifically excludes the investigation of polychlorinated byphenols, radon, asbestos or any other hazardous materials. The document is for the sole use of the client and consultants on this project. No other use is authorized. If the project changes, or more than two years have passed since issuance of this report, the findings and recommendations must be updated.

**MILLER PACIFIC ENGINEERING GROUP**  
(a California corporation)

**REVIEWED BY**



**Michael Jewett**  
Certified Engineering Geologist No. 2610  
(Expires 1/31/21)



**Scott Stephens**  
Geotechnical Engineer No. 2398  
(Expires 6/30/21)

GEOTECHNICAL INVESTIGATION  
SANITARY DISTRICT NO. 5  
COVE FORCE MAIN  
TIBURON, CALIFORNIA

**TABLE OF CONTENTS**

<b>1.0</b>	<b>INTRODUCTION.....</b>	<b>1</b>
<b>2.0</b>	<b>PROJECT DESCRIPTION.....</b>	<b>1</b>
<b>3.0</b>	<b>SITE CONDITIONS.....</b>	<b>2</b>
3.1	Regional Geology .....	2
3.2	Seismicity .....	2
3.2.1	Regional Active Faults.....	3
3.2.2	Historic Fault Activity .....	3
3.2.3	Probability of Future Earthquakes .....	3
3.3	Surface Conditions .....	4
3.4	Field Exploration and Laboratory Testing.....	4
3.5	Subsurface Conditions .....	4
3.6	Groundwater.....	5
<b>4.0</b>	<b>GEOLOGIC HAZARDS .....</b>	<b>5</b>
4.1	Seismic Shaking .....	5
4.2	Settlement .....	6
4.3	Liquefaction and Related Effects.....	6
4.4	Seismic Densification .....	6
4.5	Corrosion Potential .....	6
<b>5.0</b>	<b>CONCLUSIONS AND RECOMMENDATIONS.....</b>	<b>7</b>
5.1	Seismic Design.....	7
5.2	Earthwork .....	8
5.2.1	Excavations .....	8
5.2.2	Trench Bottom Stabilization .....	8
5.2.3	Fill Materials .....	9
5.2.4	Fill Placement and Compaction.....	9
5.3	Temporary Support of Excavations .....	9
5.4	Temporary Dewatering .....	10
5.5	New Pavements .....	10
<b>6.0</b>	<b>SUPPLEMENTAL GEOTECHNICAL SERVICES.....</b>	<b>11</b>
<b>7.0</b>	<b>LIMITATIONS .....</b>	<b>11</b>
<b>8.0</b>	<b>LIST OF REFERENCES.....</b>	<b>12</b>

FIGURE 1 SITE LOCATION MAP  
FIGURE 2 SITE PLANS  
FIGURE 3 REGIONAL GEOLOGIC MAP  
FIGURE 4 ACTIVE FAULT MAP  
FIGURE 5 HISTORIC EARTHQUAKE MAP  
FIGURE 6 TUNNELMAN'S GROUND CLASSIFICATION FOR SOILS

TABLE 1 EXISTING PAVEMENT SECTIONS  
TABLE 2 2016 CALIFORNIA BUILDING CODE SEISMIC DESIGN CRITERIA  
TABLE 3 SHORING DESIGN CRITERIA  
TABLE 4 PRELIMINARY ASPHALT-CONCRETE PAVEMENT SECTIONS

APPENDIX A: SUBSURFACE EXPLORATION AND LABORATORY TESTING

GEOTECHNICAL INVESTIGATION  
SANITARY DISTRICT NO. 5  
COVE FORCE MAIN  
TIBURON, CALIFORNIA

## **1.0 INTRODUCTION**

This report presents the results of our Geotechnical Investigation for Sanitary District No. 5's Cove Force Main replacement project in Tiburon, California. As shown on the Site Location Map, Figure 1, the project area is located on various roadways within downtown Tiburon between Tiburon Boulevard and Main Street.

Our work was performed in accordance with our Agreement for Professional Services authorized on September 5, 2019. The purpose of our investigation was to explore subsurface conditions within the proposed project area and to develop geotechnical recommendations and criteria for use in design and construction of the project. The scope of our services includes:

- Reviewing published geologic and geotechnical background information.
- Exploring subsurface conditions with three borings located within the general vicinity of the planned sewer pipeline replacement.
- Laboratory testing to estimate pertinent engineering properties of the soils encountered during our subsurface exploration.
- General evaluation and discussion of relevant geologic hazards including seismic shaking, liquefaction, and other hazards.
- Engineering analyses to develop geotechnical recommendations and design criteria related to temporary support of excavations, temporary dewatering, earthwork, trench backfill, new pavement sections, seismic design, and other geotechnical-related items.
- Preparation of this Geotechnical Investigation report which summarizes the subsurface exploration and laboratory testing programs, evaluation of relevant geologic hazards, and geotechnical recommendations and design criteria.

Issuance of this report completes our initial phase of services. Subsequent phases of work should include geotechnical plan review and observation and testing of geotechnical-related work items during construction, if needed.

## **2.0 PROJECT DESCRIPTION**

The project consists of constructing a new 16-inch O.D. HDPE sewage force main parallel to the existing, failing 10-inch Transite sewage force main. A portion of this work will occur within the Caltrans right of way on Tiburon Blvd and include constructing approximately 225 feet of sewer force main in the Caltrans right of way (from the intersection of Tiburon Blvd and Juanita Lane to the end of the Caltrans right of way where Tiburon Blvd intersects with Main Street). The project continues upstream on Juanita Lane within City of Belvedere right of way for over 1000 feet. This

entire sewer force main will be constructed using HDPE (High Density Polyethylene Pipe) and that trenchless construction methods are being considered based on shallow ground conditions. A Site Plan showing the approximate extents of the planned improvements is shown on Figure 2.

### **3.0 SITE CONDITIONS**

#### **3.1 Regional Geology**

The project site lies within the Coast Ranges geomorphic province of California. Regional topography within the Coast Ranges province is characterized by northwest-southeast trending mountain ridges and intervening valleys that parallel the major geologic structures, including the San Andreas Fault System. The province is also generally characterized by abundant landsliding and erosion, owing in part to its typically high levels of precipitation and seismic activity.

The oldest rocks in the region are the sedimentary, igneous, and metamorphic rocks of the Jurassic- to Cretaceous-age (190- to 65-million years old) Franciscan Complex. Within San Mateo County, a variety of sedimentary and volcanic rocks of Tertiary (1.8- to 65-million years old) and Quaternary (less than 1.8-million years old) age locally overlie the basement rocks of the Franciscan Complex. Tectonic deformation and erosion during late Tertiary and Quaternary time (the last several million years) formed the prominent coastal ridges and intervening valleys typical of the Coast Ranges province. The youngest geologic units in the region are Quaternary age (last 1.8 million years) sedimentary deposits, including alluvial deposits which partially fill most of the valleys and colluvial deposits which typically blanket the lower portions of surrounding slopes.

The project site is located in relatively level terrain at the southwestern edge of the Tiburon Peninsula. Regional geologic mapping (Rice, 1976), indicates the site is underlain by artificial fill over bay mud (map symbol Qaf/Qm). The fill soils generally consist of engineered and non-engineered soil and rock debris, while the bay mud consists of soft, compressible, silts and clays. A Regional Geologic Map and descriptions of the mapped geologic units are shown on Figure 3.

#### **3.2 Seismicity**

The project site is located within the seismically active San Francisco Bay Area and will therefore experience the effects of future earthquakes. Earthquakes are the product of the build-up and sudden release of strain along a "fault" or zone of weakness in the earth's crust. Stored energy may be released as soon as it is generated or it may be accumulated and stored for long periods of time. Individual releases may be so small that they are detected only by sensitive instruments, or they may be violent enough to cause destruction over vast areas.

Faults are seldom single cracks in the earth's crust but are typically comprised of localized shear zones which link together to form larger fault zones. Within the Bay Area, faults are concentrated along the San Andreas Fault zone. The movement between rock formations along either side of a fault may be horizontal, vertical, or a combination and is radiated outward in the form of energy waves. The amplitude and frequency of earthquake ground motions partially depends on the material through which it is moving. The earthquake force is transmitted through hard rock in short, rapid vibrations, while this energy becomes a long, high-amplitude motion when moving through soft ground materials, such as Bay Mud.

### **3.2.1 Regional Active Faults**

The California Geological Survey (previously known as the California Division of Mines and Geology), defines a “Holocene-active fault” as one that had surface displacement within Holocene time (the last 11,700 years). CGS mapped various faults in the region as part of their Fault Activity Map of California (CGS, 2010). Many of these faults are shown in relation to the project site on the attached Active Fault Map, Figure 4. The nearest known Holocene-active faults are the San Andreas and Hayward Faults which are located approximately 13.9 kilometers (8.6 miles) southwest and 14.3 kilometers (8.9 miles) east<sup>1</sup>.

### **3.2.2 Historic Fault Activity**

Numerous earthquakes have occurred in the region within historic times. The results of our USGS earthquake search catalogue indicates that at least 22 earthquakes with a Richter Magnitude of 5.0 or larger have occurred within 100 kilometers (62 miles) of the site between 1900 and 2019. The approximate locations of many of these and other earthquakes are shown on the Historic Earthquake Map, Figure 5.

### **3.2.3 Probability of Future Earthquakes**

The site will likely experience moderate to strong ground shaking from future earthquakes originating on any of several active faults in the San Francisco Bay region. The historical records do not directly indicate either the maximum credible earthquake or the probability of such a future event. To evaluate earthquake probabilities in California, the USGS has assembled a group of researchers into the “Working Group on California Earthquake Probabilities” (USGS 2003, 2008, 2013) to estimate the probabilities of earthquakes on active faults. These studies have been published cooperatively by the USGS, CGS, and Southern California Earthquake Center (SCEC) as the Uniform California Earthquake Rupture Forecast, Versions 1, 2, and 3. In these studies, potential seismic sources were analyzed considering fault geometry, geologic slip rates, geodetic strain rates, historic activity, micro-seismicity, and other factors to arrive at estimates of earthquakes of various magnitudes on a variety of faults in California.

Conclusions from the most recent UCERF3 and USGS indicate the highest probability of an earthquake with a magnitude greater than 6.7 originating on any of the active faults in the San Francisco Bay region by 2043 is assigned to the Hayward/Rodgers Creek Fault system. The Hayward Fault is located approximately 14.3 kilometers (8.9 miles) east of the site and is assigned a probability of 33 percent. The San Andreas Fault, located approximately 13.9 kilometers (8.6 miles) southwest of the site, is assigned a 22 percent probability of an earthquake with a magnitude greater than 6.7 by 2043. Additional studies by the USGS regarding the probability of large earthquakes in the Bay Area are ongoing. These current evaluations include data from additional active faults and updated geological data.

---

<sup>1</sup> Distances to faults estimated using Caltrans ARS Online (v2.3.09), accessed August 9, 2019.



### **3.3 Surface Conditions**

Within the project area, surface conditions generally consist of asphalt-paved roadways with adjoining concrete gutters, driveways and sidewalks with surface elevations ranging from about 5 to 10 feet<sup>2</sup>. Widths of the roadways within the project area consist of 3-4 lane wide Tiburon Boulevard and 1-2 lane wide Juanita Lane. The sites are located within urban areas with neighboring properties generally consisting of commercial developments. There are numerous underground utilities exist and are often located within several feet of the proposed sewer alignments. The existing surface conditions are shown on the Site Plans included as Figure 2.

### **3.4 Field Exploration and Laboratory Testing**

We explored subsurface conditions near the proposed improvements on September 13, 2019 with three borings at the approximate locations shown on Figure 2. The borings were excavated using truck-mounted drilling equipment to the approximate depth of 8.0 feet below ground surface. The borings were logged by our Field Geologist and samples were obtained for classification and laboratory testing. We prepared boring logs based on soil descriptions in the field, as well as visual examination and testing of the soil and rock samples in our laboratory. The boring logs are presented in Appendix A.

Laboratory testing of soil samples from the exploratory borings included determination of moisture content, dry density, unconfined compressive strength and sieve analyses. The results of our laboratory tests are presented on the boring logs and our laboratory testing program is discussed in greater detail in Appendix A.

### **3.5 Subsurface Conditions**

Based on our field exploration, subsurface conditions are generally consistent with the regional geologic mapping and consist of varying thicknesses of fill soils over compressible bay mud. The fill soils are generally loose to medium dense and are classified under the Unified Soil Classification System as clayey sand and gravel (SP-SC, SC and GC), and well- and poorly-graded gravel (GW and GP). The bay mud, only encountered in Boring 2, is generally very soft to soft, of high plasticity and are classified as silty clay (CH).

Pavements were encountered at all of the borings in our field investigation and generally consist of asphalt over aggregate base. The estimated thicknesses of the asphalt and aggregate base sections at each boring location are summarized below in Table 1.

---

<sup>2</sup> Based on elevations shown in Google Earth aerial imagery.



**Table 1 – Existing Pavement Sections**

Boring Location	Asphalt Pavement Thickness (inches)	Aggregate Base Thickness (inches)
B-1	6	12
B-2	7	12
B-3	5	6

**3.6 Groundwater**

Groundwater was encountered in Borings 1 and 2 at depths ranging from about 4.0 to 7.5 feet below ground surface. Because the borings were not left open for an extended period of time, a stabilized depth to groundwater may not have been observed. Groundwater elevations fluctuate seasonally and higher groundwater levels may be present during or following periods of intense rainfall. Perched water tables may also exist within soil and bedrock materials. A cursory search of the State Water Resources Control Board’s Geotracker website indicates that several groundwater monitoring wells were installed at the 1660 Tiburon Boulevard as part of previous environmental studies. The monitoring data from this site indicates the depth to groundwater varies from about 2 to 6 feet below ground surface and is generally higher during the winter and spring months.

**4.0 GEOLOGIC HAZARDS**

This section summarizes our review of commonly considered geologic hazards and discusses their potential impacts on the planned improvements. The primary geologic hazards which could affect the proposed development include strong seismic ground shaking and settlement. Other geologic hazards are judged less than significant with regard to the proposed project. Each significant geologic hazard considered is discussed in further detail in the following paragraph.

**4.1 Seismic Shaking**

The project site will likely experience seismic ground shaking similar to other areas in the seismically active Bay Area. The intensity of ground shaking will depend on the characteristics of the causative fault, distance from the fault, the earthquake magnitude and duration, and site-specific geologic conditions.

While a detailed seismic hazard analysis is beyond the scope of our work for this project, it should be noted that the potential for strong seismic shaking at the project site is high. Due to their proximity and historic rates of activity, the San Andreas and Hayward Faults present the highest potential for severe ground shaking. The significant adverse impact associated with strong seismic shaking is potential damage to the pipelines and related improvements. Measures to mitigate the effects of ground shaking should, as a minimum, include using flexible connections and designing any new structures to resist seismic loads as discussed in Section 5.1.

#### **4.2 Settlement**

Significant settlement can occur when new loads are placed at sites due to consolidation of soft compressible clays (i.e., Bay Mud) or compression of loose granular soils. Additionally, significant settlements can occur in medium stiff clayey soils if significant structural loads or fills are anticipated. While the encountered bay mud soils are prone to settlement, installation of the new force main and backfill materials will likely result in similar loading to underlying bay mud compared to existing conditions and keep any potential continued settlement similar to the surrounding areas. Therefore, the potential for damage to the new pipelines due to settlement is generally considered low.

#### **4.3 Liquefaction and Related Effects**

Liquefaction refers to the sudden, temporary loss of soil strength during strong ground shaking. The strength loss occurs as a result of the build-up of excess pore water pressures and subsequent reduction of effective stress. While liquefaction most commonly occurs in saturated, loose, granular deposits, recent studies indicate that it can also occur in materials with relatively high fines content provided the fines exhibit lower plasticity. The effects of liquefaction can vary from cyclic softening resulting in limited strain potential to flow failure which cause large settlements and lateral ground movements. Buried pipelines and manholes embedded within liquefied soils may also experience uplift due to buoyancy.

Regional liquefaction hazard maps indicate the site is mapped within a zone of “very high” susceptibility to liquefaction (Association of Bay Area Governments, 2019). The results of our investigation indicate subsurface conditions include layers of loose to medium dense sandy and gravelly fill soils within the depths explored. However, these soils are limited in thickness which suggests liquefaction-induced settlements would be minor. While deeper subsurface exploration and a quantitative analysis of liquefaction susceptibility is beyond the scope of work for this project, the potential for damage to the new pipelines due to liquefaction is generally considered low.

#### **4.4 Seismic Densification**

Seismic ground shaking can induce settlement of unsaturated, loose, granular soils. Settlement occurs as the loose soil particles rearrange into a denser configuration when subjected to seismic ground shaking. Varying degrees of settlement can occur throughout a deposit, resulting in differential settlement of structures founded on such deposits. While layers of loose, granular soils were encountered in these borings, settlements induced by seismic densification are expected to be minor. Therefore, we judge the likelihood of damage to the new pipelines due to seismically induced settlement is low.

#### **4.5 Corrosion Potential**

Corrosive soil and groundwater can damage buried metallic structures, cause concrete spalling, and deteriorate rebar reinforcement. While corrosion testing was not included as part of our scope of work, the site is immediately adjacent to San Francisco Bay and groundwater is likely to include some brackish water. We note that the proposed HDPE pipe materials are generally resistant to corrosion. However, new concrete structures should be designed in accordance with applicable

durability requirements outlined in ACI 318. Metallic components should also incorporate protective coatings or other measures aimed at improving corrosion resistance in accordance with the Corrosion Engineer's recommendations.

## **5.0 CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of our subsurface exploration, we judge that construction of the force main is feasible from a geotechnical standpoint. However, we note a variety of conditions, including shallow groundwater, variable and weak fill materials, soft underlying bay mud soils, an abundance of existing utility trench crossings along the alignment are likely to significantly complicate construction. We anticipate that typical trenchless methods, such as HDD or similar bore-and-jack methods could result in significant damage to existing improvements, including roadways, flatwork, a large fountain sculpture, and other adjacent utilities and structures.

In general, we recommend the project be constructed via open-cut methods to reduce the risk of damage to existing improvements. Primary geotechnical considerations for the project will include providing appropriate temporary support for excavations, providing appropriate groundwater control measures in areas where excavations extend below the water table, appropriate seismic structural design for any new buried structures, and providing for proper bedding and trench backfill. Additional discussion and recommendations addressing these, and other considerations are presented in the following sections.

### **5.1 Seismic Design**

Minimum mitigation of ground shaking includes seismic design of new structures in conformance with the provisions of the most recent edition (2016) of the California Building Code. The magnitude and character of these ground motions will depend on the particular earthquake and the site response characteristics. Based on the interpreted subsurface conditions and close proximity of several nearby faults, we recommend the CBC coefficients and site values shown in Table 2.

**Table 2 – 2016 California Building Code Seismic Design Criteria**

Parameter	Design Value
Site Class	E
Site Latitude	37.8736°N
Site Longitude	-122.4570°W
Spectral Response (short), $S_S$	1.500 g
Spectral Response (1-sec), $S_1$	0.600 g
Site Coefficient, $F_a$	0.9
Site Coefficient, $F_v$	2.4
Spectral Response (Short), $S_{MS}$	1.350 g
Spectral Response (1 sec), $S_{M1}$	1.440 g
Design Spectral Response (short), $S_{DS}$	0.900 g
Design Spectral Response (1 sec), $S_{D1}$	0.960 g
$MCE_G$ PGA Adjusted, $PGA_M$	0.45 g

Reference: SEA/OSHPD Seismic Design Maps online application, accessed on November 14, 2019.

## 5.2 Earthwork

Portions of the project that are constructed using open-trench methods are anticipated to include excavation depths of up to about eight feet for the new sewers. Earthwork for the new pipelines should be performed in accordance with the recommendations and criteria outlined in the following sections.

### 5.2.1 Excavations

Excavations will encounter variable subsurface conditions which include loose to dense sandy soils and soft to very stiff silty and clayey soils. In unsupported excavations, the sandy soils will be susceptible to flowing below groundwater and running to fast raveling above groundwater. Medium stiff to very stiff, silty and clayey soils will exhibit firm behavior while soft silty and clayey soils may be susceptible to squeezing. Definitions of the various ground behaviors are presented in the Tunnelman's Ground Classification for Soils, Figure 6. The site soils are generally considered "Type C" soils in accordance with OSHA soil type designations. Temporary support for excavations should be installed prior to or immediately following excavation to ensure the safety of workers and to reduce the potential for trench failure and damage to surrounding areas. Shoring and temporary support of excavations is discussed in further detail in Section 5.3.

### 5.2.2 Trench Bottom Stabilization

Based on planned pipeline invert depths, we anticipate the bottom of pipeline excavations will extend below the groundwater table at some locations. In areas where trench bottoms are soft, loose, or otherwise unstable, we recommend the trench bottoms be over-excavated a minimum of 12 inches below the planned pipe invert and backfilled with drain

rock. The drain rock should be completely wrapped with a geotextile filter fabric consisting of Mirafi FW300 or an approved equivalent.

### **5.2.3 Fill Materials**

Unless otherwise recommended by the Sanitary District or the pipe manufacturer, pipe bedding and embedment materials should consist of well-graded sand with 90 to 100 percent of particles passing the No. 4 sieve and no more than five percent finer than the No. 200 sieve. Provide the minimum bedding thickness beneath the pipe in accordance with the manufacturer's recommendations (typically three to six inches).

Fill materials used for pipe backfill should consist of non-expansive materials that are free of organic matter, have a Liquid Limit of less than 40 (ASTM D 4318), a Plasticity Index of less than 20 (ASTM D 4318), and have a minimum R-value of 20 (California Test 301). The fill material should contain no more than 50 percent of particles passing a No. 200 sieve and should have a maximum particle size of four inches. Some of the onsite soils may be suitable for re-use as trench backfill provided, they meet the requirements above.

### **5.2.4 Fill Placement and Compaction**

Fill materials should be moisture conditioned to near the optimum moisture content prior to compaction. Properly moisture conditioned fill materials should subsequently be placed in loose, horizontal lifts of eight-inches-thick or less and uniformly compacted to at least 90 percent relative compaction. In pavement areas, the upper 12 inches of backfill should be compacted to at least 95 percent relative compaction. The maximum dry density and optimum moisture content of fill materials should be determined in accordance with ASTM D1557.

## **5.3 Temporary Support of Excavations**

Temporary support of excavations will be required to ensure the safety of workers and to reduce the potential for trench failure and damage to surrounding areas. Shoring types may include trench boxes or shields, driven sheet piles, vertical hydraulic shores, or other systems. While a variety of systems are available, shoring that applies positive pressure and immediate support to the side walls of the excavation will be more effective in controlling ground movements and reducing the risk of damage to nearby utilities and structures. For excavations that extend below the groundwater table, sheet piles may be used to reduce groundwater seepage thereby reducing the amount of dewatering, pumping, and groundwater disposal that would be required.

The selected support system should be designed to resist lateral pressures from earth and construction surcharge loads. Watertight shoring systems (e.g. interlocking sheet piles) which do not allow for drainage should also be designed to resist hydrostatic pressures. As a minimum, shoring systems should be designed based on the criteria provided in Table 3. Shoring walls that can slightly deflect at the top can be designed using the unrestrained criteria shown below. Shoring that is not allowed to deflect (e.g. braced walls) are considered restrained and are commonly designed using a uniform active earth pressure distribution rather than an equivalent fluid pressure.



**Table 3 – Shoring Design Criteria**

Parameter	Design Value
Active Earth Pressure, Unrestrained <sup>1</sup>	45 pcf
Active Earth Pressure, Restrained <sup>2</sup>	35 x H psf
Lateral Passive Resistance <sup>1</sup>	300 pcf
Minimum Surcharge Pressure <sup>3,4</sup>	125 psf

- (1) Equivalent fluid pressure.
- (2) Rectangular distribution, H is wall height in feet
- (3) Apply surcharge load to upper five feet of shoring.
- (4) Surcharge load to be adjusted at the discretion of the Contractor's shoring designer.

#### **5.4 Temporary Dewatering**

Temporary dewatering will be required where excavations extend below the groundwater table. While various systems are available, dewatering would most likely consist of a series of wells or sumps spaced as needed to keep the groundwater level below the excavation bottom. The selection, design, installation, monitoring, and removal of temporary dewatering should be the responsibility of the Contractor in accordance with their means and methods. The Contractor should be required to submit dewatering plans for review by the Sanitary District prior to implementation. Considering ground conditions include granular soils which are relatively permeable, dewatering could generate a large volume of water which could impact costs associated with groundwater treatment and disposal. We note that the available groundwater monitoring data from previous environmental investigations of nearby sites indicates the water level is generally higher during the winter and spring months. Therefore, project planning could include scheduling the work to be performed during the summer and fall months when groundwater levels are lower.

#### **5.5 New Pavements**

New pavements will be required for trenches that extend into traffic areas. We have provided preliminary pavement design in accordance with Caltrans procedures for flexible pavement (Caltrans, 2015). The calculated pavement section thicknesses are based on Traffic Index values ranging from four to seven and the minimum selected pavement thickness will be based on the expected traffic loads for a twenty-year design life. For our preliminary design, we assumed an R-value of 20 and 50 which are generally consistent with typical values for select fill and Class 2 aggregate subbase, respectively. During construction, we should test the backfill materials to confirm the R-value of the backfill material is consistent with our assumed values. The preliminary recommended pavement sections are presented in Table 4.

**Table 4 – Preliminary Asphalt-Concrete Pavement Sections**

Traffic Index <sup>1</sup>	Select Fill Backfill (R-Value = 20)		Class 2 Aggregate Subbase (R-Value = 50)	
	Asphalt Thickness (inches)	Class 2 Aggregate Base Thickness (inches)	Asphalt Thickness (inches)	Class 2 Aggregate Base Thickness (inches)
4	3.0	5.0	2.5	4.0
5	3.5	7.0	3.0	5.0
6	4.0	9.0	3.5	6.0
7	5.0	10.0	4.0	7.0

(1) Traffic Index to be determined by the project Civil Engineer

The Class 2 aggregate base should conform to the most recent version of Caltrans Standard Specifications and should be compacted to at least 95 percent relative compaction. Additionally, the aggregate base should be firm and unyielding under heavy, rubber-tired construction equipment.

## **6.0 SUPPLEMENTAL GEOTECHNICAL SERVICES**

As project plans are nearing completion, we should review them to confirm that the intent of our geotechnical recommendations has been incorporated. We can also consult with project team to supplement or clarify geotechnical recommendations, if needed. During construction, we should be present intermittently to observe excavations, proper moisture conditioning of soils, fill placement and compaction, compaction of asphalt pavement and other geotechnical-related work items. The purpose of our observation and testing is to confirm that site conditions are as anticipated, to adjust our recommendations and design criteria if needed, and to confirm that the Contractor's work is performed in accordance with the project plans and specifications.

## **7.0 LIMITATIONS**

We believe this report has been prepared in accordance with generally accepted geotechnical engineering practices in the San Francisco Bay Area at the time the report was prepared. This report has been prepared for the exclusive use of the project Owner and/or their assignees specifically for this project. No other warranty, expressed or implied, is made. Our evaluations and recommendations are based on the data obtained during our subsurface exploration program and our experience with soils in this geographic area.

## **8.0 LIST OF REFERENCES**

American Concrete Institute, "318-14: Building Code Requirements for Structural Concrete and Commentary".

American Society of Civil Engineers (ASCE) (2010), "Minimum Design Loads for Buildings and Other Structures" (2010 ASCE-7), Structural Engineering Institute of the American Society of Civil Engineers.

American Society for Testing and Materials, (2018) "2018 Annual Book of ASTM Standards, Section 4, Construction, Volume 4.08, Soil and Rock; Dimension Stone; Geosynthetics," ASTM, Philadelphia.

Association of Bay Area Governments (ABAG), Geographic Information System, <http://quake.abag.ca.gov/mitigation/>, 2019.

California Building Code, 2016 Edition, California Building Standards Commission/International Conference of Building Officials, Whittier, California.

California Department of Conservation, Division of Mines and Geology (1972), Special Publication 42, "Alquist-Priolo Special Studies Zone Act," (Revised 1988).

California Department of Transportation (Caltrans) (2015), 2015 Standard Specifications.

California Stormwater Quality Association (CASQA)(2003), "Stormwater Management Best Practices Handbook, New Development and Redevelopment", revised January 2003.

International Pipe Bursting Association, "Guideline for Pipe Bursting", dated January 12, 2012.

Occupational Safety and Health Administration (OSHA)(2005), Title 29 Code of Federal Regulations, Part 1926, 2005.

Rice, Salem J., and Smith, Theodore C., (1976), "Geology of the Tiburon Peninsula, Sausalito, and Adjacent Areas, Marin County, California," California Department of Conservation, California Department of Mines and Geology, Scale 1:12,000.

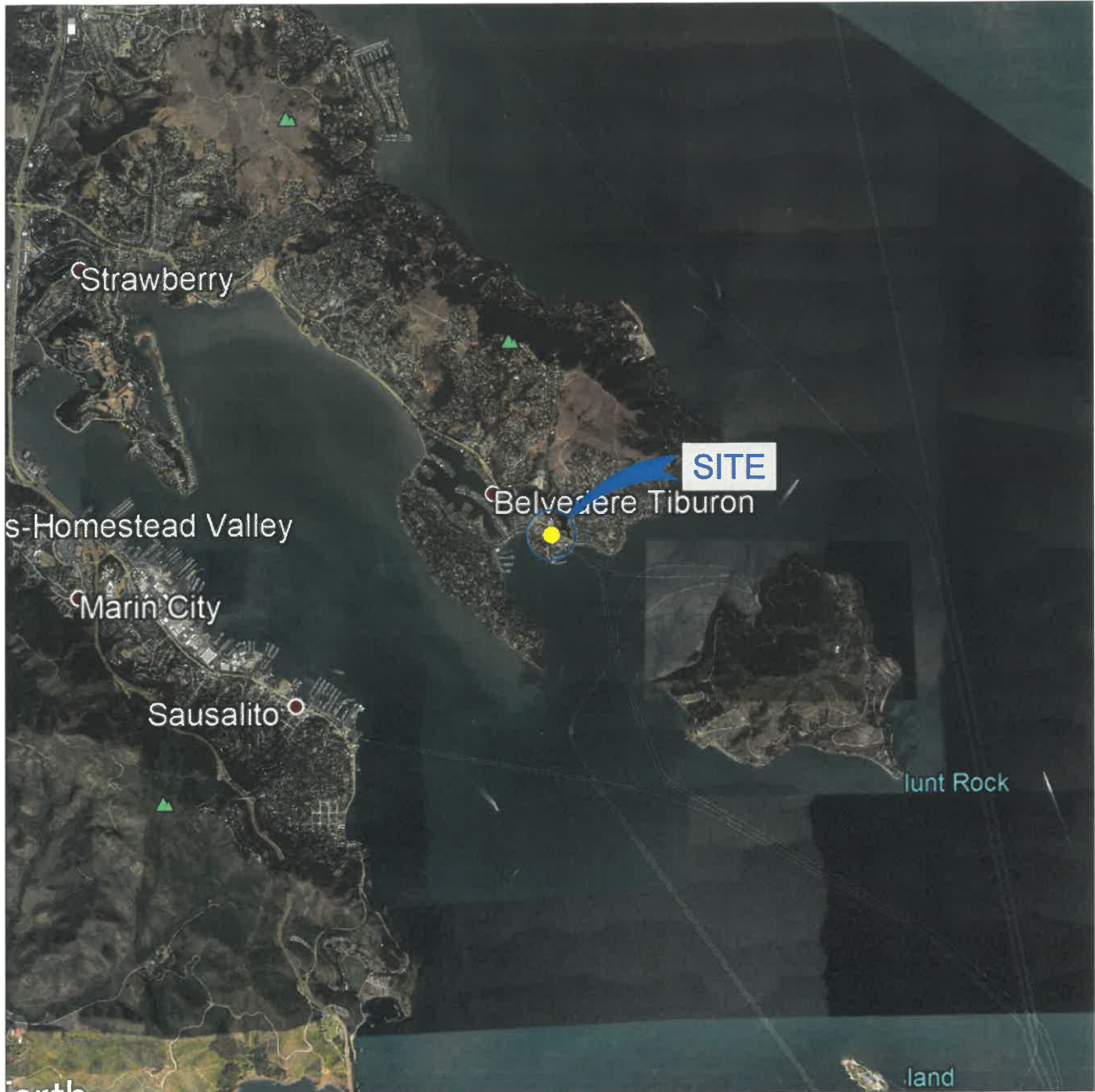
United States Geological Survey, "Database of Potential Sources for Earthquakes Larger than Magnitude 6 in Northern California," The Working Group on Northern California Earthquake Potential, Open File Report 96-705, 1996.

United States Geological Survey (2003), "Summary of Earthquake Probabilities in the San Francisco Bay Region, 2002 to 2032," The 2003 Working Group on California Earthquake Probabilities, 2003.

United States Geological Survey (2008), "The Uniform California Earthquake Rupture Forecast, Version 2," The 2007 Working Group on California Earthquake Probabilities, Open File Report 2007-1437, 2008.

United States Geological Survey, Earthquake Hazards Program, Earthquake Circular Area Search [http://neic.usgs.gov/neis/epic/epic\\_circ.html](http://neic.usgs.gov/neis/epic/epic_circ.html), accessed August 8, 2019.






**SITE COORDINATES**  
 LAT. 37.8736°  
 LON. -122.4570°

**SITE LOCATION**  
 (NO SCALE)



REFERENCE: United States Geological Survey, "San Francisco South and Montara Mountain 7.5' Topographic Quadrangle", 2018.

 <b>MILLER PACIFIC ENGINEERING GROUP</b>	504 Redwood Blvd. Suite 220 Novato, CA 94947 T 415 / 382-3444 F 415 / 382-3450 www.millerpac.com	<b>SITE LOCATION MAP</b>	
		Sanitary District No. 5 Cove Force Main Replacement Tiburon, California Project No. 1793.021      Date: 11/18/2019	Drawn: NGK Checked:

A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 Figures.dwg



## SITE PLAN



APPROXIMATE BORING LOCATION BY MPEG, SEPTEMBER 2019



APPROXIMATE FORCE MAIN ALIGNMENT

**SCALE**



REFERENCE: Site Plan provided by Sanitary District No. 5



A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 Figures.dwg

504 Redwood Blvd.  
 Suite 220  
 Novato, CA 94947  
 T 415 / 382-3444  
 F 415 / 382-3450

[www.millerpac.com](http://www.millerpac.com)

### SITE PLAN

**Sanitary District No. 5  
 Cove Force Main Replacement  
 Tiburon, California**

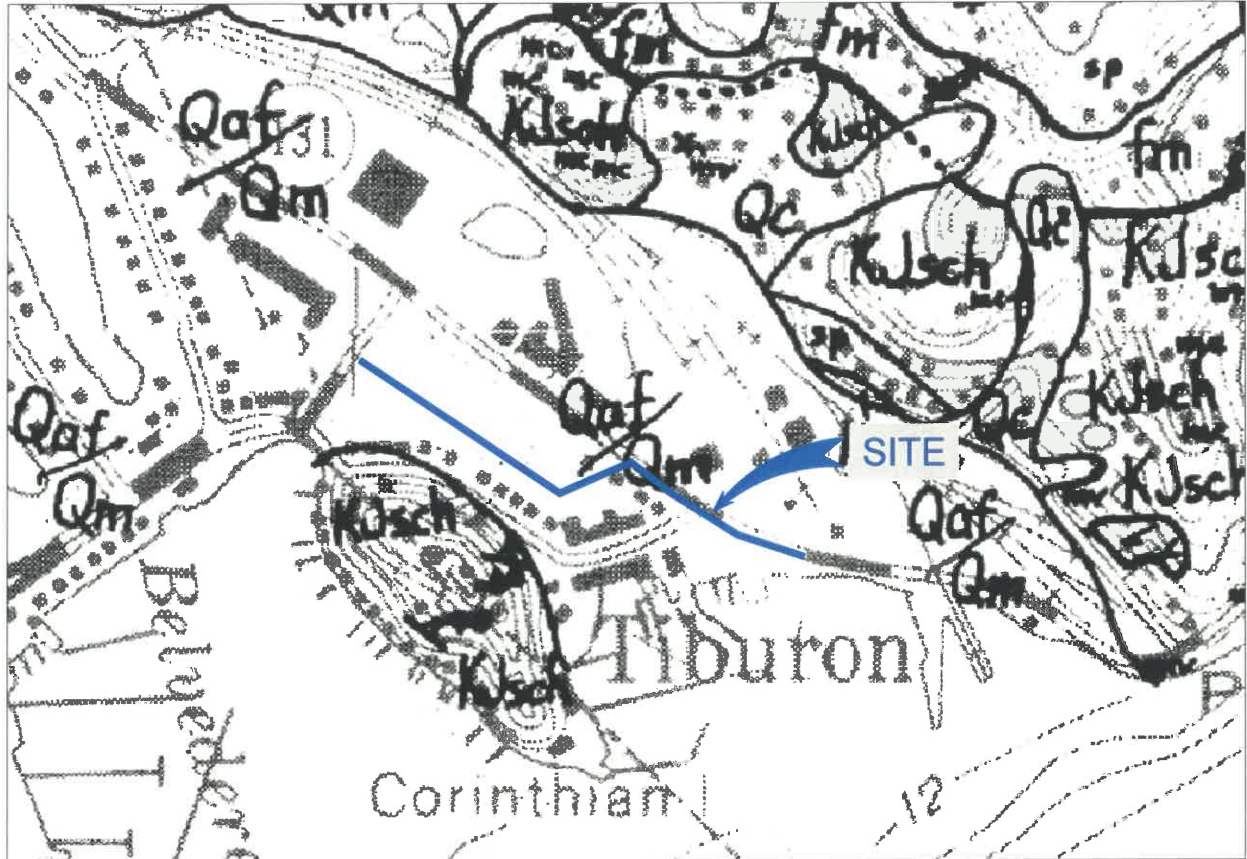
Project No. 1793.021

Date: 11/18/2019

Drawn NGK  
 Checked \_\_\_\_\_

**2**  
 FIGURE






**REGIONAL GEOLOGIC MAP**  
(NOT TO SCALE)

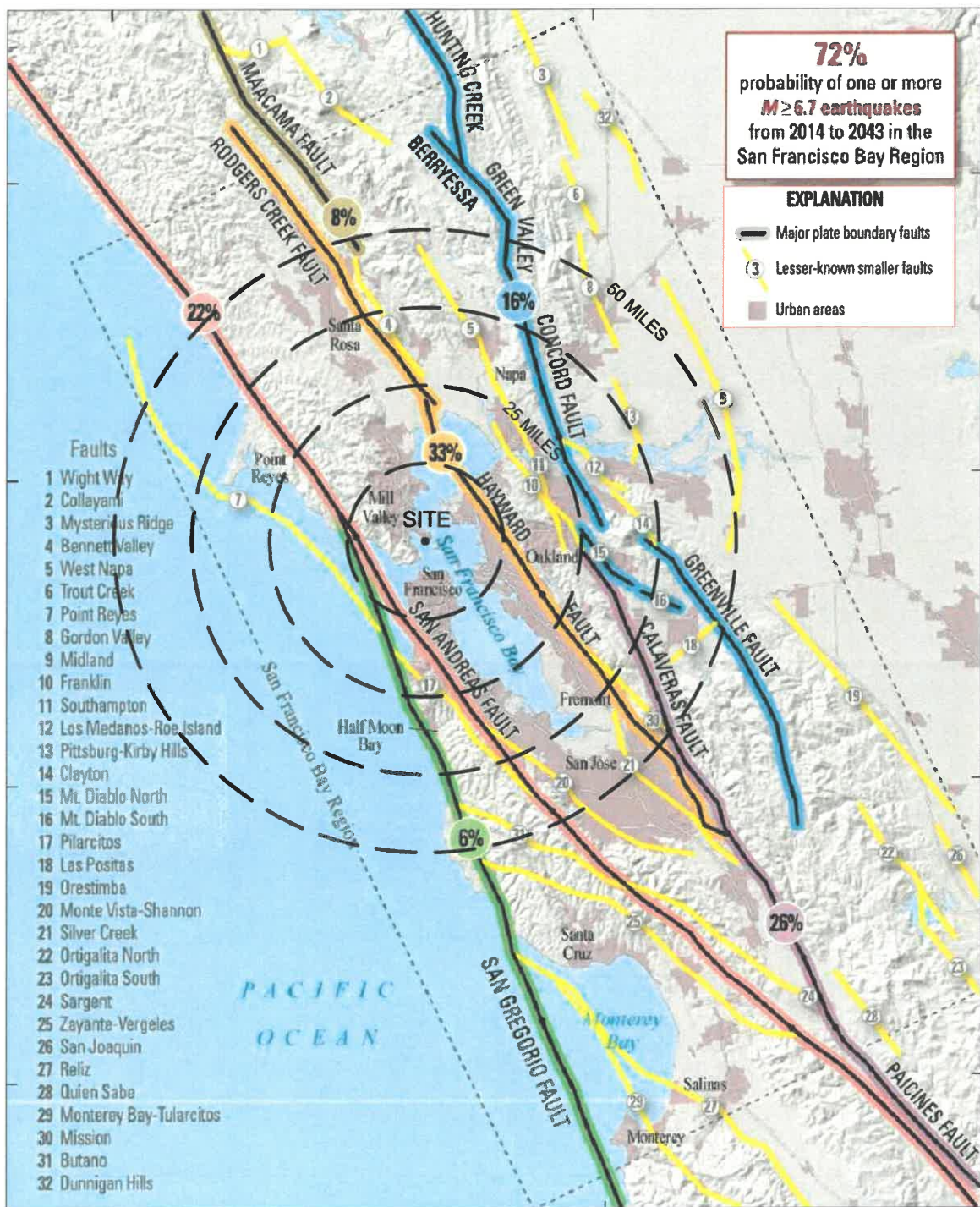


**LEGEND**

- Qaf/Qm**    **Artificial Fill over Bay Mud** - Deposits of rock, soil, garbage and trash or bay mud placed on natural surfaces, mostly for engineering purposes. Bay mud consists of marshlands, former marshlands, and mudflats bordering the San Francisco and San Pablo Bays. Soils characterized as unconsolidated, low density, semi-fluid, highly compressible silty clay.
  
- Qc**        **Colluvium** - Unconsolidated and unsorted soil material and weathered rock fragments acumuated on or at the base of slopes by natural gravitational or slope wash processes.
  
- KJsch**    **Semi-Schist, Phyllite, and Schist** - Slightly to well foliated or lineated metamorphose sedimentary and volcanic rocks.

Reference: Rice, Salem J., and Smith, Theodore C., (1976), "Geology of the Tiburon Peninsula, Sausalito, and Adjacent Areas, Marin County, California," California Department of Conservation, California Department of Mines and Geology, Scale 1:12,000.

 <small>A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED FILENAME: 1793.021 Figures.dwg</small>	504 Redwood Blvd. Suite 220 Novato, CA 94947 T 415 / 382-3444 F 415 / 382-3450 <a href="http://www.millerpac.com">www.millerpac.com</a>	<b>REGIONAL GEOLOGIC MAP</b>  <b>Sanitary District No. 5</b> <b>Cove Force Main Replacement</b> <b>Tiburon, California</b>  Project No. 1793.021      Date: 11/18/2019	Drawn <u>NGK</u> Checked _____	<div style="font-size: 2em; font-weight: bold; margin: 0;">3</div> <div style="font-weight: bold; margin: 0;">FIGURE</div>



**SITE COORDINATES**  
LAT. 37.8736°  
LON. -122.4570°



**DATA SOURCE:**

1) U.S. Geological Survey, U.S. Department of the Interior, "Earthquake Outlook for the San Francisco Bay Region 2014-2043", Map of Known Active Faults in the San Francisco Bay Region, Fact Sheet 2016-3020, Revised August 2016 (ver. 1.1).



A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
FILENAME: 1793.021 Figures.dwg

504 Redwood Blvd.  
Suite 220  
Novato, CA 94947  
T 415 / 382-3444  
F 415 / 382-3450

www.millerpac.com

**ACTIVE FAULT MAP**

Sanitary District No. 5  
Cove Force Main Replacement  
Tiburon, California

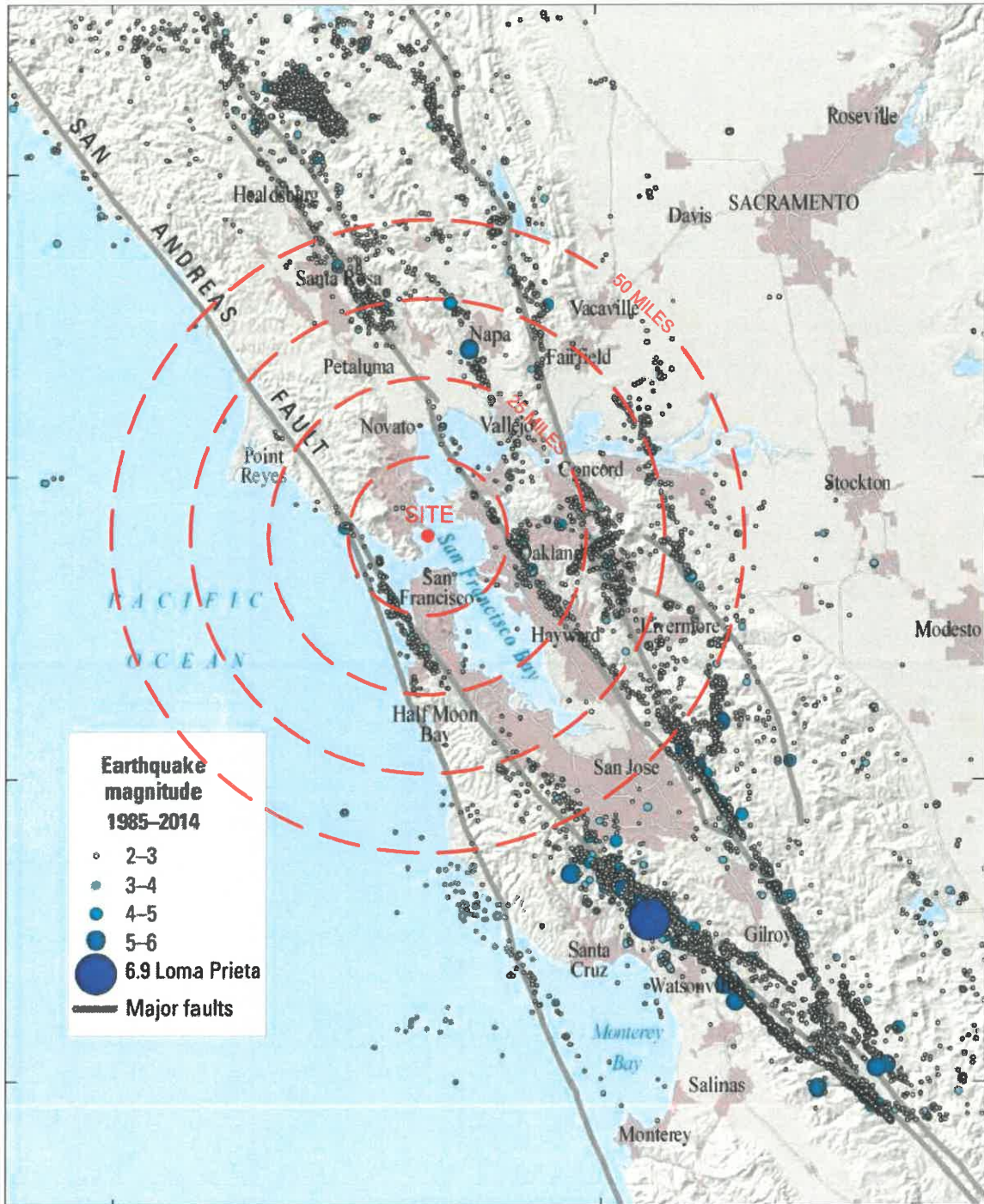
Project No. 1793.021

Date: 11/18/2019

Drawn NGK  
Checked

**4**  
**FIGURE**





**Earthquake magnitude 1985-2014**

- 2-3
- 3-4
- 4-5
- 5-6
- 6.9 Loma Prieta

— Major faults

**SITE COORDINATES**  
 LAT. 37.8736°  
 LON. -122.4570°



**DATA SOURCE:**

1) U.S. Geological Survey, U.S. Department of the Interior, "Earthquake Outlook for the San Francisco Bay Region 2014-2043", Map of Earthquakes Greater Than Magnitude 2.0 in the San Francisco Bay Region from 1985-2014, Fact Sheet 2016-3020, Revised August 2016 (ver. 1.1).

A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 Figures.dwg

504 Redwood Blvd.  
 Suite 220  
 Novato, CA 94947  
 T 415 / 382-3444  
 F 415 / 382-3450  
 www.millerpac.com

**HISTORIC EARTHQUAKE MAP**

**Sanitary District No. 5  
 Cove Force Main Replacement  
 Tiburon, California**

Project No. 1793.021      Date: 11/18/2019

Drawn NGK  
 Checked \_\_\_\_\_

**5**  
**FIGURE**

## Tunnelman's Ground Classification for Soils<sup>1</sup>

Classification		Behavior	Typical Soil Types
Firm		Heading can be advanced without initial support, and final lining can be constructed before ground starts to move.	Loess above water table; hard clay, marl, cemented sand and gravel when not highly overstressed.
Raveling	Slow raveling ----- Fast raveling	Chunks or flakes of material begin to drop out of the arch or walls sometime after the ground has been exposed, due to loosening or to overstress and "brittle" fracture (ground separates or breaks along distinct surfaces, opposed to squeezing ground). In fast raveling ground, the process starts within a few minutes, otherwise the ground is slow raveling.	Residual soils or sand with small amounts of binder may be fast raveling below the water table, slow raveling above. Stiff fissured clays may be slow or fast raveling depending upon degree of overstress.
Squeezing		Ground squeezes or extrudes plastically into tunnel, without visible fracturing or loss of continuity, and without perceptible increase in water content. Ductile, plastic yield and flow due to overstress.	Ground with low frictional strength. Rate of squeeze depends on degree of overstress. Occurs at shallow to medium depth in clay of very soft to medium consistency. Stiff to hard clay under high cover may move in combination of raveling at excavation surface and squeezing at depth behind surface.
Running	Cohesive-running ----- Running	Granular materials without cohesion are unstable at a slope greater than their angle of repose (+/- 30° – 35°). When exposed at steeper slopes they run like granulated sugar or dune sand until the slope flattens to the angle of repose.	Clean, dry granular materials. Apparent cohesion in moist sand, or weak cementation in any granular soil, may allow the material to stand for a brief period of raveling before it breaks down and runs. Such behavior is cohesive-running.
Flowing		A mixture of soil and water flows into the tunnel like a viscous fluid. The material can enter the tunnel from the invert as well as from the face, crown, and walls, and can flow for great distances, completely filling the tunnel in some cases.	Below the water table in silt, sand, or gravel without enough clay content to give significant cohesion and plasticity. May also occur in highly sensitive clay when such material is disturbed.
Swelling		Ground absorbs water, increases in volume, and expands slowly into the tunnel.	Highly preconsolidated clay with plasticity index in excess of about 30, generally containing significant percentages of montmorillonite.

<sup>1</sup> Modified by Heuer (1974) from Terzaghi (1950)



**MILLER PACIFIC  
ENGINEERING GROUP**

A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
FILENAME: 1793.021 Figures.dwg

504 Redwood Blvd.  
Suite 220  
Novato, CA 94947  
T 415 / 382-3444  
F 415 / 382-3450  
www.millerpac.com

### TUNNELMANS GROUND CLASSIFICATION FOR SOILS

Sanitary District No. 5  
Cove Force Main Replacement  
Tiburon, California

Project No. 1793.021

Date: 11/18/2019

Drawn NGK  
Checked

6

FIGURE

**APPENDIX A  
SUBSURFACE EXPLORATION AND LABORATORY TESTING**

**A. SUBSURFACE EXPLORATION**

We explored subsurface conditions with three exploratory borings drilled with a truck-mounted drill rig on September 13, 2019 at the approximate locations shown on the Site Plan, Figure 2. The exploration was conducted under the technical supervision of our Field Geologist who examined and logged the soil materials encountered and obtained samples. The subsurface conditions encountered in the test borings are summarized and presented on the boring logs, Figures A-1 through A-4.

Relatively “undisturbed” samples were obtained using a three-inch diameter, split-barrel Modified California Sampler with 2.5 by six-inch tube liners or a Standard Penetration Test (SPT) Sampler. The samplers were driven by a 140-pound hammer at a 30-inch drop. The number of blows required to drive the samplers 18 inches was recorded and is reported on the boring logs as blows per foot for the last 12 inches of driving. The samples obtained were examined in the field, sealed to prevent moisture loss, and transported to our laboratory.

**B. LABORATORY TESTING**

We conducted laboratory tests on selected intact samples to classify soils and to estimate engineering properties. The following laboratory tests were conducted in general accordance with the ASTM standard test method cited:

- Laboratory Determination of Water (Moisture Content) of Soil, Rock, and Soil-Aggregate Mixtures, ASTM D 2216
- Density of Soil in Place by the Drive-Cylinder Method, ASTM D2937
- Unconfined Compressive Strength of Cohesive Soil, ASTM D2166
- Particle Size Analysis, ASTM D6913 & ASTM D1140

The results of our laboratory testing are shown on the exploratory boring logs, with exception of the particle size analyses results, which are presented on Figures A-5 and A-6. The exploratory boring logs, description of soils encountered, and the laboratory test data reflect conditions only at the location of the boring at the time they were excavated or retrieved. Conditions may differ at other locations and may change with the passage of time due to a variety of causes including natural weathering, climate and changes in surface and subsurface drainage.



MAJOR DIVISIONS		SYMBOL	DESCRIPTION
COARSE GRAINED SOILS over 50% sand and gravel	CLEAN GRAVEL	GW	Well-graded gravels or gravel-sand mixtures, little or no fines
		GP	Poorly-graded gravels or gravel-sand mixtures, little or no fines
	GRAVEL with fines	GM	Silty gravels, gravel-sand-silt mixtures
		GC	Clayey gravels, gravel-sand-clay mixtures
	CLEAN SAND	SW	Well-graded sands or gravelly sands, little or no fines
		SP	Poorly-graded sands or gravelly sands, little or no fines
	SAND with fines	SM	Silty sands, sand-silt mixtures
		SC	Clayey sands, sand-clay mixtures
FINE GRAINED SOILS over 50% silt and clay	SILT AND CLAY liquid limit <50%	ML	Inorganic silts and very fine sands, rock flour, silty or clayey fine sands or clayey silts with slight plasticity
		CL	Inorganic clays of low to medium plasticity, gravelly clays, sandy clays, silty clays, lean clays
		OL	Organic silts and organic silt-clays of low plasticity
	SILT AND CLAY liquid limit >50%	MH	Inorganic silts, micaceous or diatomaceous fine sands or silts, elastic silts
		CH	Inorganic clays of high plasticity, fat clays
		OH	Organic clays of medium to high plasticity
HIGHLY ORGANIC SOILS	PT	Peat, muck, and other highly organic soils	
ROCK		Undifferentiated as to type or composition	

### KEY TO BORING AND TEST PIT SYMBOLS

#### CLASSIFICATION TESTS

PI	PLASTICITY INDEX
LL	LIQUID LIMIT
SA	SIEVE ANALYSIS
HYD	HYDROMETER ANALYSIS
P200	PERCENT PASSING NO. 200 SIEVE
P4	PERCENT PASSING NO. 4 SIEVE

#### STRENGTH TESTS

TV	FIELD TORVANE (UNDRAINED SHEAR)
UC	LABORATORY UNCONFINED COMPRESSION
TXCU	CONSOLIDATED UNDRAINED TRIAXIAL
TXUU	UNCONSOLIDATED UNDRAINED TRIAXIAL
	UC, CU, UU = 1/2 Deviator Stress

#### SAMPLER TYPE

	MODIFIED CALIFORNIA		HAND SAMPLER
	STANDARD PENETRATION TEST		ROCK CORE
	THIN-WALLED / FIXED PISTON		DISTURBED OR BULK SAMPLE

#### SAMPLER DRIVING RESISTANCE

Modified California and Standard Penetration Test samplers are driven 18 inches with a 140-pound hammer falling 30 inches per blow. Blows for the initial 6-inch drive seat the sampler. Blows for the final 12-inch drive are recorded onto the logs. Sampler refusal is defined as 50 blows during a 6-inch drive. Examples of blow records are as follows:

- 25 sampler driven 12 inches with 25 blows after initial 6-inch drive
- 85/7" sampler driven 7 inches with 85 blows after initial 6-inch drive
- 50/3" sampler driven 3 inches with 50 blows during initial 6-inch drive or beginning of final 12-inch drive

NOTE: Test boring and test pit logs are an interpretation of conditions encountered at the excavation location during the time of exploration. Subsurface rock, soil or water conditions may vary in different locations within the project site and with the passage of time. Boundaries between differing soil or rock descriptions are approximate and may indicate a gradual transition.

**MPEG**  
  
**MILLER PACIFIC**  
**ENGINEERING GROUP**  
 A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 BL.dwg

504 Redwood Blvd.  
 Suite 220  
 Novato, CA 94947  
 T 415 / 382-3444  
 F 415 / 382-3450  
 www.millerpac.com

### SOIL CLASSIFICATION CHART

Sanitary District No. 5  
 Cove Force Main Replacement  
 Tiburon, California











Drawn NGK  
 Checked \_\_\_\_\_



**A-1**  
 FIGURE

Project No. 1793.021

Date: 12/6/2019



DEPTH		<b>BORING 1</b>				BLOWS / FOOT (1)	DRY UNIT WEIGHT pcf (2)	MOISTURE CONTENT (%)	SHEAR STRENGTH psf (3)	OTHER TEST DATA	OTHER TEST DATA
meters	feet	SAMPLE	SYMBOL (4)	EQUIPMENT: Truck-Mounted Drill Rig with 6.0-inch Solid Flight Auger	DATE: 9/13/19						
				ELEVATION: 10 - feet*	*REFERENCE: Google Earth, 2019						
0	0			6" Asphalt Concrete							
				12" Aggregate Baserock							
				SAND with Clay and Gravel (SP-SC) Light brown, dry to moist, loose, fine sand, ~5-10% low plasticity clay, ~20% fine to medium subrounded gravels. [Fill]							
	1					14	120	4.6		P200 7.3%	
				Sandy GRAVEL with Clay (GW) Medium brown, moist, loose, fine to medium subrounded gravels, ~30% fine sand, <5% clay. [Fill] Grades wet at 6.5 feet.							
	2					8	109	13.0			
											
	7					15		5.5			
											
	8					10		2.3			
				Bottom of boring at 8.0 feet. Groundwater measured at 7.5 feet 10 mins. after drilling.							
	9										
	3										
	10										

 Water level encountered during drilling  
 Water level measured after drilling

NOTES: (1) UNCORRECTED FIELD BLOW COUNTS  
 (2) METRIC EQUIVALENT DRY UNIT WEIGHT  $\text{KN/m}^3 = 0.1571 \times \text{DRY UNIT WEIGHT (pcf)}$   
 (3) METRIC EQUIVALENT STRENGTH (kPa) =  $0.0479 \times \text{STRENGTH (psf)}$   
 (4) GRAPHIC SYMBOLS ARE ILLUSTRATIVE ONLY



A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 BL.dwg

504 Redwood Blvd.  
 Suite 220  
 Novato, CA 94947  
 T 415 / 382-3444  
 F 415 / 382-3450  
 www.millerpac.com

BORING LOG

Sanitary District No. 5  
 Cove Force Main Replacement  
 Tiburon, California



Drawn NGK  
 Checked

A-2  
 FIGURE

Project No. 1793.021

Date: 12/6/2019

DEPTH		BORING 2				BLOWS / FOOT (1)	DRY UNIT WEIGHT pcf (2)	MOISTURE CONTENT (%)	SHEAR STRENGTH psf (3)	OTHER TEST DATA	OTHER TEST DATA
meters	feet	SAMPLE	SYMBOL (4)	EQUIPMENT: Truck-Mounted Drill Rig with 6.0-inch Solid Flight Auger	DATE: 9/13/19						
				ELEVATION: 8 - feet*	*REFERENCE: Google Earth, 2019						
0	0			7" Asphalt Concrete							
	1			12" Aggregate Baserock							
	2			Clayey SAND with Gravel (SC) Medium brown, moist, medium dense, fine to coarse sand, ~20-30% medium plasticity clay, ~15-20% fine to medium gravel. [Fill]							
1	3			Clayey GRAVEL with Sand (GC) Medium brown, moist, loose, fine to medium gravel, ~30% medium plasticity clay, ~20% fine to coarse sand. [Fill]	9	108	15.5				
	4			Sandy CLAY (CH) Medium blue-gray, wet, very soft to soft, high plasticity clay, ~40-50% fine to medium sand and shell fragments. [Bay Mud]	3		24.3		P200	50.4%	
2	5				2	83	36.8				
	7				1		40.3		P200	55.6%	
3	8			Bottom of boring at 8.0 feet. Groundwater measured at 4.0 feet immediately after drilling.							
	9										
	10										

 Water level encountered during drilling  
 Water level measured after drilling

NOTES: (1) UNCORRECTED FIELD BLOW COUNTS  
 (2) METRIC EQUIVALENT DRY UNIT WEIGHT  $\text{KN/m}^3 = 0.1571 \times \text{DRY UNIT WEIGHT (pcf)}$   
 (3) METRIC EQUIVALENT STRENGTH  $(\text{kPa}) = 0.0479 \times \text{STRENGTH (psf)}$   
 (4) GRAPHIC SYMBOLS ARE ILLUSTRATIVE ONLY



A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 BL.dwg

504 Redwood Blvd.  
 Suite 220  
 Novato, CA 94947  
 T 415 / 382-3444  
 F 415 / 382-3450

www.millerpac.com

BORING LOG

Sanitary District No. 5  
 Cove Force Main Replacement  
 Tiburon, California



Project No. 1793.021

Date: 12/6/2019

Drawn NGK  
 Checked

**A-3**  
 FIGURE

DEPTH		BORING 3				BLOWS / FOOT (1)	DRY UNIT WEIGHT pcf (2)	MOISTURE CONTENT (%)	SHEAR STRENGTH psf (3)	OTHER TEST DATA	OTHER TEST DATA
meters	feet	SAMPLE	SYMBOL (4)	EQUIPMENT: Truck-Mounted Drill Rig with 6.0-inch Solid Flight Auger	DATE: 9/13/19						
				ELEVATION: 7 - feet*	*REFERENCE: Google Earth, 2019						
0	0			5" Asphalt Concrete							
				6" Aggregate Baserock							
1				Clayey GRAVEL (GC) Dark brown, moist, medium dense, fine to coarse gravel, ~30% medium plasticity clay, ~10% fine to medium sand. [Fill]		20	113	9.8			
				Grades with interbeds of gravelly clay, locally blue-green.		7		12.4			
2				SAND with Clay and Gravel (SP-SC) Dark brown, moist, medium dense, fine to medium sand, ~20-25% low to medium plasticity clay, ~20-25% gravel. [Fill]		14	120	17.1	P200	22.4%	
						6		15.5			
3	10			Bottom of boring at 8.0 feet. No groundwater observed during drilling.							

 Water level encountered during drilling  
 Water level measured after drilling

NOTES: (1) UNCORRECTED FIELD BLOW COUNTS  
 (2) METRIC EQUIVALENT DRY UNIT WEIGHT  $\text{KN/m}^3 = 0.1571 \times \text{DRY UNIT WEIGHT (pcf)}$   
 (3) METRIC EQUIVALENT STRENGTH (kPa) =  $0.0479 \times \text{STRENGTH (psf)}$   
 (4) GRAPHIC SYMBOLS ARE ILLUSTRATIVE ONLY



A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 BL.dwg

504 Redwood Blvd.  
 Suite 220  
 Novato, CA 94947  
 T 415 / 382-3444  
 F 415 / 382-3450

www.millerpac.com

### BORING LOG

Sanitary District No. 5  
 Cove Force Main Replacement  
 Tiburon, California

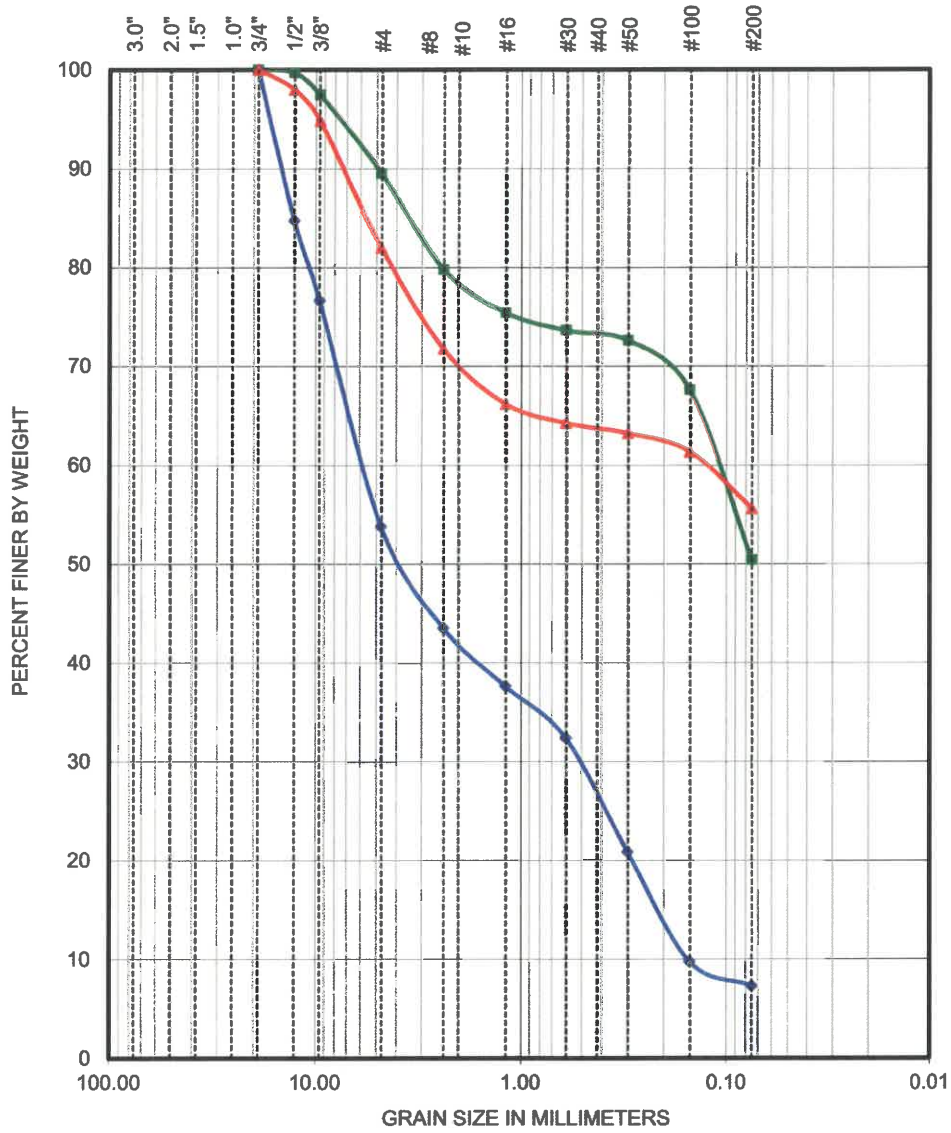
Project No. 1793.021

Date: 12/6/2019

Drawn NGK  
 Checked \_\_\_\_\_

**A-4**  
 FIGURE

**MILLER PACIFIC ENGINEERING GROUP**  
**PARTICLE SIZE ANALYSIS - ASTM D 6913 & ASTM D 1140**



SYMBOL	SAMPLE SOURCE	CLASSIFICATION
	B1 @ 3.0	SAND with Clay and Gravel (SP-SC)
	B2 @ 3.5 -5.0	Sandy CLAY (CH) / Clayey SAND (SC)
	B2 @ 6.5	Sandy CLAY (CH)



A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
 FILENAME: 1793.021 BL.dwg

504 Redwood Blvd.  
 Suite 220  
 Novato, CA 94947  
 T 415 / 382-3444  
 F 415 / 382-3450

www.millerpac.com

**PARTICLE SIZE ANALYSIS RESULTS**

Sanitary District No. 5  
 Cove Force Main Replacement  
 Tiburon, California

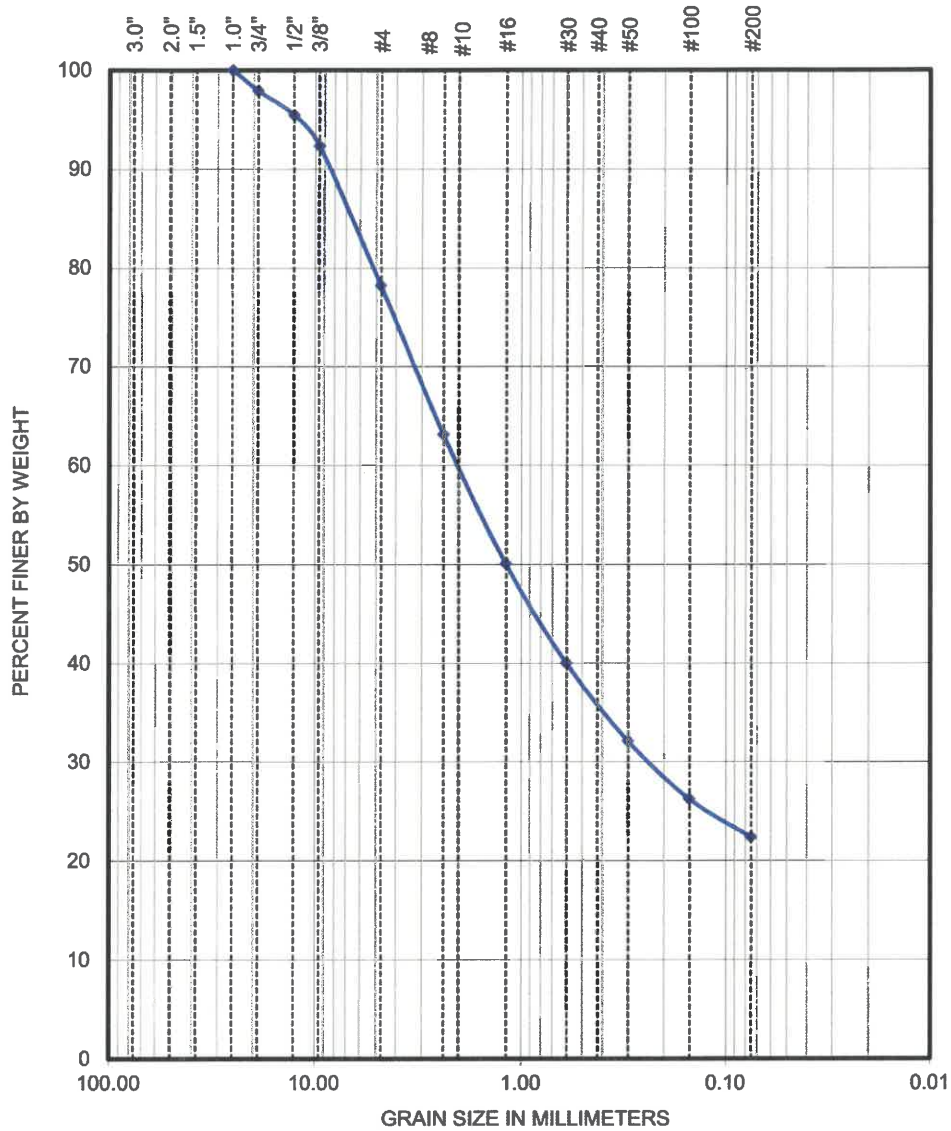
Project No. 1793.021

Date: 12/6/2019

Drawn: NGK  
 Checked:

**A-5**  
 FIGURE

**MILLER PACIFIC ENGINEERING GROUP  
PARTICLE SIZE ANALYSIS - ASTM D 6913 & ASTM D 1140**



SYMBOL	SAMPLE SOURCE	CLASSIFICATION
—◆—	B3 @ 6.0	Clayey SAND with Gravel (SC)



A CALIFORNIA CORPORATION, © 2019, ALL RIGHTS RESERVED  
FILENAME: 1793.021 BL.dwg

504 Redwood Blvd.  
Suite 220  
Novato, CA 94947  
T 415 / 382-3444  
F 415 / 382-3450

www.millerpac.com

**PARTICLE SIZE ANALYSIS RESULTS**

Sanitary District No. 5  
Cove Force Main Replacement  
Tiburon, California

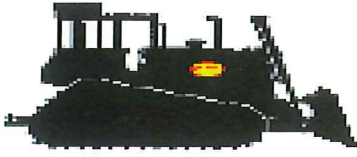
Project No. 1793.021

Date: 12/6/2019

Drawn NGK  
Checked \_\_\_\_\_

**A-6**  
FIGURE





555 DUBOIS STREET  
SAN RAFAEL, CA 94901



PHONE: (415) 459-8640  
FAX: (415) 459-1475

SANITARY DIST #5  
OF MARIN COUNTY  
PO BOX 227  
TIBURON, CA 94920

INVOICE: **11559**  
DATE: **11/30/2020**

**M&G JOB: 7716**  
*COVE RD FORCE MAIN  
REPLACEMENT PROJECT*

CUSTOMER: SANITD  
CONTRACT/PO#:

Original Sum	\$ 1,971,971.00
Net Change by Change Orders	\$ 522,888.33
Contract Sum To Date	\$ 2,494,859.33
Total Completed To Date	\$ 1,406,060.83
Previous Retention Balance	\$ 54,512.94
Current Retention Balance	\$ 15,790.11
Total Amount Billed Less Retainage	\$ 1,335,757.78
Less Previous Billings	\$ 1,035,745.79
<b>CURRENT AMOUNT THIS INVOICE</b>	<b>\$ 300,011.99</b>

**CONTRACT BILLING SUMMARY**

Billed to Date:	\$ 1,406,060.83
Paid to Date:	\$ 1,033,275.79
<b>Retention Balance Due:</b>	<b>\$ 70,303.05</b>
<b>Total Amount Due :</b>	<b>\$ 302,481.99</b>

**7716 - SANI DISTRICT COVE RD FORCE MAIN REPLACE.xlsx --- Progress #7**

Bid Item	Bid Description	Bid Quantity	Units	Unit Price	Bid Total	Complete this Estimate	Total this Estimate	Previous Complete	Previous Total	Complete to Date	Total to Date
1	Mobilization, Demobilization	1	LS	95,668.00	95,668.00		\$ -	0.80	\$ 76,534.40	0.80	\$ 76,534.40
2	Install N 16" OD HDPE FM	2,142	LF	322.00	689,724.00	159.00	\$ 51,198.00	1,033.00	\$ 332,626.00	1,192.00	\$ 383,824.00
3	Install N 16" OD HDPE FM w/ Casing CR	226	LF	1,200.00	271,200.00		\$ -		\$ -	0.00	\$ -
4	Install N 5 Segm. 16" OD HDPE FM Bend w/ Casing C	1	EA	8,000.00	8,000.00		\$ -		\$ -	0.00	\$ -
5	Install Steel Cased Minor Deflection Bend	1	EA	13,000.00	13,000.00		\$ -		\$ -	0.00	\$ -
6	Install 5 Segm. Bend 16" OD HDPE Bend	8.00	EA	1,000.00	8,000.00	7.00	\$ 7,000.00		\$ -	7.00	\$ 7,000.00
7	Connect to E MH 624	1	EA	7,000.00	7,000.00		\$ -		\$ -	0.00	\$ -
8	Construct N 5 FT MH w Liner	1	EA	15,000.00	15,000.00	0.50	\$ 7,500.00		\$ -	0.50	\$ 7,500.00
9	Mortar Coat N 5 FT Manhole	7	VF	800.00	5,600.00		\$ -		\$ -	0.00	\$ -
10	Construct Vault for 12" FlowMtr & E FM Connection	1	EA	95,000.00	95,000.00	0.75	\$ 71,250.00	0.25	\$ 23,750.00	1.00	\$ 95,000.00
11	Install Bore & Jack 14' Casing & 6.63" OD HDPE Fm	110	LF	1,000.00	110,000.00		\$ -		\$ -	0.00	\$ -
12	Install 6.63" OD HDPE Beach PS FM by Open Trench	152	LF	300.00	45,600.00		\$ -		\$ -	0.00	\$ -
13	Construct Beach Rd PS FM Valve Vault Connection	1	EA	76,000.00	76,000.00		\$ -		\$ -	0.00	\$ -
14	Connect N 6.63" OD Beach Rd PS FM to E Vault Pit	1	EA	15,000.00	15,000.00		\$ -		\$ -	0.00	\$ -
15	Restoration of Damage SW & DW Approach	64	SF	50.00	3,200.00		\$ -		\$ -	0.00	\$ -
16	Restoration of Damaged Tiburon Bricks \$ PCC SW XW	400	SF	80.00	32,000.00		\$ -		\$ -	0.00	\$ -
17	Curb & Gutter Replacement	20	LF	50.00	1,000.00		\$ -		\$ -	0.00	\$ -
18	Trench Repair & Replace of Pave Markings	900	TON	290.00	261,000.00	575.29	\$ 166,834.10		\$ -	575.29	\$ 166,834.10
19	Hard Rock Excavate/Buried Concrete	50	CY	1.00	50.00		\$ -		\$ -	0.00	\$ -
20	Groundwater Pumping Treatment System & Disposal	1	LS	30,000.00	30,000.00		\$ -	0.50	\$ 15,000.00	0.50	\$ 15,000.00
21	Shoring For All Excavations	1	LS	25,000.00	25,000.00	0.25	\$ 6,250.00	0.50	\$ 12,500.00	0.75	\$ 18,750.00
22	Temporary Sewage Bypassing	1	LS	24,979.00	24,979.00		\$ -		\$ -	0.00	\$ -
23a	Shoring Plans Signed & Sealed By CA Reg Eng	1	LS	5,000.00	5,000.00		\$ -	1.00	\$ 5,000.00	1.00	\$ 5,000.00
23b	Cal-OSHA Permit for "Trenching & Excavation"	1	LS	100.00	100.00		\$ -	1.00	\$ 100.00	1.00	\$ 100.00
23c	Traffic Control Plans	1	LS	17,000.00	17,000.00		\$ -	0.90	\$ 15,300.00	0.90	\$ 15,300.00
23d	Water Pollution Control Plans (WPCP) Sign by QSP	1	LS	14,000.00	14,000.00		\$ -	1.00	\$ 14,000.00	1.00	\$ 14,000.00
23e	Dewatering Plans & Dewatering Permit From RWQCB	1	LS	600.00	600.00		\$ -	1.00	\$ 600.00	1.00	\$ 600.00
23f	Ground Movement Monitoring Plans for CalTrans Work	1	LS	17,600.00	17,600.00	0.20	\$ 3,520.00	0.60	\$ 10,560.00	0.80	\$ 14,080.00

7716 - SANI DISTRICT COVE RD FORCE MAIN REPLACE.xlsx --- Progress #7

Bid Item	Bid Description	Bid Quantity	Units	Unit Price	Bid Total	Complete this Estimate	Total this Estimate	Previous Complete	Previous Total	Complete to Date	Total to Date	
24	Pothole Utility Mains	21	EA	650.00	13,650.00		\$ -	50.00	\$ 32,500.00	50.00	\$ 32,500.00	
25	Pothole E Sewer FM @ 100 LF Intervals	20	EA	650.00	13,000.00		\$ -	26.00	\$ 16,900.00	26.00	\$ 16,900.00	
26	Approved TC & Notifications from Tiburon & Belvedere	1	LS	15,000.00	15,000.00	0.15	\$ 2,250.00	0.80	\$ 12,000.00	0.95	\$ 14,250.00	
27	Change Condition Allowance	1	LS	40,000.00	40,000.00		\$ -		\$ -	0.00	\$ -	
28	As-Built Drawings	1	LS	4,000.00	4,000.00		\$ -		\$ -	0.00	\$ -	
<b>TOTAL BASE BID</b>					<b>\$ 1,971,971.00</b>		<b>\$ 315,802.10</b>		<b>\$ 567,370.40</b>		<b>\$ 883,172.50</b>	
CO #	Description	QTY	Units	Unit Price	Total	Complete this estimate	Total this Estimate	Previous Complete	Previous Total	Complete to Date	Total to Date	
A-1	Replace all Intermediate Backfull Excavation w/ CDF	1	LS	270,000.00								
CCO - 1	Additional Potholing	1	LS	18,456.74	18,456.74			1.00	\$ 18,456.74	1.00	\$ 18,456.74	
CCO - 2	Additional Cove Rd/Beach Rd Mainline Trenching Costs	1	LS	171,037.48	171,037.48			1.00	\$ 171,037.48	1.00	\$ 171,037.48	
CCO - 3	Additional Cove Rd/Beach Rd Mainline Trenching Costs (continued)	1	LS	41,546.47	41,546.47			1.00	\$ 41,546.47	1.00	\$ 41,546.47	
CCO - 4	Open Cut, Trenching and Shoring on Beach Rd	1	LS	191,699.43	191,699.43			1.00	\$ 191,699.43	1.00	\$ 191,699.43	
CCO - 5	Open Cut, Trenching and Shoring on Beach Rd (continued)	1	LS	83,916.62	83,916.62			1.00	\$ 83,916.62	1.00	\$ 83,916.62	
CCO - 6	Water Pumping, Pulled Shield Plates, Wire Run, Placed Rock and Concrete Excavation	1	LS	16,231.59	16,231.59			1.00	\$ 16,231.59	1.00	\$ 16,231.59	
CCO - 7	Adjust Force Main Plan and Profile	1	LS								\$ -	
					\$ 522,888.33		\$ -		\$ 522,888.33		\$ 522,888.33	
<b>TOTAL BASE + ADD ALTS 1, 2, 3, 4 &amp; CCO's</b>					<b>\$ 2,494,859.33</b>		<b>\$ 315,802.10</b>		<b>\$ 1,090,258.73</b>		<b>\$ 1,406,060.83</b>	
							<b>NOVEMBER 2020 Billing Amount</b>		<b>\$ 315,802.10</b>	<b>CONTRACT + CCO TOTAL</b>		<b>\$ 1,406,060.83</b>



No.	Bid Item Description	Tib Quant	Belv Quant	Total Quantity	Unit Price	Total Bid Price	Work Completed			Amount Due		
							Tib Quant	Belv Quant	Total	Tib Amount	Belv Amount	Total
1	Mobilization, Demobilization, SWPPP, Permits (Except For Caltrans Permit) & Licenses (Less Than 5% of Total Cost)	50%	50%	1 LS	\$95,668	\$95,668	40%	40%	80%	\$38,267	\$38,267	\$76,534.40
2	Install (N) 16" OD HDPE Force Main	1,539	603	2142 LF	\$322	\$689,724	1,192	0	1,192	\$383,824	\$0	\$383,824.00
3	Install (N) 16" OD HDPE Force Main With Steel Casing in Caltrans ROW	226	0	226 LF	\$1,200	\$271,200				\$0	\$0	\$0.00
4	Install (N) Five Segment 16" OD HDPE Force Main Bend With Steel Casing in Caltrans ROW	1	0	1 EA	\$8,000	\$8,000				\$0	\$0	\$0.00
5	Install Steel Cased Minor Deflection Bend	1	0	1 EA	\$13,000	\$13,000				\$0	\$0	\$0.00
6	Install Five Segment Bend 16" OD HDPE Bend	3	5	8 EA	\$1,000	\$8,000	2	5	7	\$2,000	\$5,000	\$7,000.00
7	Connect to Existing Manhole 624	1	0	1 EA	\$7,000	\$7,000				\$0	\$0	\$0.00
8	Construct New 5 Ft Manhole	1	0	1 EA	\$15,000	\$15,000	50%		50%	\$7,500	\$0	\$7,500.00
9	Mortar Coat New 5 Ft Manhole	7	0	7 VF	\$800	\$5,600				\$0	\$0	\$0.00
10	Construct Vault for 12" Flowmeter and Existing Force Main Connection	0	1	1 EA	\$95,000	\$95,000	0%	100%	100%	\$0	\$95,000	\$95,000.00
11	Install Bore and Jack 14" Steel Casing and 6.625 OD HDPE Beach Pump Station Force Main	110	0	110 LF	\$1,000	\$110,000				\$0	\$0	\$0.00
12	Install 6.625 OD HDPE Beach Pump Station Force Main by Direct Burial	152	0	152 LF	\$300	\$45,600				\$0	\$0	\$0.00
13	Construct Beach Road Pump Station Force Main Valve Vault Connection	1	0	1 EA	\$76,000	\$76,000				\$0	\$0	\$0.00
14	Connect New 6.625 OD HDPE Beach Pump Station Force Main to Existing Valve Pit	1	0	1 EA	\$15,000	\$15,000				\$0	\$0	\$0.00
15	Restoration of Damaged Sidewalk and Driveway Approach	32	32	64 SF	\$50	\$3,200				\$0	\$0	\$0.00
16	Restoration of Damaged Town of Tiburon Brick and Reinforced Concrete Sidewalk Crossing	400	0	400 SF	\$80	\$32,000				\$0	\$0	\$0.00
17	Curb and Gutter Replacement	10	10	20 LF	\$50	\$1,000				\$0	\$0	\$0.00
18	Asphalt Concrete Trench Repair and Replacement of Pavement Markings	300	600	900 TON	\$290	\$261,000	75	500	575.29	\$21,834	\$145,000	\$166,834.10
19	Hard Rock Excavate/Buried Concrete	25	25	50 CY	\$1	\$50				\$0	\$0	\$0.00
20	Groundwater Pumping Treatment System and Disposal	50%	50%	1 LS	\$30,000	\$30,000	25%	25%	50%	\$7,500	\$7,500	\$15,000.00
21	Shoring For All Excavations	50%	50%	1 LS	\$25,000	\$25,000	25%	50%	75%	\$6,250	\$12,500	\$18,750.00
22	Temporary Sewage Bypassing	1	1	1 LS	\$24,979	\$24,979				\$0	\$0	\$0.00
23	Caltrans Approved Encroachment Permit "Double Permit" (Sum Total of 23a to 23f)					\$54,300				\$0	\$0	\$0.00
23a	Shoring Plans Signed and Sealed by CA Registered Engineer	0	1	1 LS	\$5,000		100%		1	\$5,000	\$0	\$5,000.00
23b	Cal-Osha Permit for "Trenching and Excavation"	0	1	1 LS	\$100		100%		1	\$100	\$0	\$100.00
23c	Traffic Control Plans	0	1	1 LS	\$17,000		90%		90%	\$15,300	\$0	\$15,300.00
23d	Water Pollution Control Plans (Wpcp) Signed by Qsp, Approved by RWQCB	0	1	1 LS	\$14,000		100%		1	\$14,000	\$0	\$14,000.00
23e	Dewatering Plans and Dewatering Permit From RWQCB	0	1	1 LS	\$600		100%		1	\$600	\$0	\$600.00
23f	Ground Movement Monitoring Plans for all Caltrans ROW Work	0	1	1 LS	\$17,600		80%		80%	\$14,080	\$0	\$14,080.00
24.	Pothole Utility Mains	9	12	21 EA	\$650	\$13,650	30	20	50	\$19,500	\$13,000	\$32,500.00
25.	Pothole Existing Sewer Force Main at 100 Foot Intervals	14	6	20 EA	\$650	\$13,000	19	7	26	\$12,350	\$4,550	\$16,900.00
26.	Approved Traffic Control and Notifications From Tiburon and Belvedere	50%	50%	1 LS	\$15,000	\$15,000	47.5%	47.5%	95%	\$7,125	\$7,125	\$14,250.00
27.	Changed Condition Allowance	50%	50%	1 LS	\$40,000	\$40,000				\$0	\$0	\$0.00
28.	As-Built Drawings	50%	50%	1 LS	\$4,000	\$4,000				\$0	\$0	\$0.00
A-1	Replace Backfill of Excavations in City of Belvedere and Town of Tiburon With Control Density Fill (or CLSM)	50%	50%	1 LS	\$270,000	\$270,000						
<b>Contract Total</b>						<b>\$2,241,971</b>	<b>Total Work Completed</b>			<b>\$883,172.50</b>		

**CHANGE ORDERS**

CO#1	Additional Potholing			1 LS	\$18,456.74	\$18,456.74	70%	30%	1	\$12,920	\$5,537	\$18,456.74
CO#2	Additional Cove Rd/Beach Rd Mainline Trenching Costs			1 LS	\$171,037.48	\$171,037.48		100%	1	\$0	\$171,037	\$171,037.48
CO#3	Additional Cove Rd/Beach Rd Mainline Trenching Costs (continued)			1 LS	\$41,546.47	\$41,546.47		100%	1	\$0	\$41,546	\$41,546.47
CO#4	Open Cut, Trenching and Shoring on Beach Road			1 LS	\$191,699.43	\$191,699.43		100%	1	\$0	\$191,699	\$191,699.43
CO#5	Open Cut, Trenching and Shoring on Beach Road (continued)			1 LS	\$83,916.62	\$83,916.62		100%	1	\$0	\$83,917	\$83,916.62
CO#6	Open Cut, Trenching and Shoring on Beach Road (continued)			1 LS	\$16,231.59	\$16,231.59		100%	1	\$0	\$16,232	\$16,231.59
<b>Subtotal</b>										<b>\$568,150</b>	<b>\$837,911</b>	<b>\$1,406,060.83</b>
Less 5% retention												<b>-\$70,303.03</b>
Less Previous Billings												<b>-\$1,035,745.80</b>
<b>TOTAL AMOUNT DUE</b>												<b>\$300,011.99</b>

# CalPERS Termination Discussion

Sanitary District No. 5 of Marin County

December 8, 2020



# Today's Topics

## Leaving CalPERS

- Benefits of participating in CalPERS
- Costs of terminating relationship with CalPERS

## OPEB

- What are the current liabilities associated with the District's Retiree Health Program?
- How did they change from last year?

# Disclaimer

- Observations from experienced Retirement Program professionals
- Not legal advice
- Not investment advice
- Intended to help guide discussion



# Leaving CalPERS

What are the costs and benefits related to leaving CalPERS?

# Benefits of Participating in CalPERS

- Extensive Administration Network
  - Cost effective
  - Experts in the area
  - Single source
- Access to PERS Health Programs
  - More options
  - Lower cost
- Recruiting from Public Sector
  - Continue earning eligibility for retirement, death and disability benefits
- Investments
  - CalPERS Board makes decisions/takes on fiduciary responsibility
  - Low fees due to fund's size

# Some costs for leaving CalPERS

- Administrative Costs
  - Lose Economies of Scale
  - Take on administrative liability
- Investment Costs
  - Smaller funds pay higher fees
  - Would you be increasing investment risk or lowering investment risk?

# Some costs for leaving CalPERS

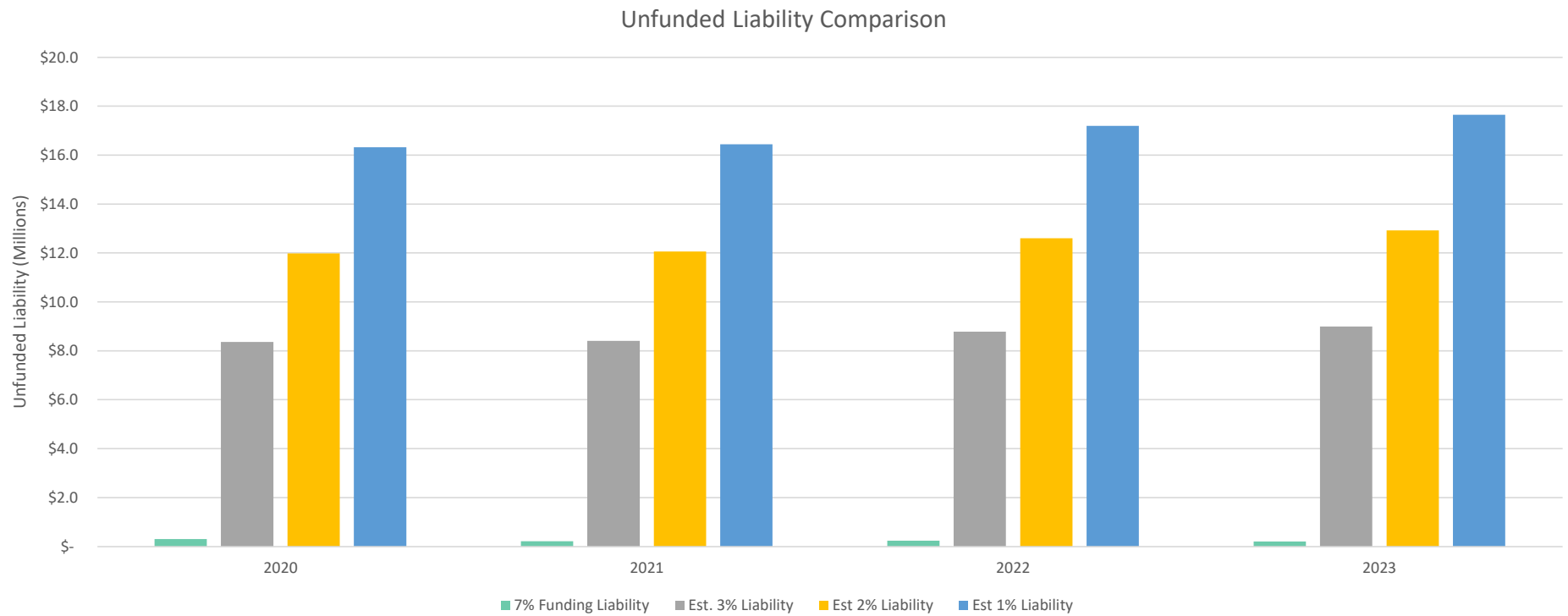
- Termination Liability
  - If you want to completely disentangle from CalPERS
  - This means not responsible for any future contributions. Not eligible for any refund of excess payments.
  - CalPERS moves your assets/liabilities to a risk-free portfolio: high-quality notes matching duration of payments.
  - This will lower the expected return used to calculate your liability from 7%.



# Treasury Yields as of December 1

Time Period	Yield
5 Years	0.42%
10 Years	0.92%
20 Years	1.46%
30 Years	1.66%

# Unfunded Liability Increases as Termination Discount Rate Drops





# OPEB

The District's Retiree Health Plan currently has an Unfunded Liability

# OPEB – Where Are We Now?

Report Date  
June 30, 2020

Unfunded  
Liability

\$848.5K

Funded  
Percentage

45.22%

Measurement Date  
June 30, 2019

Required  
Contribution  
FY 19-20

\$107.2K

Required  
Contribution  
(Percent of Pay  
FY 19-20)\*

12.62%

\*Payroll = \$849,372

## OPEB – Looking Back

Report Date	June 30, 2019	June 30, 2020	% Change
Unfunded Liability	\$889.2K	\$848.5K	-4.59%
Funded Percentage	40.12%	45.22%	12.71%
Required Contribution	\$109.0K	\$107.2K	-1.60%
Required Contribution (% of Covered Payroll)	13.18%	12.62%	-4.24%
Covered Payroll	\$826.6K	\$849.4K	+2.75%



# Questions/Next Steps



# Disclaimer

While tested against actuarial valuation results, the software results will not necessarily match actuarial valuation results, as no two actuarial models are identical. The software offers financially sound projections and analysis; however, outputs do not guarantee compliance with standards under the Government Accounting Standards Board or Generally Accepted Accounting Principles. The software and this presentation are not prepared in accordance with standards as promulgated by the American Academy of Actuaries, nor do outputs or this presentation constitute Statements of Actuarial Opinion. GovInvest has used census data, plan provisions, and actuarial assumptions provided by Customer and/or Customer's actuary to develop the software for Customer. GovInvest has relied on this information without audit.

# December 2020

December 2020							January 2021						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 29	30	Dec 1	2	3	4 Health & Retirement Monthly Premiums Due to CalPERS	5 Steve Driscoll's Hire Date: 12.5.2005
6	7	8 09:30AM: Personnel Meeting 11AM: CIP Meeting	9	10 9:30AM Finance Meeting	11	12
13	14	15	16 TAX & SEWER REVENUE: TRANSFER TO LAIF	17 5PM: Regularly Scheduled Board Meeting	18	19
20	21	22	23	24	25	26
27	28	29	30	31	Jan 1, 21	2



# January 2021

January 2021							February 2021						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28						
31													

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 27	28	29	30	31	Jan 1, 21	2
					Board of Directors: \$	
					HOLIDAY: New Year's	
					PERS Health Rates	
					TR Contract Date: 1.1.15	
3	4	5	6	7	8	9
Board of Directors: \$						
		Sign Board Members up for Annual Ethics Training				
		Health & Retirement				
		SD5 In-House Elections				
10	11	12	13	14	15	16
Sign Board Members up for Annual Ethics Training						
		11AM: CIP Meeting		9:30AM Finance Meeting		
17	18	19	20	21	22	23
Sign Board Members up for Annual Ethics Training						
				5PM: Regularly Scheduled Board Meeting		
24	25	26	27	28	29	30
Sign Board Members up for Annual Ethics Training						
31	Feb 1	2	3	4	5	6
SCO Financial Reports Due for Prior Fiscal Year - Please see Auditor						